

**VILLAGE OF PEMBERTON
-COMMITTEE OF THE WHOLE MEETING AGENDA-**

Agenda for the **Committee of the Whole** of Council of the Village of Pemberton to be held Tuesday, March 8, 2022, at 3:00pm by electronic means through a ZOOM Webinar. This is Meeting No. 226.

"This meeting is being recorded as authorized by the [Video Recording & Broadcasting of Open Meetings Policy](#)

Online participation is encouraged and instructions for the public to view the meeting remotely by ZOOM webinar can be found [here](#). Link to the Zoom Webinar: <https://us02web.zoom.us/j/86052845641>

Item of Business	Page No.
1. CALL TO ORDER	
In honour of the Lil'wat7ul, the Village of Pemberton acknowledges that we are meeting within the unceded territory of the Lil'wat Nation.	
2. APPROVAL OF AGENDA	1
Recommendation: THAT the Agenda be approved as presented.	
3. ADOPTION OF MINUTES	
a) Committee of the Whole Meeting No.224, Tuesday, February 22, 2022	2
Recommendation: THAT the minutes of the Committee of the Whole Meeting No. 224, held Tuesday, February 22, 2022, be approved as circulated.	
b) Committee of the Whole Meeting No. 225, Tuesday, March 1, 2022	5
Recommendation: THAT the minutes of the Committee of the Whole Meeting No. 225, held Tuesday, March 1, 2022, be approved as circulated.	
4. Budget Session #3 –Tax Implications of Revised Draft 2022 Budget	8
Recommendation: THAT the Committee of the Whole provide direction to Staff with respect to any changes to the 2022 Draft Budget as presented.	
5. ADJOURNMENT	

**VILLAGE OF PEMBERTON
-COMMITTEE OF THE WHOLE MEETING MINUTES-**

Minutes for the **Committee of the Whole** of Council of the Village of Pemberton held Tuesday, February 22, 2022, via electronic means through a ZOOM Webinar. This is Meeting No. 224.

ATTENDING: Mayor Mike Richman
Councillor Ted Craddock
Councillor Leah Noble
Councillor Amica Antonelli
Councillor Ryan Zant

STAFF: Nikki Gilmore, Chief Administrative Officer
Sheena Fraser, Manager of Corporate & Legislative Services
Thomas Sikora, Manager of Finance
Gwendolyn Kennedy, Legislative Assistant

PUBLIC: 0

MEDIA: 1

A recording of the meeting was made available to the public & media.

1. CALL TO ORDER

At 9:01am Mayor Richman called the February 22, 2022 Committee of Whole meeting to order

In honour of the Lil'wat7ul, the Village of Pemberton acknowledges that we are meeting within the unceded territory of the Lil'wat Nation.

2. APPROVAL OF AGENDA

Moved/Seconded

THAT the agenda be approved as presented.

CARRIED

3. ADOPTION OF MINUTES

a) Committee of the Whole Meeting No. 223, Tuesday, February 1, 2022

Moved/Seconded

THAT the minutes of the Committee of the Whole Meeting No. 223, held Tuesday, Tuesday, February 1, 2022, be approved as circulated.

CARRIED

At 9:02am Thomas Sikora, Manager of Finance, joined the meeting.

4. 2022 Budget Session #2 - 2022 Revised Operating, Approved Capital and Project Budgets

Mr. Sikora presented the revised draft budget. Changes include updates made to 2021 actuals since the February 1st meeting. As the year-end process is ongoing, changes may be expected to the budget throughout the budget deliberations.

Salaries have been updated to reflect 2022 staffing changes. Salaries for Council now reflect the consumer price index (CPI) for British Columbia of 3.9%. Salaries for Public Works staff have been allocated a cost-of-living amount while the collective agreement is being renegotiated.

Tax implications will be presented at the March 8th meeting.

No feedback has been received from the public.

The Committee discussed the implications of absorbing the accumulated surplus to reduce tax implications as operating costs are increasing.

Mr. Sikora presented to the Committee a breakdown of administration maintenance costs and of administration and development services contractor and consultant costs as requested at the February 1st meeting.

CAO Gilmore presented a breakdown of the cost of the Pemberton Farm Road East section of the Friendship Trail and provided a revised costing removing the cost of pedestrian crosswalk flashers and light posts. Ms. Gilmore noted that there is an opportunity to apply for funding under a federal active transportation grant but that the Village would not know until summer if an application were successful.

Moved/Seconded

THAT the Committee of the Whole supports the Village making application for federal active transportation grant funding for the original project scope of the Pemberton Farm Road East section of the Friendship Trail.

CARRIED

Moved/Seconded

THAT the Committee of the Whole recommends that if the Village is not successful in obtaining grant funding for the Pemberton Farm Road East section of the Friendship Trail project, funds be allocated from the gas tax fund and the COVID-19 Restart Fund for the Village's share of the cost of completing the project, with removal of the asphalt, line painting, and light posts from the scope of the project.

CARRIED

The Committee supported raising sewer rates to add another \$40,000 to sewer reserves, for a total of \$200,000 allocated to reserves in 2022.

Moved/Seconded

THAT the Committee of the Whole recommends to Council that Staff be directed to bring back to a future Committee of the Whole meeting a review of airport operations, including consideration of delegating management of airport operations to an airport society.

CARRIED

At 10:05am Mayor Richman recessed the meeting.

At 10:06am Mayor Richman reconvened the meeting.

Mr. Sikora requested direction regarding potential tax scenarios to be considered at the March 8th meeting.

The Committee requested that Staff bring back tax implications of 4, 5, 6, and 7% tax increases to the March 8th meeting.

5. Mayor and Council Remuneration

The Committee requested that Staff bring back tax implications of an increase to Mayor and Council remuneration of BC CPI plus 2% per year for the next four years.

6. ADJOURNMENT

Moved/Seconded

THAT the February 22, 2022, Committee of Whole meeting be adjourned at 10:23am.

CARRIED

Mike Richman
Mayor

Sheena Fraser
Corporate Officer

**VILLAGE OF PEMBERTON
-COMMITTEE OF THE WHOLE MEETING MINUTES-**

Minutes for the **Committee of the Whole** of Council of the Village of Pemberton held Tuesday, March 1, 2022 at 10:00am via electronic means through a ZOOM Webinar. This is Meeting No. 225.

ATTENDING: Mayor Mike Richman
Councillor Ted Craddock
Councillor Leah Noble
Councillor Amica Antonelli
Councillor Ryan Zant

STAFF: Nikki Gilmore, Chief Administrative Officer
Sheena Fraser, Manager of Corporate & Legislative Services
Lisa Pedrini, OCP Planner
Alison Jenkins, Climate Solutions Specialist, Community Energy Association
Gwendolyn Kennedy, Legislative Assistant

PUBLIC: 4

MEDIA: 1

A recording of the meeting was made available to the public & media.

1. CALL TO ORDER

At 10:23am Mayor Richman called the March 1, 2022, Committee of Whole meeting to order and advised that pursuant to section 10 (a) of the Village of Pemberton Council Procedure Bylaw No. 788, 2015 this meeting will be held electronically with no in-person attendance.

In honour of the Lil'wat7ul, the Village of Pemberton acknowledges that we are meeting within the unceded territory of the Lil'wat Nation.

2. APPROVAL OF AGENDA

Moved/Seconded

THAT the agenda be approved as presented.

CARRIED

At 10:24am Lisa Pedrini, OCP Planner, and Alison Jenkins, Climate Solutions Specialist, Community Energy Association, joined the meeting.

4. COMMUNITY CLIMATE ACTION PLAN

Ms. Pedrini presented a summary of the draft 2022 Community Climate Action Plan. Ms. Pedrini emphasized that the plan addresses mitigation rather than adaptation and considers territorial rather than consumptive emissions.

The plan focusses on community-wide actions that the Village can take to help community members and businesses lessen their environmental impact, addressing emissions from transportation, buildings, and waste. The targets are a 50% reduction of GHG from 2007 levels by 2020, and a 100% reduction (or net zero) by 2050. These targets are in line with those of neighbouring communities.

The plan was developed by Staff and key stakeholders working together with the Community Energy Association to set greenhouse gas (GHG) reduction targets. The process began by developing a vision for the low-carbon future of Pemberton, and, by backcasting, determined strategies to achieve the vision. Forecasting predicted Pemberton's future emissions if nothing is done, and modelling was used to determine what we can achieve with the plan.

Ms. Pedrini explained that although the plan does not provide all the strategies that will be necessary for achievement of the 2050 target, new technologies that will become available in the future will help Pemberton reach the target. The 2030 and 2050 targets are ambitious but achievable if the Village dedicates the necessary resources to implementation.

The Committee discussed the following concerns related to the draft plan:

- The need to protect old growth forests for sequestration and for environmental, social, cultural, and economic reasons, and the concern that a rigid definition of old growth may hamper sustainable forest management;
- Adequacy of electrical supply to support electrification targets;
- Ensuring opportunities for public engagement;
- Organic waste diversion;
- Electrification of the Village's fleet;
- Implementation and the resources required to ensure the plan is followed;
- Frequency of reviews and updates to the plan; and
- Declaration of a climate emergency.

Moved/Seconded

THAT the following considerations be incorporated into the 2022 Community Climate Action Plan for Council's consideration at time of adoption:

1. the addition of wording regarding the need for an agreed upon definition of old growth forests that addresses the need to balance the protection of old growth ecosystems with sustainable forestry practices that promote the health of the forests;

2. electrification of the Village's fleet;
3. regular reviews and updates of the plan (approximately every 2 years); and
4. declaration of a climate emergency.

CARRIED

Mayor Richman noted that the public will have the opportunity to ask questions when the Community Climate Action Plan is brought back for consideration of adoption at the Regular Council meeting to be held on March 8, 2022. Meanwhile, questions may be addressed to Ms. Pedrini by email.

6. ADJOURNMENT

Moved/Seconded

THAT the March 1, 2022, Committee of Whole meeting be adjourned at 11:24am.

CARRIED

Mike Richman
Mayor

Sheena Fraser
Corporate Officer

Date: March 8, 2022
To: Sheena Fraser, Chief Administrative Officer
From: Thomas Sikora, Manager of Finance and Administration
Subject: 2022 Budget Session #3 – Tax Implications

PURPOSE

To present to the Committee of the Whole the Draft 2022 Budget for review and comment.

BACKGROUND

At the previous Committee of the Whole, Meeting No. 224, held on Tuesday, February 22, 2022, Staff presented the revised draft budget (2022 Budget Session #2 - 2022 Revised Operating, Approved Capital and Project Budgets). This is the third Budget Session scheduled, and focuses on tax implications of the Revised 2022 Operating, Approved Capital and Project Budget.

DISCUSSION AND COMMENTS

This is the third session in which the Committee will review the 2022 Budget, which has been prepared with input from the Village of Pemberton Department Managers. As part of the regular Budget process, at Budget Session #2, taxes were shown at a 0.0% tax increase with Non-Market Change of \$29,307. Increasing budgetary pressures, including those felt from a year over year drop in surplus carryforward, increasing projected operating expenses, continued impacts of high rates of inflation, and the overall inability to sustain a continued low tax rate were discussed. The Committee requested Staff bring back tax implications of 4, 5, 6, and 7% tax increases to the March 8th meeting.

Non-Market Change Report (NMC) for 2021 shows an average change in assessment value of 24.28% (**Appendix A**). Some classes show higher change while others show lower change, than the average. Those properties that show growth higher than average will see an increase in taxes, and properties that show growth lower than average will see a decrease in taxes, *with a 0% tax increase*.

Average Assessment Change by Class from prior year

01 - Residential Total	25.72%
02 - Utilities	1.07%
05 - Light Industry	2.18%
06 - Business And Other	20.10%
08 - Rec/Non-Profit	8.30%
09 - Farm	13.12%

Total Roll Assessment – All Classes 2021 \$1,035,028,863
 Total Roll Assessment – All Classes 2022 \$1,286,284,432
 Average Change - 9.97% (NMC 2.02%, Market 22.26%)

Tax Implications

Tax Implications for the average home owner from the Completed tax roll **with a 4, 5, 6 and 7% tax increase, in addition to assessment change.**

Village of Pemberton 2022 Tax Scenarios for Consideration							
Residential	Area	2022 Assessment	Tax Increase Scenarios (Average Increase per 2022 Assessment)				
			1%	4%	5%	6%	7%
Increase (\$CAD)			\$ 19,599	\$ 78,398	\$ 97,997	\$ 117,597	\$ 137,196
House	Poplar (H)	\$ 1,056,000	\$ 13.74	\$ 54.98	\$ 68.72	\$ 82.46	\$ 96.21
House	Laurel Street (H)	\$ 1,051,000	\$ 13.68	\$ 54.72	\$ 68.40	\$ 82.07	\$ 95.75
House	Hemlock	\$ 1,206,000	\$ 15.70	\$ 62.79	\$ 78.48	\$ 94.18	\$ 109.88
House	Pinewood (H)	\$ 1,517,000	\$ 19.74	\$ 78.98	\$ 98.72	\$ 118.47	\$ 138.21
House	Greenwood (H)	\$ 1,448,000	\$ 18.85	\$ 75.38	\$ 94.23	\$ 113.08	\$ 131.92
House	Elmwood	\$ 1,224,000	\$ 15.93	\$ 63.72	\$ 79.65	\$ 95.58	\$ 111.51
Duplex	Laburnum	\$ 974,000	\$ 12.68	\$ 50.71	\$ 63.38	\$ 76.06	\$ 88.74
Townhouse	Flint Street (TH)	\$ 504,000	\$ 6.56	\$ 26.24	\$ 32.80	\$ 39.36	\$ 45.92
Townhouse	Park Street (TH)	\$ 715,000	\$ 9.31	\$ 37.22	\$ 46.53	\$ 55.84	\$ 65.14
Townhouse	Laurel Street (TH)	\$ 639,000	\$ 8.32	\$ 33.27	\$ 41.58	\$ 49.90	\$ 58.22
Townhouse	Vine (TH)	\$ 787,000	\$ 10.24	\$ 40.97	\$ 51.22	\$ 61.46	\$ 71.70
Light Industry							
Business	Venture Place	\$ 1,028,000	\$ 45.49	\$ 181.96	\$ 227.46	\$ 272.95	\$ 318.44
Commercial							
Business	Downtown	\$ 3,783,000	\$ 110.78	\$ 443.13	\$ 553.91	\$ 664.70	\$ 775.48
Business	Downtown	\$ 2,337,000	\$ 68.44	\$ 273.75	\$ 342.19	\$ 410.63	\$ 479.06
Business	Industrial Park	\$ 3,528,000	\$ 103.32	\$ 413.26	\$ 516.58	\$ 619.89	\$ 723.21
Business	Industrial Park	\$ 845,050	\$ 24.75	\$ 98.99	\$ 123.73	\$ 148.48	\$ 173.23
Rec./Non-Profit							
Rec./Non-Profit	Downtown	\$ 139,900	\$ 1.82	\$ 7.28	\$ 9.10	\$ 10.93	\$ 12.75
Rec./Non-Profit	Airport	\$ 955,000	\$ 12.43	\$ 49.72	\$ 62.15	\$ 74.58	\$ 87.01
Farm							
Farm	Meadows	\$ 20,791	\$ 0.27	\$ 1.08	\$ 1.35	\$ 1.62	\$ 1.89
Farm	Downtown	\$ 25,091	\$ 0.33	\$ 1.31	\$ 1.63	\$ 1.96	\$ 2.29

1% Budget Increase \$ 19,599
4% Budget Increase \$ 78,398
5% Budget Increase \$ 97,997
6% Budget Increase \$ 117,597
7% Budget Increase \$ 137,196

As an illustrative example, below is a review of 2022 tax rates of member municipalities, applied against a comparison for a single-family residential home in the Village of Pemberton assessed at \$1,085,427.

	Rate	2020 Taxes	*Preliminary General Municipal Property Tax Increases
Pemberton	1.5593	\$ 1,692.51	4 to 7%
Whistler	1.5423	\$ 1,674.05	6.72%
Squamish	2.8601	\$ 3,104.43	4.1%
Lillooet	3.8461	\$ 4,174.66	Unknown

Comparatively, Pemberton has maintained very low residential tax rates, currently the 6th lowest of 161 municipalities in BC.

Financial Planning

At Budget Session #2, continued budgetary pressure was discussed, including the impact of an annual reduction in surplus carryforward, increasing projected operating expenses, and impacts of high rates of inflation. It was discussed that a continued low or unchanged tax rate increase as experienced over prior years would be unsustainable, where deferring increases in the long run results in a depletion of reserves and ultimately a requirement to significantly increase future taxes and subsequent budgets.

The proposed tax increase scenarios will allow for continuation of services, operations and maintenance throughout the Village of Pemberton, while being considerate of the increased financial request of taxpayers in 2022 as well as beyond. The Financial Plan proposed endeavors to balance increases while maintaining a reasonable debt level.

Reserves

Reserves balances are presented in **Appendix B** for review. Continuing to fund reserves is imperative to the Village of Pemberton's Asset Management, especially with the demands of aging infrastructure. The following contributions are allocated on an annual basis, contributing to the reserve balances noted in the **Appendix B**.

- Capital: \$347,258
- Water: \$324,000
- Sewer: \$160,000 (with a recommended increase of \$40,000 to \$200,000)

The future meetings tentatively scheduled, as approved at the Regular Council Meeting No. 1551, held Tuesday, December 7, 2021 are shown below.

Date	Description
Tuesday, March 8, 2022*	<ul style="list-style-type: none"> • Public Budget Information Session 2022 review
Tuesday, March 8, 2022*	Committee of the Whole Meeting <ul style="list-style-type: none"> • Budgeting Session – 2022 Final Budget with Tax Implications
Tuesday, March 29, 2022	Committee of the Whole <ul style="list-style-type: none"> • Budget Session including 5 Year Financial Plan review prior to Bylaws coming forward for adoption.

Tuesday, April 5, 2022	Regular Council Meeting <ul style="list-style-type: none"> 2022 - 2026 Five Year Financial Plan Bylaw 1st, 2nd and 3rd readings 2022 Tax Rates Bylaw 1st, 2nd and 3rd readings
Tuesday, April 5, 2022	Regular Council Meeting <ul style="list-style-type: none"> 2022 - 2026 Five Year Financial Plan Bylaw- adoption (s 165 CC) 2022 Tax Rates Bylaw – adoption (s. 197 CC)
Tuesday, April 26, 2022	Regular Council Meeting for Adoption <ul style="list-style-type: none"> 2022 Tax Rates Bylaw 4th & Final (S.197 CC)

COMMUNICATIONS

Residents will again be able to participate in the budget process by submitting their questions to the Village at budget@pemberton.ca. Answers will be summarized and included in the Budget Information Session to be held on Tuesday, March 8th, 2022.

An advertisement was placed in the Pique Newspaper as well as included in the Village’s eNEWS, on the Village Website and Facebook page.

LEGAL CONSIDERATIONS

The development and review of the annual budget meets with the requirements as set out in legislation.

IMPACT ON BUDGET & STAFFING

The development of the annual budget is a component of the day-to-day operations of the Finance Department and has been incorporated into the annual work plan.

ALTERNATIVE OPTIONS

There are no alternative options for consideration.

RECOMMENDATIONS

THAT the Committee of the Whole provide direction to Staff with respect to any changes to the 2022 Draft Budget as presented.

Attachments:

Appendix A: Pemberton NMC Roll Comparison by Jurisdiction and Property Class

Appendix B: Reserve Balances

Submitted by:	Thomas Sikora, Manager of Finance
Acting CAO Approval by:	Sheena Fraser, Acting Chief Administrative Officer

NMC Roll Comparison by Property Class
 2022 Net General Taxable Values
 Completed Roll run on 03/Dec/2021

Area 08 - North Shore-Squamish Valley
Jurisdiction 560 - Village of Pemberton

[NMC by Neigh](#)
[NMC Detail](#)

Property Class	2021 Cycle 10	2022 Completed	NMC Land	NMC Impr	NMC Total	% Chg Due to NMC	% Chg Due to Market	% Chg
Res Vacant	\$62,886,700	\$70,292,200	-\$11,211,000	\$0	-\$11,211,000	-17.83%	29.60%	11.78%
Res Single Family	\$451,481,600	\$576,361,500	\$11,369,800	\$17,195,000	\$28,564,800	6.33%	21.33%	27.66%
Res ALR	\$14,249,000	\$11,428,000	-\$7,538,000	\$0	-\$7,538,000	-52.90%	33.10%	-19.80%
Res Farm	\$22,750	\$23,000	\$0	\$0	\$0	0.00%	1.10%	1.10%
Res Strata	\$315,515,600	\$397,971,300	\$3,218,000	\$572,000	\$3,790,000	1.20%	24.93%	26.13%
Res Other	\$25,759,300	\$37,539,700	\$1,239,000	\$4,265,100	\$5,504,100	21.37%	24.37%	45.73%
01 - Residential Total	\$869,914,950	\$1,093,615,700	-\$2,922,200	\$22,032,100	\$19,109,900	2.20%	23.52%	25.72%
02 - Utilities	\$15,991,850	\$16,162,905	\$0	\$0	\$0	0.00%	1.07%	1.07%
03 - Supportive Housing	\$0	\$0	\$0	\$0	\$0			
04 - Major Industry	\$0	\$0	\$0	\$0	\$0			
05 - Light Industry	\$10,888,300	\$11,125,200	\$0	\$0	\$0	0.00%	2.18%	2.18%
06 - Business And Other	\$133,595,001	\$160,442,701	-\$141,199	\$1,937,999	\$1,796,800	1.34%	18.75%	20.10%
07 - Managed Forest Land	\$0	\$0	\$0	\$0	\$0			
08 - Rec/Non Profit	\$3,550,900	\$3,845,700	\$0	\$0	\$0	0.00%	8.30%	8.30%
09 - Farm	\$312,262	\$353,226	\$40,965	\$0	\$40,965	13.12%	0.00%	13.12%
S.644LGA/398VC	\$775,600	\$739,000	\$0	-\$38,000	-\$38,000	-4.90%	0.18%	-4.72%
Total All Classes	\$1,035,028,863	\$1,286,284,432	-\$3,022,434	\$23,932,099	\$20,909,665	2.02%	22.26%	24.28%

The numbers on this report will remain static as of the Completed Roll non-market change cutoff date (December 2, 2021).

Non Market Change (NMC) Reasons (valueBC)

Note: If there is more than one reason for a property, only one reason will be reported. The following is the hierarchy for reporting and a short description of each.

- Boundary Extension: Jurisdiction change, usually the result of a municipal incorporation or annexation
- Property Class Change: A change in property class i.e. from Residential to Commercial
- Exemption Status Change: A change in exemption status i.e. taxable to non taxable or vice versa
- Additions or Deletions: Adding a new folio or deleting a folio. A subdivision would result in an Add for the new folios and either an Inventory Change or a Deletion of the parent property depending on how the subdivision was processed.
- Inventory Change: A modification of data that is not related to market shifts that will cause a change to the value of a property i.e. new construction
- Zoning Change: Change in property zoning

Village of Pemberton		
Reserve Balances		
as at March 8, 2022		
	Ending	
Fund Type	Balance	Total
Restricted Funds		
<u>DCCs:</u>		
Village Core:		
Roads	\$ 280,763	
Parks	0	
Water	126,601	
Sewer	801,508	
Total DCC's		\$ 1,208,873
<u>Parking in Lieu:</u>		
Ending Balance	60,000	
		60,000
Unexpended Funds:		
Community Works Gas Tax Funds	649,323	
COVID-19 Restart Funds	349,201	
		998,525
Total Restricted		\$ 2,267,397
Reserves for Capital Purposes - Bylaw #595, 2007		
Centennial Building	7,161	
		7,161
General Reserves	102,300	
		102,300
Capital Reserves	647,934	
		647,934
Fire Department Reserves	381,156	
		381,156
Water General	1,205,097	
		1,205,097
Sewer General	247,998	
		247,998
Total Capital		2,591,646
Combined Balance at March 8, 2022		\$ 4,859,043