



Minutes

Village of Tahsis

Meeting	Committee of the Whole
Date	November 28, 2022
Time	1:00 p.m.
Place	Municipal Hall - Council Chambers and by electronic means

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

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

by video
by video
by phone

Public
none

Call to Order

Mayor Davis called the meeting to order at 1:03 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

Fowler: COW 075/2022

THAT the Agenda for the November 28, 2022 Committee of the Whole meeting be adopted as presented.

CARRIED

H. Business Arising **1** **2023-2027 Financial Plan/ Budget Meeting #2**

Fowler: COW 076/2022

THAT this presentation be received.

CARRIED

The Director of Finance presented the General Fund Operations which included Administration, Fire Department, Public Works(Roads, Parks, Solid Waste) and Recreation.

The projected changes in the general operating revenues and expenses from 2022 to 2033 were reviewed and the Director of Finance responded to questions from Council.

There was a discussion regarding Council remuneration.

The Director of Finance spoke to options available to Council to balance the 2023 budget.

Fowler: COW 077/2022

THAT Council recess at 3 p.m. for a short break.

CARRIED

Fowler: COW 078/2022

THAT Council reconvene at 3:10 p.m.

CARRIED

The Director of Finance was directed to provide the cost implications of the Council Extended Health Benefits and a \$1000 / year stipend increase.

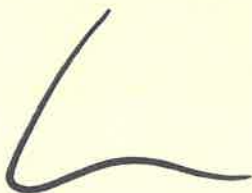
Adjournment

Elliott: COW 079/2022

THAT the meeting adjourn at 4: 10 p.m.

CARRIED

Certified correct this
6th day of December, 2022



Corporate Officer



Budget Presentation #2

2023 Operations Budget Plan Village of Tahsis

November 28, 2022

Topics covered today

- ▶ General Fund Operations– Detailed proposed Changes

- ▶ **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)**

Major Council Policies

(implications on budget)

▶ 2023 Strategic Priorities

- Session held for November 21, 2022
- Some priorities from that meeting have yet to be incorporated into the budget.
- An additional \$15,000 was added for grant writing, \$35,000 for Food security plan & Regional Trail & \$4,500 was added for Bylaw Enforcement

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 in Recreation
- ▶ No wage rate changes projected for 2023 – most wages were adjusted in 2022.
- ▶ Adjustments have not been made where we are still awaiting council decisions such as travel rates. Council's extended health benefits are yet to be included .

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

Village of Tahsis
2023 - 2027 Financial Plan
2023 Operating Budget - Version 1

	2022 Actuals - unaudited			Final 2023 Budget			
	<u>Approved</u>	<u>Actual 10</u>	<u>Budget</u>	<u>2023 Final</u>	<u>Change in</u>	<u>%</u>	
	<u>Budget</u>	<u>mos-</u>	<u>Variance</u>		<u>Budget Fav</u>		<u>Change</u>
		<u>Unaudited</u>	<u>Fav (Unfav)</u>	<u>Budget</u>	<u>(Unfav)</u>		
<u>Operating Revenues</u>							
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	136,465	14,935	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	116,577	(38,923)	164,500	9,000	6%
	Protective Services	4,000	2,206	(1,794)	4,000	-	0%
Other	Interest and penalties on taxes	27,000	22,797	(4,203)	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	2,509,958	323,434	2,111,238	(75,286)	-3%
<u>Operating Expenditures</u>							
	General Government - Council	38,640	39,695	(1,055)	45,596	(6,955)	-18%
	General Government - Admin	777,343	599,704	177,639	757,093	20,249	3%
	Protective Services	145,555	108,097	37,458	178,588	(33,033)	-23%
	Environmental Health	106,065	47,372	58,693	110,649	(4,583)	-4%
	Public Works Services	280,524	231,182	49,342	335,285	(54,760)	-20%
	Recreation, Cultural & Dev.	264,599	220,652	43,947	281,088	(16,489)	-6%
	Projects	215,500	383,805	(168,305)	126,000	89,500	42%
	Water Services	214,204	163,643	50,561	240,406	(26,201)	-12%
	Sewer Services	186,005	142,448	43,557	179,906	6,099	3%
	Transfer to reserve funds	-	-	-	-	-	
	Amortization	-	-	-	-	-	
Total Operating Expenditures		2,228,436	1,936,598	291,838	2,254,610	(26,174)	-1%
Net Operating Deficit		(41,912)	573,360	615,272	(143,372)	(101,459)	

Revenues	2022 Budget	2023 Proposed Budget	Variance Fav/ (Unfav)	Comments
<u>Taxation</u>				
Property taxes	801,934	801,934	-	2022 Rates TBD
Grants in lieu of taxes	68,200	96,620	28,420	Increased taxes Coast Guard
	<u>870,134</u>	<u>898,554</u>	<u>28,420</u>	
<u>Fees</u>				
User fees and charges	121,530	148,339	26,809	Increase daycare program fees \$10/Day Childcare
Environmental Health	164,500	164,500	-	
	<u>286,030</u>	<u>312,839</u>	<u>26,809</u>	
<u>Other</u>				
Interest and penalties on taxes	27,000	21,250	(5,750)	Decreased late payments
Grants and other governments	607,360	477,095	(130,265)	Less Grants No digital Marketing ICET
Investment income	7,000	7,000	-	Lower returns
	<u>641,360</u>	<u>505,345</u>	<u>(136,015)</u>	

Expenses

	2022 Budget	2023 Budget	Variance Fav/ (Unfav)	<u>Comments</u>
General Government - Council				
Wages and benefits	32,455	32,511	(55)	
Travel and Other	6,185	13,085	(6,900)	Increased Conference & Travel, printing costs allocation
	<u>38,640</u>	<u>45,596</u>	<u>(6,955)</u>	
General Government - Admin				
Wages and benefits	453,717	451,854	1,864	Wages increased, less DoF salaries & benefits
Engineer / Projects wages	71,590	74,970	(3,379)	Increased wages
Legal	50,000	50,000	-	
Travel	12,000	12,000	-	
Bank fees and interest	9,250	9,250	-	
Insurance	13,525	10,000	3,525	
Other	105,400	86,020	19,380	Less Grants of Assistance
	<u>715,483</u>	<u>694,093</u>	<u>21,389</u>	
It Costs				
Wages and benefits	4,560	7,800	(3,240)	Increased wages -more time moved from admin
Computer hardware	10,000	10,500	(500)	
Subscriptions and Mtnce	47,300	44,700	2,600	
	<u>61,860</u>	<u>63,000</u>	<u>(1,140)</u>	

Expenses cont'd

	2022 Budget	2023 Budget	Variance Fav/ (Unfav)	<u>Comments</u>
Fire Department				
Wages (incl. volunteers)	60,130	67,613	(7,483)	5 extra hours/Week for FC
Trucks and clothing	28,825	35,825	(7,000)	3 new sets of gear, more Equipment & tools
Building R&M, Utilities)	7,050	5,000	2,050	No permanent home
Fire - Other	33,350	48,650	(15,300)	More Courses, supplies
ESS	5,200	4,900	300	
Build inspect / bylaw enforce	11,000	16,600	(5,600)	Strategic Priorities \$4.5k
	<u>145,555</u>	<u>178,588</u>	<u>(33,033)</u>	
Environmental Health				
Garbage pickup	11,161	16,275	(5,114)	Wages & Benefits have increased
Landfill operations	74,295	71,383	2,912	
Composting	1,905	2,189	(284)	
Recycling	18,705	20,802	(2,097)	
	<u>106,065</u>	<u>110,649</u>	<u>(4,583)</u>	

Expenses cont'd

	2022 Budget	2023 Budget	Variance Fav/ (Unfav)	<u>Comments</u>
Public Works Services				
Public Works Yard				
Wages and Benefits	85,466	103,171	(17,705)	Increased Wages & Benefits
Building Mtnce	19,250	20,250	(1,000)	
Other	35,750	36,600	(850)	
	<u>140,466</u>	<u>160,021</u>	<u>(19,555)</u>	
Fleet				
Wages and Benefits	10,320	12,631	(2,311)	Increased Wages & Benefits
Insurance , Fuel	24,265	25,765	(1,500)	
	<u>34,585</u>	<u>38,396</u>	<u>(3,811)</u>	
Roads				
Wages and Benefits	28,020	31,588	(3,568)	Increased Wages & Benefits
Maintenance	6,000	26,000	(20,000)	Bridge Maintenance moved from Projects
Street lighting	35,000	32,000	3,000	to PW, PY Budget \$20k CY Budget \$25k
	<u>69,020</u>	<u>89,588</u>	<u>(20,568)</u>	
Harbours and Heli				
	<u>9,915</u>	<u>11,106</u>	<u>(1,191)</u>	Increased Wages & Benefits
On-call wages				
	<u>14,980</u>	<u>19,713</u>	<u>(4,733)</u>	Increased Wages & Benefits
Parks				
Wages and benefits	59,059	65,460	(6,401)	Increased Wages & Benefits
Supplies	3,500	2,000	1,500	
	<u>62,559</u>	<u>67,460</u>	<u>(4,901)</u>	
Vehicle Recovery	<u>(51,000)</u>	<u>(51,000)</u>	<u>0</u>	
Total Public Works Services	<u>280,524</u>	<u>335,285</u>	<u>(54,760)</u>	Reallocated \$25k in the bridge maintenance, \$38k in increased wages & benefits

Expenses cont'd

	2022 Budget	2023 Budget	Variance Fav/ (Unfav)	<u>Comments</u>
Recreation, Cultural & Dev.				
Recreation Centre				
Wages and Benefits	116,045	124,340	8,295	No full time director, Two life guards, increased wages
Insurance	13,675	13,675	-	
Utilities	41,500	44,500	3,000	Increased utility costs
R&M	15,000	12,500	(2,500)	
Other	22,900	25,900	3,000	
	<u>209,120</u>	<u>220,915</u>	<u>11,795</u>	
Daycare				
Wages and Benefits	<u>35,974</u>	<u>40,152</u>	4,177	Wages increased in 2022
Museum & Info				
	<u>19,505</u>	<u>20,021</u>	516	Incl. \$12K for summer students \$4 Grant
Total Rec, Cultural & Dev.	<u>264,599</u>	<u>281,088</u>	<u>16,489</u>	

▶ SCADA Study	\$ 10,000
▶ FCM Asset Mgmt	\$ 41,000
▶ Consulting Services	
Food security plan &	
Regional Trail	\$ 35,000
▶ Firehall Project	\$ 25,000
▶ Grant Writing	\$ 15,000
▶ Total	<u>\$126,000</u>

Questions?