



## AGENDA

**Committee of the Whole**  
**to be held on Monday February 25, 2019 at 10:30 a.m. in the Council**  
**Chambers**  
**Municipal Hall, 977 South Maquinna Drive**

### Call to Order

### Introduction of Late Items

None.

### Approval of the Agenda

### Business Arising

**1 2019-2023 Financial Plan & Tax Rate Bylaws - Presentation and Discussion**

### Recess

### Reconvene

### New Business

**1**

**Mark DeGagné, Branch Manager, McElhanney Consulting Services Ltd. Re:  
Well Protection Plan**

### Adjournment

**Village of Tahsis  
2019-2023 Financial Plan  
Proposed 2019 Operating Budget**

*Updated February 20, 2019*

	<u>2018 Actuals</u> <u>(Unaudited)</u>	<u>Approved</u> <u>2018 Budget</u>	<u>Variance</u> <u>Fav (Unfav)</u>	<u>Proposed 2019</u> <u>Budget</u>	<u>Change</u> <u>Fav (Unfav)</u>
<b>Operational Revenues</b>					
<b>Taxation</b>					
Property taxes	\$ 689,593	\$ 690,053	\$ (460)	\$ 822,952	\$ 132,899
Grants in lieu of taxes	32,720	31,181	1,539	18,797	(12,384)
<b>Fees</b>					
User fees and charges	79,443	79,350	93	68,292	(11,058)
Water	129,927	125,000	4,927	125,000	-
Sewer	105,733	110,000	(4,267)	110,000	-
Environmental health	178,322	157,000	21,322	162,000	5,000
Protective services	10,727	-	10,727	-	-
<b>Other sources</b>					
Interest and penalties on taxes	25,640	-	25,640	-	-
Grants/other governments	350,946	529,576	(178,630)	622,174	92,598
Government of Canada				136,000	136,000
Investment income	54,725	36,500	18,225	41,000	4,500
Prior years' surplus	223,000	223,000	-	252,000	29,000
	\$ 1,880,776	\$ 1,981,660	\$ (100,884)	\$ 2,358,215	\$ 376,555
<b>Operational Expenditures</b>					
General government	\$ 696,173	\$ 582,912	\$ (113,261)	\$ 939,799	\$ (356,887)
Protective services	100,094	216,436	116,342	135,140	\$ 81,296
Environmental health	106,910	111,652	4,742	112,484	\$ (832)
Public works services	207,547	233,587	26,040	276,582	\$ (42,995)
Recreation, cultural & developmental se	301,964	292,773	(9,191)	324,177	\$ (31,404)
Water services	100,481	115,316	14,835	122,283	\$ (6,967)
Sewer services	76,709	117,199	40,490	106,965	\$ 10,234
Amortization	223,000	223,000	-	252,000	\$ (29,000)
Transfers to other funds	-	88,785	88,785	88,785	\$ -
	\$ 1,812,878	\$ 1,981,660	\$ 168,782	\$ 2,358,215	\$ (376,555)
Net operating surplus	\$ 67,898	\$ -	\$ 67,898	\$ -	\$ -

**Village of Tahsis**  
**Proposed 2019 Operating Budget**  
**Summary of Major Changes in Expenditures**  
**Updated Feb 20/19 - Changes highlighted**

<u>Program</u>	<u>Operational Expenditure</u>	<u>Major Change in Budget Fav (Unfav)</u>	<u>Explanation</u>
<u>General Government</u>			
Council	Net change	(1,240)	
Administration	Salaries and benefit costs	(73,987)	Annualize wages and change in benefits
	Legal fees	(10,000)	
	Office supplies, printing	(5,000)	
	IT software/hardware support	(15,000)	Offsite data storage; Live Area Network upgrades
	Insurance	11,420	Correct allocation - no change overall
	Professional services	(32,000)	Wellhead protection plan
	Professional services	(36,000)	Watershed assessment (\$56,000)
	Professional services	(5,000)	Community Unity Trail - legal and engineering
	Other changes, net	10,710	
		<u>(156,097)</u>	
Projects	Contract Services	(50,000)	Official Community Plan (offset by grant)
	Contract Services	(126,500)	Sea Level Rise Assessment (offset by grant)
	Contract Services	(24,290)	Age-Friendly Planning (offset by grant)
		<u>(200,790)</u>	
<b>Total General Government</b>		<b><u>(356,887)</u></b>	
<u>Protective Services</u>			
Fire	Salaries and benefit costs	(19,900)	Annualize fire chief contract
	Volunteer Renumerations	(6,800)	Annualize deputy fire chief and lieutenant
	Courses and seminars	(6,634)	Volunteer training
	Protective clothing	(1,900)	3-year replacement plan for gear
	Supplies and materials	(2,000)	
	Equipment maintenance	(5,000)	Annual certifications, maintenance
	Vehicle servicing, maintenance	(2,000)	
Emergency Support	Travel	(1,500)	
	Supplies and materials	126,500	Sea Level Rise Assessment
	Other changes, net	530	
<b>Total Protective Services</b>		<b><u>81,296</u></b>	
<b>Total Environmental Health</b>	Net change	<b><u>(832)</u></b>	
<u>Transportation Services</u>			
	Salaries and benefit costs	(46,645)	Annualize wages
	Vehicle insurance	(6,000)	Correct allocation - no change overall
	Other changes, net	9,650	
<b>Total Transportation Services</b>		<b><u>(42,995)</u></b>	
<u>Recreation, Cultural &amp; Developmental Services</u>			
	Salaries and benefit costs	(26,854)	Includes climbing wall instructor
	Office supplies	(2,000)	
	Speciality programs	(1,150)	Climbing wall equipment, course fees

**Village of Tahsis**  
**Proposed 2019 Operating Budget**  
**Summary of Major Changes in Expenditures**  
**Updated Feb 20/19 - Changes highlighted**

<u>Program</u>	<u>Operational Expenditure</u>	<u>Major Change in Budget Fav (Unfav)</u>	<u>Explanation</u>
	Pool maintenance	(3,000)	
	Other changes, net	1,600	
<b>Total Recreation</b>		<b><u>(31,404)</u></b>	
<u>Water Services</u>	Salaries and benefit costs	(4,167)	
	Insurance	(2,000)	Correct allocation - no change overall
	Other changes, net	(800)	
<b>Total Water Services</b>		<b><u>(6,967)</u></b>	
<u>Sewer Services</u>	Salaries and benefit costs	(2,266)	
	Contract services	5,000	
	Equipment repair	3,000	
	Other changes, net	4,500	
<b>Total Sewer Services</b>		<b><u>10,234</u></b>	
<b>Amortization</b>		<b>(29,000)</b>	Increase in tangible assets
<b>Net Change in Operating Expenditures</b>		<b><u>(376,555)</u></b>	

**Village of Tahsis**  
**Proposed 2019 - 2023 Financial Plan - Capital**  
*Updated February 6, 2019*

<b><u>Capital Funding</u></b>	<b><u>2019</u></b>	<b><u>2020</u></b>	<b><u>2021</u></b>	<b><u>2022</u></b>	<b><u>2023</u></b>
Capital grants	\$ 3,611,788	\$ 500,000	\$ 1,500,000	\$ 1,847,569	\$ -
Capital Works Reserve	217,000	87,340	342,687	618,041	243,402
Economic Reserve Fund	-	-	-	-	-
General Reserve Fund	8,500	-	3,500	28,675	3,859
Recreation Centre Reserve Fund	25,000	-	-	400,000	-
Fire Hall Reserve	-	200,000	-	-	380,000
	<b>\$ 3,862,288</b>	<b>\$ 787,340</b>	<b>\$ 1,846,187</b>	<b>\$ 2,894,285</b>	<b>\$ 627,261</b>
<b><u>Capital Expenditures</u></b>					
Buildings	\$ 25,000	\$ 670,000	\$ 1,500,000	\$ 2,847,569	\$ -
Drinking Water	307,651	-	100,000	-	100,000
Equipment	159,637	100,000	75,000	-	380,000
Information Technology	8,500	-	3,500	28,675	3,859
Roads	3,344,500	-	-	-	-
Sanitary Sewer	17,000	17,340	167,687	18,041	143,402
Grand Total	<b>\$ 3,862,288</b>	<b>\$ 787,340</b>	<b>\$ 1,846,187</b>	<b>\$ 2,894,285</b>	<b>\$ 627,261</b>
Net Capital Plan	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Village of Tahsis  
2019 - 2023 Financial Plan - Capital  
Updated February 6, 2019

Category	Funding Source	Project	Description	Status	2019	2020	2021	2022	2023	Total
Roads	Capital Grants	South Maquinna Road Upgrade	Road and linear replacement; 100% grant funded	Detailed design work in progress	526,000					526,000
Roads	Capital Grants	Rugged Mountain Road Upgrade	Road and linear replacement; 100% grant funded	Detailed design completed	1,141,000					1,141,000
Roads	Capital Grants	Alpine View Road Upgrade	Road and linear replacement; 100% grant funded	Detailed design work in progress	1,677,500					1,677,500
Drinking Water	Capital Grants	Water Meters	Install up to 32 meters; 83% grant funded; \$306,988 est. recovery	Project in progress; activity deadline March 31, 2019	73,228					73,228
Drinking Water	Capital Grants	Water Main Repairs	Repair 2 sections of water mains; 83% grant funded; \$232,400 est. recovery	Project in progress; activity deadline March 31, 2019	189,423					189,423
Drinking Water	Capital Works Reserve	South Pump Station Repairs			10,000					10,000
Drinking Water	Capital Works Reserve	Watermain replacement	N. Maquinna between Harbour View and Strange Road and between Quadra and Rodgers	High risk; using Class D estimate			100,000		100,000	200,000
Drinking Water	Capital Works Reserve	Monitoring Wells	2 monitoring wells from anticipated wellhead protection plan recommendations	Placeholder - 2014 cost for 2 boreholes \$49,000 adjusted for 2% inflation	55,000					55,000
Sanitary Sewer	Capital Works Reserve	Sewer main replacement	N. Maquinna between Harbour View and Strange Road and between Quadra and Rodgers	High risk; using Class D estimate			150,000		120,000	270,000
Sanitary Sewer	Capital Works Reserve	Lift Station Pump Replacement Plan	Pumps currently exceed expected 10 year life; plan to replace 2 per year \$8,000 plus \$500 install each; applied 2% after 2019		13,000	17,340	17,881	18,041	18,403	86,465
Buildings	Capital Grants	Tahsis Recreation Centre - Complex Renewal	Renewal is subject to 100% grant funding (est. \$3.7m cost)	Canada Infrastructure Grant application submitted Jan 23/19		400,000	1,500,000	1,847,500		3,747,500
Buildings	Recreation Centre Reserve Fund	Tahsis Recreation Centre - Address Safety Issues and Renewal Cost Overruns	Safety issues (\$25k) will be addressed in 2019; Complex renewal potential cost overruns, if any, up to \$400k		25,000			400,000		425,000
Buildings	Capital Works Reserve	Village Office Floor	Address serious deficiencies; need to demolish and rebuild			10,000				10,000
Buildings	Capital Works Reserve	Airline Floor and Dock	Address surface deficiencies			20,000				20,000
Buildings	Capital Works Reserve	Repairs to Municipal Dock	Fire damage repair / replacement; need to demo bldg to replace damaged beams underneath					800,000		800,000
Buildings	Fire Hall Reserve	Fire Hall Project	Structural repairs to extend life 10 years	Also considering other alternatives		200,000				200,000
Equipment	Capital Grants	Emergency Communications Equip	100% grant funded	Project in progress; activity deadline March 29 2019	24,672					24,672
Equipment	Capital Works Reserve	Purchase Utility Truck	Ford F550 with blade, sander, box, etc	Order in progress; delivery expected Aug 2019	35,000					35,000
Equipment	Capital Works Reserve	Replace Quad	With sweeper blade			25,000				25,000
Equipment	Capital Works Reserve	Replace Pickup	Public Works		40,000		40,000			80,000
Equipment	Capital Grants	Tsunami Siren	Upgrade / additional siren			100,000				100,000
Equipment	Fire Hall Reserve	Fire Engine	Crew of 6 seats, side mount pump, 1550 gpl pump, Genset, instachain; cost estimate is for new but will consider used	Replace 30-yr old engine 1 in 2024 (place order in 2023) to meet standards					380,000	380,000
Information Technology	General Reserve Fund	Desktop Replacement/Addition Plan	Applied 5% each year after 2021		4,500		3,500	1,675	3,000	13,075
Information Technology	General Reserve Fund	Server Replacement/Upgrade Plan	Placeholder	Existing server replaced in 2018				20,000		20,000
<b>Total Plan</b>					<b>1,882,218</b>	<b>767,340</b>	<b>1,849,181</b>	<b>2,064,505</b>	<b>427,201</b>	<b>10,217,311</b>

**Village of Tahsis  
2019 - 2023 Financial Plan  
Change in Reserves (DRAFT)**

	General Reserve (Internally Restricted)	Economic Development	Fire Hall Reserve	Capital Works Reserve	Recreation Reserve	Unrestricted (Prior Years' Surplus)	Total Funds
<b>Balance December 31, 2017 (Audited)</b>	590,657	24,320	252,251	546,694	270,619	1,186,274	2,870,815
<b>2018 Transactions (tentative)</b>							
Pool Resurfacing					(121,169)		(121,169)
LED Lighting Upgrade				(86,708)			(86,708)
Server Replacement	(21,922)						(21,922)
2016 Operating Deficit offset						(147,096)	(147,096)
Transfer from Operating (Gas Tax Grant)				69,088			69,088
Amortization						(223,000)	(223,000)
<b>Balance, December 31, 2018 (Unaudited)</b>	<b>568,735</b>	<b>24,320</b>	<b>252,251</b>	<b>529,074</b>	<b>149,450</b>	<b>816,178</b>	<b>2,340,008</b>
<b>2019</b>							
Transfer from Operating (Gas Tax Grant)				69,088			69,088
DRAFT 2019 Capital Expenditures	(8,500)	-	-	(217,000)	(25,000)		(250,500)
Amortization						(243,277)	(243,277)
<b>Balance, December 31, 2019 (DRAFT)</b>	<b>560,235</b>	<b>24,320</b>	<b>252,251</b>	<b>381,162</b>	<b>124,450</b>	<b>572,901</b>	<b>1,915,319</b>
<b>2020</b>							
Transfer from Operating (Gas Tax Grant)				69,088			69,088
DRAFT 2020 Capital Expenditures			(200,000)	(87,340)	-		(287,340)
Amortization						(257,304)	(257,304)
<b>Balance, December 31, 2020 (DRAFT)</b>	<b>560,235</b>	<b>24,320</b>	<b>52,251</b>	<b>362,910</b>	<b>124,450</b>	<b>315,597</b>	<b>1,439,763</b>
<b>2021</b>							
Transfer from Operating (Gas Tax Grant)				69,088			69,088
DRAFT 2021 Capital Expenditures	(3,500)			(342,687)			(346,187)
Amortization						(277,222)	(277,222)
<b>Balance, December 31, 2021 (DRAFT)</b>	<b>556,735</b>	<b>24,320</b>	<b>52,251</b>	<b>89,311</b>	<b>124,450</b>	<b>38,375</b>	<b>885,442</b>
<b>2022</b>							
Transfer from Operating (Gas Tax Grant)				69,088			69,088
DRAFT 2022 Capital Expenditures	(304,225)			(618,041)	(124,450)		(1,046,716)
Amortization						(277,273)	(277,273)
<b>Balance, December 31, 2022 (DRAFT)</b>	<b>252,510</b>	<b>24,320</b>	<b>52,251</b>	<b>(459,642)</b>	<b>-</b>	<b>(238,898)</b>	<b>(369,459)</b>
<b>2023</b>							
Transfer from Operating (Gas Tax Grant)				69,088			69,088
DRAFT 2023 Capital Expenditures	(3,859)		(380,000)	(243,402)			(627,261)
Amortization						(288,816)	(288,816)
<b>Balance, December 31, 2023 (DRAFT)</b>	<b>248,651</b>	<b>24,320</b>	<b>(327,749)</b>	<b>(633,956)</b>	<b>-</b>	<b>(527,714)</b>	<b>(1,216,448)</b>

**Village of Tahleis**

**2019 Proposed General Municipal Tax Rates**

		<u>2018</u>	<u>2019</u>	<u>\$ Change</u>	<u>% Change</u>	<u>Increase per Month</u>	<b>Scenario A</b> Use of 50% of Expected Land Sale Proceeds to Reduce Levy
<b>Municipal Tax Levy</b>	Average Single Family assessed value	\$ 75,813.66	\$ 89,356.79	\$ 13,543.13	17.9%	na	
<b>\$958,952.00</b>	Average Strata assessed value	\$ 27,286.67	\$ 30,906.67	\$ 3,620.00	13.3%	na	
<b>Less: \$68,000.00</b>	Average Single Family municipal taxes	\$ 1,101.19	\$ 1,393.14	\$ 291.94	26.5%	\$ 24.33	
<b>Net \$890,952.00</b>	Average Strata municipal taxes	\$ 396.34	\$ 481.86	\$ 85.52	21.6%	\$ 7.13	

A	B	C	D	E	F	G	H	I	K
Property Class	2019 Net Taxable Value Assessments	% of Assessment Value	Multiples	Converted Values	2019 Tax per \$1,000	2019 Proposed Municipal Taxes	% of Total Taxes	% Increase over 2018	2018 Municipal Taxes
1 Residential	\$ 34,737,700	89.206%	1.0000	\$ 3,473,770	15.581	\$ 541,586.16	60.79%	26.9%	\$ 426,816.80
2 Utilities	\$ 824,800	2.118%	6.2000	\$ 511,376	96.663	\$ 79,727.26	8.85%	7.1%	\$ 74,448.43
3 Supportive Housing	\$ -	0.000%	1.0000	\$ -	15.581	\$ -	0.00%	0.0%	\$ -
4 Major Industry	\$ -	0.000%	3.4000	\$ -	53.008	\$ -	0.00%	#DIV/0!	\$ -
5 Light Industry	\$ 449,600	1.155%	17.0000	\$ 764,320	265.042	\$ 119,163.08	13.37%	55.4%	\$ 76,858.84
6 Business/Other	\$ 2,553,200	6.557%	3.0000	\$ 765,960	46.772	\$ 119,418.77	13.40%	30.7%	\$ 91,374.81
7 Managed Forests	\$ 106,800	0.272%	15.0000	\$ 158,700	233.861	\$ 24,742.49	2.78%	59.0%	\$ 15,559.17
8 Recreational	\$ 270,000	0.683%	1.5000	\$ 40,500	23.388	\$ 6,314.25	0.71%	21.6%	\$ 5,184.57
9 Farm	\$ -	0.0%	1.0000	\$ -	15.581	\$ -	0.00%	#DIV/0!	\$ -
	<b>\$ 38,941,100</b>	<b>100%</b>		<b>\$ 5,714,628</b>		<b>\$ 890,952.00</b>	<b>100.00%</b>		<b>\$ 690,052.82</b>



**Village of Tahsis**  
**2019 Proposed General Municipal Tax Rates**

		<u>2018</u>	<u>2019</u>	<u>\$ Change</u>	<u>% Change</u>	<u>Increase per</u> <u>Month</u>	<u>Scenario B</u> <u>Use of 75% of</u> <u>Expected Land</u> <u>Sale Proceeds to</u> <u>Reduce Levy</u>
<b>Municipal Tax Levy</b>	Average Single Family assessed value	\$ 75,813.66	\$ 89,356.79	\$ 13,543.13	17.9%	na	
<b>\$958,952.00</b>	Average Strata assessed value	\$ 27,286.67	\$ 30,906.67	\$ 3,620.00	13.3%	na	
<b>Less: \$102,000.00</b>							
<b>Net \$856,952.00</b>	Average Single Family municipal taxes	\$ 1,101.19	\$ 1,339.97	\$ 238.78	21.7%	\$ 19.90	
	Average Strata municipal taxes	\$ 396.34	\$ 463.47	\$ 67.13	16.9%	\$ 5.59	

A	B	C	D	E	F	G	H	I	K
Property Class	2019 Net Taxable Value Assessments	% of Assessment Value	Multiples	Converted Values	2019 Tax per \$1,000	2019 Proposed Municipal Taxes	% of Total Taxes	% Increase over 2018	2018 Municipal Taxes
1 Residential	\$ 34,737,700	89.206%	1.0000	\$ 3,473,770	14.986	\$ 520,918.48	60.79%	22.0%	\$ 426,816.90
2 Utilities	\$ 824,800	2.118%	6.2000	\$ 511,376	92.974	\$ 78,884.75	8.95%	3.0%	\$ 74,448.43
3 Supportive Housing	\$ -	0.000%	1.0000	\$ -	14.986	\$ -	0.00%	0.0%	\$ -
4 Major Industry	\$ -	0.000%	3.4000	\$ -	50.986	\$ -	0.00%	#DIV/0!	\$ -
5 Light Industry	\$ 449,600	1.155%	17.0000	\$ 764,320	254.928	\$ 114,615.65	13.37%	49.5%	\$ 76,658.84
6 Business/Other	\$ 2,553,200	6.557%	3.0000	\$ 765,960	44.987	\$ 114,861.58	13.40%	25.7%	\$ 91,374.91
7 Managed Forests	\$ 105,800	0.272%	15.0000	\$ 158,700	224.937	\$ 23,798.28	2.78%	53.0%	\$ 15,559.17
8 Recreational	\$ 270,000	0.693%	1.5000	\$ 40,500	22.494	\$ 6,073.29	0.71%	16.9%	\$ 5,194.57
9 Farm	\$ -	0.0%	1.0000	\$ -	14.986	\$ -	0.00%	#DIV/0!	\$ -
	<b>\$ 38,841,100</b>	<b>100%</b>		<b>\$ 5,714,826</b>		<b>\$ 856,952.00</b>	<b>100.00%</b>		<b>\$ 690,852.82</b>

**Village of Tahsis**  
**2019 Proposed General Municipal Tax Rates**

		2018	2019	\$ Change	% Change	Increase per Month	Scenario C Use of 100% of Expected Land Sale Proceeds to Reduce Levy
<b>Municipal Tax Levy</b>	Average Single Family assessed value	\$ 75,813.66	\$ 89,356.79	\$ 13,543.13	17.9%	na	
	Average Strata assessed value	\$ 27,286.67	\$ 30,906.67	\$ 3,620.00	13.3%	na	
<b>Less: \$136,000.00</b>	Average Single Family municipal taxes	\$ 1,101.19	\$ 1,286.81	\$ 185.62	16.9%	\$ 15.47	
<b>Net \$822,952.00</b>	Average Strata municipal taxes	\$ 396.34	\$ 445.08	\$ 48.74	12.3%	\$ 4.06	

A	B	C	D	E	F	G	H	I	K
Property Class	2019 Net Taxable Value Assessments	% of Assessment Value	Multiples	Converted Values	2019 Tax per \$1,000	2019 Proposed Municipal Taxes	% of Total Taxes	% Increase over 2018	2018 Municipal Taxes
1 Residential	\$ 34,737,700	89.206%	1.0000	\$ 3,473,770	14.401	\$ 500,250.75	80.79%	17.2%	\$ 426,816.90
2 Utilities	\$ 824,800	2.118%	6.2000	\$ 611,376	89.285	\$ 73,642.25	8.95%	-1.1%	\$ 74,448.43
3 Supportive Housing	\$ -	0.000%	1.0000	\$ -	14.401	\$ -	0.00%	0.0%	\$ -
4 Major Industry	\$ -	0.000%	3.4000	\$ -	48.963	\$ -	0.00%	#DIV/0!	\$ -
5 Light Industry	\$ 449,600	1.155%	17.0000	\$ 764,320	244.814	\$ 110,068.21	13.37%	43.6%	\$ 76,658.84
6 Business/Other	\$ 2,553,200	6.557%	3.0000	\$ 765,960	43.202	\$ 110,304.39	13.40%	20.7%	\$ 91,374.91
7 Managed Forests	\$ 105,800	0.272%	15.0000	\$ 158,700	216.012	\$ 23,854.07	2.78%	46.9%	\$ 15,559.17
8 Recreational	\$ 270,000	0.693%	1.5000	\$ 40,500	21.601	\$ 5,832.32	0.71%	12.3%	\$ 5,194.57
9 Farm	\$ -	0.0%	1.0000	\$ -	14.401	\$ -	0.00%	#DIV/0!	\$ -
	<b>\$ 38,941,100</b>	<b>100%</b>		<b>\$ 5,714,328</b>		<b>\$ 822,952.00</b>	<b>100.00%</b>		<b>\$ 690,052.82</b>