



Minutes

Village of Tahsis

Meeting	Committee of the Whole
Date	January 23, 2023
Time	1:00 p.m.
Place	Municipal Hall - Council Chambers and by electronic means

Present Mayor Martin Davis
Councillor Meggan Joseph
Councillor Sarah Fowler by video
Councillor Cheryl Northcott
Councillor Doug Elliott

Staff Mark Tatchell, Chief Administrative Officer by video
Adia Mavrikos, CPA,CA, Director of Finance by video
Janet StDenis, Finance and Corporate Services Manager

Public 2 members of the public. (1 online)

Call to Order

Mayor Davis called the meeting to order at 1:04 p.m.

Land Acknowledgement

Mayor Davis acknowledged and respected that Council is meeting upon Mowachaht/ Muchalaht territory

Introduction of Late Items

None

Approval of the Agenda

Joseph: COW 007/2023

THAT the Agenda for the January 23, 2023 Committee of the Whole meeting be adopted as presented.

CARRIED

H. Business Arising 1 **2023-2027 Financial Plan/ Budget Meeting #4**

Fowler: COW 008/2023

THAT this presentation be received.

CARRIED

The Director of Finance reviewed updates since the last budget meeting.

Proposed 2023 water utility rates were presented and a discussion on balancing the water utility budget followed.

The Director of Finance noted that proceeds of land must go into a reserve fund.

An overview of BC Assessment's 2023 Completed Roll totals was presented and changes within the residential class types were noted.

The Director of Finance presented the second draft of the 2023-2027 Proposed Capital Plan. Council to receive spreadsheet detailing the breakdown within the funding sources prior to the next budget meeting.

Staff to provide proposals for balancing the budget.

Proposed Budget to include \$1000 for climbing wall operations.

Fowler: COW 009/2023

THAT Council approve increasing the water utility rates as proposed in the Director of Finance presentation.

CARRIED

**1 "no vote"
Registered to
Councillor
Elliott
1 "no vote"
Registered to
Councillor
Joseph**

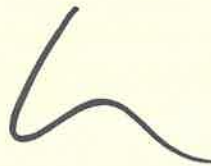
Adjournment

Fowler: COW 010/2023

THAT the meeting adjourn at 2:35 p.m.

CARRIED

Certified correct this
7th day of February, 2023



Corporate Officer



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 residential 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			
	<u>Approved</u>	<u>Actual 12</u>	<u>Budget</u>	<u>2023 Final</u>	<u>Change in</u>	<u>%</u>	
	<u>Budget</u>	<u>month-</u> <u>Unaudited</u>	<u>Variance</u> <u>Fav (Unfav)</u>	<u>Budget</u>	<u>Budget Fav</u> <u>(Unfav)</u>	<u>Change</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	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%
Total Operating Revenue		2,186,524	2,641,683	455,159	2,123,758	(62,766)	-3%
Operating Expenditures							
	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			-		-	
Total Operating Expenditures		2,228,436	2,259,522	(31,086)	2,218,483	9,953	0%
Net Operating Deficit		(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

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
Total	1,739,546	5,312,132	7,720,239	2,557,488	20,000	17,349,405

		2023	2022	Chnge				
Class	Type	# of	General	General				
		Folios	Assessments	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			
	Residential - Other	15	\$ 3,052,500	\$ 2,279,800	\$ 772,700			
1	Total Residential	430	\$ 59,413,900	\$ 55,331,500	\$ 4,082,400			
2	Utilities	14	\$ 928,200	\$ 865,700	\$ 62,500			
5	Light Industry	4	\$ 545,500	\$ 511,400	\$ 34,100			
6	Business/Other	46	\$ 3,179,200	\$ 2,941,250	\$ 237,950			
7	Managed Forests	2	\$ 208,400	\$ 105,800	\$ 102,600			
8	Recreational	10	\$ 209,900	\$ 206,800	\$ 3,100			
	Total	506	\$ 64,485,100	\$ 59,962,450	\$ 4,522,650			
						% of Total		
						2023	2022	Chnge
						92.14%	92.28%	-0.14%
						1.44%	1.44%	0.00%
						0.85%	0.85%	-0.01%
						4.93%	4.91%	0.02%
						0.32%	0.18%	0.15%
						0.33%	0.34%	-0.02%
						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?