



## **AGENDA**

Committee of the Whole  
to be held on March 6th , 2017 in the Council Chambers  
Municipal Hall, 977 South Maquinna Drive

- Call to Order** Mayor Schooner at 10:30 a.m.
- Mayor Schooner would like to acknowledge and respect that we are upon Mowachaht/Muchalaht traditional territory.
- Introduction of Late Items** None.
- Approval of the Agenda**
- Business Arising** 1 2017-2021 Financial Plan and Capital Plan –continuing discussion of operating and capital budgets

### **Adjournment**

All Regular Council Meetings,  
Committee of the Whole Meetings  
are recorded unless otherwise specified.

Village of Tahsis  
Committee of the Whole  
March 6, 2017

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Operating Revenue		2016 Budget	2016 Final(unaudited)	2017 Provisional
10-1-010-1001	Property Tax	\$ (645,209.00)	\$ (644,889.30)	\$ (671,017.36) 4% increase
10-1-020-1010	Federal Grant in Lieu of Taxes	\$ (10,000.00)	\$ (9,720.80)	\$ (10,000.00)
10-1-020-1020	1% In Lieu of Taxes	\$ (19,000.00)	\$ (21,460.28)	\$ (19,000.00)
10-1-020-1105	Small Communities Equalization Grant	\$ (301,000.00)	\$ (309,834.00)	\$ (325,000.00)
10-1-020-1111	SRD Grant	\$ (14,750.00)	\$ (48,180.75)	\$ (20,000.00)
10-1-020-1114	Summer Employment Fund	\$ (9,733.50)	\$ (4,942.35)	\$ (4,942.35)
10-1-020-1116	Emergency Preparedness	\$ (750.00)	\$ (750.00)	\$ (750.00)
10-1-020-1121	UBCM Community Grants	\$ -	\$ (11,166.17)	\$ -
10-1-020-1125	Federal Misc. Grants	\$ (500.00)	\$ -	\$ (250.00)
10-1-020-1300	Gas Tax Grants	\$ (64,000.00)	\$ (66,947.34)	\$ (64,000.00)
10-1-020-1801	Other Grants	\$ (10,000.00)	\$ -	\$ (10,000.00)
10-1-020-1805	Economic Dev Fund Grants	\$ (14,000.00)	\$ (14,365.00)	\$ (5,000.00)
10-1-020-1806	Economic Development	\$ -	\$ (5,000.00)	\$ -
10-1-025-1200	RC Building Rental Income	\$ (1,200.00)	\$ (3,582.50)	\$ (2,000.00)
10-1-025-1201	RC Fitness Programs	\$ (7,000.00)	\$ (6,127.00)	\$ - free public access to pool and gym/weight room all fees and charges below
10-1-025-1202	RC Special Events	\$ (600.00)	\$ (508.99)	\$ (500.00) subject to review
10-1-025-1205	RC Specialty Courses Fees	\$ (250.00)	\$ (91.20)	\$ (80.00)
10-1-025-1210	RC Bowling, Youth and Adult	\$ (300.00)	\$ (172.70)	\$ (1,000.00)
10-1-025-1237	RC Concession Items	\$ (13,500.00)	\$ (13,775.27)	\$ (13,500.00)
10-1-025-1460	RC Event Donation	\$ -	\$ (1,930.00)	\$ (2,000.00)
10-1-025-1801	RC Other Grants	\$ (3,000.00)	\$ (1,930.00)	\$ (2,500.00)
10-1-030-1240	Puddle Ducks Program Fees	\$ (4,000.00)	\$ (7,446.00)	\$ (6,000.00)
10-1-030-1241	Child Care Operating Fund	\$ (3,000.00)	\$ (1,668.60)	\$ (1,200.00)
10-1-030-1250	Other Income	\$ -	\$ (83.60)	\$ -
10-1-030-1270	Building Rental Income	\$ (28,300.00)	\$ (30,301.86)	\$ (25,000.00) library rental revenue will decrease in 2017
10-1-030-1271	PW Misc Revenue (HST)	\$ (2,000.00)	\$ (1,028.00)	\$ (1,000.00)
10-1-030-1451	Misc. Office Fees	\$ (1,200.00)	\$ (1,085.00)	\$ (1,000.00)
10-1-030-1500	Miscellaneous Revenue	\$ (3,000.00)	\$ (2,170.20)	\$ (33,000.00) sale of old firehall
10-1-035-1250	Solid Waste User Fees	\$ (35,250.00)	\$ (38,170.81)	\$ (38,029.83)

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10-1-041-1230	Website Advertising	\$	(2,000.00)	\$	(634.00)	\$	(4,000.00)
10-1-041-1266	Parking Passess	\$	(6,000.00)	\$	(4,308.46)	\$	(5,000.00)
10-1-041-1271	PW Misc Revenue (NO HST)	\$	(300.00)	\$	(260.00)	\$	(300.00)
10-1-041-1450	Rental - Hiab Crane	\$	(800.00)	\$	(130.00)	\$	(2,000.00)
10-1-041-1451	Miscellaneous Revenues	\$	-	\$	(3,516.08)	\$	(1,000.00)
10-1-041-1455	Recovery Revenue			\$	(7,999.46)	\$	-
10-1-045-1375	Penalties			\$	(17,915.81)	\$	-
10-1-045-1376	Tax Interest - Arrears			\$	(4,843.46)	\$	-
10-1-045-1377	Tax Interest - Delinquent	\$	-	\$	(2,425.53)	\$	-
10-1-050-1310	Building permits	\$	-	\$	(993.25)	\$	(1,000.00)
10-1-050-1312	Zoning applications	\$	(1,000.00)	\$	-	\$	(1,000.00)
10-1-050-1320	Dog Licences	\$	(120.00)	\$	(75.00)	\$	(100.00)
10-1-050-1321	Sign Permits			\$	(25.00)	\$	(100.00)
10-1-080-1400	Return on Investment	\$	(35,000.00)	\$	(26,091.56)	\$	(25,000.00)
10-1-080-1450	Bank Interest	\$	(2,500.00)	\$	(681.20)	\$	(300.00)
10-1-080-1460	Donations and Contributions	\$	-	\$	(2,187.60)	\$	(1,000.00)
	sub-total	\$	(1,239,262.50)	\$	(1,319,414.13)	\$	(1,297,569.54)
20-1-035-1350	Sewer User Fees	\$	(166,574.00)	\$	(110,947.01)	\$	(111,187.01)
30-1-030-1350	Water User Fees	\$	(145,284.00)	\$	(125,068.77)	\$	(125,068.77)
	<b>Total</b>	\$	<b>(1,551,120.50)</b>	\$	<b>(1,555,429.91)</b>	\$	<b>(1,533,825.32)</b>

assume all taxes will be paid on time

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G/L #	Department	2016 Budget	2016 Final (unaudited)	2017 Provisional Budget	
	<b>Expenditures</b>				
	<b>Legislative</b>				
10-2-100-2001	Council Honorarium	\$ 30,100.00	30098.13 \$	30,702.00	
10-2-100-2080	Payroll Benefits	\$ 520.00	151.14 \$	530.40	
10-2-100-2100	Committee Expenses	\$ 1,000.00	1861.59 \$	1,020.00	
10-2-100-2105	Association Dues / Memberships	\$ 1,020.00	0 \$	1,040.40	
10-2-100-2110	Conferences & Conventions	\$ 5,000.00	531 \$	5,100.00	
10-2-100-2112	Travel	\$ 8,000.00	3945.57 \$	8,160.00	
10-2-100-2120	Council Grants/Bursaries	\$ 1,200.00	600 \$	1,224.00	
10-2-100-2135	Staff Appreciation	\$ 200.00	25 \$	204.00	
10-2-100-2193	Miscellaneous	\$ 1,000.00	474.85 \$	1,020.00	
10-2-100-2210	Telephone & Communications	\$ 1,200.00	1117.12 \$	1,224.00	
10-2-100-2242	Insurance - Legislative	\$ 500.00	7104.67 \$	7,100.00	true cost of insurance
	<b>TOTAL</b>	<b>\$ 49,740.00</b>	<b>\$ 45,909.07</b>	<b>\$ 57,324.80</b>	
	<b>Administration</b>				
10-2-110-1930	Miscellaneous	\$ 4,000.00	57.29 \$	4,080.00	
10-2-110-2010	Administrative Salaries	\$ 198,100.00	201,263.13 \$	217,062.00	
10-2-110-2020	Building Support Salaries	\$ -	411.03 \$	-	
10-2-110-2080	Benefits & Payroll Charges	\$ 38,903.00	61,736.05 \$	62,000.00	
10-2-110-2105	Association Dues	\$ 2,600.00	1,297.00 \$	2,652.00	LGMA and GFOA BC membership UBCM and AVICC coded here rather than council budget
10-2-110-2110	Conventions	\$ 800.00	3,476.50 \$	816.00	
10-2-110-2111	Courses	\$ 1,000.00	- \$	3,020.00	
10-2-110-2112	Travel	\$ 2,750.00	10,242.75 \$	5,200.00	included CAO moving costs
10-2-110-2121	Legal Fees	\$ 35,000.00	17,384.11 \$	20,000.00	NSEDC wind up should reduce legal costs
10-2-110-2131	Advertising	\$ 3,200.00	5,715.41 \$	3,264.00	
10-2-110-2190	Bank Fees	\$ 5,200.00	2,867.68 \$	5,304.00	
10-2-110-2191	Cash Over/Short	\$ -	4.57 \$	-	
10-2-110-2193	Miscellaneous	\$ 1,000.00	3,106.21 \$	5,000.00	
10-2-110-2200	Office Supplies/Printing	\$ 8,000.00	7,455.80 \$	8,160.00	
10-2-110-2205	Postage & Freight	\$ 2,200.00	1,663.26 \$	2,244.00	
10-2-110-2210	Telephone	\$ 7,650.00	5,689.19 \$	7,803.00	
10-2-110-2212	Internet/Cable	\$ 1,550.00	1,382.04 \$	1,581.00	
10-2-110-2215	Info Systems Operations & Maintenance	\$ 17,500.00	14,962.81 \$	10,000.00	new PC's should reduce IT maintenance costs
10-2-110-2216	Equipment (not capital)	\$ -	2,241.30 \$	-	
10-2-110-2220	Equipment Maintenance	\$ 1,500.00	- \$	1,530.00	
10-2-110-2230	Auditing	\$ 30,000.00	37,788.05 \$	30,600.00	Will issue audit RFP this spring for next year's audit includes Lisa Kristiansen and Cheryl Otting
10-2-110-2235	Contract Services	\$ 7,000.00	37,315.62 \$	30,000.00	
10-2-110-2240	Janitorial Services	\$ 3,500.00	3,384.00 \$	3,570.00	
10-2-110-2242	Insurance	\$ 21,000.00	(2,835.70) \$	21,420.00	
10-2-110-2245	Municipal Hall Utilities	\$ 5,200.00	3,477.47 \$	5,304.00	

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10-2-110-2250	Alarm Monitoring Service	\$	1,000.00	\$	3,202.50	\$	2,200.00	
10-2-110-2300	Municipal Hall Maintenance	\$	4,000.00	\$	797.01	\$	4,080.00	minor building repairs
10-2-110-4265	Bad Debts Written Off	\$	2,000.00	\$	3,192.18	\$	2,040.00	
10-2-110-9999	Unallocated Expenses	\$	-	\$	-	\$	-	
<b>TOTAL</b>		<b>\$</b>	<b>404,653.00</b>	<b>\$</b>	<b>427,277.26</b>	<b>\$</b>	<b>458,930.00</b>	true cost of employee benefits is the primary reason for increase
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10-2-111-2350	Grants-Library	\$	12,380.00	\$	-	\$	11,946.00	
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<b><u>Fire department</u></b>								
10-2-121-1910	Reserve for Future Expenditure	\$	2,000.00	\$	-	\$	2,040.00	
10-2-121-2010	Salaries	\$	1,000.00	\$	105.79	\$	1,020.00	
10-2-121-2080	Benefits & Payroll Costs	\$	1,750.00	\$	498.49	\$	1,785.00	
10-2-121-2095	Volunteer Remunerations	\$	18,200.00	\$	12,919.25	\$	18,564.00	# of volunteers fluctuates
10-2-121-2110	Conferences & Conventions	\$	1,500.00	\$	-	\$	1,530.00	
10-2-121-2111	Courses & Seminars	\$	3,300.00	\$	-	\$	3,366.00	if required for operation of new truck
10-2-121-2112	Travel	\$	1,000.00	\$	-	\$	1,020.00	
10-2-121-2205	Postage & Courier	\$	100.00	\$	154.87	\$	102.00	
10-2-121-2210	Telephone and other communication	\$	4,000.00	\$	3,315.70	\$	3,000.00	
10-2-121-2212	Internet/Cable	\$	850.00	\$	906.10	\$	1,000.00	
10-2-121-2235	Fire Investigations	\$	8,500.00	\$	4,815.54	\$	5,000.00	
10-2-121-2242	Insurance & Licences	\$	7,330.00	\$	5,628.48	\$	7,476.60	
10-2-121-2245	Utilities	\$	6,200.00	\$	3,407.58	\$	6,324.00	
10-2-121-2247	Vehicle Fuel & Oil	\$	2,400.00	\$	2,007.09	\$	2,448.00	
10-2-121-2250	Alarm Monitoring Service	\$	900.00	\$	444.91	\$	1,000.00	
10-2-121-2255	Maintenance/Small Tools	\$	250.00	\$	-	\$	255.00	
10-2-121-2265	Protective Clothing	\$	5,000.00	\$	-	\$	5,100.00	
10-2-121-2270	Supplies & Materials	\$	2,500.00	\$	492.23	\$	2,550.00	
10-2-121-2290	Equipment Maintenance	\$	5,000.00	\$	3,452.97	\$	5,100.00	
10-2-121-2292	Small Tool Replacement	\$	250.00	\$	47.91	\$	2,000.00	
10-2-121-2300	Building Maintenance	\$	1,200.00	\$	572.63	\$	1,224.00	
10-2-121-2320	Vehicle Servicing & Maintenance	\$	2,500.00	\$	6,164.23	\$	4,000.00	
<b>TOTAL</b>		<b>\$</b>	<b>74,880.00</b>	<b>\$</b>	<b>44,933.77</b>	<b>\$</b>	<b>75,904.60</b>	
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10-2-122-2235	Building Inspection Contract Services	\$	8,000.00	\$	-	\$	8,160.00	SRD building inspection services
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<b><u>Emergency Preparedness</u></b>								
10-2-124-2001	Honorariums	\$	4,500.00	\$	4,687.50	\$	4,500.00	Does not include new activity or equipment
10-2-124-2080	Benefits and Payroll Costs	\$	-	\$	174.40	\$	400.00	EPC and ESS coordinators
10-2-124-2110	Conferences & Conventions	\$	1,000.00	\$	174.06	\$	2,040.00	
10-2-124-2111	Courses & Seminars	\$	1,500.00	\$	99.95	\$	3,060.00	
10-2-124-2200	Office Supplies	\$	500.00	\$	188.00	\$	510.00	
10-2-124-2210	Telephone & Other Communication	\$	1,500.00	\$	1,186.98	\$	1,530.00	

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10-2-124-2280	Miscellaneous	\$	100.00	\$	75.87	\$	102.00
<b>TOTAL</b>		<b>\$</b>	<b>9,100.00</b>	<b>\$</b>	<b>6,586.76</b>	<b>\$</b>	<b>16,842.00</b>

**Public Works**

10-2-130-2010	Salaries	\$	65,000.00	\$	54,476.17	\$	60,000.00	salary/benefits reflects current complement and additional staff for summer months
10-2-130-2080	Benefits & Payroll Costs	\$	23,040.00	\$	33,084.54	\$	30,000.00	
10-2-130-2095	On call remuneration	\$	-	\$	10,219.14	\$	9,500.00	continuing after hours service
10-2-130-2105	Association Dues	\$	510.00	\$	238.00	\$	520.20	
10-2-130-2110	Conferences & Conventions	\$	2,500.00	\$	60.31	\$	1,000.00	
10-2-130-2112	Travel	\$	3,000.00	\$	-	\$	1,000.00	
10-2-130-2200	Office Supplies	\$	300.00	\$	801.93	\$	306.00	
10-2-130-2210	Telephone & Communications	\$	2,300.00	\$	5,210.45	\$	6,000.00	
10-2-130-2212	Internet/Cable	\$	500.00	\$	997.92	\$	800.00	
10-2-130-2230	Contract Services	\$	5,000.00	\$	5,319.47	\$	5,100.00	HB Energy, McElhanney general engineering advice
10-2-130-2245	Building Utilities	\$	5,500.00	\$	4,187.82	\$	4,000.00	
10-2-130-2246	Propane	\$	2,300.00	\$	229.54	\$	500.00	
10-2-130-2247	Fuel	\$	-	\$	13,036.67	\$	15,000.00	2016 budget did not include fuel line item
10-2-130-2250	Alarm Monitoring Service	\$	2,000.00	\$	355.50	\$	500.00	
10-2-130-2255	Small Tools & Equipment	\$	800.00	\$	1,044.59	\$	500.00	
10-2-130-2270	Supplies	\$	500.00	\$	3,887.76	\$	4,000.00	
10-2-130-2280	Miscellaneous	\$	500.00	\$	747.61	\$	1,000.00	
10-2-130-2300	Shop	\$	6,800.00	\$	810.42	\$	900.00	
10-2-130-2320	Vehicle Operation & Maintenance	\$	1,000.00	\$	417.84	\$	1,000.00	
<b>TOTAL</b>		<b>\$</b>	<b>121,550.00</b>	<b>\$</b>	<b>135,125.68</b>	<b>\$</b>	<b>141,626.20</b>	

10-2-131-2010	PW Vehicles Salaries	\$	10,940.00	\$	8,790.31	\$	11,158.80	
10-2-131-2080	Benefits and Payroll Costs	\$	1,608.00	\$	1,286.58	\$	1,640.16	
10-2-131-2242	Public Works - Insurance	\$	6,900.00	\$	5,995.42	\$	7,038.00	vehicle insurance
10-2-131-2243	Vehicle Insurance	\$	10,050.00	\$	8,437.00	\$	10,251.00	
10-2-131-2320	Vehicle Operation & Maintenance	\$	25,000.00	\$	21,327.52	\$	20,000.00	vehicle inspections conducted off site
<b>TOTAL</b>		<b>\$</b>	<b>54,498.00</b>	<b>\$</b>	<b>45,836.83</b>	<b>\$</b>	<b>50,087.96</b>	

10-2-132-2010	PW Road Salaries	\$	14,500.00	\$	19,986.20	\$	18,000.00	
10-2-132-2080	Benefit and Payroll Costs	\$	2,300.00	\$	3,111.72	\$	3,000.00	
10-2-132-2235	Engineering	\$	-	\$	4,993.70	\$		McElhanney study last year
10-2-132-2300	Roads Maintenance	\$	10,000.00	\$	4,688.21	\$	8,000.00	
<b>TOTAL</b>		<b>\$</b>	<b>26,800.00</b>	<b>\$</b>	<b>32,779.83</b>	<b>\$</b>	<b>29,000.00</b>	

10-2-133-2245	Street Lighting	\$	33,970.00	\$	27,622.96	\$	25,000.00	
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10-2-134-2241	Bridge Maintenance	\$	2,000.00	\$	1,396.56	\$	2,040.00	
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<b><u>Solid Waste</u></b>					
10-2-135-2010	Solid Waste-Salaries	\$ 13,280.00	7311.27 \$	12,000.00	
10-2-135-2080	Solid Waste - Payroll Benefits	\$ 2,650.00	811.03 \$	2,000.00	
10-2-135-2193	Solid Waste - Miscellaneous	\$ 500.00	0 \$	510.00	
10-2-135-2241	Solid Waste-Contracts	\$ 3,000.00	0 \$	4,000.00	composting contract option
10-2-135-2270	Solid Waste-Supplies	\$ 2,000.00	49.73 \$	1,000.00	
10-2-135-2940	Solid Waste - Transfer to Reserves	\$ 5,000.00	0 \$	2,000.00	
<b>SUB TOTAL</b>		<b>\$ 26,430.00</b>	<b>\$ 8,172.03</b>	<b>\$ 21,510.00</b>	under-spent last year. Maintained budget level to accommodate diversion options
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10-2-136-2010	Recycling PW Trades	\$ 10,120.00	6780.42 \$	10,000.00	
10-2-136-2080	Benefits	\$ 1,250.00	1034.05 \$	1,000.00	
10-2-136-2275	Solid Waste - Recycling Removal Contr	\$ 200.00	0 \$	204.00	
<b>SUB TOTAL</b>		<b>\$ 11,570.00</b>	<b>\$ 7,814.47</b>	<b>\$ 11,204.00</b>	costs recoverable from CSWM
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<b>TOTAL</b>		<b>\$ 38,000.00</b>	<b>\$ 15,986.50</b>	<b>\$ 33,714.00</b>	
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<b><u>Harbour</u></b>					
10-2-137-2021	Harbours trades	0 \$	2,286.96 \$	-	
10-2-137-2080	Benefits and payroll costs	0 \$	290.05 \$	-	
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10-2-137-2235	H&W contracted services	\$ -	11,544.03 \$	10,000.00	2016 structural inspection and reports on government dock and grant application prep. Commitment for further work, if needed
10-2-137-2242	Insurance	\$ 12,000.00	12,411.74 \$	12,000.00	
10-2-137-2245	Harbour Utilities	\$ 3,500.00	4,922.90 \$	5,000.00	
10-2-137-2280	Miscellaneous	\$ 1,000.00	124.58 \$	1,020.00	
10-2-137-2300	H&W repairs	\$ -	767.74	-	
<b>TOTAL</b>		<b>\$ 16,500.00</b>	<b>\$ 32,348.00</b>	<b>\$ 28,020.00</b>	
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<b><u>Heliport</u></b>					
10-2-138-2242	Heliport Insurance	\$ 2,000.00	1,702.16 \$	2,040.00	
10-2-138-2245	Heliport Electricity	\$ 1,300.00	184.18 \$	500.00	
10-2-138-2300	Heliport Other Maint. Materials	\$ 550.00	109.58 \$	100.00	
<b>TOTAL</b>		<b>\$ 3,850.00</b>	<b>\$ 1,995.92</b>	<b>\$ 2,640.00</b>	
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<b><u>Recreation</u></b>					
10-2-140-2010	Program Salaries	\$ 95,640.00	95591.15 \$	110,000.00	Salary flex to handle staff transition/re-structuring
10-2-140-2020	Support Trades Salaries	\$ 12,400.00	12661.52 \$	13,200.00	
10-2-140-2080	Benefits & Payroll Costs	\$ 17,350.00	21594.14 \$	22,000.00	
10-2-140-2105	Association Dues	\$ 500.00	474 \$	550.00	
10-2-140-2111	Courses	\$ 5,200.00	0 \$	1,000.00	
10-2-140-2112	Travel	\$ 500.00	2120.63 \$	1,800.00	
10-2-140-2192	Debit Machine/Cash Shortages	\$ 1,000.00	10.19 \$	20.00	
10-2-140-2200	Office Supplies	\$ 1,500.00	712.84 \$	850.00	
10-2-140-2205	Postage & Courier	\$ 2,200.00	2206.3 \$	2,200.00	

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10-2-140-2210	Telephone	\$	2,400.00	2085.58	\$	2,000.00	
10-2-140-2212	Cable/Internet	\$	2,300.00	1940.12	\$	1,900.00	
10-2-140-2230	Specialty Programs	\$	-	-	\$	500.00	
10-2-140-2240	Contract Services-Janitorial	\$	5,500.00	9542.5	\$	8,500.00	
10-2-140-2241	Contracted Repairs	\$	500.00	1091.83	\$	1,500.00	
10-2-140-2242	Insurance	\$	14,500.00	14378.44	\$	14,000.00	
10-2-140-2245	Building Utilities	\$	34,000.00	29650.68	\$	24,000.00	energy efficient actions - LED lighting
10-2-140-2246	Building Propane	\$	5,000.00	7122.04	\$	8,500.00	
10-2-140-2250	Community Centre Alarm Monitoring	\$	750.00	414.75	\$	400.00	
10-2-140-2255	Equipment Maintenance	\$	250.00	369.92	\$	255.00	
10-2-140-2260	Chemicals	\$	3,500.00	4054.07	\$	4,800.00	
10-2-140-2261	Concession Consumable for Resale	\$	6,000.00	6228.56	\$	6,000.00	
10-2-140-2265	Civic events	\$	-	9307.15	\$	-	Tahsis Days (2016)
10-2-140-2270	Supplies	\$	1,400.00	555.27	\$	1,428.00	
10-2-140-2280	Miscellaneous	\$	4,000.00	1493.37	\$	4,080.00	
10-2-140-2300	Building Misc. Materials	\$	3,000.00	1364.19	\$	3,060.00	
10-2-140-2310	Community Centre Repairs Contracted	\$	-	460.39	\$	-	capital budget items
10-2-140-2321	Pool Maintenance	\$	-	1803.48	\$	2,000.00	
	<b>TOTAL</b>	<b>\$</b>	<b>219,390.00</b>	<b>\$</b>	<b>227,233.11</b>	<b>\$</b>	<b>234,543.00</b>

**Parks**

10-2-143-2010	Staff Salary	\$	20,200.00	\$	19,848.74	\$	20,604.00
10-2-143-2080	Benefits & Payroll Costs	\$	2,270.00	\$	2,351.26	\$	2,315.40
10-2-143-2270	Const & Maintenance Materials	\$	1,500.00	\$	-	\$	1,530.00
10-2-143-2280	Miscellaneous	\$	2,000.00	\$	77.00	\$	2,040.00
10-2-143-2310	Contract Services	\$	2,200.00	\$	-	\$	2,244.00
	<b>TOTAL</b>	<b>\$</b>	<b>28,170.00</b>	<b>\$</b>	<b>22,277.00</b>	<b>\$</b>	<b>28,733.40</b>

**Landfill**

10-2-144-2010	Wages - Landfill	\$	18,990.00	\$	18428.28	\$	19,369.80
10-2-144-2080	Benefits - Landfill	\$	3,420.00	\$	2264.59	\$	3,488.40
	<b>TOTAL</b>	<b>\$</b>	<b>22,410.00</b>	<b>\$</b>	<b>20,692.87</b>	<b>\$</b>	<b>22,858.20</b>

**Museum Building**

10-2-145-2020	Staff Salaries	\$	100.00	\$	-	\$	102.00
10-2-145-2021	Summer Staff	\$	-	\$	-	\$	-
10-2-145-2080	Benefits & Payroll Costs	\$	20.00	\$	-	\$	20.40
10-2-145-2210	Telephone / Communications	\$	1,500.00	\$	1,176.88	\$	1,530.00
10-2-145-2245	Building Utilities	\$	1,650.00	\$	1,618.32	\$	1,683.00
10-2-145-2250	Alarms	\$	500.00	\$	359.40	\$	510.00
10-2-145-2270	Miscellaneous	\$	100.00	\$	-	\$	102.00
10-2-145-2280	Conservation Materials	\$	100.00	\$	-	\$	102.00
10-2-145-2300	Building Maintenance	\$	250.00	\$	149.46	\$	255.00
	<b>TOTAL</b>	<b>\$</b>	<b>4,220.00</b>	<b>\$</b>	<b>3,304.06</b>	<b>\$</b>	<b>4,304.40</b>

**Info Centre**

10-2-146-2021	Info Centre Summer Staff	\$	6,489.00	\$	9,794.39	\$	9,794.39	2 summer students
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10-2-146-2080	Info Centre Benefits	\$	1,352.00	\$	363.21	\$	363.21
10-2-146-2270	Operating Supplies	\$	200.00	\$	56.33	\$	204.00
	<b>TOTAL</b>	<b>\$</b>	<b>8,041.00</b>	<b>\$</b>	<b>10,213.93</b>	<b>\$</b>	<b>10,361.60</b>
	<b><u>Economic Development</u></b>						
10-2-152-2105	Shellfish Harvesting License Expenses	\$	1,000.00	\$	937.84	\$	1,020.00
10-2-152-2131	Website Development	\$	14,000.00	\$	14,898.90	\$	1,500.00
10-2-152-2230	Professional Services	\$	5,000.00	\$	-	\$	5,000.00
10-2-152-2235	Trail project			\$	39,729.99	\$	30,000.00
	<b>TOTAL</b>	<b>\$</b>	<b>20,000.00</b>	<b>\$</b>	<b>55,566.73</b>	<b>\$</b>	<b>37,520.00</b>
							contribution to RD and ICET funding programs
	<b><u>Puddle Duck Program</u></b>						
10-2-160-2010	Puddle Duck Program Salaries	\$	26,564.00	\$	24,409.31	\$	27,095.28
10-2-160-2080	Benefit & Payroll Costs	\$	2,200.00	\$	1,848.08	\$	2,244.00
10-2-160-2111	Courses	\$	500.00	\$	-	\$	510.00
10-2-160-2280	Program Supplies	\$	250.00	\$	260.58	\$	255.00
10-2-160-2300	Facility Maintenance	\$	100.00	\$	35.12	\$	102.00
	<b>TOTAL</b>	<b>\$</b>	<b>29,614.00</b>	<b>\$</b>	<b>26,553.09</b>	<b>\$</b>	<b>30,206.28</b>
	<b>sub-total</b>	<b>\$</b>	<b>1,187,766.00</b>	<b>\$</b>	<b>1,183,639.93</b>	<b>\$</b>	<b>1,200,062.44</b>
	<b><u>Sewer Operations</u></b>						
20-2-200-2235	Consulting Services	\$	7,500.00	\$	-	\$	7,200.00
20-2-200-2242	Insurance - Sewer	\$	20,500.00	\$	13,421.57	\$	14,000.00
20-2-202-2010	Sewer - Salaries	\$	15,400.00	\$	22,089.58	\$	23,000.00
20-2-202-2080	Sewer - Payroll Benefits	\$	2,870.00	\$	3,711.35	\$	3,700.00
20-2-202-2230	Contract Services - Engineering	\$	12,500.00	\$	12,537.50	\$	15,000.00
20-2-202-2241	Sewer - Repairs & Maintenance	\$	12,000.00	\$	645.73	\$	1,000.00
20-2-202-2245	Sewer - Utilities	\$	34,000.00	\$	36,216.56	\$	36,000.00
20-2-202-2250	Sewer - Alarm Monitoring	\$	12,500.00	\$	5,250.68	\$	5,200.00
20-2-202-2255	Plant Equipment Repair	\$	2,000.00	\$	11,637.84	\$	3,000.00
20-2-202-2260	Sewer - Waste Water Treatment	\$	3,800.00	\$	3,238.66	\$	4,000.00
20-2-202-2270	Sewer - Supplies	\$	2,000.00	\$	1,308.03	\$	1,500.00
20-2-202-2280	Sewer - Miscellaneous	\$	200.00	\$	98.50	\$	100.00
	<b>TOTAL</b>	<b>\$</b>	<b>125,270.00</b>	<b>\$</b>	<b>110,156.00</b>	<b>\$</b>	<b>113,700.00</b>
							see capital budget
	<b><u>Water Operations</u></b>						
30-2-210-2242	Insurance-Water	\$	11,000.00	\$	7,621.56	\$	8,000.00
30-2-212-2080	Water-Payroll Benefits	\$	8,110.00	\$	10,733.75	\$	12,000.00
30-2-212-2110	Water-Salaries	\$	45,060.00	\$	59,862.68	\$	50,000.00
30-2-212-2111	Courses & Seminars	\$	2,500.00	\$	1,538.00	\$	5,000.00
30-2-212-2205	Water Supplies Freight	\$	5,000.00	\$	3,291.23	\$	3,000.00
30-2-212-2245	Water-Utilities	\$	5,000.00	\$	11,155.37	\$	10,000.00
30-2-212-2250	Water-Alarm Monitoring	\$	3,000.00	\$	1,732.49	\$	2,000.00
30-2-212-2260	Water-Chlorine	\$	2,500.00	\$	2,688.09	\$	2,000.00
30-2-212-2270	Water-Supplies	\$	7,000.00	\$	1,656.48	\$	2,000.00
30-2-212-2280	Trans & Distrib Supplies and Freight	\$	2,500.00	\$	451.90	\$	1,000.00
							leaks, increased pumping activity

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30-2-212-2300	Water-Repairs & Maintenance	\$	2,000.00	\$	10,309.70	\$	3,000.00	2016 costs associated with well implementation
	<b>TOTAL</b>	<b>\$</b>	<b>93,670.00</b>	<b>\$</b>	<b>111,041.25</b>	<b>\$</b>	<b>98,000.00</b>	
	<b>TOTAL</b>	<b>\$</b>	<b>1,402,579.93</b>	<b>\$</b>	<b>1,404,836.88</b>	<b>\$</b>	<b>1,411,762.44</b>	

Mayor and Councillors,

At the February 20<sup>th</sup> Committee of the Whole budget meeting, Council directed staff to investigate options to impose a dedicated Rec Centre levy with the objective of providing free public access to the pool and weight room/gym.

Rather than wait until the March 6<sup>th</sup> COW to present I thought it might be helpful to update Council on the 4 options that potentially could be used to accomplish this objective.

**Option 1: Parcel Tax**

A parcel tax for a single amount for each parcel can be imposed by bylaw. The parcel tax bylaw would need to establish the parcel tax scheme including the service, the basis and years for which the tax is imposed. The bylaw would also need to establish how the taxable area or the taxable frontage of a given property is determined. A municipality must make available to the public, on request, a report showing how the amounts or rates were determined.

Parcel taxes can be used to recover the costs of providing local government services.

A special assessment roll would need to be created before a parcel tax can be imposed. The special assessment roll would list the parcels to be charged including the name and address of the owners of each parcel. In addition, a review panel would need to be formed by the Village to consider any complaints about the roll and to authenticate (approve) the roll.

A parcel tax can only be applied to properties that may receive a particular service. It cannot be used to recover costs such as general local government administration costs.

**Option 2: Local Service Tax**

Municipalities can provide a service within part of the municipality called a “local area service” and the area within which the service is provided is known as a “local service area”. Municipalities may recover all or part of the cost of a local area service by levying local service taxes against the properties located within the boundaries of the local service area. A local service tax may be a property value tax, a parcel tax or both.

Typically, a local area service is established to provide a benefit to a portion of a municipality.

The approval of the property owners or electors within the proposed local service area is required. This can be achieved by petition, Council initiative (alternative approval) or referendum.

**Option 3: Tax Notice Line item**

Instead of establishing a new tax, the Village property tax notices could include a distinct line item (e.g., “Recreation Centre facility tax”) showing that portion of the overall property tax earmarked for this purpose. Some municipalities use this feature to illustrate the amount of a property owner’s taxes are being used to pay the municipal debt, for example. I have confirmed that we could do this with our accounting system (MAIS).

The tax value (amount) would vary based on property assessments and property classes, unlike a parcel or local service tax which would be a set amount per parcel.

**Option 4: Budget information to tax payers**

With the property tax notices the Village could include a separate document with a breakdown showing how much of each average tax dollar goes to pay for municipal services. This document could show that \$0.X is earmarked for the Rec Centre. This could be in addition to Option 3 or on its own.

Council will have an opportunity to discuss further on March 6<sup>th</sup> and provide staff with direction on these options.

Mark

### Recreation Centre Revenue Options based on Option 3

2017-2021 Financial Plan proposes Rec Centre operating expenditure of \$234,543.00 for 2017 which is 19.5% of total operating budget of \$1,200,762.44 (not including water and sewer operations)

General property taxation constitutes \$127,493 of the Rec Centre budget. The remaining budget is covered by other sources of revenue, e.g., government grants and transfers. To generate \$127,493 in revenue, residential property would be taxed at \$3.00/\$1000 in assessed value.

Estimated amount for average single family residence  
(based on 4% tax increase) which would be shown on  
property tax notice

**Option 1**

On property tax notices show the portion of taxes dedicated to 2017 Rec Centre operations (e.g., Rec Centre tax). Will vary based on property value and tax category.

\$ 217.72

**Option 2**

On property tax notices show the portion of taxes dedicated to Rec Centre operations plus an additional 2% for Rec Centre Reserve Fund (e.g., Rec Centre tax). Will vary based on property value and tax category. This may require an offsetting overall tax increase.

\$ 222.07

**Village of Tahsis 2017 Property Tax Rates**

**Municipal Levy**  
**\$671,017.16**

A	B	C	D	E	F	G	H	I	1.01	K
Class	2017 Assessments	% of Total Assessments	Multiples	Converted Values	2017 Tax Rates	2017 Taxes	% of Total Taxes	2017 % Increase	1.02	2016 taxes
1 Residential	\$ 26,440,500.00	86.528%	1.00	\$ 2,644,050.00	15.747	\$ 416,356.41	62.0%	3.4%	1.04	\$ 402,577.95
2 Utilities	\$ 818,800.00	2.680%	5.50	\$ 450,340.00	86.608	\$ 70,914.67	10.6%	4.6%	1.05	\$ 67,770.01
3 Supportive Housing	\$ -	0.000%	1.00	\$ -	15.747	\$ -	0.0%	0.0%	1.06	\$ -
4 Major Industry	\$ -	0.000%	3.40	\$ -	53.840	\$ -	0.0%	#DIV/0!	1.07	\$ -
5 Light Industry	\$ 433,400.00	1.418%	12.00	\$ 476,740.00	173.216	\$ 75,071.86	11.2%	3.7%	1.08	\$ 72,383.86
6 Business/Other	\$ 2,533,200.00	8.290%	2.30	\$ 582,686.00	36.218	\$ 94,747.22	13.7%	6.2%	1.09	\$ 86,405.93
7 Managed Forests	\$ 88,900.00	0.281%	6.60	\$ 75,592.00	138.573	\$ 11,903.41	1.8%	6.5%	1.10	\$ 11,173.36
8 Recreational	\$ 245,400.00	0.803%	1.00	\$ 34,902.00	20.471	\$ 5,023.58	0.7%	2.5%	1.11	\$ 4,898.78
9 Farm	\$ -	0.0%	1.00	\$ -	15.747	\$ -	0.0%	#DIV/0!	1.12	\$ -
	\$ 30,557,200.00	100%		\$ 4,261,260.00		\$ 671,017.16	100%		1.13	\$ 645,209.89

Average single family dwelling assessment (not including water/sewer tax) \$ 72,547.00

the information in these two columns will be needed for the schedules attached to the annual financial plan bylaw

4% increase in tax revenue	\$ 617,017.16
Increase in Revenue	\$ 25,807.47
Impact on average single family	\$ 1,142.18
Prior year's average single family	\$ 1,103.08
Percentage increase	3.50%



**Village of Tahsis 2017 Property Tax Rates**

**Municipal Levy**  
\$693,600.63

A	B	C	D	E	F	G	H	I	1.01	K
Class	2017 Assessments	% of Total Assessments	Multiples	Converted Values	2017 Tax Rates	2017 Taxes	% of Total Taxes	2017 % Increase	1.02	2016 taxes
1 Residential	\$ 26,440,500.00	86.528%	1.00	\$ 2,644,050.00	16.277	\$ 430,369.13	62.0%	6.9%	1.03	
2 Utilities	\$ 818,800.00	2.680%	5.50	\$ 450,340.00	89.523	\$ 73,301.35	10.6%	8.2%	1.04	\$ 402,577.95
3 Supportive Housing	\$ -	0.000%	1.00	\$ -	16.277	\$ -	0.0%	0.0%	1.05	\$ 67,770.01
4 Major Industry	\$ -	0.000%	3.40	\$ -	55.341	\$ -	0.0%	#DIV/0!	1.06	\$ -
5 Light Industry	\$ 433,400.00	1.416%	11.00	\$ 476,740.00	179.046	\$ 77,598.45	11.2%	7.2%	1.07	\$ 72,383.86
6 Business/Other	\$ 2,533,200.00	8.290%	2.30	\$ 582,536.00	37.437	\$ 94,835.02	13.7%	9.8%	1.08	\$ 86,405.93
7 Managed Forests	\$ 85,900.00	0.281%	8.80	\$ 75,592.00	143.237	\$ 12,304.03	1.8%	10.1%	1.09	\$ 11,173.36
8 Recreational	\$ 245,400.00	0.883%	1.30	\$ 31,902.00	21.160	\$ 5,192.65	0.7%	6.0%	1.10	\$ 4,898.78
9 Farm	\$ -	0.0%	1.00	\$ -	16.277	\$ -	0.0%	#DIV/0!	1.11	\$ -
	\$ 30,557,200.00	100%		\$ 4,281,280.00		\$ 693,600.63	100%		1.12	\$ 645,209.89

Average single family dwelling assessment (not including water/sewer tax) \$ 72,547.69

the information in these two columns will be needed for the schedules attached to the annual financial plan bylaw

7.5% increase in tax revenue	\$ 693,600.63
Increase in Revenue	\$ 48,390.74
Impact on average single family	\$ 1,180.84
Prior year's average single family	\$ 1,103.08
Percentage increase	7.00%



**Village of Tahsis 2017 Property Tax Rates**

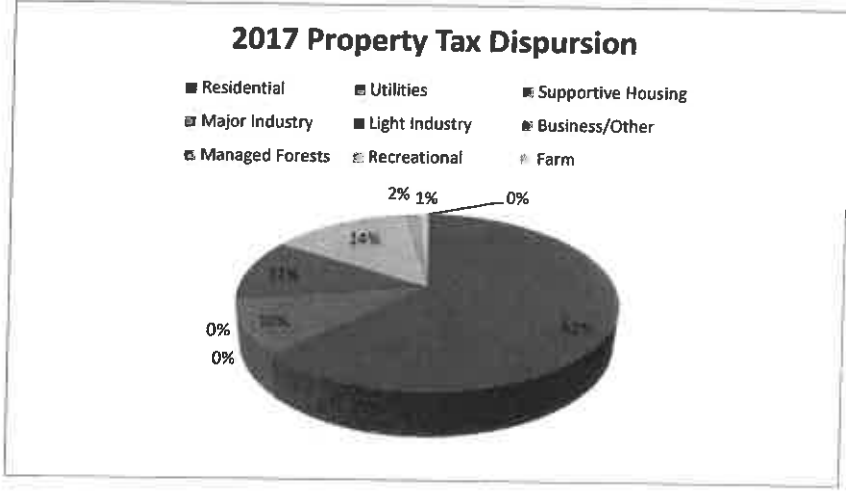
**Municipal Levy**  
**\$709,730.88**

A	B	C	D	E	F	G	H	I	1.01	K
Class	2017 Assessments	% of Total Assessments	Multiples	Converted Values	2017 Tax Rates	2017 Taxes	% of Total Taxes	2017 % increase	1.02	2016 taxes
1 Residential	\$ 26,440,500.00	86.528%	1.00	\$ 2,644,050.00	16.784	\$ 443,788.67	62.5%	10.2%	1.04	\$ 402,577.95
2 Utilities	\$ 618,000.00	2.680%	5.10	\$ 417,588.00	85.601	\$ 70,089.76	9.9%	3.4%	1.05	\$ 67,770.01
3 Supportive Housing	\$	0.000%	1.00	\$	16.784	\$	0.0%	0.0%	1.06	\$ -
4 Major Industry	\$	0.000%	3.40	\$	57.067	\$	0.0%	#DIV/0!	1.07	\$ -
5 Light Industry	\$ 433,400.00	1.418%	11.00	\$ 476,740.00	164.629	\$ 80,018.08	11.3%	10.5%	1.08	\$ 72,383.86
6 Business/Other	\$ 2,833,200.00	8.290%	2.30	\$ 582,636.00	38.604	\$ 97,792.12	13.8%	13.2%	1.09	\$ 86,405.93
7 Managed Forests	\$ 85,000.00	0.281%	8.80	\$ 75,592.00	147.703	\$ 12,687.69	1.8%	13.6%	1.10	\$ 11,173.36
8 Recreational	\$ 245,400.00	0.803%	1.30	\$ 31,902.00	21.820	\$ 5,354.57	0.8%	9.3%	1.11	\$ 4,898.78
9 Farm	\$	0.0%	1.00	\$	16.784	\$	0.0%	#DIV/0!	1.12	\$ -
	\$ 30,557,200.00	100%		\$ 4,228,508.00		\$ 709,730.88	100%		1.13	\$ 645,209.89
									1.14	
									1.15	

Average single family dwelling assessment (not including water/sewer tax) \$ 72,347.00

the information in these two columns will be needed for the schedules attached to the annual financial plan bylaw

10% increase in tax revenue	\$ 709,730.88
Increase in Revenue	\$ 64,520.99
Impact on average single family	\$ 1,217.62
Prior year's average single family	\$ 1,103.08
Percentage increase	10.40%





## PROJECTS BY YEAR AND \$

### CURRENT 5 YEAR CAPITAL PROJECT CANDIDATES - MARCH 2/2017 (EXISTING INFRASTRUCTURE)

#### ROADS (3)

##### Mixed Road projects

SURFACE & STRUCTURE	1-South Maquinna marina vicinity (partial fix via water project 3)	2018	see water project
	4-Rugged Mountain restabilization (760m)	2018-19	684,000 to 1,296,000
ROAD WORKS	6-Alpine View - continuance of 2009 road replacement	2020-21	1,600,000

#### WATER (11)

##### Water System projects

	1-Water System Acoustic Detection Investigation - COMPLETED	2017	9,858
	1.5-Acoustic Detection Investigation Follow up - COMPLETE? (impacts water leaks 2018 projects 17 & 18)	2017	2,500
	2-Community Water Conservation	2017	87,714
	5-AC Water Main Replacement (acoustic study found AC leak on Brabant Crescent - not sure if all AC was tested)	2019-20	tbd
	6-Water Main Redirection	2019-20	tbd

##### Water Lines Leaks projects

	3-N. Maquinna @ Strange Rd. Main leak	2017	30,000
	4-Harbour View @ N. Maquinna Main Leak, Close to Hydrant	2017	5,000
	17-S. Maquinna Bet. Nootka & Nicolaye Main, Valves, Service lines...	2018	200000 related to roads project
	18-S. Maquinna @ Nootka St. Hydrant H-310		
	5-Head Bay Rd. bet. Heliport & Cedar Mill Main Leak	2018	40,000
	1-Alpine View @ N. end of Rec Ctr ( 332-334 ) Possible Service line	2018	100,000
	13-Rugged Mtn Rd. Bet. A & D rd Noisy Main Valves		
	14-Rugged Mtn Rd. @ G rd Noisy Main Valve	2018	80,000
	11-Rugged Mtn Rd. Bet. A & B rd Noisy Main Valve		

## PROJECTS BY YEAR AND \$

<b>SEWER (1)</b>	1-Sanitary Sewer System Optimization Assessment	2017	25,000
<hr/>			
<b>BUILDINGS (11)</b>	<u>Rec Center projects</u>		
	7a-Pool Leak Investigation	2017	6,500
	7b-Pool Leak Fix	2017	20,000
	7c-Pool Surface Assesment & Resurfacing	2017	40,000
	10-Rec Center Building - Handrails & Attic Insulation	2017	PW project -tbd
	8-Rec Center Siding Renewal (2nd priority per buildings and grounds assessment)	2017	tbd March 10th
	11-Rec Center Drainage & Landscape maintenance & monitoring (mostly operational costs)	2018	PW project -tbd
	<u>Other Buildings/Structures projects</u>		
	4.1-Dual purpose Picnic/Tsunami Facility STAGE 1 - First Aid Container	2017	5,000
	3-Airline Dock & Finger	2018	10,000
	4.2-Dual purpose Picnic/Tsunami Facility STAGE 2 - picnic structure	2018	tbd
	5-Tin Roofs for:		
	1)North Reservoir valve house	2018	5,000
	2)Old intake building north of the North Reservoir		
	1-Government Dock Fire Damage	2021	380,000 - 430,000
<hr/>			
<b>EQUIPMENT (6)</b>	1-Pumper/tanker & components	2017	316,000
	3-10 used 2002 series scba's	2017	15,000
	6-Loader Repairs - Brakes	2017	12,000
	7-Working truck & accessories	2018	tbd
	8-Street sweeper	2018	tbd
	9-Staff transport truck	2019	tbd
<hr/>			