



## **AGENDA**

**Committee of the Whole**  
**to be held on February 8, 2022 at 1:00 p.m.**  
**977 South Maquinna Drive in Council Chambers and by electronic means**

### **Remote Access**

**To attend this meeting remotely by Zoom/ phone:**

Join the Zoom Meeting

<https://zoom.us/j/7473599558>

Dial by your location

+1 647 374 4685 Canada

Meeting ID: 747 359 9558

Find your local number: <https://zoom.us/u/ace6MdrGMW>

### **Call to Order**

### **Introduction of Late Items**

None.

### **Approval of the Agenda**

**Business Arising H 1 Budget Presentation #4**  
**2022 Operations Budget Plan**

### **Adjournment**



# Budget Presentation #4

## 2022 Operations Budget Plan Village of Tahsis

February 8, 2022

# Topics covered today

- ▶ Review Updates since last meeting
- ▶ Decision on Possible Wage and Salary Adjustments for 2022
- ▶ Decision on Council Remuneration – Benefits vs Salary
- ▶ Review Draft#2 – 5 Year Capital Plan

# Overview of Funds

- ▶ General Fund Operations
  - Administration, Fire Department, Public Works (Roads, Parks, Solid Waste), Recreation
- ▶ Water Utility Operations
- ▶ Sewer Utility Operations
- ▶ Capital Fund (General, Water and Sewer)

# Budget Considerations and Assumptions

- ▶ Ensure adequate funding for existing services and infrastructure – level of service delivery
- ▶ Considered a status quo budget from an operations perspective with some reductions in Recreation programming
- ▶ Currently budget set with a 3% wage increase over 2021 (considered reasonable compared to cpi and other lg's)
- ▶ No health and dental benefit increase considered for 2022
- ▶ No tax increase at this time – future meeting discussion.

# Current Services Provided to Citizens

- ▶ Road maintenance, repair and snow removal
- ▶ Garbage collection and recycling
- ▶ Fire protection, suppression and rescue
- ▶ Emergency Preparedness
- ▶ Daycare
- ▶ Tourist information Centre and display for museum artifacts
- ▶ Boat launch and parking
- ▶ Helipad
- ▶ Wharves and docks
- ▶ Recreation Centre programming including pool, weight room, gym activities
- ▶ Parks and trails
- ▶ Sidewalks, curbs and gutters
- ▶ Drainage systems
- ▶ Sewer systems
- ▶ Drinking water systems and drainage
- ▶ Property maintenance regulation and bylaw compliance
- ▶ Building inspection

# What's new since last meeting?

- ▶ Updated water revenue for new 2022 rate
- ▶ Updated solid waste revenue for new 2022 rate
- ▶ Added Recreation and Sewage Grant application submission costs
- ▶ Fire Hall design work will be a capital item(Jan. 18<sup>th</sup> meeting)
- ▶ Added Tsunami and Community Lodging Grants (Jan. 18<sup>th</sup> Council meeting)
- ▶ Added Summer Student Grant (Jan. 18<sup>th</sup> Council meeting)
- ▶ Added EMBC Power Failure Cost Recovery
- ▶ Added climbing wall hours – 50 hours ~\$1K

## 2022 Operating Budget - Version 2

		2021 Actuals - Unaudited			Proposed 2022 Budget		
		<u>Approved Budget</u>	<u>Actual 10 mos- UnAudited</u>	<u>Budget Variance Fav (Unfav)</u>	<u>2022 Proposed Budget</u>	<u>Change in Budget Fav (Unfav)</u>	<u>% Change</u>
<b><u>Operating Revenues</u></b>							
Taxation	Property taxes	792,817		(792,817)	792,190	(627)	0%
	Grants in lieu of taxes	23,224		(23,224)	47,100	23,876	103%
Fees	User fees and charges	128,700		(128,700)	120,530	(8,170)	-6%
	Water	168,350		(168,350)	193,500	25,150	15%
	Sewer	187,000		(187,000)	197,000	10,000	5%
	Environmental Health	154,240		(154,240)	155,500	1,260	1%
	Protective Services	3,000		(3,000)	4,000	1,000	33%
Other	Interest and penalties on taxes	22,500		(22,500)	27,000	4,500	0%
	Grants and other governments	678,837		(678,837)	595,360	(83,477)	-12%
	Investment income	51,000		(51,000)	7,000	(44,000)	-86%
	Other	-		-	-	-	#DIV/0!
	Transfer from reserves	-		-	-	-	#DIV/0!
<b>Total Operating Revenue</b>		2,209,668		(2,209,668)	2,139,180	(70,488)	-3%
<b><u>Operating Expenditures</u></b>							
	General Government - Council	37,359		37,359	38,646	(1,287)	-3%
	General Government - Admin	720,250		720,250	765,574	(45,324)	-6%
	Protective Services	190,588		190,588	147,554	43,034	23%
	Environmental Health	108,453		108,453	106,059	2,394	2%
	Public Works Services	328,899		328,899	280,513	48,385	15%
	Recreation, Cultural & Dev.	312,635		312,635	264,597	48,037	15%
	Projects	220,141		220,141	175,000	45,141	21%
	Water Services	169,178		169,178	214,205	(45,027)	-27%
	Sewer Services	187,287		187,287	186,005	1,281	1%
	Transfer to reserve funds	138,176		138,176	69,088	69,088	50%
		-		-	-	-	#DIV/0!
<b>Total Operating Expenditures</b>		2,412,965	-	2,412,965	2,247,243	165,722	7%
<b>Net Operating Deficit</b>		(203,297)	-	203,297	(108,063)	95,234	



Wage and Salary Inflator Worksheet						inflator	3%
Department	Line #	Total Wages 2022 after adjustment	Total Wages 2022 pre adjustment	\$ Difference		H1	
Administration		336,888	332,557	4,331		Avg. Wage	\$24.91
						Median wage	\$21.01
Engineering / Projects		62,675	62,675	0			
Council		31,002	30,099	903			
Fire Department		60,522	59,625	897			
Public Works		271,759	263,844	7,915			
Recreation		121,163	119,080	2,083			
Daycare		26,732	25,953	779			
Total Wages after Increase	1	910,741	893,833	16,907			
Total Wages before Increase	2	893,833					
Increase in \$	3	16,908					
Increase in %	4	1.89%					
Add CAO \$ Increase	5	3,414					
Total increase in %	6	2.28%					
Additional Benefits	7	4,013					
Total impact wages and benefit	8	24,334					
Total impact wages and benefit	10	2.73%					
		Approx tax increase	3.16%				

<u>Council salary adjustment</u>					
	1% cpi increase = \$300 annually				
<u>Council benefits</u>					
		# of			
	per month	individuals	# months	Annual cost	
Single	46.73	1.00	12.00	560.76	
Family	105.13	4.00	12.00	5,046.24	
				<u>5,607.00</u>	
<u>Notes</u>					
Must have 3 Councillors participating					
Coverage currently only medical and dental at 80% - no life, AD&D					
Coverage at 100% only if joining plan within 3 mos. after election					

# Projects – 2022

H1

- ▶ Recreation Grant Application costs – \$7,500
- ▶ Waste Water Grant app costs – \$25,000
- ▶ TVI Marketing \$59,000\*
- ▶ ESS Grants
  - Tsunami \$15,000\*
  - Community Lodging \$8,500\*
  - Firesmart – 2022 \$20,000\*
- ▶ FCM Asset Mgmt. \$40,000\*
- ▶ Total \$175,000
- ▶ \* Grant paid \$142,500 – (81%)

# Capital Plan – Draft #2 <sup>H1</sup>

Village of Tahsis  
2022 - 2026 Capital Plan  
Revised February 2, 2022

Category	Funding Source	Project	Description	2021	2022	2023	2024	2025	2026	Total
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**Funding Sources:**

Capital Grants		766,000	1,933,055	3,885,755	1,940,346	0	0	8,525,156
Gas Tax Reserve			0	350,000	300,000	0	0	650,000
Surplus			353,365	577,406	324,041	0	0	1,254,811
Taxation			20,000	50,000	0	0	0	70,000
Community Unity Reserve			20,000	100,000	80,000	0	0	200,000
Fire Hall Reserve		0	20,000	0	200,000	0	0	220,000
Capital Reserves		0	120,000	205,000	100,000	20,000	35,000	480,000
Recreation Reserves		0	0	50,000	50,000	0	0	100,000
Operations Reserve		0	170,000	0	0	0	0	170,000
Long-term borrowing		0	20,000	800,000	200,000	0	0	1,020,000
Total		766,000	2,656,420	6,018,160	3,194,387	20,000	35,000	12,689,967

# Questions?

Village of Tahsis  
2022 - 2026 Capital Plan  
Revised February 2, 2022

Category	Funding Source	Project	Description	2021	2022	2023	2024	2025	2026	Total
Sanitary Sewer	Capital Grants	Sanitary Sewer System upgrades	Upgrades are subject to 73% grant funding (27% contribution from VOT); grant application deadline February 2020		696,635	696,635				1,393,270
Sanitary Sewer	Own reserves - 26.67%	Sanitary Sewer System upgrades	Upgrades are subject to 73% grant funding (27% contribution from VOT); grant application deadline February 2020		253,365	253,365				506,730
Sanitary Sewer	Capital Grants - 73.33%	Sanitary Sewer System upgrades	Upgrade S.Treatment Plant and Modernization, Decommission N. Plant			890,960	890,960			1,781,919
Sanitary Sewer	Own reserves - 26.67%	Sanitary Sewer System upgrades	Upgrade S.Treatment Plant and Modernization, Decommission N. Plant			324,041	324,041			648,081
Drinking Water	Gas Tax Reserve	Watermain replacement (linked to the sewer main replacement project)	N. Maquinna between Harbour View and Rodgers			150,000	150,000			300,000
Sanitary Sewer	Gas Tax Reserve	Sewer main replacement (linked to the Watermain replacement project)	N. Maquinna between Harbour View and Rodgers			200,000	150,000			350,000
Drinking Water	Capital Grants - 100%	Future watermain replacements	TBD					0	0	0
Sanitary Sewer	Capital Grants - 100%	Future sewer main replacements	TBD					0	0	0
Eng. Structures	Capital Grants - 100%	Future roadwork renewal	TBD					0	0	0
Sanitary Sewer	Capital Works Reserve	Lift Station Pump Replacement Plan	Pumps currently exceed expected 10 year life; requires replacement plan		20,000	20,000	-	20,000		60,000
Drainage	Capital Grants	Flood Disaster Mitigation - Dike Improvement Phase 1		725,000	1,171,920					1,896,920
Eng. Structures	Taxation	Perry and Tahsis Bridge Inspection/ remediation	Inspection and remedial work		20,000	50,000				70,000
Eng. Structures	Capital Grants	ICIP - Tahsis Loading Pier and Boat Launch Upgrade	Reconfiguration of Airline dock			1,873,160	624,387			2,497,547
Buildings	Capital Grants	Tahsis Rec. Centre - Energy system renewal	Green and Inclusive Community Buildings Grant			250,000	250,000			500,000
Buildings	Capital Grants	Community Economic Recovery Infrastructure Program (CERIP)	Construct and install benches and shelters	41,000	41,000					82,000
Buildings	Operations Reserve	Replace heat pumps	Replace heat pumps in Village office that are no longer operational		20,000	-	-			20,000
Buildings	Operations Reserve	Village Office Foyer	Address serious deficiencies; need to demolish and rebuild		50,000	-	-			50,000
Buildings	Taxation /LT	Fire Hall Project	Construct a new Fire Hall at CMESS	-	20,000	800,000	200,000			1,020,000
Equipment	Capital Works Reserve	Replace garbage truck (used)					100,000			100,000
Equipment	Capital Works Reserve	Replace P/U truck (new)				35,000		-	35,000	70,000
Equipment	Capital Works Reserve	Replace PW Generator	Sewer/recycling gen 30+ yrs.		100,000					100,000
Equipment	Capital Works Reserve	Replace loader (used)				150,000				150,000
Equipment	Fire Hall Reserve	Fire chief command vehicle (used)			20,000					20,000
Equipment	ESS Grant	Tsunami Siren	Additional siren for South end		15,000		-			15,000
Equipment	ESS Grant	Community Lodging	SeaCan, Tents and Cots		8,500					8,500
Buildings	Operations Reserve	Hanger building repairs	Repair deficiencies noted by McElanney		100,000					100,000
Buildings	Capital Grants	Museum upgrades	Repair building deficiencies		-	175,000	175,000			350,000
Buildings	Recreation Reserve	Recreation centre cladding replacement	Replace exterior cladding			50,000	50,000			100,000
Eng. Structures	Community Reserve	Community Unity Trail	Study to scope hiking/biking trail		20,000	100,000	80,000			200,000
Eng. Structures	COVID 2020 Grant	Last Mile Fibre Optics	Village contribution share		100,000					100,000
Equipment	Fire Hall Reserve	Fire Engine #1	Purchase used fire engine (between 2002-2006) as Engine 1 can remain in service as a 2nd line pumper up to 30 years old.		-		200,000			200,000
Total Plan				766,000	2,656,420	6,018,160	3,194,387	20,000	35,000	12,689,967

Funding Sources:

Capital Grants	766,000	1,933,055	3,885,755	1,940,346	0	0	8,525,156
Gas Tax Reserve		0	350,000	300,000	0	0	650,000
Surplus		353,365	577,406	324,041	0	0	1,254,811
Taxation		20,000	50,000	0	0	0	70,000
Community Unity Reserve		20,000	100,000	80,000	0	0	200,000
Fire Hall Reserve	0	20,000	0	200,000	0	0	220,000
Capital Reserves	0	120,000	205,000	100,000	20,000	35,000	480,000
Recreation Reserves	0	0	50,000	50,000	0	0	100,000
Operations Reserve	0	170,000	0	0	0	0	170,000
Long-term borrowing	0	20,000	800,000	200,000	0	0	1,020,000
Total	766,000	2,656,420	6,018,160	3,194,387	20,000	35,000	12,689,967

<div>Village of Tahsis</div> <div>2022 - 2026 Capital Plan</div> <div>Change in Reserves</div>									
	General Reserve (Internally Restricted)	Economic Development	Fire Hall Reserve	Capital Works Reserve	Recreation Reserve	Community Unity Reserve	Gas Tax Reserve	Unrestricted (Prior Years' Surplus)	Total Funds
Balance December 31, 2018 (Audited)	491,552	59,531	266,024	444,974	154,886	200,000	135,103	1,071,277	2,823,347
2019 transactions									
Operating surplus	(9,228)							3,122,984	3,113,756
Interest Earned		2,764	17,847	14,244	5,237				40,092
Transfer from Operating (Gas Tax Grant)							134,652		134,652
Capital Expenditures		-	-	(129,820)	-				(129,820)
Reconciling item								(3,281,671)	(3,281,671)
Balance, December 31, 2019 (Audited)	482,324	62,295	283,871	329,398	160,123	200,000	269,755	912,590	2,700,356
2020									
Operating surplus								(362,426)	(362,426)
Interest Earned		1,282	37,675	12,950	2,428				54,335
Transfer from Operating (Gas Tax Grant)							65,568		65,568
Capital Expenditures	-			(54,157)				-	(54,157)
Reconciling item								335,997	335,997
Balance, December 31, 2020 (Audited)	482,324	63,577	321,546	288,191	162,551	200,000	335,323	886,161	2,739,673
2021									
Operating surplus				68,000					68,000
Interest Earned								-	-
Transfer from Operating (Gas Tax Grant)							134,364		134,364
DRAFT 2021 Capital Expenditures	-		-		-				-
Reconciling item									-
Balance, December 31, 2021 (Unaudited)	482,324	63,577	321,546	356,191	162,551	200,000	469,687	886,161	2,942,037
2022									
Operating surplus				68,000					68,000
Interest Earned	9,369	1,135	5,070	8,481	2,952		2,575	20,418	50,000
Transfer from Operating (Gas Tax Grant)							69,088		69,088
DRAFT 2022 Capital Expenditures	(170,000)		(20,000)	(120,000)	-	(20,000)	-	(373,365)	(703,365)
Reconciling item								-	-
Balance, December 31, 2022 (DRAFT)	321,693	64,712	306,616	312,672	165,503	180,000	541,350	533,214	2,425,760
2023									
Operating surplus				68,000					68,000
Interest Earned	9,369	1,135	5,070	8,481	2,952		2,575	20,418	50,000
Transfer from Operating (Gas Tax Grant)							69,088		69,088
DRAFT 2023 Capital Expenditures	-		-	(205,000)	(50,000)	(100,000)	(350,000)	(627,406)	(1,332,406)
Reconciling item								-	-
Balance, December 31, 2023 (DRAFT)	331,062	65,846	311,687	184,153	118,455	80,000	263,013	(73,773)	1,280,443
2024									
Operating surplus				68,000					68,000
Interest Earned	9,369	1,135	5,070	8,481	2,952		2,575	20,418	50,000
Transfer from Operating (Gas Tax Grant)							69,088		69,088
DRAFT 2024 Capital Expenditures	-		(200,000)	(100,000)	(50,000)	(80,000)	(300,000)	(324,041)	(1,054,041)
Reconciling item								-	-
Balance, December 31, 2024 (DRAFT)	340,430	66,981	116,757	160,634	71,407	-	34,676	(377,396)	413,490
2025									
Operating surplus				68,000					68,000
Interest Earned	9,369	1,135	5,070	8,481	2,952		2,575	20,418	50,000
Transfer from Operating (Gas Tax Grant)							69,088		69,088
DRAFT 2025 Capital Expenditures	-		-	(20,000)	-	-	-	-	(20,000)
Amortization								-	-
Balance, December 31, 2025 (DRAFT)	349,799	68,116	121,827	217,115	74,359	-	106,339	(356,977)	580,578
2026									
Operating surplus				68,000					68,000
Interest Earned	9,369	1,135	5,070	8,481	2,952		2,575	20,418	50,000
Transfer from Operating (Gas Tax Grant)							69,088		69,088
DRAFT 2026 Capital Expenditures	-		-	(35,000)	-	-	-	-	(35,000)
Amortization								-	-
Balance, December 31, 2026 (DRAFT)	359,168	69,250	126,898	258,596	77,311	-	178,002	(336,559)	732,666
%age									
Capital	444,974	17%							
Fire	266,024	10%							
Rec	154,886	6%							
Econ	59,531	2%							
Gas Tax	135,103	5%							
Internal	491,552	19%							
Surplus	1,071,277	41%							
Total	2,623,347	100%							