



Minutes

Village of Tahsis

Meeting	Committee of the Whole
Date	April 11, 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
Councillor Cheryl Northcott

Absent Councillor Doug Elliott

Staff Mark Tatchell, Chief Administrative Officer
Adia Mavrikos, CPA, CA, Director of Finance by video
Amanda Knibbs, Finance and IT Coordinator by video
Lauren Roth, Administration Assistant by video

Public 1 member of the public.

Call to Order

Mayor Davis called the meeting to order at 1:08p.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 021/2023

THAT the Agenda for the April 11, 2023 Committee of the Whole meeting be adopted as presented.

CARRIED

H. Business
Arising 1 **Public Presentation of the Village of Tahsis 2023 Operating Budget and the 2023-2027 Capital Plan.**

Fowler: COW 022/2023

THAT this presentation be received.

CARRIED

The Director of Finance briefed Council on the 2023 Operating Budget, highlighting the changes from the prior year.

The 2022 General Municipal Tax rates of the various property classes were discussed. Tax rate increases to different property classes were explained.

The 2022-2026 Capital plan was reviewed.

A question and answer period followed including the member of the public.

Fowler: COW 023/2023

THAT Council agrees to proceed with the introduction of the Financial Plan and Tax Rate bylaws at the April 18, 2023 Regular meeting of Council.

CARRIED

Adjournment

Fowler: COW 024/2023

THAT the meeting adjourn at 2:16 p.m.

CARRIED

Certified correct this
18th day of April 2023

A handwritten signature in dark ink, consisting of a stylized, flowing line that starts with a sharp upward stroke, followed by a series of curves and a final downward stroke.

Corporate Officer



2023 Public Budget Presentation

2023 Operations and 2023 – 2027 Capital Budget
Plan
Village of Tahsis

April 10th, 2023

Topics covered today

- ▶ 2023 Budget Highlights
- ▶ Services Provided by the Village
- ▶ Overview of 2023 Proposed Operational Budget
- ▶ Changes to the Property Assessment Pie
- ▶ Utility Rates for 2023
- ▶ Property tax revenue levy and rates for 2023
- ▶ Capital Plan and Funding 2023 –2027

- ▶ **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)**
- ▶ **Reserve Fund**

- ▶ Property Tax Revenue Levy increase of 4.5%
- ▶ Most of the levy increase is allocated to Managed forests
- ▶ Average Single Family Home Tax Increase – 0%
- ▶ Average Business Property Tax Increase – 0%
- ▶ Increase Water User Rate by \$25 for Residential & 10% for Commercial
- ▶ No Increase in Garbage or Sewer User Fee
- ▶ Capital Grants Awarded or Applied for – \$12.9M
- ▶ VOT received the Growing Communities Fund grant of \$650,000 that is currently being transferred to Reserves

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
- ▶ Budget set with no overall wage increases as there was a 3% wage increase in 2022
- ▶ Council has been added health and dental benefits for 2023

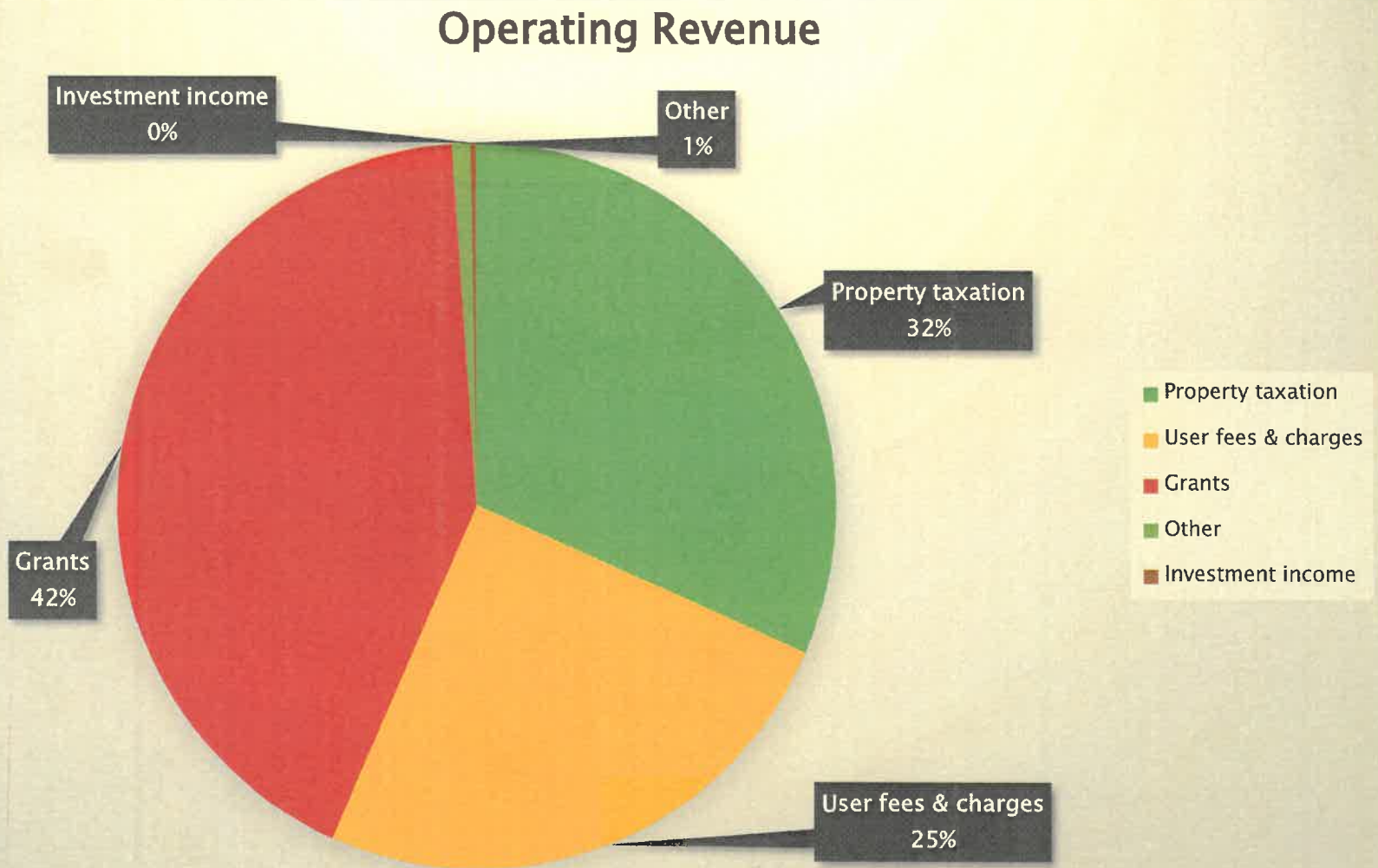
Current Services Provided to Citizens

- ▶ 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

2023 - 2027 Financial Plan
2023 Operating Budget - Version 6

		2022	Proposed 2023 Budget		
		<u>Approved Budget</u>	<u>2023 Final Budget</u>	<u>Change in Budget Fav (Unfav)</u>	<u>% Change</u>
<u>Operating Revenues</u>					
Taxation	Property taxes	823,034	854,641	31,607	4%
	Grants in lieu of taxes	47,100	80,000	32,900	70%
Fees	User fees and charges	121,530	162,689	41,159	34%
	Water	193,500	210,000	16,500	9%
	Sewer	197,000	197,000	-	0%
	Environmental Health	155,500	163,250	7,750	5%
	Protective Services	4,000	4,000	-	0%
Other	Interest and penalties on taxes	27,000	24,750	(2,250)	0%
	Grants and other governments	607,360	1,248,840	641,480	106%
	Investment income	7,000	7,000	-	0%
	Other	-	-	-	
	Transfer from reserves	3,500		(3,500)	-100%
Total Operating Revenue		2,186,524	2,952,170	765,646	35%
<u>Operating Expenditures</u>					
	General Government - Council	38,640	73,931	(35,291)	91%
	General Government - Admin	777,343	751,693	25,650	-3%
	Protective Services	145,555	163,808	(18,253)	13%
	Environmental Health	106,065	115,764	(9,698)	9%
	Public Works Services	280,524	313,834	(33,309)	12%
	Recreation, Cultural & Dev.	264,599	268,969	(4,370)	2%
	Projects	215,500	220,000	(4,500)	2%
	Water Services	214,204	168,739	45,466	-21%
	Sewer Services	186,005	152,457	33,548	-18%
	Transfer to reserve funds		719,000	(719,000)	
	Amortization	-	-	-	
Total Operating Expenditures		2,228,436	2,948,194	(719,758)	-32%
Net Operating Deficit		(41,912)	3,977	45,889	

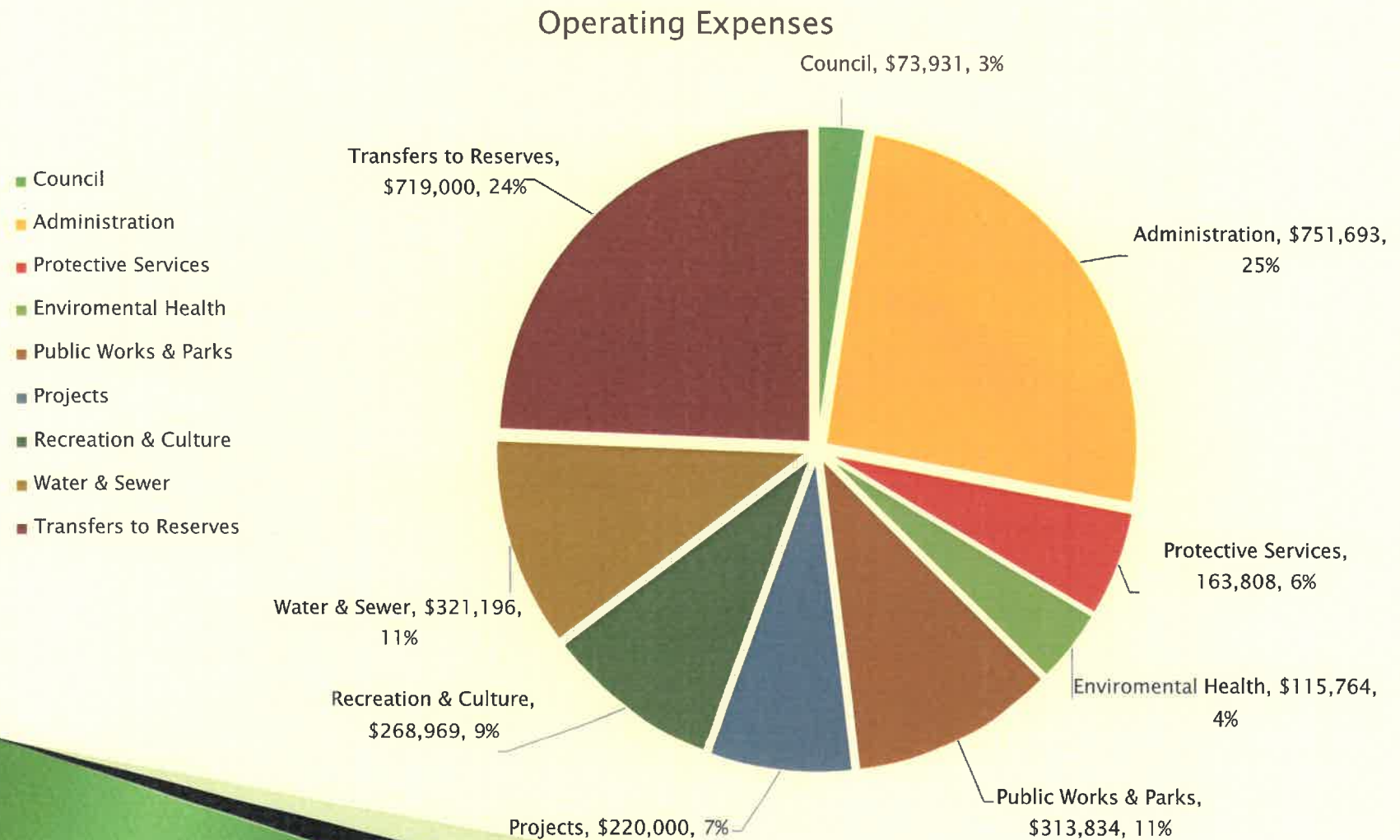
2023 Proposed Operating Revenues \$2,952,170 (up \$765,646)



Utility Rates 2023 vs 2022

	<u>2023</u>	<u>2022</u>	\$ Change	% Change
SF Basic Water User Rate	\$ 400.00	\$ 375.00	\$ 25.00	6.67%
SF Basic Sewer User Rate	\$ 392.00	\$ 392.00	\$ -	0%
SF Basic Garbage User Rate	\$ 95.00	\$ 95.00	\$ -	0.00%

2023 Proposed Operating Expenditures \$2,948,194 (up \$719,758)



▶ UBCM ESS Communication	\$ 15,000
▶ FCM Asset Mgmt	\$ 50,000
▶ Consulting Services	
Food security plan,	
Regional Trail, Food boxes	\$ 30,000
▶ Rural Dividend Repurposed	\$ 45,000
▶ SCADA	\$ 10,000
▶ Rural Business Advisor	\$ 70,000
▶ Total	<u>\$220,000</u>

			2023	2022	Chnge			
Class	Type	# of Folios	General Assessments	General Assessments				
	Residential - Vacant	51	\$ 3,234,200	\$ 2,389,900	\$ 844,300			
	Residential - Single	304	\$ 48,298,700	\$47,281,100	\$ 1,017,600			
	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	\$59,331,200	\$55,331,500	\$3,999,700		% of Total	
							2023	2022
								Chnge
							92.39%	92.28%
2	Utilities	14	\$ 920,400	\$ 865,700	\$ 54,700		1.43%	1.44%
								-0.01%
5	Light Industry	4	\$ 545,500	\$ 511,400	\$ 34,100		0.85%	0.85%
								0.00%
6	Business/Other	46	\$ 3,004,800	\$ 2,941,250	\$ 63,550		4.68%	4.91%
								-0.23%
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%
	Total	506	\$64,220,200	\$59,962,450	\$4,257,750		100.00%	100.00%

							Increase
			<u>2022</u>	<u>2023</u>	<u>\$ Change</u>	<u>% Change</u>	<u>per mth</u>
Average Single Family assessed value	\$	155,530	\$ 158,877	\$ 3,347	2.2%		
Average Strata assessed value	\$	56,345	\$ 79,097	\$ 22,752	40.4%		
Average Business assessed value	\$	63,940	\$ 65,322	\$ 1,382	2.2%		
Average Single Family municipal taxes	\$	1,286.20	\$ 1,224.93	\$ (61.27)	-4.8%	\$ (5.11)	
Average Strata municipal taxes	\$	465.96	\$ 609.83	\$ 143.87	30.9%	\$ 11.99	
Average Business tax	\$	2,141.51	\$ 2,140.40	\$ (1.11)	-0.1%	\$ (0.09)	

Village of Tahsis

2023 General Municipal Tax Rates

Updated April 2 , 2023

							Increase
							per mth
<u>Municipal Tax Levy</u>		<u>2022</u>	<u>2023</u>	<u>\$ Change</u>	<u>% Change</u>		
\$838,021.03	Average Single Family assessed value	\$ 155,530	\$ 158,877	\$ 3,347	2.2%		4.50%
	Average Strata assessed value	\$ 56,345	\$ 79,097	\$ 22,752	40.4%		increase in
							property tax
Additional revenue	Average Business assessed value	\$ 63,940	\$ 65,322	\$ 1,382	2.2%		revenue
36,087	Average Single Family municipal taxes	\$ 1,286.20	\$ 1,224.93	\$ (61.27)	-4.8%	\$ (5.11)	
	Average Strata municipal taxes	\$ 465.96	\$ 609.83	\$ 143.87	30.9%	\$ 11.99	
	Average Business tax	\$ 2,141.51	\$ 2,140.40	\$ (1.11)	-0.1%	\$ (0.09)	

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	\$ 59,331,200	92.39%	1.0000	\$ 5,933,120	7.7099	\$ 457,438	\$ (141)	54.59%	0.0%	\$ 457,579
2 Utilities	\$ 920,400	1.43%	3.9000	\$ 358,956	30.0686	\$ 27,675	\$ (245)	3.30%	-0.9%	\$ 27,921
3 Supportive Housing	\$ -	0.00%	1.0000	\$ -		\$ -	\$ -			\$ -
4 Major Industry	\$ -	0.00%	3.4000	\$ -		\$ -	\$ -			\$ -
5 Light Industry	\$ 545,500	0.85%	41.0000	\$ 2,236,550	316.1062	\$ 172,436	\$ 3,270	20.58%	1.9%	\$ 169,166
6 Business/Other	\$ 3,004,800	4.68%	4.2500	\$ 1,277,040	32.7671	\$ 98,459	\$ (51)	11.75%	-0.1%	\$ 98,510
7 Managed Forests	\$ 208,400	0.32%	45.0000	\$ 937,800	346.9458	\$ 72,304	\$ 33,806	8.63%	87.8%	\$ 38,497
8 Recreational	\$ 209,900	0.33%	6.0000	\$ 125,940	46.2594	\$ 9,710	\$ (551)	1.16%	-5.4%	\$ 10,261
9 Farm	\$ -	0.00%	1.0000	\$ -	7.7099	\$ -	\$ -			\$ -
	\$ 64,220,200	100%		\$ 10,869,406		\$ 838,021	\$ 36,087	100.00%		\$ 801,934

- ▶ New Server
- ▶ Flood Protection & Improvement Phase 2 & 3
- ▶ Firehall Relocation
- ▶ Waste Water Treatment Reconfiguration & Upgrade
- ▶ Community Pier & Dock Project
- ▶ Hangar Building Repairs
- ▶ Capital Revenue– Sale of Lots– \$50K
- ▶ Museum/info Centre Upgrades
- ▶ Rec Centre improvements

2023 - 2027 Financial Plan - Capital						
Capital Funding	2023	2024	2025	2026	2027	Total
Capital Grants	\$ 1,770,376	\$ 3,375,682	\$ 5,384,850	\$ 2,225,725	\$ 150,000	\$ 12,906,633
Gas Tax Reserve	-	432,000	170,000	-	-	602,000
Surplus						-
Taxation		18,845	57,224	64,295	64,295	204,659
COVID Restart Grant	10,000	-	-	-	-	10,000
Fire Hall Reserve	25,000	200,000	20,000	-	-	245,000
Capital Reserves	7,500	520,000	61,500	55,000	20,000	664,000
Recreation Reserves	-	150,000	-	-	-	150,000
Operations Reserve		70,000				70,000
Long-term borrowing	-	471,120	959,489	176,764	-	1,607,373
Sale of Land	50,000					50,000
	\$ 1,862,876	\$ 5,237,647	\$ 6,653,063	\$ 2,521,783	\$ 234,295	\$ 16,509,664
Category	2023	2024	2025	2026	2027	Total
Buildings	\$ 615,669	\$ 2,945,258	\$ 2,170,844	\$ 91,767	\$ 19,288	\$ 5,842,827
Drinking Water	-	150,000	150,000	150,000	150,000	600,000
Equipment	10,000	620,000	55,000	35,000	-	720,000
Engineering Structures	75,000	600,547	1,950,000	150,000	-	2,775,547
Drainage Improvements	1,038,877	103,749	923,608	1,892,868	12,859	3,971,961
Land Improvements	-	132,000	-	-	-	132,000
Sanitary Sewer	73,330	686,092	1,403,612	202,147	52,147	2,417,329
Transfers to reserve	50,000					50,000
	\$ 1,862,876	\$ 5,237,647	\$ 6,653,063	\$ 2,521,783	\$ 234,295	\$ 16,509,664
Net Capital Plan	\$ -	\$ -	\$ -	\$ -	\$ -	

Questions?