



AGENDA

Committee of the Whole
to be held on December 3, 2025 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 2026-2030 Financial Plan/ Budget Meeting #2

Adjournment



Budget Presentation #2

2026 Operations Budget Plan Village of Tahsis

December 3, 2025

Topics covered today

- ▶ General Operating Fund Budget – Details of proposed Budget Changes by Department
- ▶ Proposed Operating Projects
- ▶ Proposed Transfers to Reserves
- ▶ Proposed Road Patching Program
- ▶ Proposed wage increase– COLA for PW, Daycare & Rec Centre
- ▶ Proposed increase for Council

Major Council Policies

(implications on budget)

- ▶ 2026 Strategic Priorities
 - Session held for Dec 4, 2025
 - Priorities from that meeting have yet to be incorporated into the budget.

Budget Considerations and Assumptions

- ▶ Ensure adequate funding for existing services and infrastructure – level of service delivery
- ▶ 2026 is considered a status quo budget from an operations perspective. It is worth noting that the Village has two capital projects in process or beginning in 2026.
- ▶ Includes 2.2% Wage rate change for 2026 COLA adjustments per contractual agreements for employees and council remuneration bylaw.
- ▶ Wage adjustments have not been made where we are still awaiting council decisions, such as Public Works +\$1 for Labourers, COLA for staff that do not have it included in their contract

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

2026 - 2030 Financial Plan

H1

2026 Operating Budget - Version 2

			Proposed 2026 Budget		
		<u>2025 Final Budget</u>	<u>2026 Proposed Budget</u>	<u>Change in Budget Fav (Unfav)</u>	<u>% Change</u>
<u>Operating Revenues</u>					
Taxation	Property taxes	1,014,874	1,017,874	3,000	0%
	Grants in lieu of taxes	80,300	82,100	1,800	2%
Fees	User fees and charges	216,368	227,542	11,173	5%
	Water	239,000	233,200	(5,800)	-2%
	Sewer	262,800	262,800	-	0%
	Environmental Health	183,550	213,550	30,000	16%
	Protective Services	2,300	3,500	1,200	52%
Other	Interest and penalties on taxes	34,000	37,800	3,800	11%
	Grants and other governments	944,695	881,516	(63,179)	-7%
	Investment income	97,000	77,000	(20,000)	-21%
	Other	7,500	6,000	(1,500)	100%
	Prior Year Surplus	69,400	35,000	(34,400)	100%
	Transfers from Reserve	15,000		(15,000)	
Total Operating Revenue		3,166,787	3,077,881	(88,906)	-3%
<u>Operating Expenditures</u>					
	General Government - Council	84,629	85,726	(1,097)	1%
	General Government - Admin	840,276	876,787	(36,511)	4%
	Protective Services	256,885	293,426	(36,541)	14%
	Environmental Health	131,509	138,379	(6,870)	5%
	Public Works Services	354,395	407,379	(52,984)	15%
	Recreation, Cultural & Dev.	315,256	324,585	(9,329)	3%
	Projects	477,033	371,810	105,224	-22%
	Water Services	189,073	192,522	(3,449)	2%
	Sewer Services	202,800	241,741	(38,941)	19%
	Transfer to reserve funds	314,932	324,932	(10,000)	3%
Total Operating Expenditures		3,166,787	3,257,288	(90,500)	-3%
Net Operating Deficit		0	(179,406)	(179,406)	
	Increase to W & S User fee		48,263		6
	From Taxation		131,143		

Revenues

H1

Revenues		2025 Budget	2026 Proposed Budget	Variance Fav/ (Unfav)	<u>Comments</u>
	<u>Taxation</u>				
Property taxes		997,874	997,874	-	2026 Rates TBD
Grants in lieu of taxes		97,300	102,100	4,800	Increase in PILT Revenue
		<u>1,095,174</u>	<u>1,099,974</u>	<u>4,800</u>	
	<u>Fees</u>				
User fees and charges		216,368	227,542	11,173	More Daycare revenue
Environmental Health		183,550	213,550	30,000	Increased Landfill revenues
Protective Services		2,200	3,500	1,300	
		<u>402,118</u>	<u>444,592</u>	<u>41,173</u>	
	<u>Other</u>				
Interest and penalties on taxes		34,000	37,800	3,800	Budget set too low in 2025
				-	
Grants and other governments		944,695	881,516	(63,179)	Less Grants (less projects)
				-	
Investment income		97,000	77,000	(20,000)	Reflective of declining interest rates 2026
Other		7,500	6,000	(1,500)	Donations-Tahsis Day
		<u>1,083,195</u>	<u>1,002,316</u>	<u>(79,379)</u>	

Expenses

H1

Expenses					
	2025 Budget	2026 Proposed Budget	Variance	<u>Comments</u>	
			Fav/ (Unfav)		
General Government - Council					
Wages	33,552	34,290	(738)	COLA	
Benefits	18,127	17,236	891		
Travel and Other	32,950	34,200	(1,250)		
	84,629	85,726	(1,097)		
General Government - Admin					
Wages and benefits	556,047	574,429	(18,382)	Wage increases COLA & increased	
Engineer / Projects wages	37,573	47,594	(10,021)	Increase for Project Manager time	
Legal	50,000	35,000	15,000	Demand driven expense	
Travel	20,000	19,000	1,000		
Bank fees and interest	6,000	6,500	(500)		
Insurance	13,864	15,000	(1,136)		
Other	80,040	99,300	(19,260)	Election expenses	
	763,524	796,823	(33,300)		
It Costs					
Wages and benefits	12,302	12,564	(261)		
Computer hardware	8,000	8,800	(800)		
Subscriptions and Mtnce	56,450	58,600	(2,150)		
	67,023	79,964	(3,211)		

Expenses Continued

H1

Expenses cont'd					
	2025 Budget	2026 Proposed Budget	Variance	<u>Comments</u>	
			Fav/ (Unfav)		
Fire Department					
Wages (incl. volunteers)	109,485	115,457	(5,972)	Increased hours covered by grant for all of 2026	
Trucks and clothing	35,100	38,100	(3,000)		
Telephone & Other Communication	10,400	18,500	(8,100)	Firehall opening in 2026	
Fire - Other	88,800	74,085	14,715	2026	
ESS	400	400	-		
Build inspect / bylaw enforce	4,500	4,500	-		
LTD-Principal & Interest	8,200	42,384	(34,184)	First year of LTD payments	
	256,885	293,426	(36,541)		
	2025 Budget	2026 Proposed Budget	Variance	<u>Comments</u>	
			Fav/ (Unfav)		
Environmental Health					
Solid Waste -Recovery	130,000	160,000	30,000	Recovery for landfill operations	
Solid Waste User Fees	53,550	53,550	-	To reflect 2025 Revenue	
	183,550	213,550	30,000		
			-		
Garbage pickup	24,816	22,147	2,669		
Landfill operations	85,257	92,545	(7,288)	Corresponds with increased revenues	
Composting	4,877	5,348	(471)		
Recycling	16,560	18,340	(1,780)		
	131,509	138,379	53,130		

Expenses Continued

H1

Expenses cont'd				
	2025 Budget	2026 Proposed Budget	Variance Fav/ (Unfav)	<u>Comments</u>
Public Works Services				
Public Works Yard				
				0.7 increase in FTE& all PBC Benefits allocated here. Reallocation of PW salaries to where time is coded.\$25K increase for GIS Mapping moved from projects
Wages and Benefits	108,435	146,524	(38,089)	
Building Mtnce	43,350	43,350	-	
Other	69,941	69,026	915	
	<u>221,726</u>	<u>258,900</u>	<u>(37,174)</u>	
Fleet				
Wages and Benefits	15,178	14,767	411	
Insurance , Fuel	42,100	58,100	(16,000)	Increase Maintenance& Repairs
	<u>57,278</u>	<u>72,867</u>	<u>(15,589)</u>	
Roads				
Wages and Benefits	17,173	19,772	(2,599)	
Maintenance	2,000	2,000	-	
Street lighting	35,000	35,000	-	
	<u>54,173</u>	<u>56,772</u>	<u>(2,599)</u>	
Harbours and Heli	7,420	7,463	(43)	
On-call wages	15,069	16,453	(1,384)	
Parks				
Wages and benefits	47,729	44,425	3,304	Reallocation of PW salaries
Supplies	2,000	2,000	-	
	<u>49,729</u>	<u>46,425</u>	<u>3,304</u>	
Vehicle Recovery	(51,000)	(51,000)	-	
Total Public Works Services	<u>354,395</u>	<u>407,879</u>	<u>(53,484)</u>	Increase is due to addition of 0.7 FTE & Vehicles Repairs & Maintenance

Expenses Continued

H1

Expenses cont'd				
	2025 Budget	2026 Proposed Budget	Variance	<u>Comments</u>
			Fav/ (Unfav)	
Recreation, Cultural & Dev.				
Recreation Centre				
Wages and Benefits	96,216	96,784	(569)	COLA & Closure at beginning of 2025
Insurance	15,000	16,000	(1,000)	
Utilities	54,534	52,000	2,534	
R&M	12,000	12,750	(750)	
Other	28,797	38,331	(9,534)	Includes \$1k for Climbing wall
	<u>206,547</u>	<u>215,865</u>	<u>(9,319)</u>	
Daycare				
Wages and Benefits, Other	83,868	83,892	(23)	
Museum & Info	24,841	24,828	13	Incl. \$14.6K for summer students (applying for \$4k Fed Grant)
Total Rec, Cultural & Dev.	<u>315,256</u>	<u>324,585</u>	<u>(9,329)</u>	

Proposed Operating Projects to Date

▶ UBCM ESS	39,810
▶ Housing Grant–OCP	80,000
▶ Economic Dev Rural Div	60,000
▶ EMCR– Indigenous Eng	42,000
▶ Firesmart Grant	<u>\$ 150,000</u>
Tota	\$ 371,810

2026 Proposed Transfers to Reserves

▶ Gas Tax	\$	81,306
▶ 5% of Revenue –	\$	36,284
▶ 2% of Revenue –Fin Stability	\$	18,142
▶ Solid Waste Reserve	\$	8,900
▶ Daycare		30,000
▶ Investment Returns	\$	40,300
▶ Water Reserve	\$	50,000
▶ Sewer Reserve	\$	60,000
▶ Total	\$	<u>324,932</u>

2026 Proposed Road Patching Program

Location	Area		price	Cost
	sq ft	sm	\$/sm	
N Maquinna and Mckelvie water repair	360	33.4	\$95	\$3,177
780 Jewitt	658	61.1	\$95	\$5,807
Quadra St Dip	748	69.5	\$95	\$6,602
Head bay Dip	302	28.1	\$95	\$2,665
Edith Rd Water	153	14.2	\$95	\$1,350
Princess Victoria	68	6.3	\$95	\$600
Cardiac Climb		0.0	\$95	\$0
S Maquinna by Seaside RV park	1032	95.9	\$95	\$9,108
S Maquinna by Maquinna Hotel	286	26.6	\$95	\$2,524
Mears St patch by Hassels	432	40.1	\$95	\$3,813
Barnacle Beach near Village Office	816	75.8	\$95	\$7,202
			Total	\$42,849

Proposed Wage Increases

- ▶ Recruitment & Retention
- ▶ Market Alignment of wages
- ▶ Fair Compensation: to reflect rising cost of living and to extend fair wage adjustments to include staff whose positions may not be governed by formal employment contracts.

Financial Implications

H1

Proposed Change:

- ▶ Increase of \$1 /hour for PW laborers (~\$5k) and,
- ▶ COLA increase for Admin, PW, Rec Centre and daycare

Financial Implications					
	Total Wages & Benefits 2025	Total Wages & Benefits 2026	Total Wages & Benefits with Proposed Changes	\$ Difference	% Change
Department					
Public Works	463,044	512,530	522,883	10,352	2%
Recreation	96,216	96,784	98,297	1,512	2%
Daycare (Funded)	72,216	72,896	74,250	1,355	2%
Total Wages & Benefits after Increase	\$ 631,476	\$ 590,334	\$ 695,430	\$ 13,220	2%

Financial Implications

H1

Proposed Change:

- ▶ Increase of \$2000 per Councillor & Mayor
- ▶ Increase of \$2500 for Council only
- ▶ Increase of 5% or 10% for Mayor and Council

Council	Total Wages & Benefits 2025	Total Wages & Benefits 2026	Total Wages & Benefits with Proposed	\$ Difference	% Change
Option 1	51,679	51,526	62,349	10,823	21%
Option 2	51,679	51,526	62,349	10,823	21%
Option 3	51,679	51,526	53,376	1,850	4%
Option 4	51,679	51,526	55,225	3,699	7%

Move that Council approve a 2026 cost-of-living adjustment (COLA) for full time regular employees in Public Works, Admin, Rec Centre (includes the lifeguard position) & Daycare; and further, that a \$1.00 per hour wage increase be approved for Public works Labourers currently earning \$22.36/hour, effective January 1, 2026.

Move that Council approve a one time \$* OR *% increase to Council & Mayor remuneration and amend the Council remuneration bylaw to reflect this change, effective January 1, 2026.

Questions?