



## AGENDA

**Committee of the Whole**  
**to be held on January 23, 2023 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**  
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**Toronto, Canada**  
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### 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 #4**

### Adjournment



# Budget Presentation #4

2023 Operations Budget Plan  
Village of Tahsis

# Topics covered today

- ▶ Review changes since the last meeting
- ▶ Proposed Water Utility Rates increases
- ▶ Overview of 2023 Proposed Operating Budget
- ▶ Review Draft#2 – Capital Plan
- ▶ Overview of BC Assessment's 2023 Completed Roll Totals

- ▶ 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– minor increase in Recreation
- ▶ No tax increase proposed at this time – future meeting discussion– Completed BC Assessment Roll to be discussed at the February 6, 2023 Budget meeting

- ▶ Proposed 2023 Water Utility User rates
- ▶ Moved bridge inspections to operating
- ▶ Minor Changes Benefits
- ▶ Reduction in Fire Budget expenditures by \$15k
- ▶ Addition of Food Box to projects
- ▶ Revenue from sale of land is to be transferred to a reserve fund

		2023	2022
		Budget	Actual (12 months) Budget
Revenue			
	Water User Fees	209,000	194,461 193,500
	Other	1,000	19,521
Total Revenue		210,000	213,981 193,500
Expenditures			
	Admin Support	31,350	31,350.00 31,350
	Asset Replacement	32,000	32,000.00 32,000
	Vehicle Costs	2,000	2,000.00 2,000
	Salaries	53,300	45,569.33 61,595
	Payroll Benefits	11,056	8,526.88 19,660
	Insurance	13,500	13,345.69 13,300
	Dues & Permits	1,500	1,495.01 1,500
	Courses & Seminars	1,500	563.45 1,000
	Travel	500	0.00 500
	Supplies & Freight	3,500	3,101.29 500
	Contract Services	10,000	17,800.71 1,000
	Utilities	26,000	25,827.14 25,000
	Alarm Monitoring	1,200	1,198.68 1,300
	Chlorine	8,500	8,298.79 5,000
	Supplies - Other	2,000	1,250.29 6,000
	Repair & Maintenance	10,000	19,266.42 12,500
Total Expenditures		207,906	211,594 214,204
Operating Surplus / (Deficit)		2,094	2,388 -20,704
# of users residnetial customers		363	
Current User Fee 2022		\$375	
Previous rate		\$346	
Proposed \$ increase to balance C/Y utility		\$400	
Proposed 10% increase to commercial Users			

		2022 Actuals - unaudited			Final 2023 Budget		
		Approved	Actual 12	Budget	H1		
		Budget	month- Unaudited	Variance Fav (Unfav)	2023 Final Budget	Change in Budget Fav (Unfav)	% Change
<b>Operating Revenues</b>							
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	155,293	33,763	146,689	25,159	21%
	Water	193,500	213,981	20,481	210,000	16,500	9%
	Sewer	197,000	197,548	548	197,000	-	0%
	Environmental Health	155,500	157,562	2,062	157,500	2,000	1%
	Protective Services	4,000	2,206	(1,794)	4,000	-	0%
Other	Interest and penalties on taxes	27,000	25,096	(1,904)	22,750	(4,250)	0%
	Grants and other governments	607,360	982,834	375,474	480,265	(127,095)	-21%
	Investment income	7,000	4,460	(2,540)	7,000	-	0%
	Other	-	4,306	4,306	-	-	
	Transfer from reserves	3,500		(3,500)		(3,500)	-100%
<b>Total Operating Revenue</b>		2,186,524	2,641,683	455,159	2,123,758	(62,766)	-3%
<b>Operating Expenditures</b>							
	General Government - Council	38,640	49,294	(10,654)	67,031	(28,391)	73%
	General Government - Admin	777,343	698,717	78,625	760,799	16,544	-2%
	Protective Services	145,555	130,397	15,158	163,968	(18,413)	13%
	Environmental Health	106,065	58,261	47,804	116,370	(10,305)	10%
	Public Works Services	280,524	286,946	(6,421)	323,426	(42,902)	15%
	Recreation, Cultural & Dev.	264,599	265,872	(1,273)	286,049	(21,449)	8%
	Projects	215,500	394,948	(179,448)	103,400	112,100	-52%
	Water Services	214,204	211,594	2,610	207,302	6,902	-3%
	Sewer Services	186,005	163,493	22,512	190,137	(4,132)	2%
	Transfer to reserve funds			-		-	
	Amortization	-		-		-	
<b>Total Operating Expenditures</b>		2,228,436	2,259,522	(31,086)	2,218,483	9,953	0%
<b>Net Operating Deficit</b>		(41,912)	382,161	424,073	(94,724)	(52,812)	



Local governments must place the proceeds of sales of land and improvements in a reserve fund. In most cases that reserve fund must have as its purpose the purchase of other land, improvements or other capital assets.

Per Section 188 of the Community Charter

- ▶ New Server
- ▶ Flood Protection & Improvement
- ▶ Firehall Relocation
- ▶ Waste Water Treatment Reconfiguration & Upgrade
- ▶ Community Pier & Dock Project
- ▶ Hangar Building Repairs
- ▶ Capital Revenue– Sale of Lots– \$50K

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

Village of Tahsis

2023 - 2027 Capital Plan Final Version

*Revised January 18, 2023*

Funding Sources:			2023	2024	2025	2026	2027	Total
Capital Grants			1,670,376	3,384,012	6,301,809	2,325,725	0	13,681,921
Fire Hall Reserve			25,000	200,000	20,000	0	0	245,000
Capital Reserves			17,500	672,000	55,000	55,000	20,000	819,500
Recreation Reserves			0	150,000	0	0	0	150,000
Operations Reserve				370,000	170,000	0	0	540,000
Long-term Borrowing			26,670	536,120	1,173,430	176,764	0	1,912,984
<b>Total</b>			<b>1,739,546</b>	<b>5,312,132</b>	<b>7,720,239</b>	<b>2,557,488</b>	<b>20,000</b>	<b>17,349,405</b>

			2023	2022	Chnge				
Class	Type	# of Folios	General Assessments	General Assessments					
	Residential - Vacant	51	\$ 3,374,100	\$ 2,389,900	\$ 984,200				
	Residential - Single Fa	304	\$ 48,241,500	\$ 47,281,100	\$ 960,400				
	Residential - Strata	60	\$ 4,745,800	\$ 3,380,700	\$ 1,365,100		% of Total		
	Residential - Other	15	\$ 3,052,500	\$ 2,279,800	\$ 772,700		2023	2022	Chnge
1	<b>Total Residential</b>	<b>430</b>	<b>\$ 59,413,900</b>	<b>\$ 55,331,500</b>	<b>\$ 4,082,400</b>		92.14%	92.28%	-0.14%
2	Utilities	14	\$ 928,200	\$ 865,700	\$ 62,500		1.44%	1.44%	0.00%
5	Light Industry	4	\$ 545,500	\$ 511,400	\$ 34,100		0.85%	0.85%	-0.01%
6	Business/Other	46	\$ 3,179,200	\$ 2,941,250	\$ 237,950		4.93%	4.91%	0.02%
7	Managed Forests	2	\$ 208,400	\$ 105,800	\$ 102,600		0.32%	0.18%	0.15%
8	Recreational	10	\$ 209,900	\$ 206,800	\$ 3,100		0.33%	0.34%	-0.02%
	<b>Total</b>	<b>506</b>	<b>\$ 64,485,100</b>	<b>\$ 59,962,450</b>	<b>\$ 4,522,650</b>		100.00%	100.00%	
				<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>\$ Change</u>		<u>% Change</u>
	Average Single Family assessed value		\$	125,541	\$ 155,530	\$ 158,689	\$ 3,159		2.5%
	Average Strata assessed value		\$	44,998	\$ 56,345	\$ 79,097	\$ 22,752		50.6%
	Average Business assessed value		\$	54,698	\$ 63,940	\$ 69,113	\$ 5,173		9.5%

# Questions?