



Minutes

Village of Tahsis

Meeting	Committee of the Whole
Date	February 6, 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 6 members of the public. (1 online)

Call to Order

Mayor Davis called the meeting to order at 1:01 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 014/2023

THAT the Agenda for the February 6, 2023 Committee of the Whole meeting be adopted as presented.

CARRIED

H. Business Arising

1 2023-2027 Financial Plan/ Budget Meeting #5

Fowler: COW 015/2023

THAT this presentation be received.

CARRIED

The Director of Finance briefed Council on the updated proposed 2023 Operating Budget highlighting the changes over the previous draft. Staff responded to questions from Council.

The Director of Finance reviewed the 2023 property value changes per property class explaining how these changes along with the tax multiplier effect each property class's share of the municipal tax levy.

Increases to property class multipliers and municipal tax rates were presented and considered.

Fowler: COW 016/2023

THAT the municipal property tax revenue be increased by 4.5% over 2022 and;

THAT Council approve the following changes to the property tax multiples: increase the Class 2 (Utilities) multiple by .09 to 3.99 ; increase the Class 5 (Light Industry) multiple by 1 to 41; increase the Class 7 (Managed forests) by 1 to 45; status quo for Class 3 (Supportive Housing) at 1; status quo for Class 4 (Major Industry) at 3.4; status quo for Class 9 (Farm) at 1 and status quo Class 1 (Residential) at 1.

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

Adjournment

Fowler: COW 017/2023

THAT the meeting adjourn at 2:20 p.m.

CARRIED

Certified correct this
21st day of February, 2023



Corporate Officer



Budget Presentation #5

2023 Operations Budget Plan Village of Tahsis

February 6, 2023

Topics Covered Today

- ▶ Understanding the Property Assessment Pie
- ▶ Reviewing the operations budget
- ▶ Property tax rate analysis (multiples) and rate setting for 2023

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 increases in Recreation Budget
- ▶ 1% tax rate increase is equivalent to \$8,019 in additional Tax Revenue

Changes to Operating Budget since last meeting

- ▶ Reviewed the operations budget with Department heads
- ▶ Moved Capital Grant Revenue & Expenses to Capital Fund
- ▶ Increased Solid Waste Revenue + \$6K Revenue
- ▶ Eliminated the 2nd Life Guard position, savings of \$15k
- ▶ Public works budget reductions totals \$8k
- ▶ Additional expense for the Village's share of the Rural Dividend project + \$9K expense

Village of Tahsis
2023 - 2027 Financial Plan
2023 Operating Budget - Version 4

	2022 Actuals - unaudited			Final 2023 Budget			
	Approved	Actual 12	Budget	2023 Final	Change in	% Change	
	Budget	month- Unaudited	Variance Fav (Unfav)		Budget		Budget Fav (Unfav)
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	155,566	34,036	149,689	28,159	23%
	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	163,250	7,750	5%
	Protective Services	4,000	2,206	(1,794)	4,000	-	0%
Other	Interest and penalties on taxes	27,000	25,096	(1,904)	24,750	(2,250)	0%
	Grants and other governments	607,360	692,922	85,562	516,840	(90,520)	-15%
	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	2,352,044	165,520	2,171,083	(15,441)	-1%
Operating Expenditures							
	General Government - Council	38,640	51,371	(12,731)	73,931	(35,291)	91%
	General Government - Admin	777,343	722,389	54,954	753,561	23,781	-3%
	Protective Services	145,555	133,691	11,863	163,808	(18,253)	13%
	Environmental Health	106,065	58,261	47,804	116,061	(9,996)	9%
	Public Works Services	280,524	303,354	(22,830)	314,892	(34,367)	12%
	Recreation, Cultural & Dev.	264,599	265,872	(1,273)	269,521	(4,921)	2%
	Projects	215,500	146,623	68,877	126,000	89,500	-42%
	Water Services	214,204	212,232	1,972	204,018	10,186	-5%
	Sewer Services	186,005	176,154	9,851	184,578	1,427	-1%
	Transfer to reserve funds	-	-	-	-	-	
	Amortization	-	-	-	-	-	
Total Operating Expenditures		2,228,436	2,069,949	158,487	2,206,371	22,066	1%
Net Operating Deficit		(41,912)	282,095	324,007	(35,287)	6,625	

		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			
	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%	

		2022	2023	\$ Change	% Change
Average Single Family assessed value		\$ 155,530	\$ 158,689	\$ 3,159	2.0%
Average Strata assessed value		\$ 56,345	\$ 79,097	\$ 22,752	40.4%
Average Business assessed value		\$ 63,940	\$ 69,113	\$ 5,173	8.1%

								Increase
			2022	2023	\$ Change	% Change		per mth
Average Single Family municipal taxes			\$ 1,286.20	\$ 1,176.59	\$ (109.61)	-8.5%		\$ (9.13)
Average Strata municipal taxes			\$ 465.96	\$ 586.46	\$ 120.50	25.9%		\$ 10.04
Average Business tax			\$ 2,141.51	\$ 2,075.36	\$ (66.16)	-3.1%		\$ (5.51)

Village of Tahsis

2023 General Municipal Tax Rates

Updated February 1, 2023

		2022	2023	\$ Change	% Change	Increase per mth	
Municipal Tax Levy	Average Single Family assessed value	\$ 155,530	\$ 158,689	\$ 3,159	2.0%		0.00% increase in property tax revenue
\$801,934.00	Average Strata assessed value	\$ 56,345	\$ 79,097	\$ 22,752	40.4%		
Additional revenue	Average Business assessed value	\$ 63,940	\$ 69,113	\$ 5,173	8.1%		
0	Average Single Family municipal taxes	\$ 1,286.20	\$ 1,176.59	\$ (109.61)	-8.5%	\$ (9.13)	
	Average Strata municipal taxes	\$ 465.96	\$ 586.46	\$ 120.50	25.9%	\$ 10.04	
	Average Business tax	\$ 2,141.51	\$ 2,075.36	\$ (66.16)	-3.1%	\$ (5.51)	

A	B	C	D	E	F	G	H	I	J	K
Property Class	2023 Net Taxable Value Assessments	% of Assessment Value	Multiples	Converted Values	2023 Tax per \$1,000	2023 Municipal Taxes	\$ Chng from 2022	% of Total Taxes	% increase over 2022	2022 Municipal Taxes
1 Residential	\$ 59,413,900	92.14%	1.0000	\$ 5,941,390	7.4144	\$ 440,520	\$ (17,059)	54.93%	-3.7%	\$ 457,579
2 Utilities	\$ 928,200	1.44%	3.9000	\$ 361,998	28.9163	\$ 26,840	\$ (1,081)	3.35%	-3.9%	\$ 27,921
3 Supportive Hous	\$ -	0.00%	1.0000	\$ -		\$ -	\$ -			\$ -
4 Major Industry	\$ -	0.00%	3.4000	\$ -		\$ -	\$ -			\$ -
5 Light Industry	\$ 545,500	0.85%	40.0000	\$ 2,182,000	296.5770	\$ 161,783	\$ (7,384)	20.17%	-4.4%	\$ 169,166
6 Business/Other	\$ 3,179,200	4.93%	4.0500	\$ 1,287,576	30.0284	\$ 95,466	\$ (3,044)	11.90%	-3.1%	\$ 98,510
7 Managed Forest	\$ 208,400	0.32%	44.0000	\$ 916,960	326.2346	\$ 67,987	\$ 29,490	8.48%	76.6%	\$ 38,497
8 Recreational	\$ 209,900	0.33%	6.0000	\$ 125,940	44.4865	\$ 9,338	\$ (923)	1.16%	-9.0%	\$ 10,261
9 Farm	\$ -	0.00%	1.0000	\$ -	7.4144	\$ -	\$ -			\$ -
	\$ 64,485,100	100%		\$ 10,815,864		\$ 801,934	\$ -	100.00%		\$ 801,934

Questions?