

VILLAGE OF HARRISON HOT SPRINGS NOTICE OF MEETING AND AGENDA

REGULAR COUNCIL MEETING

Date: February 1, 2021
Time: 7:00 p.m.
Location: Council Chambers, Memorial Hall, 290 Esplanade Avenue, Harrison Hot Springs, British Columbia

Due to the COVID-19 pandemic and the Provincial Health Order of December 4, 2020, members of the public are prohibited from in-person attendance at Council Meetings.
Visit our website for instructions on how to connect to the digital Council Meetings.

1. CALL TO ORDER

Meeting called to order by Mayor Facio.
Acknowledgment of Sts'ailes traditional territory

2. INTRODUCTION OF LATE ITEMS

3. APPROVAL OF AGENDA

4. ADOPTION OF COUNCIL MINUTES

- (a) THAT the Regular Council Meeting Minutes of January 18, 2021 be adopted.
- (b) THAT the Committee of the Whole Meeting Minutes of January 20, 2021 be adopted.

Item 4(a)
Page 1

Item 4(a)
Page 5

5. BUSINESS ARISING FROM THE MINUTES

6. CONSENT AGENDA

- i. Bylaws
- ii. Agreements
- iii. Committee/
Commission Minutes
- iv. Correspondence

7. DELEGATIONS/PETITIONS

8. CORRESPONDENCE

- (a) Lower Mainland Local Government Association
Re: Resolutions Notice request for Submissions

Item 8(a)
Page 9

9. BUSINESS ARISING FROM CORRESPONDENCE

10. REPORTS OF COUNCILLORS, COMMITTEES, COMMITTEE OF THE WHOLE AND COMMISSIONS

Councillor Hooper

- Agassiz Harrison Historical Society
- Fraser Health
- Fraser Valley Regional Library Board (Alternate Municipal Director)

Councillor Palmer

- Fraser Valley Regional Library Board (Municipal Director)
- Kent Harrison Joint Emergency Program Committee
- Public Art Committee

Councillor Piper

- Corrections Canada Citizen's Advisory Committee
- Harrison Agassiz Chamber of Commerce
- Kent Harrison Joint Emergency Program Committee
- Tourism Harrison

Councillor Vidal

- Agassiz Harrison Healthy Communities
- Fraser Valley Regional District Board (Alternate Municipal Director)
- Fraser Valley Regional District Hospital Board (Alternate Municipal Director)

11. REPORTS FROM MAYOR**12. REPORTS FROM STAFF**

- (a) Report of Chief Administrative Officer – January 27, 2021
Re: Municipal and Regional District Tax (MRDT) Program

Item 12(a)
Page 15

Recommendation:

THAT a letter of support be forwarded to Tourism Harrison to apply as a designated recipient under the Municipal and Regional District Tax Program for the collection of the 3% additional tax on accommodation; and

THAT staff send a letter to the District of Kent and Fraser Valley Regional District advising that Tourism Harrison will be applying as a designated recipient under the Municipal and Regional District Tax Program.

- (b) Report of Financial Officer – January 25, 2021
Re: Tax Rate Multiplier 2021

Item 12(b)
Page 17

Received for information

13. BYLAWS

- (a) Report of Financial Officer – January 25, 2021
Re: 2021-2025 Financial Plan Bylaw No. 1161, 2021

Item 13(a)
Page 23

Recommendation:

THAT the 2021-2025 Financial Plan Bylaw No. 1161, 2021 be introduced and be given first reading; and

THAT the 2021-2025 Financial Plan be forwarded for public consultation at an Open House to be held via Zoom on February 16, 2021.

14. QUESTIONS FROM THE PUBLIC (pertaining to agenda items only)**15. ADJOURNMENT**

**VILLAGE OF HARRISON HOT SPRINGS
MINUTES OF THE REGULAR MEETING OF COUNCIL**

DATE: January 18, 2021

TIME: 7:00 p.m.

PLACE: Council Chambers, Memorial Hall
290 Esplanade Avenue, Harrison Hot Springs, BC

IN ATTENDANCE: Mayor Leo Facio
Councillor Samantha Piper
Councillor Ray Hooper
Councillor Gerry Palmer
Councillor Michie Vidal

Chief Administrative Officer, Madeline McDonald
Deputy Chief Administrative Officer/CO, Debra Key
Community Services Coordinator, Rhonda Schell
Operations Manager, Tyson Koch
Fire Chief, Trevor Todd

ABSENT: None

Recording Secretary: Brianne Stevens

1. CALL TO ORDER

Mayor Facio called the meeting to order at 7:00 p.m.
Mayor Facio acknowledged the traditional territory of Sts'ailes.

2. INTRODUCTION OF LATE ITEMS

3. APPROVAL OF AGENDA

Moved by Councillor Piper
Seconded by Councillor Vidal

THAT the agenda be approved as presented.

**CARRIED
UNANIMOUSLY**
RC-2021-01-01

4. ADOPTION OF COUNCIL MINUTES

Moved by Councillor Piper
Seconded by Councillor Palmer

THAT the Regular Council Meeting Minutes of December 21, 2020 be adopted.

**CARRIED
UNANIMOUSLY**
RC-2021-01-02

5. BUSINESS ARISING FROM THE MINUTES

None

6. CONSENT AGENDA

- i. Bylaws
- ii. Agreements
- iii. Committee/Commission Minutes
- iii. Correspondence

*Village of Harrison Hot Springs
Minutes of the Council Meeting
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7. DELEGATIONS/PETITIONS

None

8. CORRESPONDENCE

- (a) Letter from Softball BC
Re: COVID Relief Funding

Moved by Councillor Hooper
Seconded by Councillor Vidal

THAT the letter received January 16, 2021 from Softball BC be received.

**CARRIED
UNANIMOUSLY**
RC-2021-01-03

9. BUSINESS ARISING FROM CORRESPONDENCE

None

**10. REPORTS OF COUNCILLORS, COMMITTEES, COMMITTEE OF THE WHOLE
AND COMMISSIONS**

Councillor Hooper

- Agassiz Harrison Historical Society – January 11, 2021 – attended meeting
- Fraser Health
 - January 6, 13 and 15, 2021 attended video conference with CNIB
 - January 14, 2021 attended webinar by Tamarack Institute
- Fraser Valley Regional Library Board – no report

Councillor Palmer

- Fraser Valley Regional Library Board – no report
- Kent Harrison Joint Emergency Program Committee – no report
- Public Art Committee – no report

Councillor Piper

- Corrections Canada Citizen's Advisory Committee – no report
- Harrison Agassiz Chamber of Commerce – no report
- Kent Harrison Joint Emergency Program Committee – no report
- Tourism Harrison – no report

Councillor Vidal

- Agassiz Harrison Healthy Communities – no report
- Fraser Valley Regional District Board – no report
- Fraser Valley Regional District Hospital Board – no report

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11. MAYOR'S REPORT

- January 18, 2021 attended Community Leaders Meeting with Chilliwack Division of Family Practice. Noted that Memorial Hall can be used as a vaccination site if needed.
- Reminded everyone to wear their masks and follow the PHO Guidelines.
- Attended the Fraser Valley Regional District Committee of the Whole meeting.
- Regional Fire Dispatch noted that Fraser Valley Regional District is budgeting money towards improving the ECOM communications.
- Announced the winners of the 2020 Light Up Contest. Residential winner is 831 Myng Crescent, with honorable mention going to 26-301 Walnut Ave, 508 Driftwood Ave and 529 Cottonwood Ave along with the residents on Schooner Place. The commercial winner is Old Settler Pub and Liquor Store, with honourable mention going to Muddy Waters Café.

12. REPORTS FROM STAFF

- (a) Report of Operations Manager – January 6, 2021
Re: Application for Funding for Fire Hall Renovation: Canada Infrastructure Program (ICIP) - COVID-19 Resilience Infrastructure Program

Moved by Councillor Piper
Seconded by Councillor Vidal

THAT staff be authorized to apply for a Canada Infrastructure Program (ICIP) - COVID-19 Resilience Infrastructure Grant for up to \$750,000.00 to renovate the Fire Hall to accommodate physical distancing and to complete the required seismic upgrades.

**CARRIED
UNANIMOUSLY**
RC-2021-01-04

- (b) Report of Deputy Chief Administrative Officer/CO – January 6, 2021
Re: Municipal and Regional District Tax (MRDT)

Moved by Councillor Piper
Seconded by Councillor Vidal

THAT staff be directed to send letters to the District of Kent and the Fraser Valley Regional District (Electoral Area C) seeking their consent to be included within the Designated Accommodation Area for the Village's new application for Tax on Accommodation Bylaw.

**CARRIED
UNANIMOUSLY**
RC-2021-01-05

*Village of Harrison Hot Springs
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- (c) Report of Chief Administrative Officer – January 13, 2021
Re: COVID-19 Restart Grant – Additional Portable Office Space

Moved by Councillor Piper
Seconded by Councillor Vidal

THAT the inclusion of up to \$75,000 in the 2021 budget for the purchase and installation of a portable building for additional office and storage space to be located adjacent to the existing Village Office be approved to be funded by the COVID-19 Safe Restart Grant.

**CARRIED
UNANIMOUSLY**
RC-2021-01-06

13. BYLAWS

None

14. QUESTIONS FROM THE PUBLIC (pertaining to agenda items only)

There were no questions from the public.

15. ADJOURNMENT

Moved by Councillor Palmer
Seconded by Councillor Piper

THAT the meeting be adjourned at 7:57 p.m.

**CARRIED
UNANIMOUSLY**
RC-2021-01-07

Leo Facio
Mayor

Debra Key
Corporate Officer

**VILLAGE OF HARRISON HOT SPRINGS
MINUTES OF THE COMMITTEE OF THE WHOLE MEETING**

DATE: Wednesday, January 20, 2021

TIME: 10:00 a.m.

PLACE: Council Chambers, Memorial Hall
290 Esplanade Avenue, Harrison Hot Springs, BC

IN ATTENDANCE: Mayor Leo Facio
Councillor Samantha Piper
Councillor Ray Hooper
Councillor Gerry Palmer
Councillor Michie Vidal

Chief Administrative Officer, Madeline McDonald
Deputy Chief Administrative Officer/CO, Debra Key
Community Services Manager, Rhonda Schell
Operations Manager, Tyson Koch
Financial Officer, Tracey Jones

ABSENT: None

Recording Secretary: Brianne Stevens

1. CALL TO ORDER

Mayor Facio called the meeting to order at 10:10 a.m.
Mayor Facio acknowledged the traditional territory of Sts'ailes.

2. INTRODUCTION OF LATE ITEMS

- Strategic Parking Master Plan
- Bus Shelters
- Outdoor Rink Cover
- Committees

3. APPROVAL OF AGENDA

Moved by Councillor Hooper

THAT the agenda be approved as amended.

**CARRIED
UNANIMOUSLY**
COW-2021-01-01

4. ITEMS FOR DISCUSSION

(a) 2021-2025 Financial Plan – Financial Officer

The Financial Officer provided Council with a powerpoint presentation highlights of the General Fund including revenue, expenses, capital projects, including Resort Municipality Initiative and DCC projects. She also reviewed the Waste Water and Water Fund revenues, expenses, reserves and capital projects. A summary of capital and operating reserves was presented. Municipal tax requirements were identified along with tax rates scenarios based on current property tax ratios.

*Village of Harrison Hot Springs
Minutes of the Committee of the Whole Meeting
January 20, 2021*

5. RESOLUTION TO CLOSE THE MEETING TO THE PUBLIC

Moved by Councillor Vidal

THAT the meeting be closed to the public at 10:41 a.m. except for Council and senior staff, to consider matters pursuant to s. 90(1) of the Community Charter - labour relations or other employee relations.

**CARRIED
UNANIMOUSLY**
COW-2021-01-02

The public were excluded from the meeting.

6. RECONVENE TO OPEN MEETING

The open meeting reconvened at 10:45 a.m.

7. RISE AND REPORT

The Corporate Officer reported that a resolution made at the Committee of the Whole In Camera meeting held on Wednesday, January 20, 2021 was approved for release to the public as follows:

"THAT \$50,000 be added to the 2021-2025 Financial Plan in 2021 and 2022 to develop and implement a new Occupational Health & Safety plan, inclusive of provisions for pandemic safety on an ongoing basis.

MOTION FAILED"

Councillor Piper excused herself from the Chambers at 10:52 a.m. due to a potential conflict of interest stating that she is a member of CUPE Local 458. .

Moved by Councillor Palmer

THAT \$50,000 be added to the 2021-2025 Financial Plan in 2021 to develop and implement a new Occupational Health & Safety plan, inclusive of provisions for pandemic safety on an ongoing basis to be funded from the COVID Restart Grant.

**CARRIED
OPPOSED BY COUNCILLOR HOOPER**
COW-2021-01-03

Councillor Piper returned to the meeting at 11:10 a.m.

Moved by Councillor Vidal

THAT staff be directed to bring back alternate scenarios of tax rate multipliers for the different classes of properties within the Village.

**CARRIED
UNANIMOUSLY**

*Village of Harrison Hot Springs
Minutes of the Committee of the Whole Meeting
January 20, 2021*

COW-2021-01-04

- (b) Report of Community Services Manager – January 11, 2021
Re: Pay Parking Proposals

Moved by Councillor Vidal

THAT the pay parking season begin on May 15th until September 15th annually.

**CARRIED
UNANIMOUSLY**
COW-2021-01-05

Moved by Councillor Vidal

THAT an escalating rate of \$2 for the first hour, \$3 for the second hour, \$4 for the third hour and \$5 for the fourth hour to a maximum of four hours be set for Hot Springs Road and Esplanade Avenue west including St. Alice Street.

**CARRIED
UNANIMOUSLY**
COW-2021-01-06

Moved by Councillor Hooper

THAT the successful proponent, Precise ParkLink be awarded the contract to provide pay parking services as submitted in their proposal dated January 6, 2021 for a term of three (3) years, with an option to extend for an additional two (2) years.

**CARRIED
UNANIMOUSLY**
COW-2021-01-07

MEETING RECESSED at 12:10 p.m.

MEETING RECONVENED 12:20 p.m.

Late Items

- (a) Strategic Parking Master Plan

Moved by Councillor Piper

THAT staff provide a report proposing a scope for a Parking Master Plan for commercial and residential areas including opportunity for public consultation.

**CARRIED
UNANIMOUSLY**
COW-2021-01-08

*Village of Harrison Hot Springs
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(b) Outdoor Rink Covering

Moved by Councillor Piper

THAT staff be directed to investigate options for coverings for the outdoor slating rink.

**CARRIED
UNANIMOUSLY**
COW-2021-01-09

(c) Bus Shelters

The Chief Administrative Officer advised Council that a report is forthcoming for the next Council meeting.

8. ADJOURNMENT

Moved by Councillor Palmer

THAT the meeting be adjourned at 12:41 p.m.

**CARRIED
UNANIMOUSLY**
COW-2021-01-10

Leo Facio
Mayor

Debra Key
Corporate Officer



LOWER MAINLAND
LOCAL GOVERNMENT ASSOCIATION

2021 VIRTUAL AGM & CONVENTION

RESOLUTIONS NOTICE REQUEST FOR SUBMISSIONS

The Lower Mainland LGA Executive is calling for resolutions to be considered at the 2021 virtual convention. The virtual conference will be held from May 12-14, 2021. The resolutions process will also take place in a virtual format. Pending finalization of the procedures, members are now asked to submit resolutions with the requirements outlined in the following pages.

DEADLINE FOR RESOLUTIONS

All resolutions must be received in the Lower Mainland LGA office by **Friday, March 26, 2021.**

Late resolutions or off-the-floor resolutions will not be accepted this year. Resolutions that emerge after Friday, March 26, 2021 need to be submitted directly to UBCM.

IMPORTANT SUBMISSION REQUIREMENTS

To submit a resolution to the Lower Mainland LGA for consideration please send:

1. A Word document by email to ssstory@lmlga.ca by the deadline.
2. Title the email "Resolution-title of resolution" or in the case of multiple resolutions subject header "Resolutions-X number enclosed".
3. Include a cover letter as an attachment outlining how many resolutions that have been sent and list the title of each resolution.

Detailed guidelines for preparing a resolution follow, but the basic requirements are:

- Members are responsible for submitting accurate resolutions. Lower Mainland LGA recommends that local government staff assist in drafting the resolutions, check the accuracy of legislative references, and be able to answer questions from the Lower Mainland LGA and UBCM about each resolution.
- Each resolution **must include a separate background**er that is a maximum of 3 pages and specific to a single resolution. Do not submit backgrounders for multiple resolutions. The backgrounder may include links to other information sources and reports.
- Resolutions must be relevant to other local governments within the Lower Mainland LGA rather than specific to a single member government.
- The resolution must have at least one "whereas" clause and should not contain more than two "whereas" clauses. Each whereas clause must only have **one sentence**.

UBCM RESOLUTION PROCEDURES

UBCM urges members to submit resolutions to Area Associations for consideration. Resolutions endorsed at Area Association annual meetings are submitted automatically to UBCM for consideration and do not need to be re-submitted to UBCM by the sponsor.

UBCM and its member local governments have observed that submitting resolutions first to Area Associations results in better quality resolutions overall. If absolutely necessary, however, local governments may submit council or board endorsed resolutions directly to UBCM prior to June 30. Should this be necessary, detailed instructions are available on the UBCM website.

UBCM RESOLUTIONS PROCESS

1. Members submit resolutions to their Area Association for debate.
2. The Area Association submits resolutions endorsed at its Convention to UBCM.
3. The UBCM Resolutions Committee reviews the resolutions for submission to its Convention.
4. Resolutions endorsed at the UBCM Convention are submitted to the appropriate level of government for response.
5. UBCM will forward the response to the resolution sponsor for review.

UBCM RESOLUTIONS GUIDELINES

The Construction of a Resolution:

All resolutions contain a preamble – whereas clause(s) – and an enactment clause. The preamble describes *the issue*, and the enactment clause outlines *the action being* requested of UBCM. A resolution should answer the following three questions:

- a) **What is the problem?**
- b) **What is causing the problem?**
- c) **What is the best way to solve the problem?**

Preamble:

The preamble begins with "WHEREAS" and is a concise paragraph about the nature of the problem or the reason for the request. It answers questions (a) and (b) above, stating the problem and its cause, and should explain, clearly and briefly, the reasons for the resolution.

The preamble should contain no more than two "WHEREAS" clauses. Supporting background documents can describe the problem more fully if necessary. Do not add extra clauses.

Only one sentence per WHEREAS clause.

Enactment Clause:

The enactment clause begins with the phrase "Therefore be it resolved" and is a concise sentence that answers question (c) above, suggesting the best way to solve the problem.

The enactment should propose a specific action by UBCM.

Keep the enactment clause as short as possible, and clearly describe the action being requested. The wording should leave no doubt about the proposed action.

HOW TO DRAFT A RESOLUTION

1. Address one specific subject in the text of the resolution.

Since your community seeks to influence attitudes and inspire action, limit the scope of a resolution to one specific subject or issue. Delegates will not support a resolution if it is unclear or too complex for them to understand quickly. If there are multiple topics in a resolution, the resolution may be sent back to the sponsor to rework and resubmit.

2. For resolutions to be debated at UBCM, focus on issues that are province wide.

The issue identified in the resolution should be relevant to other local governments across BC. This will support productive debate and assist UBCM to represent your concern effectively to the provincial or federal government on behalf of all BC municipalities and regional districts. Regionally specific resolutions may be referred back to the Lower Mainland LGA and may not be entered for debate during the UBCM Convention.

3. Use simple, action-oriented language and avoid ambiguous terms.

Explain the background briefly and state the desired action clearly. Delegates can then debate the resolution without having to try to interpret complicated text or vague concepts.

4. Check legislative references for accuracy.

Research the legislation on the subject so the resolution is accurate. Where necessary, identify:

- the correct jurisdictional responsibility (responsible ministry or department, and whether provincial or federal government); and
- the correct legislation, including the title of the act or regulation.

5. Provide factual background information.

Even a carefully written resolution may not be able to convey the full scope of the problem or the action being requested. Provide factual background information to ensure that the resolution is understood fully so that members understand what they are debating and UBCM can advocate effectively with other levels of government and agencies.

Each resolution **must include a separate backgrounder** that is a maximum of 3 pages and specific to a single resolution. Do not submit backgrounders that relate to multiple resolutions. The backgrounder may include links to other information sources and reports.

The backgrounder should outline what led to the presentation and adoption of the resolution by the local government and can link to the report presented to the council or board along with the resolution. Resolutions submitted without background information **will not be considered** until the sponsor has provided adequate background information. This could result in the resolution being returned or having to be submitted directly to UBCM.

6. Construct a brief, descriptive title.

A title identifies the intent of the resolution and helps eliminate the possibility of misinterpretation. It is usually drawn from the "enactment clause" of the resolution. For ease of printing in the Annual Report and Resolutions Book and for clarity, a title should be no more than three or four words.

7. Avoid repeat resolutions.

In the past, resolutions have come back year after year on the same topic. Elected officials and staff are encouraged to search the UBCM Resolutions database available through their website at www.ubcm.ca. Click on the "Resolutions and Policy" tab at the top of the page. It will be possible to locate any resolutions on the same topic that have been considered in the past and what the responses have been.

TEMPLATE FOR A RESOLUTION

Whereas << *this is the area to include an issue statement that outlines the nature of the problem or the reason for the request* >>.

And whereas << *if more information is useful to answer the questions - what is the problem? what is causing the problem?* >>:

Therefore be it resolved that the Lower Mainland LGA & UBCM << *specify here the action(s) that the **Lower Mainland LGA & UBCM** are being asked to take on, and what government agency the associations should be contacting to solve the problem identified in the whereas clauses* >>.

If absolutely necessary, there can be a second enactment clause (the "therefore" clause that specifies the action requested) with the following format:

And be it further resolved that << *specify any additional actions needed to address the problem identified in the whereas clauses* >>.



VILLAGE OF HARRISON HOT SPRINGS

REPORT TO COUNCIL

TO: Mayor and Council **DATE:** January 27, 2021
FROM: Madeline McDonald **FILE:** 3900-20
Chief Administrative Officer
SUBJECT: Municipal and Regional District Tax (MRDT)

ISSUE: To consider changes to the designated recipient under the Municipal and Regional District Tax Program.

BACKGROUND:

On January 18, 2021, a report was before Council seeking Council's consent to a request made by Tourism Harrison to expand the designated accommodation area under the Municipal and Regional District Tax Program which authorizes the additional tax levy to be imposed by bylaw on the purchase price of accommodation.

Staff met with Tourism Harrison's Executive Director and staff on January 26, 2021 to further discuss the expansion process. At that time, Tourism Harrison suggested that a different model for the collection of the 3% additional tax could be a better option for the municipality if Tourism Harrison applied as the designated recipient. This approach is supported by the Tourism Harrison Board of Directors.

Under the MRDT Program, eligible applicants to be a designated recipient can be:

- Municipalities
- Regional Districts, and
- Eligible entities (non-profit society) preferred societies whose specific purpose is tourism marketing

If the eligible entity, in this case Tourism Harrison, applies as a designated recipient, it would require the support of the municipality in the form of a letter from the Village and Regional District located in the designated accommodation area. They would also require the support of the tourism industry stakeholders. The Village's existing bylaw authorizing the collection of the 3% additional tax levy would cease to be in effect January 1, 2022.

RECOMMENDATION:

THAT a letter of support be given to Tourism Harrison to apply as a designated recipient under the Municipal and Regional District Tax Program for the collection of the 3% additional tax on accommodation; and

THAT staff send a letter to the District of Kent and Fraser Valley Regional District advising that Tourism Harrison will be applying as a designated recipient under the Municipal and Regional District Tax Program.

Respectfully submitted:

Madeline McDonald

Madeline McDonald
Chief Administrative Officer



VILLAGE OF HARRISON HOT SPRINGS

REPORT TO COUNCIL

TO: Mayor and Council

DATE: January 25, 2021

**FROM: Tracey Jones
Financial Officer**

FILE: 1700-02

SUBJECT: Tax Rate Multiplier 2021

ISSUE: Determine the property tax rate multiplier to be used in 2021

BACKGROUND:

At the January 20, 2021 Committee of the Whole, Council directed staff to bring forward scenarios for tax rate multipliers for 2021. As part of setting the tax rate each year, Council may review and amend the class multiplier that is used as part of the tax rate calculation. Tax rate class multipliers are set as a ratio in relation to the residential rate. In 2020 Council set the multiplier for the Class 6 Business properties at 3.0:1 and the Class 8 Recreational rate at 3.5:1.

Included with this report are examples of the impact on 2021 tax rates for changes to the multiplier. Option 1 shows the impact if the 2020 multipliers continue for 2021. Option 2 shows the impact if Council reverts back to the multipliers set in 2019 and Option 3 is an example of changes to the multiplier that fall within the first two options.

Staff is looking for direction from Council as to the multipliers to be used for class 6 Business and Class 8 Recreational for 2021

Respectfully submitted:

REVIEWED BY:

Tracey Jones

Tracey Jones
Financial Officer

Madeline McDonald

Madeline McDonald
Chief Administrative Officer

2015 tax rates per \$1,000 of assessed value for all purposes includes:	1	6	8	
Municipal, Regional District, Hospital District, School and Other	Residential	Business	Recreational	
Provincial Average	\$ 8.6317	\$ 21.4203	\$ 11.1798	
162 municipalities reported				
Harrison Hot Springs	\$ 7.2146	\$ 20.2233	\$ 20.9811	
Ranking out of 162 (lowest to highest)	56	80	155	
Chilliwack	\$ 8.2386	\$ 17.3841	\$ 8.3044	
Ranking out of 162 (lowest to highest)	84	39	42	
Kent	\$ 7.3427	\$ 17.9500	\$ 13.6319	
Ranking out of 162 (lowest to highest)	60	49	124	
Hope	\$ 11.3921	\$ 26.1265	\$ 16.2304	
Ranking out of 162 (lowest to highest)	140	136	142	
2016 tax rates per \$1,000 of assessed value for all purposes includes:	1	6	8	
Municipal, Regional District, Hospital District, School and Other				
Provincial Average	\$ 8.5979	\$ 21.0866	\$ 10.9930	
162 municipalities reported				
Harrison Hot Springs	\$ 6.9458	\$ 19.4380	\$ 20.3105	
Ranking out of 162 (lowest to highest)	56	78	153	
Chilliwack	\$ 7.8201	\$ 16.3332	\$ 8.0330	
Ranking out of 162 (lowest to highest)	75	36	45	
Kent	\$ 7.1015	\$ 17.2498	\$ 11.7196	
Ranking out of 162 (lowest to highest)	59	47	110	
Hope	\$ 10.7143	\$ 25.4548	\$ 14.8663	
Ranking out of 162 (lowest to highest)	132	126	140	
2017 tax rates per \$1,000 of assessed value for all purposes includes:	1	6	8	
Municipal, Regional District, Hospital District, School and Other				
Provincial Average	\$ 8.2029	\$ 20.3289	\$ 10.4551	
162 municipalities reported				
Harrison Hot Springs	\$ 6.0014	\$ 16.3100	\$ 16.2301	
Ranking out of 162 (lowest to highest)	47	50	146	
Chilliwack	\$ 6.3735	\$ 15.2026	\$ 7.8105	
Ranking out of 162 (lowest to highest)	55	34	50	
Kent	\$ 6.0636	\$ 16.1854	\$ 11.5338	
Ranking out of 162 (lowest to highest)	49	49	110	
Hope	\$ 8.8704	\$ 22.3971	\$ 12.3960	
Ranking out of 162 (lowest to highest)	101	116	120	

2018 tax rates per \$1,000 of assessed value for all purposes includes:	1	6	8
Municipal, Regional District, Hospital District, School and Other			
Provincial Average	\$ 7.7969	\$ 19.1882	\$ 9.9431
162 municipalities reported			
Harrison Hot Springs	\$ 5.2898	\$ 14.3430	\$ 14.4214
Ranking out of 162 (lowest to highest)	44	39	140
Chilliwack	\$ 5.5174	\$ 13.5354	\$ 7.8576
Ranking out of 162 (lowest to highest)	49	31	56
Kent	\$ 5.2263	\$ 15.5002	\$ 10.3594
Ranking out of 162 (lowest to highest)	41	57	101
Hope	\$ 7.5635	\$ 19.0496	\$ 10.8550
Ranking out of 162 (lowest to highest)	85	90	109
2019 tax rates per \$1,000 of assessed value for all purposes includes:	1	6	8
Municipal, Regional District, Hospital District, School and Other			
Provincial Average			
162 municipalities reported	\$ 7.5711	\$ 18.3410	\$ 9.5953
Harrison Hot Springs	\$ 4.8240	\$ 12.9148	\$ 13.1191
Ranking out of 162 (lowest to highest)	38	36	133
Chilliwack	\$ 5.0589	\$ 12.0471	\$ 7.5116
Ranking out of 162 (lowest to highest)	43	23	59
Kent	\$ 4.8122	\$ 14.5974	\$ 10.0865
Ranking out of 162 (lowest to highest)	37	57	100
Hope	\$ 6.8257	\$ 16.6561	\$ 9.4195
Ranking out of 162 (lowest to highest)	77	76	91
2020 tax rates per \$1,000 of assessed value for all purposes includes:	1	6	8
Municipal, Regional District, Hospital District, School and Other			
Provincial Average			
162 municipalities reported	\$ 6.1051	\$ 15.2274	\$ 8.0592
Harrison Hot Springs	\$ 5.0804	\$ 10.3288	\$ 10.4565
Ranking out of 162 (lowest to highest)	41	40	122
Chilliwack	\$ 5.4150	\$ 9.1677	\$ 5.1456
Ranking out of 162 (lowest to highest)	50	25	45
Kent	\$ 5.1670	\$ 11.6692	\$ 8.8673
Ranking out of 162 (lowest to highest)	43	59	108
Hope	\$ 7.0182	\$ 13.4991	\$ 7.9384
Ranking out of 162 (lowest to highest)	81	75	93

Tax rates per \$1.000 of assessed value for all purposes includes:		1	6	8
Municipal, Regional District, Hospital District, School and Other		Residential	Business	Recreational
162 Municipalities in the Province				
Harrison Hot Springs 2015		\$ 7.2146	\$ 20.2233	\$ 20.9811
Ranking out of 162 (lowest to highest)		56	80	155
Provincial Average (162 municipalities)		\$ 8.6317	\$ 21.4203	\$ 11.1798
Harrison Hot Springs 2016		\$ 6.9458	\$ 19.4380	\$ 20.3105
Ranking out of 162 (lowest to highest)		56	78	153
Provincial Average (162 municipalities)		\$ 8.5979	\$ 21.0866	\$ 10.9930
Harrison Hot Springs 2017		\$ 6.0014	\$ 16.3100	\$ 16.2301
Ranking out of 162 (lowest to highest)		47	50	146
Provincial Average (162 municipalities)		\$ 8.2029	\$ 20.3289	\$ 10.4551
Harrison Hot Springs 2018		\$ 5.2898	\$ 14.3430	\$ 14.4214
Ranking out of 162 (lowest to highest)		44	39	140
Provincial Average (162 municipalities)		\$ 7.7969	\$ 19.1882	\$ 9.9431
Harrison Hot Springs 2019		\$ 4.8240	\$ 12.9148	\$ 13.1191
Ranking out of 162 (lowest to highest)		38	36	133
Provincial Average (162 municipalities)		\$ 7.5711	\$ 18.3410	\$ 9.5953
Harrison Hot Springs 2020		\$ 5.0804	\$ 10.3288	\$ 10.4565
Ranking out of 162 (lowest to highest)		41	40	122
Provincial Average (162 municipalities)		\$ 6.1051	\$ 15.2274	\$ 8.0592

Tax Ratios						
Village of Harrison Hot Springs						
Property Class		Class Multiple	Class Multiple	Class Multiple	Class Multiple	Class Multiple
		2016	2017	2018	2019	2020
1	Residential	1.0:1	1.0:1	1.0:1	1.0:1	1.0:1
2	Utilities	3.5:1	3.5:1	3.5:1	3.5:1	3.5:1
3	Supportive Housing	1.0:1	1.0:1	1.0:1	1.0:1	1.0:1
4	Major Industry	3.4:1	3.4:1	3.4:1	3.4:1	3.4:1
5	Light Industry	3.4:1	3.4:1	3.4:1	3.4:1	3.4:1
6	Business/Other	3.5:1	3.18:1	3.18:1	3.18:1	3.0:1
7	Managed Forest Land	3.0:1	3.0:1	3.0:1	3.0:1	3.0:1
8	Recreational/Non-profit	4.75:1	4.17:1	4.17:1	4.17:1	3.5:1
9	Farm	1.0:1	1.0:1	1.0:1	1.0:1	1.0:1

OPTION 1 STATUS QUO 2020 MULTIPLIERS

Village of Harrison Hot Springs Calculation of Rates - 2021 2021 Estimates based on completed rolls- December 2020					
General Municipal Tax Rate					
Class	Assessment	Ratio	Total		
Residential	86.3% \$ 627,462,000	x	1	\$ 627,462,000	
Business	12.0% \$ 87,516,482	x	3.00	262,549,446	
Rec/Non Profit	1.7% \$ 12,182,800	x	3.50	42,589,100	
	\$ 727,141,082			\$ 932,580,546	
Residential Rate					
\$ 2,425,128	=	2.80045	Per \$1,000 of assessed value		
\$ 932,580,546					
change compared to current rate					
Residential	87.3% \$ 627,462,000	x	2.80045	\$ 1,631,883	
Business	28.2% \$ 87,516,482	x	7.80135	882,746	
Rec/Non Profit	4.6% \$ 12,182,800	x	9.10187	110,890	
				\$ 2,425,128	

OPTION 2 2019 MULTIPLIERS

Village of Harrison Hot Springs Calculation of Rates - 2021 2021 Estimates based on completed rolls- December 2020					
General Municipal Tax Rate					
Class	Assessment	Ratio	Total		
Residential	86.3% \$ 627,462,000	x	1	\$ 627,462,000	
Business	12.0% \$ 87,516,482	x	3.18	278,302,413	
Rec/Non Profit	1.7% \$ 12,182,800	x	4.17	50,718,042	
	\$ 727,141,082			\$ 956,482,455	
Residential Rate					
\$ 2,425,128	=	2.53647	Per \$1,000 of assessed value		
\$ 956,482,455					
change compared to current rate					
Residential	85.5% \$ 627,462,000	x	2.53647	\$ 1,580,808	
Business	29.1% \$ 87,516,482	x	8.06278	705,626	
Rec/Non Profit	5.3% \$ 12,182,800	x	10.57289	128,584	
				\$ 2,425,128	

OPTION 3

Village of Harrison Hot Springs Calculation of Rates - 2021 2021 Estimates based on completed rolls- December 2020					
General Municipal Tax Rate					
Class	Assessment	Ratio	Total		
Residential	86.3% \$ 627,462,000	x	1	\$ 627,462,000	
Business	12.0% \$ 87,516,482	x	3.17	277,164,598	
Rec/Non Profit	1.7% \$ 12,182,800	x	3.00	42,589,100	
	\$ 727,141,082			\$ 947,195,798	
Residential Rate					
\$ 2,425,128	=	2.56032	Per \$1,000 of assessed value		
\$ 947,195,798					
change compared to current rate					
Residential	85.2% \$ 627,462,000	x	2.56032	\$ 1,806,506	
Business	29.3% \$ 87,516,482	x	8.10885	708,631	
Rec/Non Profit	4.5% \$ 12,182,800	x	8.99113	108,991	
				\$ 2,425,128	

Example: Tax change impact on a \$600,000 property with no assessment increase/decrease

	2020	2021	Annual Increase	% Increase
Avg Mkt Chg				
Residential	\$ 600,000.00	\$ -	\$ 600,000.00	
Municipal	\$ 1,558.43	\$ 1,560.27	\$ 1.84	0.12%
Avg Mkt Chg				
Business	\$ 600,000.00	\$ -	\$ 600,000.00	
Municipal	\$ 4,675.30	\$ 4,680.81	\$ 5.51	0.12%
Avg Mkt chg				
Recreational	\$ 600,000.00	\$ -	\$ 600,000.00	
Municipal	\$ 5,454.52	\$ 5,460.94	\$ 6.42	0.12%

Example: Tax change impact on a \$600,000 property with the average assessment increase/decrease

	2020	2021	Annual Increase	% Increase
Avg Mkt Chg				
Residential	\$ 600,000.00	\$ 22,680.00	\$ 22,680.00	3.78%
Municipal	\$ 1,558.43	\$ 1,619.25	\$ 60.81	3.90%
Avg Mkt Chg				
Business	\$ 600,000.00	\$ (3,480.00)	\$ 596,520.00	-0.58%
Municipal	\$ 4,675.30	\$ 4,853.68	\$ (21.64)	-0.46%
Avg Mkt chg				
Recreational	\$ 600,000.00	\$ 19,740.00	\$ 619,740.00	3.29%
Municipal	\$ 5,454.52	\$ 5,640.61	\$ 186.09	3.41%

Example: Tax change impact on a \$600,000 property with no assessment increase/decrease

	2020	2021	Annual Increase	% Increase
Avg Mkt Chg				
Residential	\$ 600,000.00	\$ -	\$ 600,000.00	
Municipal	\$ 1,558.43	\$ 1,521.28	\$ (37.15)	-2.38%
Avg Mkt Chg				
Business	\$ 600,000.00	\$ -	\$ 600,000.00	
Municipal	\$ 4,675.30	\$ 4,837.67	\$ 162.37	3.47%
Avg Mkt chg				
Recreational	\$ 600,000.00	\$ -	\$ 600,000.00	
Municipal	\$ 5,454.52	\$ 6,343.73	\$ 889.21	16.30%

Example: Tax change impact on a \$600,000 property with the average assessment increase/decrease

	2020	2021	Annual Increase	% Increase
Avg Mkt Chg				
Residential	\$ 600,000.00	\$ 22,680.00	\$ 22,680.00	3.78%
Municipal	\$ 1,558.43	\$ 1,578.78	\$ 20.35	1.31%
Avg Mkt Chg				
Business	\$ 600,000.00	\$ (3,480.00)	\$ 596,520.00	-0.58%
Municipal	\$ 4,675.30	\$ 4,809.81	\$ 134.31	2.87%
Avg Mkt chg				
Recreational	\$ 600,000.00	\$ 19,740.00	\$ 619,740.00	3.29%
Municipal	\$ 5,454.52	\$ 6,552.44	\$ 1,097.92	20.13%

Example: Tax change impact on a \$600,000 property with no assessment increase/decrease

	2020	2021	Annual Increase	% Increase
Avg Mkt Chg				
Residential	\$ 600,000.00	\$ -	\$ 600,000.00	
Municipal	\$ 1,558.43	\$ 1,536.19	\$ (22.24)	-1.43%
Avg Mkt Chg				
Business	\$ 600,000.00	\$ -	\$ 600,000.00	
Municipal	\$ 4,675.30	\$ 4,865.13	\$ 189.83	4.06%
Avg Mkt chg				
Recreational	\$ 600,000.00	\$ -	\$ 600,000.00	
Municipal	\$ 5,454.52	\$ 5,376.68	\$ (77.84)	-1.43%

Example: Tax change impact on a \$600,000 property with the average assessment increase/decrease

	2020	2021	Annual Increase	% Increase
Avg Mkt Chg				
Residential	\$ 600,000.00	\$ 22,680.00	\$ 22,680.00	3.78%
Municipal	\$ 1,558.43	\$ 1,584.26	\$ 25.83	2.30%
Avg Mkt Chg				
Business	\$ 600,000.00	\$ (3,480.00)	\$ 596,520.00	-0.58%
Municipal	\$ 4,675.30	\$ 4,836.81	\$ 161.51	3.46%
Avg Mkt chg				
Recreational	\$ 600,000.00	\$ 19,740.00	\$ 619,740.00	3.29%
Municipal	\$ 5,454.52	\$ 5,553.57	\$ 99.05	1.82%



VILLAGE OF HARRISON HOT SPRINGS

REPORT TO COUNCIL

TO: Mayor and Council **DATE:** January 25, 2021
FROM: Tracey Jones **FILE:** 1700-02
Financial Officer
SUBJECT: 2021-2025 Financial Plan Bylaw No. 1161, 2021

ISSUE: To introduce the 2021-2025 Financial Plan Bylaw No. 1161, 2021

BACKGROUND:

Council reviewed the draft 2021-2025 Financial Plan at the Committee of the Whole on January 20, 2021 and made the following amendments.

- Inclusion of \$50,000 in funding from the COVID 19 Safe Restart Grant, in the 2021 budget year, for a review and update of the Occupational Health and Safety plan including applicable COVID 19 protocols
- Approval of proposals from the pay parking report including an increase to projected revenues and expenses to upgrade meters to a more user-friendly platform
- Inclusion of an expenditure for a Parking Management Plan estimated at \$30,000.

Pursuant to s. 165(1) of the *Community Charter*, Council must adopt annually, a five-year Financial Plan that sets out the objectives and policies of the municipality.

Pursuant to Section 166 of the *Community Charter*, Council must undertake a process of public consultation regarding the proposed financial plan before its adoption.

Following First Reading of the 2021-2025 Financial Plan Bylaw 1161, the Plan will be made available for public consultation at an open house tentatively scheduled for February 16, 2021 at 10:00 a.m. via Zoom. Staff will provide a summary of the public feedback regarding the 2021-2025 Financial Plan at the Regular Meeting of Council on February 16, 2021 and Financial Plan Bylaw No. 1161 will be on the agenda for further consideration by Council at that time. The public will have additional opportunity to provide comment during that meeting

Accordingly, the 2021-2025 Financial Plan Bylaw No. 1161, 2021 is attached for Council's consideration.

RECOMMENDATION:

THAT the 2021-2025 Financial Plan Bylaw No. 1161, 2021 be introduced and be given first reading; and

THAT the 2021-2025 Financial Plan be forwarded for public consultation at an Open House to be held via Zoom on February 16, 2021.

Respectfully submitted:

REVIEWED BY:

Tracey Jones

Tracey Jones
Financial Officer

Madeline McDonald

Madeline McDonald
Chief Administrative Officer



HARRISON HOT SPRINGS

Naturally Refreshed

DRAFT FINANCIAL PLAN (2021-2025)

HARRISON HOT SPRINGS - DRAFT 2021 - 2025- FIVE YEAR FINANCIAL PLAN DETAILS

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 UNAUDITED	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
DRAFT														
GENERAL FUND														
REVENUE														
PROPERTY TAXES														
GENERAL MUNICIPAL TAXES	1,810,353	1,849,861	1,883,594	1,932,456	1,977,592	2,055,178	2,178,194	2,322,742	2,322,900	2,425,128	2,484,634	2,505,482	2,545,173	2,594,700
COLLECTIONS FOR OTHER GOVERNMENTS & AGENCIES	1,670,790	1,600,893	1,618,854	1,612,846	1,659,496	1,745,566	1,865,480	1,739,940	1,903,160	2,053,715	2,143,210	2,223,856	2,307,654	2,353,807
PENALTIES & INTEREST - TAXES	28,889	39,561	44,121	44,805	73,335	63,558	61,282	36,734	4,000	-	-	-	-	-
UTILITY CO. 1% REVENUE TAXES	32,312	32,247	32,035	34,331	34,504	36,121	36,952	37,901	37,901	38,524	38,878	38,935	39,505	40,296
PAYMENTS IN LIEU OF TAXES	7,450	4,733	5,063	5,352	4,669	4,512	4,308	5,889	4,050	5,919	5,500	5,500	5,500	5,610
Total taxes collected	3,549,794	3,527,294	3,583,667	3,649,790	3,749,596	3,904,935	4,145,216	4,143,207	4,272,011	4,522,867	4,672,222	4,773,773	4,897,833	4,994,413
REMITTANCES TO OTHER GOVERNMENTS & AGENCIES	(1,670,790)	(1,600,893)	(1,618,854)	(1,612,804)	(1,659,496)	(1,745,566)	(1,865,480)	(1,739,940)	(1,903,160)	(2,053,715)	(2,143,210)	(2,223,859)	(2,307,654)	(2,353,807)
Net Taxes for Municipal Purposes	1,879,004	1,926,401	1,964,813	2,016,886	2,090,100	2,159,369	2,280,736	2,403,267	2,368,851	2,469,152	2,529,012	2,549,914	2,590,179	2,640,606
REVENUE FROM OWN SOURCES														
DCC REVENUE RECOGNISED			1,288											
RESORT MUNICIPALITY INITIATIVE			101,294	37,500	39,000	76,173	91,345	99,275	100,000	100,000	100,000	100,000	100,000	103,000
CURBSIDE COLLECTION	91,431	93,077	93,295	94,236	118,027	119,169	122,868	126,309	130,000	125,000	125,000	125,000	125,000	127,500
LICENSES & PERMITS	47,184	52,237	52,189	92,406	32,400	38,460	38,865	33,945	30,200	33,200	33,384	33,572	33,763	34,369
FINES	8,475	4,078	1,525	15,141	8,925	4,342	6,109	9,112	2,700	4,250	4,250	4,250	4,250	4,385
RENTAL & LEASE INCOME	48,379	46,758	46,286	46,007	46,348	42,300	40,681	40,206	42,000	29,000	38,500	38,500	38,500	39,270
PAY PARKING				201,922	194,540	186,378	238,425	279,227	220,000	280,000	280,000	280,000	284,400	288,888
INTEREST EARNED	30,278	25,944	50,501	42,907	89,877	84,146	114,587	80,362	45,900	45,900	45,900	45,900	45,900	46,818
GAIN(LOSS) ON DISPOSAL OF ASSETS						(43,408)	6,764	(1,248)						
OTHER INVESTMENT INCOME	14,164	16,915	1,136	1,115	1,043	1,054	1,065	10	1,100	1,100	1,100	1,100	1,100	1,122
OTHER REVENUE FROM OWN SOURCES	9,508	26,664	23,748	53,651	165,925	216,630	48,230	66,334	43,500	14,000	26,212	26,326	26,443	26,972
Total Revenue from Own Sources	241,418	265,674	371,272	584,885	676,086	724,215	708,938	733,532	615,400	644,410	654,346	654,648	659,356	671,303
GRANTS AND DONATIONS														
UNCONDITIONAL GRANTS	210,965	209,651	321,239	326,087	316,487	317,314	323,888	325,689	317,500	325,000	325,000	325,000	325,000	331,500
CONDITIONAL GRANTS/DONATIONS	48,690	2,584	322,658	115,979	145,774	140,526	351,477	290,232	125,150	479,110	148,000	125,000	125,000	127,500
Total Grants and Donations	259,655	212,235	643,897	442,066	462,261	457,840	675,365	615,921	442,650	804,110	473,000	450,000	450,000	459,000
TRANSFERS FROM RESERVES & SURPLUS														
TRANSFERS FROM RESERVES	3,128	8,268	-	25,000	-	-	81,005	8,155	178,000	185,000	-	-	-	-
TRANSFER FROM SURPLUS	-	-	-	-	67,000	45,790	29,000	-	60,000	50,000	-	-	-	-
Total transfers from Reserves & Surplus	3,128	8,268	-	25,000	67,000	45,790	110,005	8,155	238,000	235,000	-	-	-	-
TRANSFER FROM EQUITY IN TCA - GENERAL	480,765	513,126	535,923	593,448	613,839	671,740	655,009	700,555	700,000	700,000	700,000	714,000	728,280	742,846
TOTAL REVENUE	2,873,970	2,925,704	3,515,905	3,662,285	3,909,285	4,058,953	4,430,054	4,461,430	4,364,901	4,828,902	4,356,358	4,368,565	4,427,814	4,513,755

HARRISON HOT SPRINGS - DRAFT 2021 - 2025- FIVE YEAR FINANCIAL PLAN DETAILS

	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 UNAUDITED	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
EXPENDITURES														
COUNCIL														
MAYOR FAGIO	38,612	36,232	35,600	37,020	41,317	37,568	38,282	32,697	39,500	39,500	39,500	40,100	40,700	41,514
COUNCILLOR REYERSE/HOOPIER	17,603	17,384	17,529	15,908	17,933	18,753	21,130	16,154	20,850	20,850	20,850	21,150	21,450	21,879
COUNCILLOR BUCKLEY/VIDAL	18,635	17,860	15,531	18,359	18,680	17,521	20,983	16,794	20,850	20,850	20,850	21,150	21,450	21,879
COUNCILLOR HANSEN/PALMER	-	1,250	18,013	15,540	16,018	15,363	15,604	15,604	20,850	20,850	20,850	21,150	21,450	21,879
COUNCILLOR PIPER	-	1,250	15,574	17,702	16,018	19,435	20,443	15,994	20,850	20,850	20,850	21,150	21,450	21,879
OTHER LEGISLATIVE EXPENSES	8,091	6,831	7,215	4,174	3,884	4,591	9,143	2,154	8,450	8,450	8,450	8,450	8,450	8,639
Total Legislative Services	82,941	80,808	109,463	108,703	113,859	113,280	125,585	99,355	131,350	131,350	131,360	133,150	134,950	137,649
ADMINISTRATION														
EXPENSES - STAFF	214,043	171,172	203,569	186,987	192,426	187,973	199,545	140,958	205,300	205,300	222,089	226,162	230,310	234,916
MANAGEMENT EXPENSES	475,957	554,799	495,354	280,088	334,497	365,338	363,086	349,856	421,900	421,900	451,653	459,875	468,177	477,642
TRANSPORTATION & COMMUNICATION	15,865	16,137	15,912	13,895	17,969	18,968	20,181	13,402	16,200	16,200	13,500	13,500	13,500	13,770
INFORMATION SERVICES	23,551	22,526	19,616	25,758	21,842	20,842	22,833	25,602	59,450	59,450	30,950	30,950	30,950	31,569
PROFESSIONAL & SPECIAL SERVICES	61,382	45,897	96,332	58,911	34,881	74,734	58,974	56,751	66,150	120,760	80,610	64,610	65,896	67,214
LIBRARY BOARD	56,703	58,667	59,640	61,346	63,767	65,536	67,707	69,448	69,500	70,688	71,962	73,401	74,869	76,367
MISCELLANEOUS SERVICES	18,645	21,422	18,937	14,653	12,872	13,362	13,773	19,709	21,200	22,200	22,200	22,200	22,200	22,644
GENERAL GOODS & SUPPLIES	32,002	40,249	35,703	28,089	35,498	37,964	38,528	47,633	52,600	54,500	56,600	60,700	60,800	62,016
BANK CHARGES & INTEREST	10,362	2,618	5,620	2,319	3,004	3,450	4,559	4,220	3,800	4,150	4,150	4,150	4,150	4,233
MUNICIPAL OFFICE	29,601	25,951	28,622	41,199	35,308	29,001	27,023	25,670	35,797	40,049	36,372	35,701	36,201	36,925
AMORTIZATION	120,887	123,231	126,948	157,557	162,422	211,905	201,123	206,060	220,000	220,000	220,000	224,400	228,888	233,466
Total Administration	1,053,998	1,082,690	1,046,253	870,799	914,487	1,029,063	1,018,330	968,410	1,171,897	1,171,897	1,209,086	1,215,650	1,236,041	1,260,762
PROTECTIVE SERVICES														
BYLAW ENFORCEMENT	12,548	33,712	37,791	38,226	38,962	40,649	43,501	45,529	52,700	52,700	56,704	53,708	53,712	54,786
ANIMAL WASTE STATIONS	6,110	6,284	3,838	5,656	4,354	3,317	2,932	3,487	4,260	4,300	4,320	4,406	4,495	4,584
EMERGENCY MEASURES	7,680	7,788	9,918	14,008	12,114	12,242	12,961	25,196	15,500	15,500	15,500	15,500	15,500	15,810
FIRE DEPARTMENT														
FIRE DEPARTMENT ADMINISTRATION	16,061	24,715	16,336	32,155	17,534	9,822	11,430	16,423	25,400	25,400	25,856	26,373	26,901	27,439
FIREHALL	16,764	14,212	24,383	16,032	30,742	25,347	20,156	18,604	23,250	30,250	23,546	24,017	24,487	24,987
FIRE REMUNERATION & BENEFITS	67,807	63,671	61,900	48,604	82,146	86,438	102,231	90,050	111,236	111,138	111,277	111,370	112,967	115,226
FIRE DEPARTMENT VEHICLES	14,508	7,749	7,723	9,848	9,925	12,142	17,147	9,281	13,111	13,111	13,189	13,401	13,669	13,942
FIRE DEPARTMENT EQUIPMENT	4,167	9,851	16,821	15,385	15,405	14,849	14,962	17,740	18,600	21,250	18,972	19,351	19,738	20,133
FIRE DEPARTMENT AMORTIZATION	5,503	5,739	6,557	7,164	8,299	4,325	3,911	6,383	5,000	5,000	5,000	5,100	5,202	5,306
Total Fire Department	124,310	125,936	133,720	129,198	164,051	152,922	169,838	158,482	196,597	217,137	197,840	199,612	202,974	207,034
Total Protective Services	170,598	173,721	185,267	188,085	220,481	209,131	229,231	232,694	269,057	269,037	294,364	273,226	276,681	282,215

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	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 UNAUDITED	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
DEVELOPMENT PLANNING														
DEVELOPMENT PLANNING	32,548	43,517	25,656	143,308	109,754	167,128	329,723	79,809	313,700	337,300	122,700	122,700	122,700	125,154
BUILDING	7,872	-	7,766	12,805	-	-	-	-	-	-	-	-	-	-
Total Development Planning	40,420	43,517	33,422	156,113	109,754	167,128	329,723	79,809	313,700	337,300	122,700	122,700	122,700	125,154
TOURISM & COMMUNITY IMPROVEMENT														
TOURIST INFORMATION CENTRE	34,853	45,033	33,522	33,688	35,367	33,887	23,284	23,808	24,320	24,465	24,500	24,540	24,581	25,072
COMMUNITY DEVELOPMENT & EVENTS	11,319	13,276	112,989	61,554	150,906	160,099	236,824	251,314	255,877	265,018	268,409	273,595	277,992	283,551
SUSTAINABILITY	11,831	8,856	9,559	7,711	-	-	-	-	-	-	-	-	-	-
Total Tourism & Community Improvement	58,004	67,166	156,070	102,953	186,272	193,985	260,108	275,123	280,197	289,483	293,909	298,135	302,573	308,624
ENGINEERING & TRANSPORTATION SERVICES														
PUBLIC WORKS - COMMON SERVICES	111,483	113,544	123,578	231,303	179,845	206,825	170,261	132,144	167,633	210,836	160,962	168,833	167,339	170,686
PUBLIC WORKS OFFICE	8,639	26,530	10,417	9,699	12,266	11,598	20,861	10,928	15,600	20,400	15,718	15,898	16,346	16,469
PUBLIC WORKS SHOP	3,273	2,602	2,963	11,364	6,534	7,432	6,755	3,977	4,920	8,300	5,334	5,369	5,454	5,563
PUBLIC WORKS YARD	585	2,217	3,561	31	11,357	4,672	1,441	104	2,000	2,000	2,040	2,081	2,122	2,165
PUBLIC WORKS EQUIPMENT	6,148	7,777	8,445	8,050	6,342	10,419	8,188	6,946	9,200	9,200	9,200	9,360	9,523	9,714
TRAINING	17,938	17,727	14,294	16,681	27,695	15,415	5,601	4,902	21,500	16,100	27,825	28,381	28,949	29,528
FLEET	36,033	29,647	44,278	35,861	42,968	54,988	45,807	47,072	45,034	47,534	47,682	47,837	48,071	49,033
ROADS & STREETS														
ROAD RESURFACING	8,496	4,124	9,924	1,959	5,539	2,964	6,314	13,366	22,639	11,221	11,805	6,432	6,560	6,691
ROAD MARKING/SIGNAGE	14,215	9,458	15,544	20,013	24,801	31,120	18,012	15,523	39,870	25,200	25,610	25,962	26,321	26,808
BRIDGES	3,875	2,231	2,603	10,824	3,742	4,158	3,807	2,891	5,000	4,000	4,000	4,000	4,000	4,080
DRAINAGE & DITCHING	15,807	22,094	31,285	10,337	17,045	24,074	21,189	7,306	21,150	17,000	21,870	22,307	22,754	23,209
STREET LIGHTING	38,614	46,174	40,885	46,612	41,872	36,352	32,312	38,572	38,750	41,250	38,295	36,341	36,388	37,115
STREET CLEANING	2,922	1,728	2,458	4,800	3,620	4,996	3,767	4,698	5,000	5,000	5,100	5,202	5,306	5,412
SNOW REMOVAL	3,512	5,476	2,837	38,311	38,711	10,693	17,517	16,043	19,923	13,285	18,647	20,020	20,400	20,608
VILLAGE ENTRANCE	7,054	3,161	2,100	3,802	4,603	4,123	3,505	4,427	4,500	4,500	5,019	5,102	5,204	5,308
SIDEWALKS	1,768	8,266	16,881	14,624	21,373	15,871	6,237	7,094	20,150	35,449	20,750	21,165	21,588	22,020
PARKING METERS	-	-	-	35,205	30,190	36,556	34,994	37,418	39,000	66,000	69,020	69,040	69,821	70,618
TRANSIT	-	-	-	-	-	-	11,453	-	500	500	510	520	531	541
AMORTIZATION - PUBLIC WORKS	32,327	34,729	37,848	38,626	39,090	15,976	20,179	20,040	20,000	20,000	20,000	20,400	20,808	21,224
AMORTIZATION - TRANSPORTATION	235,522	249,541	264,629	288,863	301,448	324,402	290,426	298,395	336,000	316,079	336,000	342,720	349,574	356,566
Total Engineering & Transportation Services	548,209	587,024	634,521	805,165	813,559	822,644	727,715	665,847	838,269	844,216	845,887	851,970	866,861	883,558
FLOOD PROTECTION														
FLOOD PROTECTION	13,167	3,993	3,304	48,487	9,436	11,990	17,448	11,395	14,240	14,580	14,625	14,732	14,960	15,259
AMORTIZATION - STORM SEWERS	17,679	17,679	17,679	17,679	18,334	20,765	22,794	24,126	22,000	22,000	22,000	22,440	22,889	23,347
Total Flood Protection	30,846	21,672	20,983	66,166	27,770	32,755	40,242	35,521	36,240	36,580	36,625	37,172	37,849	38,606

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	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 UNAUDITED	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
WASTE MANAGEMENT														
WASTE MANAGEMENT - MUNICIPAL OPERATIONS	24,301	29,731	36,959	28,125	43,599	48,120	42,888	51,423	51,446	52,448	53,505	54,575	55,667	56,780
LANDFILL	-	-	36,250	16,503	7,159	5,808	6,309	9,618	6,500	14,500	-	-	-	-
WASTE MANAGEMENT - CONTRACTED SERVICES	94,755	91,501	97,861	96,671	160,027	125,901	135,560	137,269	144,000	146,000	139,000	139,000	139,000	141,780
Total Waste Management	119,056	121,232	171,070	141,299	210,784	179,929	184,757	198,311	201,946	212,948	192,505	193,575	194,667	198,560
PARKS, RECREATION & CULTURAL SERVICES														
BEACH	67,201	87,692	90,464	104,128	96,978	106,732	101,601	115,904	110,000	119,000	114,070	116,351	118,678	121,052
LAGOON BREAKWATER	66,496	3,535	12,611	1,061	1,367	1,676	1,878	3,414	4,000	12,300	12,300	12,340	12,381	12,628
BEACH WASHROOMS	35,758	33,621	31,567	30,157	47,647	49,405	52,390	51,152	60,850	70,400	62,386	63,404	64,672	65,965
BOAT LAUNCH & WASHROOMS	10,392	14,644	22,533	38,842	7,389	20,236	22,934	16,911	15,512	21,825	17,750	17,930	18,234	18,598
HARRISON LAKE PLAZA	27,098	24,250	26,032	24,260	29,183	23,031	23,263	18,965	28,700	28,950	29,350	29,770	30,265	30,871
FEDERAL WHARF	-	-	445	508	521	534	1,080	585	1,075	1,100	1,110	1,120	1,131	1,153
FLOAT PLANE DOCK	1,742	1,728	2,458	441	348	4,438	2,886	412	1,400	1,450	1,470	1,490	1,511	1,541
MEMORIAL HALL	32,175	39,866	32,321	37,857	37,256	38,884	65,191	25,352	39,440	38,425	38,868	39,351	40,046	40,847
MEMORIAL BENCHES	-	-	-	-	-	-	-	22,940	15,200	8,200	8,204	8,208	8,212	8,376
ARTS CENTRE	2,689	6,732	14,947	3,766	16,753	1,943	7,908	4,920	4,505	4,560	4,565	4,630	4,697	4,791
YACHT CLUB	4,212	5,482	5,475	5,508	6,045	6,086	5,718	3,114	6,750	6,750	6,875	7,003	7,143	7,285
RENDALL PARK	10,643	10,872	14,572	25,317	17,255	17,609	12,444	14,245	16,925	19,125	17,368	15,715	16,029	16,350
SPRING PARK	17,573	28,926	15,450	14,935	29,932	35,112	14,374	7,110	19,100	19,350	19,721	20,105	20,508	20,918
BEACH PLAYGROUND	2,166	1,455	5,231	1,163	852	2,670	4,048	383	3,888	3,923	4,001	4,081	4,163	4,246
OTHER GREEN SPACES	151,903	147,696	76,872	76,866	66,208	79,532	84,513	55,860	78,500	81,200	81,084	82,606	84,258	85,943
QWOLTZ PARK	-	-	-	-	-	1,653	158	-	2,000	2,000	2,000	2,040	2,081	2,122
NON-CAPITAL ITEMS EXPENSED	-	-	-	-	-	-	-	4,619	7,000	-	-	-	-	-
AMORTIZATION - PARKS	8,576	9,794	8,826	7,347	8,034	9,101	11,950	14,318	10,000	10,000	10,000	10,200	10,404	10,612
AMORTIZATION - OTHER INFRASTRUCTURE	70,271	72,393	73,436	76,212	76,212	85,266	104,626	131,233	87,000	87,000	87,000	88,740	90,515	92,325
Total Parks, Recreation, & Cultural Services	508,897	488,685	433,239	448,368	441,981	483,909	516,963	491,437	511,845	511,845	518,122	525,085	534,927	545,626
TRANSFERS TO RESERVES AND ALLOWANCES														
CONTRIBUTION TO ALLOWANCES	43,000	73,000	99,509	50,831	70,787	95,461	248,763	160,053	329,600	329,600	446,000	446,102	446,206	454,530
CONTRIBUTIONS TO STATUTORY RESERVES	70,000	70,000	391,401	164,427	325,288	403,780	358,684	237,945	212,000	212,000	197,000	203,000	205,560	209,671
Total Transfers to Reserves	113,000	143,000	490,910	215,258	396,075	499,241	607,447	597,999	541,600	541,600	643,000	649,102	651,766	664,201
TRANSFER TO CAPITAL FUND														
Total Transfers	90,289	149,059	559,561	338,681	506,512	589,395	687,352	708,483	610,400	610,400	711,800	717,902	720,566	733,001
TOTAL EXPENDITURES	2,703,258	2,815,572	3,349,848	3,221,332	3,545,461	3,821,170	4,120,008	3,754,990	4,364,901	4,364,901	4,356,358	4,368,565	4,427,814	4,513,755
SURPLUS (DEFICIT)	170,712	110,131	166,057	440,953	363,824	237,783	330,046	706,440	-	-	-	-	-	-

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	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 UNAUDITED	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
CAPITAL FUND - REVENUE														
GRANTS - PROVINCIAL/FEDERAL/OTHER	-	13,212	123,132	882,932	-	180,356	239,047	20,000	20,000	1,487,000	1,000,000	-	-	-
DEBT RESERVE INCOME	-	-	303	185	123	139	153	138	-	-	-	-	-	-
GAIN ON DISPOSAL OF ASSETS	-	-	-	-	3,759	-	36,668	-	-	-	-	-	-	-
TRANSFER FROM RESERVES	-	335,505	114,611	699,364	28,839	274,006	264,448	182,480	309,000	396,458	479,000	109,000	109,000	111,180
TRANSFER FROM SURPLUS	-	-	-	415,482	56,664	481,153	675	15,000	15,000	-	200,000	-	-	-
TRANSFER FROM GENERAL FUND	(22,711)	6,059	68,851	123,423	110,437	90,155	79,905	110,485	68,800	158,800	68,800	68,800	68,800	70,176
DEFERRED REVENUES RECOGNISED	-	-	-	50,000	10,000	57,925	22,075	-	-	-	-	-	-	-
DEBT	-	-	600,000	-	110,000	-	-	-	-	-	110,000	-	-	-
OTHER - CAPITAL REVENUE	-	-	-	-	-	2,215	3,381	4,587	-	-	-	-	-	-
RMI FUNDING	268,846	420,589	44,621	575,500	62,778	55,993	411,198	319,906	867,500	443,500	755,000	-	-	-
DOC REVENUE RECOGNISED	-	-	-	-	-	-	51,856	93,631	105,000	-	-	-	-	-
CONTRIBUTED ASSETS	-	-	-	-	411,000	469,300	-	-	-	-	-	-	-	-
TOTAL REVENUES	246,135	775,365	951,117	2,746,886	799,599	1,611,242	1,109,405	746,227	1,385,300	2,612,800	2,612,800	177,800	177,800	181,356
DEBT														
DEBT FINANCING	516	2,774	18,153	18,068	17,081	18,557	16,585	14,220	15,700	15,700	15,700	15,700	15,700	16,014
DEBT REPAYMENTS	6,535	18,504	29,632	64,261	57,614	73,952	118,771	57,741	53,100	53,100	53,100	53,100	53,100	54,162
	7,071	21,277	48,785	82,329	74,675	92,509	135,356	71,961	68,800	68,800	68,800	68,800	68,800	70,176
CAPITAL EXPENDITURES														
MUNICIPAL BUILDINGS	-	-	-	8,180	-	-	-	45,185	55,000	834,958	-	-	-	-
OFFICE EQUIPMENT	5,180	7,651	24,009	8,008	5,086	4,302	34,329	37,388	-	26,500	29,000	9,000	9,000	9,180
FIRE DEPT VEHICLES	-	-	-	-	-	82,819	-	-	-	100,000	550,000	-	-	-
FIRE DEPT EQUIPMENT	-	4,715	5,832	14,831	7,879	-	-	99,086	103,000	76,000	-	-	-	-
PW VEHICLES	9,778	-	32,896	-	99,971	-	-	-	-	40,000	95,000	-	-	-
PW EQUIPMENT	11,239	37,204	24,798	18,495	18,032	92,933	-	-	-	15,000	-	-	-	-
BUS SHELTER	-	-	-	9,834	-	21,966	-	-	-	14,000	-	-	-	-
FLOOD PUMP BUILDING/QW/VOLTZ PARK	-	39,636	369,398	1,513,435	10,702	57,925	73,931	-	15,000	15,000	-	-	-	-
STORMWATER UPGRADES	-	-	-	-	131,000	356,972	178,866	121,312	185,000	1,200,000	1,100,000	100,000	100,000	102,000
STREET LIGHTING	-	-	-	-	45,000	-	239,047	-	-	-	-	-	-	-
SEWERAGE REPLACEMENT	-	-	-	-	73,176	22,500	-	-	-	-	-	-	-	-
BEACH REDEVELOPMENT	-	-	-	-	-	-	-	-	-	1,162,000	755,000	-	-	-
TRAILS DEVELOPMENT	-	-	-	-	-	-	-	-	-	350,000	-	-	-	-
ROADS REPLACEMENT	-	-	-	-	185,000	823,323	-	-	-	425,000	-	-	-	-
RMI PROJECTS	183,340	342,589	10,974	9,100	82,778	55,993	411,198	319,906	867,500	243,500	-	-	-	-
BEACH WASHROOMS UPGRADE	-	-	11,892	628,631	57,121	-	-	-	10,000	-	-	-	-	-
DOCK REPLACEMENT	-	-	47,719	41,250	-	-	-	-	5,000	20,000	-	-	-	-
FEDERAL WHARF REPLACEMENT	-	-	-	-	-	-	-	16,212	20,000	-	-	-	-	-
RECREATION/PLAYGROUND EQUIPMENT	-	-	-	20,648	-	-	-	35,177	56,000	-	-	-	-	-
TOTAL EXPENDITURES	239,084	787,300	961,794	3,128,257	718,894	1,518,733	897,871	874,265	1,816,300	2,546,000	2,546,000	109,000	109,000	111,180
TFR to RESERVES	246,135	788,577	630,548	3,230,886	799,599	1,613,343	1,073,787	746,327	1,888,888	2,612,800	2,612,800	177,800	177,800	181,356
CAPITAL SURPLUS (DEFICIT) / Carry forward	-	13,212	340,568	(483,700)	-	0	35,688	(8)	-	-	-	-	-	-

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	2012 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 UNAUDITED	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
WASTE WATER														
REVENUES														
OPERATING REVENUES	517,829	549,853	516,741	533,671	570,889	560,965	626,715	670,826	653,620	644,500	678,852	690,029	709,470	717,539
FRONTAGE TAXES	199,789	199,705	200,055	203,088	207,369	215,797	221,719	224,876	224,000	224,000	228,480	233,050	237,711	242,465
DCC REVENUE			15,181											
INTEREST				9,277	13,947	22,287	31,534	21,783						
GRANT					10,000		(11,639)	6,880		15,000				
GAIN (LOSS) ON DISPOSAL OF ASSETS														
TRANSFER FROM SURPLUS														
TRANSFER FROM EQUITY IN TCA - SEWER	132,331	133,005	138,453	141,495	143,371	145,345	157,095	185,404	150,000	160,000	160,000	160,000	160,000	163,200
TOTAL REVENUES	849,958	882,563	870,430	887,531	946,021	944,394	1,025,424	1,109,389	1,027,620	1,441,500	1,066,832	1,083,079	1,101,180	1,123,204
EXPENDITURES														
SEWER ADMINISTRATION	72,623	75,148	77,730	61,418	93,033	99,508	99,946	101,974	106,595	113,554	112,361	114,966	117,267	119,613
TRAINING	8,130	2,067	6,653	4,614	4,501	300	2,399	198	6,500	5,258	6,580	5,712	6,846	6,983
WASTEWATER COLLECTION	42,888	59,733	6,173	18,875	14,459	17,034	42,611	6,279	25,900	19,294	21,240	21,665	22,099	22,540
WASTEWATER TREATMENT PLANT	325,238	363,071	321,125	388,525	420,641	334,878	343,320	395,962	401,500	417,912	422,556	428,767	438,002	446,762
LIFT STATIONS	39,566	56,298	49,954	50,521	78,755	106,574	80,307	91,646	113,125	103,482	115,615	116,917	119,286	121,641
SEWER PLANNING				35,493										
AMORTIZATION - SEWER	132,331	133,005	138,453	141,495	143,371	145,345	157,095	185,404	150,000	160,000	160,000	160,000	160,000	163,200
Total Operating Costs	620,542	689,323	600,088	700,941	754,760	703,739	734,766	781,462	803,620	813,500	838,352	850,029	863,470	880,739
TRANSFERS TO RESERVES AND ALLOWANCES	-	-	3,651	9,277	13,947	22,287	31,534	-	-	-	-	-	-	-
TRANSFER TO CAPITAL FUND	52,172	153,504	92,934	54,400	67,130	213,000	213,000	246,608	224,000	224,000	228,480	233,050	237,711	242,465
Total Transfers	52,172	153,504	96,585	63,677	81,077	235,287	244,534	246,608	224,000	224,000	228,480	233,050	237,711	242,465
TOTAL EXPENDITURES	672,714	842,827	696,673	764,618	835,837	939,026	979,300	1,028,070	1,027,620	1,043,500	1,066,832	1,083,079	1,101,180	1,123,204
Sewer Operating Fund SURPLUS (DEFICIT)	177,244	39,736	173,757	122,913	110,183	5,368	46,124	81,318	-	-	-	-	-	-
CAPITAL FUND														
REVENUES														
DCC REVENUE RECOGNISED			7,065			86,115	553,943	130,513	143,400	1,050,000				
PROCEEDS FROM DEBT					61,182									
TRANSFER FROM SURPLUS					67,130	213,000	213,000	224,876	224,000	224,000	228,480	233,050	237,711	237,711
TRANSFER FROM SEWER OPERATIONS	52,172	153,504	92,934	54,400	67,130	213,000	213,000	224,876	224,000	224,000	228,480	233,050	237,711	237,711
TRANSFER FROM RESERVES							385,987	256,525	276,600					
CONTRIBUTED ASSETS					55,000	40,500								
INFRASTRUCTURE GRANTS														
TOTAL REVENUES	52,172	153,504	92,934	61,465	183,312	339,615	1,152,930	611,914	644,000	2,374,000	228,480	233,050	237,711	237,711
DEBT														
DEBT REPAYMENTS														
CAPITAL EXPENDITURES	12,172	126,504	42,934	7,065	116,182	126,615	939,930	387,038	420,000	2,150,000				
WASTEWATER RESERVES	40,000	27,000	50,000	54,400	67,130	213,000	213,000	224,876	224,000	224,000	228,480	233,050	237,711	237,711
TOTAL EXPENDITURES	52,172	153,504	92,934	61,465	183,312	339,615	1,152,930	611,914	644,000	2,374,000	228,480	233,050	237,711	237,711
Capital Fund SURPLUS (DEFICIT)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

HARRISON HOT SPRINGS - DRAFT 2021 - 2025 FIVE YEAR FINANCIAL PLAN DETAILS

	2012 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 UNAUDITED	2020 BUDGET	2021 BUDGET	2022 BUDGET	2023 BUDGET	2024 BUDGET	2025 BUDGET
WATER FUND														
REVENUES														
OPERATING REVENUES	193,178	202,323	205,523	215,236	336,426	475,951	352,113	367,864	339,000	349,513	369,920	376,598	384,130	391,813
FRONTAGE TAXES	195,478	195,461	195,868	198,065	203,088	224,611	243,718	247,731	252,300	252,300	252,300	257,346	262,493	267,743
INTEREST				1,275	627	1,919	5,296	6,504						
GAIN (LOSS) ON DISPOSAL OF ASSETS						(440,616)								
TRANSFER FROM SURPLUS														
TRANSFER FROM RESERVES		338,348												
TRANSFER FROM EQUITY IN TCA	85,695	101,783	117,872	117,559	117,898	148,027	172,881	173,191	160,000	160,000	160,000	163,200	166,464	169,793
TOTAL REVENUES	474,351	837,915	519,263	532,135	658,040	409,892	774,009	795,291	751,300	761,813	782,220	797,144	813,087	829,349
EXPENSES														
WATER ADMINISTRATION	70,740	75,538	76,652	42,920	62,769	94,053	97,495	102,130	122,610	128,208	127,542	130,053	132,654	135,307
TRAINING	297	6,761	3,732	5,346	3,117	300	623	1,798	4,550	3,258	4,670	4,763	4,859	4,956
WATER SUPPLY & DISTRIBUTION	57,174	100,240	52,599	47,272	70,049	73,705	84,741	58,305	71,960	71,272	74,310	75,796	77,312	78,858
WATER RESERVOIR	4,712	2,783	2,650	11,132	3,337	3,570	4,566	10,378	10,925	13,925	5,957	6,076	6,198	6,322
WATER TREATMENT PLANT	-	40,118	82,057	74,652	76,864	89,531	89,282	94,474	110,765	114,700	114,904	116,822	119,158	121,542
HYDRANTS	8,182	3,705	2,048	2,423	3,331	3,910	9,877	4,700	18,190	18,150	18,310	18,376	18,744	19,119
AMORTIZATION - WATER	85,695	101,783	117,872	117,559	117,898	148,027	172,881	173,191	160,000	160,000	160,000	163,200	166,464	169,793
Total Operating Costs	242,261	340,016	350,282	301,304	337,364	413,095	459,465	444,977	499,000	509,513	505,693	515,087	525,388	535,896
TRANSFERS TO RESERVES AND ALLOWANCES														
TRANSFER TO CAPITAL FUND	231,408	497,513	158,018	152,161	217,357	367,985	242,118	248,660	252,300	252,300	276,527	282,058	287,699	293,453
Total Transfers	231,408	497,513	158,018	152,161	217,357	367,985	242,118	248,660	252,300	252,300	276,527	282,058	287,699	293,453
TOTAL EXPENDITURES	473,669	837,529	508,300	453,465	554,721	781,080	701,583	693,637	751,300	761,813	782,220	797,144	813,087	829,350
Water Operating fund SURPLUS (DEFICIT)	682	386	9,557	77,395	102,692	(373,107)	67,129	95,150	-	-	-	-	-	-
CAPITAL FUND														
REVENUES														
DCC REVENUE RECOGNISED						43,944	-	-	-	12,000				
INFRASTRUCTURE GRANTS	412,958	790,955			128,024	1,988,728	-	-	-	-				
CONTRIBUTED ASSETS					67,500				174,000					
TRANSFER FROM WATER OPERATING	231,408	497,513	158,018	152,161	217,357	367,985	242,118	248,660	252,300	252,300	276,527	282,058	287,699	293,453
TRANSFER FROM SURPLUS					-	231,386	-	-	-	-				
TOTAL REVENUES	644,366	1,288,468	158,018	152,161	412,881	2,632,043	242,118	248,660	426,300	3,000	276,527	282,058	287,699	293,453
EXPENDITURES														
DEBT FINANCING	14,613	12,213	8,018	7,541	6,577	6,899	5,304	1,360	5,000	-	-	-	-	-
DEBT REPAYMENTS	150,000	100,000	50,000	110,000	110,000	110,000	110,000	110,000	110,000	-	-	-	-	-
TRANSFERS TO RESERVE AND ALLOWANCES	164,613	112,213	58,018	117,541	116,577	116,899	115,304	111,360	115,000	1,200	276,527	282,058	287,699	293,453
CAPITAL EXPENDITURES	479,753	1,076,255	100,000	34,620	56,946	119,086	120,628	137,300	137,300	5,000	-	-	-	-
TOTAL EXPENDITURES	644,366	1,288,468	158,018	152,161	412,881	2,632,043	242,118	248,660	426,300	3,000	276,527	282,058	287,699	293,453
Water Capital Fund SURPLUS (DEFICIT)	-	-	-	-	-	-	-	-	-	-	-	-	-	-



**VILLAGE OF HARRISON HOT SPRINGS
BYLAW NO. 1161, 2021**

**A Bylaw of the Village of Harrison Hot Springs to establish
the 2021 – 2025 Financial Plan**

WHEREAS the *Community Charter* requires the municipality to adopt a five-year financial plan annually;

AND WHEREAS public consultation regarding the financial plan was provided by way of an open meeting;

NOW THEREFORE the Council of the Village of Harrison Hot Springs, in open meeting, lawfully assembled, ENACTS AS FOLLOWS:

1. That Schedule "A" attached hereto and made part of this bylaw is hereby adopted and is the Village of Harrison Hot Springs Financial Plan for the years 2021 - 2025.
2. That Schedule "B" attached hereto and made part of this bylaw is hereby adopted and is the Village of Harrison Hot Springs Financial Plan Objectives and Policies Statement for the year 2021 – 2025.
3. This bylaw may be cited for all purposes as the "Village of Harrison Hot Springs Financial Plan Bylaw No. 1161, 2021".
4. Bylaw No. 1153, 2020 – 2024 Financial Plan is hereby repealed.

READINGS AND ADOPTION

READ A FIRST TIME THIS DAY OF FEBRUARY, 2021

READ A SECOND TIME THIS DAY OF FEBRUARY, 2021

READ A THIRD TIME THIS DAY OF FEBRUARY, 2021

ADOPTED THIS DAY OF MARCH, 2021

Mayor

Corporate Officer

BYLAW NO. 1161, 2021
SCHEDULE "A"
2021-2025 Financial Plan

	2021	2022	2023	2024	2025
	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES:					
PROPERTY TAXES - MUNICIPAL	2,425,128	2,484,634	2,505,482	2,545,173	2,594,700
COLLECTIONS OTHER GOVERNMENTS & AGENCIES	2,053,715	2,143,210	2,223,856	2,307,654	2,353,807
PENALTIES & INTEREST - TAXES	-	-	-	-	-
UTILITY CO. 1% REVENUE TAXES	38,524	38,878	38,935	39,505	40,296
PAYMENTS IN LIEU OF TAXES	5,500	5,500	5,500	5,500	5,610
TOTAL TAXES COLLECTED	4,522,867	4,672,222	4,773,773	4,897,833	4,994,413
REMITTANCES OTHER GOVERNMENTS & AGENCIES	(2,053,715)	(2,143,210)	(2,223,859)	(2,307,654)	(2,353,807)
NET TAXES FOR MUNICIPAL PURPOSES	2,469,152	2,529,012	2,549,914	2,590,179	2,640,606
REVENUE FROM OWN SOURCES	2,014,763	2,083,398	2,111,671	2,147,159	2,188,863
GRANTS AND DONATIONS	5,950,000	2,328,000.00	550,000.00	550,000.00	561,000.00
DCC	1,175,000	-	-	-	-
CONTRIBUTED ASSETS	-	-	-	-	-
TOTAL REVENUE	\$11,608,915	\$6,940,410	\$5,211,585	\$5,287,338	\$5,390,469
EXPENSES:					
LEGISLATIVE	131,350	131,360	133,150	134,950	137,649
GENERAL GOVERNMENT	1,264,720	1,209,086	1,215,650	1,236,041	1,260,762
PROTECTIVE SERVICES	333,027	294,364	273,226	276,681	282,215
DEVELOPMENT PLANNING	337,300	122,700	122,700	122,700	125,154
TOURISM AND COMMUNITY IMPROVEMENT	289,483	293,909	298,135	302,573	308,624
ENGINEERING, TRANSPORTATION, STORM WATER	924,816	882,512	889,141	904,710	922,164
SOLID WASTE	212,948	192,505	193,575	194,667	198,560
PARKS, RECREATION & CULTURAL SERVICES	535,558	518,122	525,085	534,927	545,626
WASTEWATER UTILITY	819,500	838,352	850,029	863,470	880,739
WATER UTILITY	509,513	505,693	515,087	525,388	535,896
DEBT- INTEREST	15,700	15,700	15,700	15,700	16,014
TOTAL EXPENDITURES	5,373,915	5,004,303	5,031,479	5,111,805	5,213,402
SURPLUS (DEFICIT)	\$6,235,000	\$1,936,107	\$180,106	\$175,533	\$177,067
CAPITAL, DEBT, RESERVES, TRANSFERS & BORROWING					
CAPITAL EXPENDITURES	(6,841,958)	(2,544,000)	(109,000)	(109,000)	(111,180)
REPAYMENT ON DEBT	(53,100)	(53,100)	(53,100)	(53,100)	(54,162)
PROCEEDS OF DEBT	-	110,000	-	-	-
CONTRIBUTIONS TO RESERVES	(997,200)	(1,148,007)	(1,164,209)	(1,177,176)	(1,195,365)
TRANSFERS FROM RESERVES	581,458	479,000	109,000	109,000	111,180
APPROPRIATION FROM SURPLUS	55,800	200,000	-	-	-
EQUITY IN TANGIBLE CAPITAL ASSETS	1,020,000	1,020,000	1,037,200	1,054,744	1,075,839
	\$(6,235,000)	\$(1,936,107)	\$(180,109)	\$(175,532)	\$(173,688)
SURPLUS (DEFICIT) PLUS CAPITAL, DEBT,	\$ -	\$ -	\$ -	\$ -	\$ -

BYLAW NO. 1161, 2021
SCHEDULE "B"
2021 FINANCIAL PLAN OBJECTIVES AND POLICIES

In accordance with Section 165(3.1) of the *Community Charter*, the Village of Harrison Hot Springs is required to include in the Five-Year Financial Plan, objectives and policies regarding each of the following:

1. The proportion of total revenue that comes from each of the funding sources described in Section 165(7) of the *Community Charter*;
2. The distribution of property taxes among the property classes, and
3. The use of permissive tax exemptions.

Funding Sources

Table 1 shows the proportion of total revenue proposed to be raised from each funding source in 2021. Property taxes usually form the greatest proportion of revenue. As a revenue source, property taxation offers a stable and reliable source of revenues for services such as:

- Governance & Administration
- Operations & Public Works
- Protective Services
- Recreation, Parks & Culture

User fees and charges typically form the second largest proportion of planned revenue. Many services can be measured and charged on a user-pay basis. Services where fees and charges are applied include water and sewer usage, & solid waste management – these are charged on a user pay basis. User fees are designed to apportion the value of a service to those who use the service.

Table 1: 2021 Funding Sources

Revenue Source	% of Total Revenue	Dollar Value
Property Taxes including Payments in Lieu	20.2%	\$2,469,152
Service Utility Fees (Frontage Taxes)	3.8%	\$476,300
User fees	8.2%	\$994,013
Reserves	4.8%	\$581,458
Surplus	0.5%	\$55,800
DCC Revenues	9.6%	\$1,175,000
Borrowing	0%	\$0
Grants/Donations	48.5%	\$5,950,000
Other sources	4.4%	\$544,450

Objective and Policies

- to continue to seek grants for major infrastructure repair and replacement
- to keep the public well-informed about projects and initiatives
- to review utility participation rates to ensure they are equitably funded
- to establish reserve policies to assist in the funding of future capital replacements and to stabilize tax rates
- to ensure that Village services are financially sustainable

Distribution of Property Taxes

Table 2 outlines the distribution of property taxes among the property classes.

Table 2: 2021 Distribution of Property Tax Rates

Property Class	% of Total Property Taxation
Residential (1)	66%
Business (6)	29%
Recreation/Non-profit (8)	5%

Policies and Objectives

- Ensure that Village services are financially sustainable
- Set property tax rates that are based on principals of equity and responsiveness to current economic trends
- Regularly review and compare the Village's distribution of tax burden relative to other similar municipalities in British Columbia
- Continue to seek grants for major infrastructure renewal and projects
- Keep the public well-informed about projects and initiatives
- Maintain reserve funds for the funding of future capital replacements
- Maintain reserve funds to stabilize tax rates when required

Permissive Tax Exemptions

Policies & Objectives

Council does not currently support permissive tax exemptions. Taxpayers within the various property classes are treated equitably and policies are established for each class and not for individual property owners.