



Minutes

Village of Tahsis

Meeting	Committee of the Whole
Date	Tuesday February 5, 2019
Time	10:30 a.m.
Place	Municipal Hall - Council Chambers

Present Mayor Martin Davis
Councillor Bill Elder
Councillor Sarah Fowler
Councillor Lynda Llewellyn

Regrets Councillor Josh Lambert

Staff Mark Tatchell, Chief Administrative Officer (by phone)
Deb Bodnar, CPA, CMA, Director of Finance

Public 1 member of the public.

Call to Order

Mayor Davis called the meeting to order at 10:35 a.m.
Mayor Davis acknowledged and respected that Council is meeting upon Mowachaht/ Muchalaht territory

Approval of the Agenda

LLlewellyn : COW 021/19

THAT the Agenda for the February 5th, 2019 Committee of the Whole meeting be adopted as presented.

CARRIED

Business Arising

- 1 a) Follow up from information requests from January 15th , 2019
Committee of the Whole**
- b) Proposed 2019 Budget (2019-2023 Financial Plan)
(Updated from January 15th, 2019)**
- c) Proposed 2019-2023 Capital Plan Highlights and Summary**

LLlewellyn : COW 022/19

THAT the 2019 -2023 Financial Plan Information package be received.

CARRIED

Staff presented the changes to the Financial Plan based on previous Council feedback and briefed Council on the Capital Plan. A general discussion followed.

Llewellyn : COW 023/19

THAT the meeting be opened up for public input

CARRIED

A member of the public sought clarification on the Wellhead Protection Plan and Wastewater Risk Assessment budget items, to which staff responded.

Council Budget Direction

- 1) Ensure there is sufficient funding to establish a suitable offsite location and networking for a backup server.
- 2) Conduct Council remuneration survey of other local governments
- 3) Additional capital funding (\$25,000) to address building safety deficiencies in the Rec Centre (will not be required if the Canada Infrastructure Program grant is approved)
- 5) Remove Condition Assessment funding from the Capital Plan (redundant)
- 6) Provide Council with Reserve Fund Balances
- 7) Staff to develop an Asset Disposal Policy
- 8) Revise Budget Meeting Dates to
- 9) Tax rate scenarios for presentation at the February 25th Committee of the Whole meeting

Adjournment

Llewellyn : COW 024/19

THAT the meeting be adjourned at 12:21 p.m.

CARRIED

Certified correct this
19th Day of February, 2019



Corporate Officer

Janet St. Denis

Subject: FW: Feb 5th budget meeting agenda

From: Mark Tatchell

Sent: Thursday, January 17, 2019 8:18 AM

To: Martin Davis (mayor@villageoftahsis.com) <mayor@villageoftahsis.com>; Sarah Fowler <SFowler@villageoftahsis.com>; Josh Lambert <JLambert@villageoftahsis.com>; Bill Elder <BElder@villageoftahsis.com>; Lynda Llewellyn <Lynda@villageoftahsis.com>

Cc: Deb Bodnar <DBodnar@villageoftahsis.com>

Subject: Follow up to January 15th budget meeting

Mayor and Councillors,

Here are the questions/follow up requests that staff heard from Council at Tuesday's meeting. Please let us know if we missed anything or misconstrued Council direction. The direction on specific line items will be reflected in the next iteration of the budget. Where Council has requested information we are collecting it and will have a complete response before the February 5th meeting. If members of Council have additional questions, please do not hesitate to ask.

- \$5,000 in Protective Services revenue will be removed (scant evidence to support an assumption that the fire department will be providing emergency services for other agencies on a cost recovery basis) **Removed**
- Small Communities Equalization Grant - what is the grant formula and is the grant continuing? **See attached legislation with formula**
- Elected Officials change in tax exemption status – information and description of the change **See attached Government of Canada document – not applicable as the Village does not pay a non-accountable allowance to elected officers**
- Move OCP Update Project from UBCM grants account to Federal grants account **Done**
- Add \$5,000 for Community Unity Trail (ATV Trail) for legal and engineering costs **Done and highlighted on summary of changes**
- Consider revising "Transportation Services" to something more representative – staff will bring forth suggestions **Revised to Public Works Services on summary**
- Analysis to explain the increase in chlorine costs under "Water Services" **See attached analysis; actual costs for chlorine decreased compared to 2017 – account includes costs other than chlorine**
- Description of the significant unfunded commitments (item and cost) made in 2018 – **See attached summary**
- Add Wellhead Protection Plan (VIHA and Ministry of Environment requirement) - \$32,000 **Done and highlighted on summary of changes**



Small Community Grants

Small community grants are unconditional grants for municipalities to assist them in providing basic services. The grant is available to municipalities with populations up to approximately 19,000.

Grant amounts are based on a formula that incorporates a base amount, population and assessment values.

Contact us if you have any questions about small community grants.



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Municipal officer's expense allowance

A municipal corporation or board may pay a non-accountable expense allowance to an elected officer to perform the duties of that office.

If the expense allowance is **more than one-third** of the officer's salary and allowances, the excess amount is a taxable benefit. Enter it in box 14, "Employment income," and in the "Other information" area under code **40** at the bottom of the employee's T4 slip.

If the expense allowance is **not more than one-third** of the officer's salary and allowances **do not** include this amount in box 14, "Employment income," or in the "Other information" area under code **40** at the bottom of the employee's T4 slip.

In either of the above situations, you have to identify the non-taxable share of the allowance by entering the corresponding amount in the "Other information" area under code **70** at the bottom of the employee's T4 slip.

For more information, see [Interpretation Bulletin IT292, Taxation of Elected Officers of Incorporated Municipalities, School Boards, Municipal Commissions and Similar Bodies](#).

Note

For 2019 and later tax years, non-accountable allowances paid to elected officers will be included in their income. This change was stated in the 2017 federal budget, which received royal assent on June 22, 2017 (Bill C-44).

Date modified:

2018-11-20

Village of Tahsis
Community Well
Analysis of Chemical Usage (Completion of new well June 20, 2016)
Updated January 28, 2019

ClearTech Industries Inc.

	<u>Date</u>	<u>Invoice</u>	<u>Litres</u>	<u>Description</u>	<u>Total Cost</u>	<u>Unit Cost</u>
2015/16	10-Jun-15	623597	840.0	Sodium Hypochlorite 12%	398.00	0.47
	28-Sep-15	638737	840.0	Sodium Hypochlorite 12%	398.00	0.47
	30-Nov-15	645449	840.0	Sodium Hypochlorite 12%	398.00	0.47
	4-Feb-16	652096	840.0	Sodium Hypochlorite 12%	398.00	0.47
	30-Jun-16	669212	100.0	Sodium Hypochlorite 12%	106.00	1.06
			<u>3,460.0</u>		<u>1,698.00</u>	
2016/17	17-Aug-16	674994	200.0	Sodium Hypochlorite 12%	212.00	1.06
	7-Sep-16	677568	200.0	Sodium Hypochlorite 12%	212.00	1.06
	28-Nov-16	686857	640.0	Sodium Hypochlorite 12%	461.60	0.72
	30-Jan-17	693112	640.0	Sodium Hypochlorite 12%	487.20	0.76
	30-May-17	706390	640.0	Sodium Hypochlorite 12%	500.00	0.78
	6-Sep-17	720022	640.0	Sodium Hypochlorite 12%	512.80	0.80
			<u>2,960.0</u>		<u>2,385.60</u>	
	Change		500.0		14%	(687.60)
2018	5-Jan-18	732451	640.0	Sodium Hypochlorite 12%	512.80	0.80
	11-May-18	746677	640.0	Sodium Hypochlorite 12%	576.80	0.90
	28-Aug-18	761346	640.0	Sodium Hypochlorite 12%	556.80	0.87
	29-Nov-18	771964	640.0	Sodium Hypochlorite 12%	551.20	0.86
			<u>2,560.0</u>		<u>2,197.60</u>	

2018 Major Unfunded Commitments

Administrative salaries – additional clerical position and additional hours in the Village office to meet statutory and other provincially and federally mandated reporting requirements and provide adequate public service; merit increases to staff

Fire Department - Chief and Executive Officers' compensation; fire training and equipment

Legal Fees – McKelvie Creek Watershed protection; Off-Road Vehicle bylaw; contracts

PW salaries – additional PW hours; merit increases

Information management/information technology – server replacement (capital) and related programming; cloud migration; networking issues

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

Updated January 28, 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>
Operational Revenues					
Taxation					
Property taxes	\$ 689,593	\$ 690,053	\$ (460)	\$ 953,952	\$ 263,899
Grants in lieu of taxes	32,720	31,181	1,539	18,797	(12,384)
Fees					
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	-	-
Other sources					
Interest and penalties on taxes	25,640	-	25,640	-	-
Grants/other governments	350,946	529,576	(178,630)	622,174	92,598
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)	\$ 2,353,215	\$ 371,555
Operational Expenditures					
General government	\$ 696,173	\$ 582,912	\$ (113,261)	\$ 934,799	\$ (351,887)
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 ser	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	\$ 2,353,215	\$ (371,555)
Net operating surplus	\$ 67,898	\$ -	\$ 67,898	\$ -	\$ -

Village of Tahsis
Proposed 2019 Operating Budget
Summary of Major Changes in Expenditures
Updated Jan 28/19 - 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	(10,000)	
	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>(151,097)</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>	
Total General Government		<u>(351,887)</u>	
<u>Protective Services</u>			
Fire	Salaries and benefit costs	(19,900)	Annualize fire chief contract
	Volunteer Renumeration	(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	
Total Protective Services		<u>81,296</u>	
Total Environmental Health	Net change	<u>(832)</u>	
<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	
Total Transportation Services		<u>(42,995)</u>	
<u>Recreation, Cultural & Developmental Services</u>			
	Salaries and benefit costs	(26,854)	Includes climbing wall instructor

Village of Tahsis
Proposed 2019 Operating Budget
Summary of Major Changes in Expenditures
Updated Jan 28/19 - Changes highlighted

<u>Program</u>	<u>Operational Expenditure</u>	<u>Major Change in Budget Fav (Unfav)</u>	<u>Explanation</u>
	Office supplies	(2,000)	
	Speciality programs	(1,150)	Climbing wall equipment, course fees
	Pool maintenance	(3,000)	
	Other changes, net	1,600	
Total Recreation		<u>(31,404)</u>	
<u>Water Services</u>	Salaries and benefit costs	(4,167)	
	Insurance	(2,000)	Correct allocation - no change overall
	Other changes, net	(800)	
Total Water Services		<u>(6,967)</u>	
<u>Sewer Services</u>	Salaries and benefit costs	(2,266)	
	Contract services	5,000	
	Equipment repair	3,000	
	Other changes, net	4,500	
Total Sewer Services		<u>10,234</u>	
..mortization		<u>(29,000)</u>	Increase in tangible assets
Net Change in Operating Expenditures		<u>(371,555)</u>	

Village of Tshis
2019 - 2023 Financial Plan - Capital
Updated January 29, 2019

H1-b)

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	326,000	-	-	-	-	326,000
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; \$106,988 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	169,423	-	-	-	-	169,423
Drinking Water	Capital Works Reserve	South Pumpstation 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				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				150,000		115,000	275,000
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		17,000	17,540	17,687	18,041	18,402	86,470
Buildings	Capital grants	Tahsis Recreation Centre - Complex Renewal	Subject to 100% grant funding (est. \$3.7m cost) with potential cost overruns, if any, (up to \$400k) to come from reserves	Canada Infrastructure Grant application submitted Jan 23/19						
Buildings	Capital Works Reserve	Village Office Foyer				400,000	1,500,000	2,247,560		4,147,560
Buildings	Capital Works Reserve	Airline Foyer and Dock				50,000				50,000
Buildings	Capital Works Reserve	Condition Assessment				20,000				20,000
Buildings	Capital Works Reserve	Repairs to Municipal Dock	Fire damage repair			50,000				50,000
Buildings	Fire Hall Reserve	Fire Hall Project	Structural repairs to extend life 10 years				600,000			600,000
Equipment	Capital Grants	Emergency Communications Equip	100% grant funded	Project in progress; activity deadline March 29, 2019	24,637	-	-	-	-	24,637
Equipment	Capital Works Reserve	Purchase Utility Truck	With blade, sander, box, etc	Project in progress	90,000	-	-	-	-	90,000
Equipment	Capital Works Reserve	Replace Quad	With sweeper, blade		35,000	-	-	-	-	35,000
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 Department Equipment	3-Sprinkler System Kits \$11,763; 2-Fire Pumps \$8,000; 4x6 Enclosed Cargo Trailer \$3,000	Equipment will assist with providing protection of houses too close to tree line; additional pumps will augment capacity and provide an ability to relocate fire engine in an emergency.	11,763	11,000				22,763
Equipment	Fire Hall Reserve	Fire Engine	Crew of 6 seats, side mount pump, 1550 gpm, Genset, instachain	Replace 30-yr old Engine 1 in 2024 (place order in 2023) to meet Underwriters' Lab. of Canada stds					500,000	500,000
Information Technology	General Reserve Fund	Desktop Replacement/Addition Plan	Applied 5% each year after 2021		4,000		1,500	3,675	3,819	19,584
Information Technology	General Reserve Fund	Server Replacement/Upgrade Plan	Placeholder	Existing server replaced in 2018				25,000		25,000
Total Plan					3,679,051	848,340	1,811,187	2,804,285	747,261	10,180,124

HIC

Village of Tahsis
Proposed 2019 - 2023 Financial Plan - Capital

<u>Capital Funding</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Capital grants	\$ 3,611,788	\$ 500,000	\$ 1,500,000	\$ 2,247,569	\$ -
Capital Works Reserve	247,000	137,340	307,687	618,041	243,402
Economic Reserve Fund	-	-	-	-	-
General Reserve Fund	8,500	-	3,500	28,675	3,859
Recreation Centre Reserve Fund	-	-	-	-	-
Fire Hall Reserve	11,763	211,000	-	-	500,000
	<u>\$ 3,879,051</u>	<u>\$ 848,340</u>	<u>\$ 1,811,187</u>	<u>\$ 2,894,285</u>	<u>\$ 747,261</u>
<u>Capital Expenditures</u>					
Buildings	\$ -	\$ 720,000	\$ 1,500,000	\$ 2,847,569	\$ -
Drinking Water	307,651	-	100,000	-	100,000
Equipment	201,400	111,000	40,000	-	500,000
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	<u>\$ 3,879,051</u>	<u>\$ 848,340</u>	<u>\$ 1,811,187</u>	<u>\$ 2,894,285</u>	<u>\$ 747,261</u>
Net Capital Plan	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>