



AGENDA

Committee of the Whole
to be held on November 29, 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
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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 **2024-2028 Financial Plan/ Budget Meeting #2**

Adjournment



Budget Presentation #2

2024 Operations Budget Plan Village of Tahsis

November 22, 2023

Topics covered today

- ▶ General Operating Fund Budget – Details of proposed Changes by Department

Major Council Policies

(implications on budget)

▶ 2024 Strategic Priorities

- Session held for November 27, 2023
- Some priorities from that meeting have yet to be incorporated into the budget.
- \$120,000 from the repurposed Rural Dividend funding has been included in the budget.

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. The Village has numerous capital projects in process or beginning 2024.
- ▶ Wage rate changes projected for 2024 – Daycare (minimum wage grid) and COLA adjustment per contractual agreements for other departments.
- ▶ Adjustments have not been made where we are still awaiting council decisions such as Council remuneration & Travel.
- ▶ The travel budgets have tentatively been increased by \$7k for Council & \$5K for admin to reflect the increased level of travel.

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

2024 - 2028 Financial Plan

H1

2024 Operating Budget - Version 2

		2023			Proposed 2024 Budget		
		<u>10 Months</u>	<u>2023 Final</u>	<u>Budget</u>	<u>2024 Final</u>	<u>Change in</u>	
		<u>Actuals</u>	<u>Budget</u>	<u>Variance</u>	<u>Budget</u>	<u>Budget Fav</u>	<u>%</u>
				<u>Fav (Unfav)</u>		<u>(Unfav)</u>	<u>Change</u>
Operating Revenues							
Taxation	Property taxes	854,238	854,641	403	853,943	(698)	0%
	Grants in lieu of taxes	72,922	80,000	7,078	73,000	(7,000)	-9%
Fees	User fees and charges	157,202	162,689	5,487	201,212	38,523	24%
	Water	225,648	210,000	(15,648)	210,000	-	0%
	Sewer	196,946	197,000	54	197,000	-	0%
	Environmental Health	150,372	163,250	12,878	152,500	(10,750)	-7%
	Protective Services	1,334	4,000	2,666	2,000	(2,000)	-50%
Other	Interest and penalties on taxes	29,839	24,750	(5,089)	26,500	1,750	7%
	Grants and other governments	1,137,995	598,840	(539,154)	553,633	(45,207)	-8%
	Investment income	72,520	7,000	(65,520)	45,000	38,000	543%
	Other	7,200		(7,200)	7,500	7,500	100%
	Prior Year Surplus			-	120,000	120,000	100%
Total Operating Revenue		2,906,215	2,952,170	(604,044)	2,442,288	140,118	5%
Operating Expenditures							
	General Government - Council	62,286	73,931	(11,645)	78,787	(4,856)	7%
	General Government - Admin	582,819	751,693	(168,873)	814,594	(62,901)	8%
	Protective Services	105,913	163,808	(57,895)	197,392	(33,584)	21%
	Environmental Health	48,297	115,764	(67,467)	118,917	(3,154)	3%
	Public Works Services	217,246	313,834	(96,588)	315,370	(1,537)	0%
	Recreation, Cultural & Dev.	214,553	268,969	(54,416)	328,756	(59,787)	22%
	Projects	132,011	220,000	(87,989)	180,500	39,500	-18%
	Water Services	175,147	168,739	6,408	170,000	(1,261)	1%
	Sewer Services	143,422	152,457	(9,036)	162,000	(9,542)	6%
	Transfer to reserve funds	719,000	69,000	650,000	123,082	(54,082)	78%
	Amortization	-		-		-	
Total Operating Expenditures		1,681,694	2,948,194	102,500	2,489,398	(191,204)	-11%
Net Operating Deficit		1,224,521	3,977	(501,544)	(47,110)	(51,086)	

Revenues

H1

Revenues	2023 Budget	2024 Proposed Budget	Variance Fav/ (Unfav)	Comments
<u>Taxation</u>				
Property taxes	838,021	838,021	-	2024 Rates TBD
Grants in lieu of taxes	96,620	88,922	(7,698)	Decreased taxes from Coast Guard
	934,641	926,943	(7,698)	
<u>Fees</u>				
User fees and charges	162,689	201,212	38,523	Increase daycare program fees
			-	\$10/Day Childcare & Concession revenue
Environmental Health	163,250	152,500	(10,750)	Slightly less revenue once bridge is replaced
Protective Services	4,000	2,000	(2,000)	
	329,939	355,712	27,773	
<u>Other</u>				
Interest and penalties on taxes	24,750	26,500	1,750	Increase in prescribed interest rate
			-	
Grants and other governments	598,840	553,633	(45,207)	Less Grants (no Asset Mgmt grant)
			-	
Investment income	7,000	45,000	38,000	Normalized interest rate revenue
Other		7,500	7,500	Donations-Tahsis Day
	630,590	625,133	(5,457)	

Expenses

H1

Expenses					
	2023 Budget	2024 Budget	Variance	Comments	
			Fav/ (Unfav)		
General Government - Council					
Wages	35,097	35,097	-	To be discussed	
Benefits	18,849	18,540	309		
Travel and Other	19,985	25,150	(5,165)	Increased Conference & Travel and	
	73,931	78,787	(4,856)	decreased Grants & Bursaries	
General Government - Admin					
Wages and benefits	462,040	504,493	(42,453)	Wage increases COLA & increased	
Engineer / Projects wages	57,408	57,408	-	benefits costs	
Legal	50,000	60,000	(10,000)	Demand driven expense	
Travel	15,000	20,000	(5,000)	Increased to reflect post Covid travel	
Bank fees and interest	9,250	7,250	2,000		
Insurance	10,000	14,500	(4,500)	Insufficient budget set in 2023	
Other	84,595	83,920	675		
	688,293	747,571	(59,278)		
It Costs					
Wages and benefits	7,800	8,923	(1,123)		
Computer hardware	13,350	11,000	2,350		
Subscriptions and Mtnce	42,250	47,100	(4,850)		
	63,400	67,023	(3,623)		

Council remuneration increased from \$31,000 to \$35,000 in 2023. Council also added PBC benefits of \$17,000 in 2023.

Expenses Continued

H1

Expenses cont'd					
	2023 Budget	2024 Budget	Variance Fav/ (Unfav)	<u>Comments</u>	
Fire Department					
Wages (incl. volunteers)	67,613	83,692	(16,079)	Increased wages & addition of extended benefits	
Trucks and clothing	37,165	49,000	(11,835)	Bunker gear & gloves UBCM equipment grant	
Telephone & Other Communication	1,380	6,000	(4,620)		
Fire - Other	38,150	39,200	(1,050)	Training and accommodations UBCM Training grant	
ESS	4,900	4,900	-		
Build inspect / bylaw enforce	14,600	14,600	-		
	163,808	197,392	(33,584)		
	2023 Budget	2024 Budget	Variance Fav/ (Unfav)		
Environmental Health					
Solid Waste -Recovery	120,750	110,000	10,750	Recovered from CVRWM	
Solid Waste User Fees	42,500	42,500	-		
	163,250	152,500	10,750		
			-		
Garbage pickup	21,406	17,054	4,353		
Landfill operations	71,657	71,293	364		
Composting	2,185	3,963	(1,778)		
Recycling	20,516	26,608	(6,092)		
	115,764	118,917	18,346		

Expenses Continued

H1

	2023 Budget	2024 Budget	Variance Fav/ (Unfav)	Comments
Public Works Services				
Public Works Yard				
Wages and Benefits	105,150	105,011	139	0.6 less FTE overall & reallocated PBC Benefits
Building Mtnce	18,750	19,750	(1,000)	
Other	36,600	36,300	300	
	<u>160,500</u>	<u>161,061</u>	<u>(561)</u>	
Fleet				
Wages and Benefits	12,450	15,411	(2,961)	
Insurance , Fuel	21,765	34,800	(13,035)	Increase insurance and fuel costs
	<u>34,215</u>	<u>50,211</u>	<u>(15,996)</u>	
Roads				
Wages and Benefits	30,832	23,418	7,413	
Maintenance	11,000	7,500	3,500	
Street lighting	32,000	35,000	(3,000)	Increased Hydro expense to reflect actuals
	<u>73,832</u>	<u>65,918</u>	<u>7,913</u>	
Harbours and Heli	10,591	7,177	3,414	
On-call wages	19,455	17,139	2,315	
Parks				
Wages and benefits	64,242	62,864	1,378	Moved PBC benefits to PW Yard
Supplies	2,000	2,000	-	Increased wage allocation for maintenance
	<u>66,242</u>	<u>64,864</u>	<u>1,378</u>	
Vehicle Recovery	(51,000)	(51,000)	-	
Total Public Works Services	<u>313,834</u>	<u>315,370</u>	<u>(1,537)</u>	

Expenses Continued

H1

Expenses cont'd					
	2023 Budget	2024 Budget	Variance	Comments	
			Fav/ (Unfav)		
Recreation, Cultural & Dev.					
Recreation Centre					
Wages and Benefits	111,625	116,999	(5,374)	Increased wages & benefits, less 0.3 FTE Lifeguard compare to 2023	
Insurance	13,675	15,000	(1,325)		
Utilities	44,500	53,000	(8,500)	Increased utility costs	
R&M	10,000	13,000	(3,000)	Increased R& M with aging building	
Other	25,900	30,100	(4,200)		
	<u>205,700</u>	<u>228,099</u>	<u>(22,399)</u>		
Daycare					
Wages and Benefits	42,248	77,912	(35,664)	Wages increased in 2024. Minimum wage grid + added admin time	
Museum & Info	20,021	22,745	(2,724)	Incl. \$13.5K for summer students (applying for \$4k Grant)	
Total Rec, Cultural & Dev.	<u>267,969</u>	<u>328,756</u>	<u>(60,787)</u>		

Projects to Date

▶ Rural Dividend Repurposed	\$ 120,000
▶ Accessibility & Inclusion Grant	\$ 3,000
▶ Next Generation 911	\$ 22,500
▶ Rural Business Advisor	<u>\$ 35,000</u>
▶ Total	\$ 180,500

Questions?