



Minutes

Village of Tahsis

Meeting	Committee of the Whole
Date	Thursday, April 21st, 2016
Time	10:30 a.m.
Place	Municipal Hall - Council Chambers

Present Mayor Jude Schooner - Chair
Councillor Kathy Bellanger
Councillor Brenda Overton
Councillor Randy Taylor

Late Councillor Louis Van Solkema

Staff Mark Tatchell, Chief Administrative Officer
Amit Sharma, Deputy Chief Finance Officer
Gabe Gagnier, Director of Infrastructure and Operations

Public None.

Call to Order

Mayor Schooner called the meeting to order at 10:43 a.m. and acknowledged and respected that we are upon Mowachaht/Muchalaht Traditional Territory.

Introduction of Late Items

None.

Approval of the Agenda

Overton: COW 28/16

THAT the Agenda for the Committee of the Whole meeting be adopted as presented.

CARRIED

Business Arising

1 Draft 2016-2020 Financial Plan (Bylaw)

A general discussion ensued.

Taylor: COW 29/16

THAT Financial Plan be received.

2 Rural Dividend Program; Potential Projects - CAO Verbal Report

An overview of the program was presented. Eligible and non-eligible projects were discussed. The Program is based upon need, wherever communities have been hit the hardest due to commodity-based economic downturn. The ATV project may qualify for this program. Gas Tax Strategic priorities fund was also discussed. The 2nd intake for the Rural Dividend Program will be in October.

Direction from Council to Staff to provide options with respect to the Rural Dividend Program and leasing of a fire truck.

Adjournment

Overton: COW 30/16

THAT the meeting adjourn at 11:46 a.m.

CARRIED

Certified correct this
3rd Day of May 2016



Corporate Officer

draft

	2016	2017	2018	2019	2020
Operational Revenues					
Taxation					
Property taxes	645209	652000	668330	695,000	723,143
Grants in lieu of taxes	29000	31000	27550	27550	27550
Fees					
User fees and charges	80570	81375	82188	83009	83839
Water	145284	165384	165384	165384	165384
Sewer	166574	177720	177720	177720	177720
Environmental Health	35250	39190	39750	40320	40320
Other sources					
Interest and penalties on taxes	0	0	0	0	0
Grants/other governments	414733	393000	393000	393000	393000
Investment income	32500	32825	33153	33484	33818
Amortization offset	219860	219860	219860	219860	219860
	<u>1768980</u>	<u>1792354</u>	<u>1806935</u>	<u>1,835,327</u>	<u>1,864,634</u>
Operational Expenditures					
General Government	595943	605943	610443	618835	628142
Protective Services	92830	94740	96180	99037	101894
Environmental Health	60410	62320	63760	66617	69474
Transportation Services	145818	147728	149168	152025	154882
Recreation, Cultural and Developmental Services	301815	303725	305165	308022	310879
Water Services	93670	95580	97020	99877	102734
Sewer Services	125270	127180	128620	131477	134335
Amortization	219860	219860	219860	219860	219860
Transfers to other funds	133,364	135278	136719	139577	142434
	<u>1768980</u>	<u>1792354</u>	<u>1806935</u>	<u>1835327</u>	<u>1864634</u>
Operating annual surplus/deficit					
Capital Program					
Capital Funding					
Statutory Reserves	353000	20000	20000	20000	20000

Transfer from General Operating
 Water Capital Fund
 Sewer Capital Fund

Capital Expenditures
 General Capital Expenses
 Fire Department Expenses
 Recreation Centre
 Water Capital Expenses
 Sewer Capital Expenses
Net Capital
Financial Plan Balance

draft

	50000	60000	60000	60000	65000
	357240	5000	5000	5000	5000
	5000	5000	5000	5000	5000
	<u>765240</u>	<u>90000</u>	<u>90000</u>	<u>90000</u>	<u>95000</u>
	68000	60000	60000	60000	60000
	325000	5000	5000	5000	5000
	10000	15000	15000	15000	15000
	357240	5000	5000	5000	5000
	5000	5000	5000	5000	5000
	<u>765240</u>	<u>90000</u>	<u>90000</u>	<u>90000</u>	<u>90000</u>

Village of Tahsis
2016-2020 Financial Plan – Bylaw #583
Financial Plan Statement
Schedule “B”

The *Community Charter* requires municipalities to include in the 5 year Financial Plan:

- 1) The objectives and policies of the municipality for the 5 year planning period in relation to each of the funding sources and the proportion of total revenue from each funding source;
- 2) The distribution of property value taxes among the property classes that may be subject to taxes; and
- 3) The use of permissive tax exemptions

A. Funding Sources

Table 1: Funding Sources, 2016

Revenue Source	Dollar Value	Percentage of Revenue
Property Taxes	645,209	36.4%
Fees and charges	427,678	24.2%
Grants	443,733	25.1%
Investment Income	32,500	1.8%
Amortization offset	219,860	12.4%
Total	1,768,980	100%

Objectives and Policies:

- Fees and charges reflect the full cost of utilities
- Increase transfers to capital reserve accounts for asset management purposes
- Seek alternative revenue sources

B. Distribution of Property Taxes Across Property Classes

Over the term of the plan, municipal property taxes are distributed across six property tax classes as shows in Table 2 below. The amounts and proportions are shown for 2016.

Table 2: Distribution of Village Property Taxes, 2016

Residential	399,588	62%
Utilities	67,265	10%
Light Industry	71,844	11%
Business & Other	90,560	14%
Managed Forest	11,090	2%
Recreational	4,862	1%
Total	645,209	100%

Objectives and Policies

- Equitable distribution of tax burden across property classes
- Tax increases across all property classes earmarked to address core infrastructure deficiencies
- Attract and sustain economic development

C. Permissive Tax Exemptions

Bylaw No. 577, 2014 lists the permissive exemptions granted to religious, community and other not-for-profit organizations.

Objectives and Policies:

- Permissive exemptions are granted to not-for-profit organizations that form a valuable part of and provide services to the community.
- Council may utilize its authority under the *Community Charter* to provide permissive exemptions to property owners who contribute to the community's social and environmental well being, for example, greenhouse gas reduction, affordable housing, and Village revitalization.