



AGENDA

Committee of the Whole
to be held on December 5, 2022 at 1 p.m.
977 South Maquinna Drive in Council Chambers and by electronic means

Remote Access

To attend this meeting remotely via Microsoft Teams/ phone
Join the Village of Tahsis Microsoft Teams Meeting
[Click here to join the meeting](#)
Or call in (audio only)
Toronto, Canada
+1 437-703-5480
Phone Conference ID: 693 613 527#

Microsoft Teams may be hosted on servers in the U.S., so the name you use with Microsoft Teams and metadata about how you use the application may be stored on servers outside of Canada. If you have privacy concerns: a) don't create your own account with Microsoft Teams, b) provide only your first name or a nickname when you join a session, c) keep your camera off and microphone muted, as much as you can, and d) try to avoid sharing any identifying information.

Call to Order

Land Acknowledgement

Mayor Davis will acknowledge and respect that we are meeting upon Mowachaht/Muchalaht territory.

Introduction of Late Items

None.

Approval of the Agenda

Business Arising H 1 2023-2027 Financial Plan/ Budget Meeting #3

Adjournment



Budget Presentation #3

2023 Operations Budget Plan Village of Tahsis

December 5, 2022

Topics covered today

- ▶ Utility Rate Discussion for 2023
 - (Solid Waste, Sewer & Water Rates)
- ▶ Changes to Council remuneration and benefits have been included for discussion.
- ▶ Review Draft#1 – 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 changes to Recreation
- ▶ **No decision at this stage on property tax rate** – awaiting BCAA property values for 2023.

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

		2022 Actuals - unaudited			Final 2023 Budget		
		<u>Approved</u>	<u>Actual 11</u>	<u>Budget</u>	<u>2023 Final</u>	<u>Change in</u>	<u>%</u>
		<u>Budget</u>	<u>month-</u>	<u>Variance</u>	<u>Budget</u>	<u>Budget Fav</u>	<u>Change</u>
			<u>Unaudited</u>	<u>Fav (Unfav)</u>		<u>(Unfav)</u>	
Operating Revenues							
Taxation	Property taxes	823,034	816,311	(6,723)	818,554	(4,480)	-1%
	Grants in lieu of taxes	47,100	82,086	34,986	80,000	32,900	70%
Fees	User fees and charges	121,530	143,621	22,091	148,339	26,809	22%
	Water	193,500	195,496	1,996	193,500	-	0%
	Sewer	197,000	197,580	580	197,000	-	0%
	Environmental Health	155,500	136,287	(19,213)	155,500	-	0%
	Protective Services	4,000	2,206	(1,794)	4,000	-	0%
Other	Interest and penalties on taxes	27,000	22,802	(4,198)	21,250	(5,750)	0%
	Grants and other governments	607,360	948,436	341,076	477,095	(130,265)	-21%
	Investment income	7,000	(12,302)	(19,302)	7,000	-	0%
	Other	-	4,306	4,306	-	-	
	Transfer from reserves	3,500		(3,500)		(3,500)	-100%
Total Operating Revenue		2,186,524	2,536,829	350,305	2,102,238	(84,286)	-4%
Operating Expenditures							
	General Government - Council	38,640	42,424	(3,784)	66,911	(28,271)	-73%
	General Government - Admin	777,343	661,884	115,458	762,172	15,171	2%
	Protective Services	145,555	120,935	24,620	178,588	(33,033)	-23%
	Environmental Health	106,065	51,931	54,135	117,696	(11,631)	-11%
	Public Works Services	280,524	252,600	27,924	315,858	(35,333)	-13%
	Recreation, Cultural & Dev.	264,599	242,692	21,907	288,160	(23,560)	-9%
	Projects	215,500	381,553	(166,053)	101,000	114,500	53%
	Water Services	214,204	187,275	26,929	219,732	(5,528)	-3%
	Sewer Services	186,005	146,215	39,790	187,972	(1,967)	-1%
	Transfer to reserve funds			-		-	
	Amortization	-		-		-	
Total Operating Expenditures		2,228,436	2,087,509	140,927	2,238,088	(9,652)	0%
Net Operating Deficit		(41,912)	449,320	491,232	(135,850)	(93,938)	

Overview of General Government– Council

	2022 Budget	2023 Budget	Variance Fav/ (Unfav)	Comments
General Government - Council				
Wages	31,000	35,097	(4,097)	\$1,000 Increase*
Benefits	1,455	18,729	(17,274)	Extended Health and dental
Travel and Other	6,185	13,085	(6,900)	Increased Conference &
	<u>38,640</u>	<u>66,911</u>	<u>(28,271)</u>	Travel, printing costs allocation

Solid Waste Fee for 2023

Curbside collection fee - per home \$95.00

Rate last changed in 2022 \$92.53 and the previous change was 2017 - previous rate \$80.47

Proposed new rate - per home None

	2022 Budget	2023 Budget	Variance	
Environmental Health			Fav/ (Unfav)	
Solid Waste -Recovery	113,000	113,000	-	
Solid Waste User Fees	42,500	42,500	-	
	155,500	155,500	-	
			-	
Garbage pickup	11,161	23,322	(12,161)	Wages & Benefits have increased
Landfill operations	74,295	71,383	2,912	Recovered from SRD
Composting	1,905	2,189	(284)	
Recycling	18,705	20,802	(2,097)	
	106,065	117,696	(11,631)	

Sewer Utility Operating Budget 2023							
		2023	2022		2022		
		Budget	Actual (11 months)	Budget	Projection	Budget	
Revenue							
	Sewer User Fees	197,000	197,580	197,000	197,580	197,000	
Total Revenue		197,000	197,580	197,000	197,580	197,000	
Expenditures							
	Admin Support	35,000	35,000	35,000	35,000	35,000	
	Asset Replacement	36,000	36,000	36,000	36,000	36,000	
	Vehicle Costs	1,000	1,000	1,000	1,000	1,000	
	Salaries	19,130	14,396	15,485	15,705	15,485	
	Payroll Benefits	6,313	2,582	5,220	2,817	5,220	
	Insurance	19,500		19,500	19,500	19,500	
	Dues & Permits	1,000	400	1,000	400	1,000	
	Courses & Seminars		0				
	Freight	500	514	500	600	500	
	Contract Services	7,500	6,162	7,200	6,162	7,200	
	Utilities	40,000	34,942	40,000	38,118	40,000	
	Alarm Monitoring	2,500	2,348	2,000	2,348	2,000	
	WW Treatment	4,000	2,996	2,600	2,996	2,600	
	Supplies - Other	500	580	500	580	500	
	Repair & Maintenance	15,000	9,296	20,000	9,296	20,000	
Total Expenditures		187,943	146,215	186,061	170,521	186,061	
Operating Surplus / (Deficit)		9,057	51,365	10,939	27,059	10,939	
# of users		490					
Current User Fee		\$392					
Current User rate sufficient							

Village of Tahsis								
Water Utility Operating Budget 2023 Presentation								
			2023	2022		2022		
			Budget	Actual (11 months)	Budget	Projection		Budget
Revenue								
Water User Fees			194,000	194,696	193,500	194,696	193,500	
Other				800		800		
Total Revenue			194,000	195,496	193,500	195,496	193,500	
Expenditures								
Admin Support			31,250	\$ 31,350	31,350	\$ 31,350	31,350	
Asset Replacement			32,000	\$ 32,000	32,000	\$ 32,000	32,000	
Vehicle Costs			2,000	\$ 2,000	2,000	\$ 2,000	2,000	
Salaries			47,115	\$ 39,917	61,595	\$ 43,000	61,595	
Payroll Benefits			15,267	\$ 7,537	19,660	\$ 8,600	19,660	
Insurance			13,300		13,300	\$ 13,300	13,300	
Dues & Permits			1,500	\$ 1,495	1,500	\$ 1,495	1,500	
Courses & Seminars			1,000	\$ 563	1,000	\$ 600	1,000	
Travel			1,000	\$ -	500	\$ -	500	
Supplies & Freight			3,000	\$ 3,101	500	\$ 3,500	500	
Contract Services			17,000	\$ 17,801	1,000	\$ 17,801	1,000	
Utilities			25,000	\$ 23,783	25,000	\$ 26,000	25,000	
Alarm Monitoring			1,200	\$ 1,199	1,300	\$ 1,199	1,300	
Chlorine			8,000	\$ 6,539	5,000	\$ 7,500	5,000	
Supplies - Other			1,000	\$ 1,153	6,000	\$ 1,200	6,000	
Repair & Maintenance			20,000	\$ 18,838	12,500	\$ 18,838	12,500	
Total Expenditures			219,632	187,275	214,204	208,383	214,204	
Operating Surplus / (Deficit)			-25,632	8,221	-20,704	-12,887	-20,704	
# of users customers			516					
Current User Fee			\$375					
Previous rate			\$346					
Potential \$ increase to balance C/Y utility			\$25					

2023 Proposed Capital Projects

- ▶ Flood Protection & Improvement
- ▶ Firehall Relocation
- ▶ Waste Water Treatment Reconfiguration & Upgrade
- ▶ Community Pier & Dock Project
- ▶ Perry and Tahsis Bridge remediation
- ▶ Hangar Building Repairs
- ▶ Capital Revenue– Sale of Lots

2023–2027 Proposed Capital Plan

Funding Sources:			2023	2024	2025	2026	2027	Total
Capital Grants			1,695,376	3,234,012	6,301,809	2,328,246	0	13,559,442
Fire Hall Reserve			25,000	220,000	0	0	0	220,000
Capital Reserves			15,000	572,000	55,000	55,000	20,000	717,000
Recreation Reserves			0	150,000	0	0	0	150,000
Operations Reserve			100,000	370,000	170,000	0	0	640,000
Long-term Borrowing			26,670	536,120	1,173,430	176,764	0	1,912,984
Total			1,862,046	5,082,132	7,700,239	2,560,009	20,000	17,199,426

Questions?