



## AGENDA

**Committee of the Whole  
to be held on April 8, 2026 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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**Or call in (audio only)**

**Toronto, Canada**

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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 #6**

### Adjournment



# 2026 Final Budget Presentation

2026 Operations and 2026 – 2030 Capital Plan  
Village of Tahsis

April 8th, 2026

# Topics covered today

- ▶ Overview of Funds
- ▶ 2026 Budget Considerations, Assumptions & Highlights
- ▶ Services Provided by the Village
- ▶ Changes since last meeting
- ▶ Overview of 2026 Proposed Operational Budget
- ▶ Utility Rates for 2026
- ▶ Capital Projects & Funding sources
- ▶ Changes resulting from revised roll & Changes to the Property Assessment Pie
- ▶ Property tax revenue levy, multiples and rates for 2026

# Overview of Funds

- ▶ 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

# 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 – continuing intermittent closures at the Rec Center
- ▶ Budget includes COLA 2.2 % increase for Village employees and for Mayor & Council Stipends.

# 2026 Budget Highlights

- ▶ Currently 12.6% increase needed to balance budget.
- ▶ 1% tax increase equates to \$9,979
- ▶ Increased Sewer User Rates by 15%
- ▶ Increased Water User rates by 7%
- ▶ Planned Transfers to Reserves for 2026 \$319,932 (2025 was \$314,932)

# 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

# Changes to Operating & Capital Budgets<sup>H1</sup> since last meeting

## Operating Budget

- ▶ Road Repairs budget is \$15,000
- ▶ Climbing Wall: Current budget is \$3,500
- ▶ Tahsis Days: budget—180 hours in staff time, \$7,800

## New

- ▶ 10% increase to all fuel budgets
- ▶ Museum Staff time for opening—\$15,000 (not yet included)

## Capital Budget:

- ▶ EOC Grant—Generator \$30,000

# Village of Tahsis

## 2026 - 2030 Financial Plan

H1

### 2026 Operating Budget - Version 6

			<b>Proposed 2026 Budget</b>		
		<u>2025 Final Budget</u>	<u>2026 Proposed Budget</u>	<u>Change in Budget Fav (Unfav)</u>	<u>% Change</u>
<b><u>Operating Revenues</u></b>					
Taxation	Property taxes	<b>1,014,874</b>	<b>1,027,994</b>	13,120	1%
	Grants in lieu of taxes	<b>80,300</b>	<b>82,100</b>	1,800	2%
Fees	User fees and charges	<b>216,368</b>	<b>232,525</b>	16,156	7%
	Water	<b>239,000</b>	<b>233,200</b>	(5,800)	-2%
	Sewer	<b>262,800</b>	<b>262,800</b>	-	0%
	Environmental Health	<b>183,550</b>	<b>216,000</b>	32,450	18%
	Protective Services	<b>2,300</b>	<b>7,500</b>	5,200	226%
Other	Interest and penalties on taxes	<b>34,000</b>	<b>37,800</b>	3,800	11%
	Grants and other governments	<b>944,695</b>	<b>841,446</b>	(103,249)	-11%
	Investment income	<b>97,000</b>	<b>70,100</b>	(26,900)	-28%
	Other	<b>7,500</b>	<b>6,000</b>	(1,500)	100%
	Prior Year Surplus	<b>69,400</b>	<b>35,000</b>	(34,400)	100%
	Transfers from Reserve	<b>15,000</b>	<b>30,000</b>	15,000	
<b>Total Operating Revenue</b>		<b>3,166,787</b>	<b>3,082,465</b>	<b>(84,322)</b>	<b>-3%</b>
<b><u>Operating Expenditures</u></b>					
	General Government - Council	<b>84,629</b>	<b>85,376</b>	(747)	1%
	General Government - Admin	<b>840,276</b>	<b>885,146</b>	(44,870)	5%
	Protective Services	<b>256,885</b>	<b>252,745</b>	4,140	-2%
	Environmental Health	<b>131,509</b>	<b>138,946</b>	(7,437)	6%
	Public Works Services	<b>354,395</b>	<b>437,301</b>	(82,906)	23%
	Recreation, Cultural & Dev. Projects	<b>315,256</b>	<b>324,381</b>	(9,124)	3%
	Water Services	<b>477,033</b>	<b>352,460</b>	124,573	-26%
	Sewer Services	<b>189,073</b>	<b>195,822</b>	(6,749)	4%
	Sewer Services	<b>202,800</b>	<b>271,620</b>	(68,820)	34%
	Transfer to reserve funds	<b>314,932</b>	<b>319,932</b>	(5,000)	2%
<b>Total Operating Expenditures</b>		<b>3,166,787</b>	<b>3,263,730</b>	<b>(96,942)</b>	<b>-4%</b>
<b>Net Operating Surplus/Deficit</b>		<b>0</b>	<b>(181,265)</b>	<b>(181,265)</b>	
		<b>Increase to W &amp; S User fee From Taxation</b>	55,506		
			125,759		
			12.60%		

# Utility Rates for 2026

## Utility Rates Residential 2026 vs 2025

	<u>2026</u>	<u>2025</u>	\$ Change	% Change
SF Basic Water User Rate	\$ 472.00	\$ 441.00	\$ 31.00	7%
SF Basic Sewer User Rate	\$ 595.00	\$ 517.00	\$ 78.00	15%
SF Basic Garbage User Rate	\$ 120.00	\$ 120.00	\$ -	0%

## 2026–2030 Proposed Capital Projects

- ▶ Community Boat Launch
- ▶ Flood Protection & Improvements Phase 3
- ▶ Completion of Wastewater Project
- ▶ Completion of Firehall
- ▶ Completion of Museum Info Centre
- ▶ Perry Brothers Bridge Repairs –in progress
- ▶ East Wing School Project (Strategic Priorities)
- ▶ Connected Coast
- ▶ Dumpster Renewal



# 2026–2030 Proposed Capital Projects

## New Projects

- ▶ New SCBA's and fill station
- ▶ Rec Centre & Hangar Building Improvements
- ▶ Equalization Tank Refurbishment (2028)
- ▶ North Maquinna Integrated Corridor (2027)
- ▶ Capital Revenue–Land Sale Reserve: Potential Sale of Municipal Lots
- ▶ EOC Grant– Firehall Back up generator

# Capital Plan – Draft #4<sup>H1</sup>

Funding Sources:	2026	2027	2028	2029	2030	Total
Capital Grants	3,772,151	3,680,979	3,205,000	410,000	0	11,068,130
Gas Tax Canada Community Building fund CWF	81,000	0	0	0	0	81,000
Fire Hall Reserve	160,000	0	0	0	150,000	310,000
Capital Works Reserves	0	15,000	0	0	0	15,000
Surplus	95,000	0	0	0	0	95,000
Land Sale Reserve	210,000	100,000	100,000	0	175,000	585,000
Rec Centre Reserve	100,000	0	0	0	0	100,000
Water Reserve						-
Long-term Borrowing		289,215				289,215
Growing Communities fund	123,000	125,000	427,000	0	0	675,000
LGCAP	-	200,000				200,000
Solid waste reserve	15,000	-	15,000	-	15,000	45,000
Sewer Capital Reserve	100,000	-	200,000	-	-	300,000
<b>Total</b>	<b>4,656,151</b>	<b>4,410,194</b>	<b>3,947,000</b>	<b>410,000</b>	<b>340,000</b>	<b>13,763,345</b>
Capital revenue- Transfer to Land Sale Reserves	615,000					615,000
	<b>5,271,151</b>	<b>4,410,194</b>	<b>3,947,000</b>	<b>410,000</b>	<b>340,000</b>	<b>14,378,345</b>

# Understanding the Assessment Pie<sup>H1</sup>

			2026	2025	Change				
			Revised Roll	Revised Roll	Compared				
Class		# of	General	General	to				
	Type	Folios	Assessments	Assessments	2025				
	Residential - Vacant	51	3,410,800	3,412,200	\$ (1,400)				
	Residential - Single Family	302	63,443,800	62,277,000	\$ 1,166,800				
	Residential - Strata	58	4,616,300	4,866,400	\$ (250,100)		% of Total		
	Residential - Other	17	2,966,000	2,870,100	\$ 95,900		2025	2026	Chnge
1	<b>Total Residential</b>	<b>428</b>	<b>74,436,900</b>	<b>73,425,700</b>	<b>\$ 1,011,200</b>		93.22%	92.95%	-0.27%
2	Utilities	14	1,061,200	1,033,500	\$ 27,700		1.31%	1.33%	0.01%
5	Light Industry	4	618,300	615,900	\$ 2,400		0.78%	0.77%	-0.01%
6	Business/Other	48	3,664,300	3,333,500	\$ 330,800		4.23%	4.58%	0.34%
7	Managed Forests	2	90,400	145,600	\$ (55,200)		0.18%	0.11%	-0.07%
8	Recreational	10	209,900	209,900	\$ -		0.27%	0.26%	0.00%
	<b>Total</b>	<b>506</b>	<b>\$ 80,081,000</b>	<b>\$ 78,764,100</b>	<b>\$ 1,316,900</b>		100.00%	100.00%	

# Impact to the Average Tax Payer

							Increase
		<u>2026</u>	<u>2025</u>	<u>\$ Change</u>	<u>% Change</u>	<u>per mth</u>	
Average Single Family assessed value	\$	210,079	\$ 205,535	\$ 4,544	2.2%		
Average Strata assessed value	\$	79,591	\$ 83,903	\$ (4,312)	-5.1%		
				\$ -			
Average Business assessed value	\$	76,340	\$ 70,926	\$ 5,414	7.6%		
				\$ -			
Average Single Family municipal taxes	\$	1,721.53	\$ 1,500.48	\$ 221	14.7%	\$ 18.42	
Average Strata municipal taxes	\$	652.23	\$ 612.53	\$ 40	6.5%	\$ 3.31	
				\$ -			
Average Business tax	\$	2,908.95	\$ 2,407.69	\$ 501	20.8%	\$ 41.77	

# 2026 Property Tax Rates by Class

A		B	C	D	E	F	G	H	I	K	
Property Class		2026 Net Taxable Value Assessments	% of Assessment Value	Multiples	Converted Values	2026 Tax per \$1,000	2026 Municipal Taxes	\$ Chng from 2025	% of Total Taxes	% increase over 2025	2025 Municipal Taxes
1	Residential	\$ 74,436,900	92.95%	1.0000	\$ 7,443,690	8.1947	\$ 609,988	\$ 73,955	54.29%	13.8%	\$ 536,033.95
2	Utilities	\$ 1,061,200	1.33%	11.0000	\$ 1,167,320	90.1418	\$ 95,658	\$ 12,664	8.51%	15.3%	\$ 82,994.13
3	Supportive Housing	\$ -	0.00%	1.0000	\$ -		\$ -	\$ -			\$ -
4	Major Industry	\$ -	0.00%	3.6800	\$ -		\$ -	\$ -			\$ -
5	Light Industry	\$ 618,300	0.77%	46.0000	\$ 2,844,180	376.9564	\$ 233,072	\$ 26,243	20.74%	12.7%	\$ 206,829.38
6	Business/Other	\$ 3,664,300	4.58%	4.6500	\$ 1,703,900	38.1054	\$ 139,630	\$ 26,468	12.43%	23.4%	\$ 113,161.22
7	Managed Forests	\$ 90,400	0.11%	46.0000	\$ 415,840	376.9564	\$ 34,077	\$ (14,818)	3.03%	-30.3%	\$ 48,894.88
8	Recreational	\$ 209,900	0.26%	6.5000	\$ 136,435	53.2656	\$ 11,180	\$ 1,220	1.00%	12.3%	\$ 9,960.24
9	Farm	\$ -	0.00%	1.0000	\$ -	8.1947	\$ -	\$ -			\$ -
		\$ 80,081,000	100%		\$ 13,711,365		\$ 1,123,606	\$ 125,732	100.00%		\$ 997,873.80

# Municipal Taxation Rate Cap – Class 2 Property

- Applies to Class 2 (Utilities) property for 2000 and subsequent taxation years
- Established under B.C. Regulation 329/96

## Rate Limitation

When setting the general municipal tax rate for Class 2 property, the rate must not exceed the greater of:

- \$40 per \$1,000 of assessed value, or
- $2.5 \times$  the general municipal tax rate applied to Class 6 property for the same taxation year

**Questions?**