



The Village of  
**PORT CLEMENTS**  
*"Gateway to the Wilderness"*

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**7:00 p.m. Special Council Meeting, Wednesday, May 8<sup>th</sup>, 2019**

**1. ADOPT AGENDA**

**2. GOVERNMENT**

G-1— Adoption of the Financial Plan 2019-2023 – Bylaw No. 450, 2019

G-2— Adoption of the Tax Rates Bylaw No. 451, 2019

**3. ADJOURNMENT**

# **VILLAGE OF PORT CLEMENTS**

## **BYLAW NO.450, 2019**

### **Financial Plan Bylaw for the Years 2019-2023**

The Council for the Village of Port Clements, in open meeting assembled, enacts as follows:

1. Schedule A attached hereto and made a part of this bylaw is hereby adopted and comprises the Financial Plan for the Village of Port Clements for the years January 1, 2019 and ending December 31, 2023.
2. This Bylaw may be cited for all purposes as "The Financial Plan for the years 2019-2023 - Bylaw #450, 2019".
3. Bylaw #449, 2018 is hereby repealed.

READ A FIRST TIME THIS 6<sup>th</sup> DAY OF MAY 2019.

READ A SECOND TIME THIS 6<sup>th</sup> DAY OF MAY 2019.

READ A THIRD TIME THIS 6<sup>th</sup> DAY OF MAY 2019.

FINALLY PASSED AND ADOPTED THIS XX<sup>th</sup> DAY OF MAY 2019.

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Doug Daugert  
MAYOR

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Ruby Decock  
CAO

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CERTIFIED A TRUE COPY OF VILLAGE OF  
PORT CLEMENTS FINANCIAL PLAN 2019-2023 BYLAW NO. 450, 2019

**Schedule 'A' to Bylaw #450**

**Village of Port Clements Financial Plan**

**For the Five-Year Period 2019 - 2023**

**Consolidated All Funds**

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Revenues</b>					
Property Tax- Municipal	130,810	134,734	138,776	142,940	147,228
Water /Sewer Taxation	90,436	90,436	89,120	89,120	89,120
Water/Sewer User Fees	89,000	90,750	90,750	96,950	96,950
Payments in Lieu	8,285	8,315	8,315	8,315	8,315
Sales of Services	17,100	17,200	17,200	17,250	17,250
Revenue From Own Sources	109,840	109,840	108,840	109,340	109,340
Unconditional Grants	405,700	405,700	405,700	405,700	405,700
Conditional Grants (ops.)	278,385	211,325	198,125	204,525	198,125
Conditional Grants (Capital)	1,528,200	1,700,000	1,110,000	35,000	35,000
Multi Purpose Building Revenue	13,700	13,700	13,700	13,700	13,700
Transfers From Reserves	52,968	10,561	13,369	13,088	14,288
Collections for Other Agencies	187,864	192,563	197,377	202,311	207,369
<b>TOTAL REVENUES</b>	<b>\$2,912,288</b>	<b>\$2,985,125</b>	<b>\$2,391,273</b>	<b>\$1,338,239</b>	<b>\$1,342,385</b>

<b>Expenditures</b>					
Legislative Expenses	47,700	41,200	41,750	42,800	42,800
General Administration	316,225	260,238	240,577	250,946	249,271
Fire Department	44,000	44,500	46,000	46,600	46,600
Emergency Services	2,674	4,000	4,000	4,000	4,000
Common Services	59,250	56,713	58,055	60,579	61,885
Wharf Services	23,000	16,000	16,000	16,000	16,000
Small Craft Harbour	16,000	15,500	16,000	16,500	16,500
Roads	63,300	60,025	63,325	65,400	66,400
Environmental Health	680	780	880	1,080	1,080
Environmental Development	4,400	4,400	4,400	4,400	4,400
Parks and Recreation	76,300	57,550	58,600	59,650	59,650
Economic Development	94,600	65,000	65,000	65,000	65,000
Multi Purpose Building Expenses	65,710	64,310	65,100	66,700	66,700
Fiscal Services	2,300	2,300	2,300	2,300	2,300
Water Operations	93,713	95,340	95,784	100,693	101,370
Sewer Operations	51,373	52,407	53,455	54,465	54,989
Contributions to Reserves	65,000	82,299	82,669	73,814	71,072
Capital Expenditures	1,528,200	1,700,000	1,110,000	35,000	35,000
Amortization	170,000	170,000	170,000	170,000	170,000
Taxes Levied for Other Agencies	187,864	192,563	197,377	202,311	207,369
<b>TOTAL EXPENDITURES</b>	<b>\$2,912,288</b>	<b>\$2,985,125</b>	<b>\$2,391,273</b>	<b>\$1,338,239</b>	<b>\$1,342,385</b>

**Village of Port Clements  
2019-2023 Financial Plan  
Statement of Objectives  
For Bylaw No. 450, 2019**

In accordance with Section 165(3.1) of the *Community Charter*, the Village of Port Clements (Village) is required to include in the Five-Year Financial Plan, objectives and policies regarding each of the following:

1. The proportion of total revenue that comes from each of the funding sources described in Section 165(7) of the *Community Charter*;
2. The distribution of property taxes among the property classes
3. Permissive Tax exemptions

**Funding Sources**

Table 1 shows the proportion of total revenue proposed to be raised from each funding source in 2019. Government grants form the greatest proportion of revenue. The government grants that are included in this total include the following: \$405,700 for the small community grant and \$65,000 from the community works fund and \$213,385 from Northern Development Initiative Trust, Government of Canada and Gwaii Trust Society.

Property Taxes make up the second highest amount for 2019.

The third highest source of revenue is Other Sources of Revenue.

**Objective**

- For the 2019 – 2023 years to incorporate a 3.0% tax increase and 0% increase for both water and sewer in 2019, 2020– 2023 there will be a 3.0% tax increase which includes a 2.5% Cost of Living Allowance increase annually.
- Council has planned to incorporate local employment where possible, and encourage contractors bidding on works with the Village to utilize unemployed workers.

**Table 1: Sources of Revenue**

Revenue Source	% of Total Revenue	Dollar Value
Property taxes	14.3%	417,395
User Fees and charges	3.1%	89,000
Other sources	4.8%	140,640
Proceeds from borrowing	0.0%	0
Transfer from Reserves	1.8%	52,968
Government grants	76.0%	2,212,285
<b>Total</b>	<b>100.0%</b>	<b>\$2,912,288</b>

### **Distribution of Property Tax Rates**

Table 2 outlines the distribution of property taxes among the property classes. The residential property class provides the largest proportion of property tax revenue. This is appropriate as this class also forms the largest portion of the assessment base and consumes the majority of the Village's services.

### **Objectives**

#### **Policies**

- Continue to maintain and encourage economic development initiatives designed to attract more retail and commercial businesses to invest in the community.
- Align the distribution of tax rates among the property classes with the social and economic goals of the community, particularly to encourage a range of employment opportunities.
- Regularly review and compare the Village's distributions of tax burden relative to other municipalities in British Columbia.

**Table 2: Distribution of Property Tax Rates**

<b>Property Class</b>	<b>% of Total Property Taxation</b>	<b>Dollar Value</b>
Residential (1)	55.6%	72,720
Utilities (2)	0.3%	437
Light Industry (5)	25.0%	32,687
Business and Other (6)	17.7%	23,112
Managed Forest (7)	1.3%	1,697
Recreation/Non-profit (8)	0.1%	156
<b>Total</b>	<b>100.0%</b>	<b>\$130,810</b>

### **Permissive Tax Exemptions**

- The Village did not issue permissive tax exemptions in 2018 for the 2019 Taxation year.

# **VILLAGE OF PORT CLEMENTS**

## **BYLAW NO.451, 2019**

### **TAX RATES BYLAW**

Being a bylaw for the levying of rates for Municipal, Hospital and Regional District purposes for the year 2019.

The Council of the Village of Port Clements, in open meeting assembled, enacts as follows:

1. The following rates are hereby imposed and levied for the year 2019:
  - a) For all lawful general purposes of the municipality on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in column "A" of the schedule attached hereto and forming a part hereof.
  - b) For Vancouver Island Regional Library purposes on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Column "B" of the Schedule attached hereto and forming a part hereof.
  - c) For North Coast Regional District purposes on the assessed value of land and improvements taxable for general Regional District purposes, rates appearing in Column "C" of the Schedule attached hereto and forming a part hereof.
  - d) For North West Regional Hospital District purposes on the assessed value of land and improvements taxable for Hospital purposes, rates appearing in Column "D" of the Schedule attached hereto and forming a part hereof.
2. The minimum amount of Taxation upon a parcel of Real Property shall be one dollar (\$1.00).
3. This Bylaw may be cited as "Tax Rates Bylaw No. 451, 2019"

READ A FIRST TIME THIS 6<sup>th</sup> DAY OF May 2019  
READ A SECOND TIME THIS 6<sup>th</sup> DAY OF May 2019  
READ A THIRD TIME THIS 6<sup>th</sup> DAY OF May 2019

RECONSIDERED AND FINALLY ADOPTED THIS XX<sup>th</sup> DAY OF MAY 2019

\_\_\_\_\_  
Doug Daugert – MAYOR

\_\_\_\_\_  
Ruby Decock – CAO

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CERTIFIED TO BE A TRUE COPY OF VILLAGE OF PORT CLEMENTS  
TAX RATE BYLAW #451, 2019.

**Village of Port Clements  
Schedule for Tax Rate Bylaw NO. 451, 2019**

Rates per \$1000 of taxable  
assessed value

Class	"A" General Municipal	"B" VIRL	"C" NCRD	"D" NW Reg. Hospital
1 Residential	3.7956	0.3867	0.9538	0.6490
2 Utilities	13.2847	1.3536	3.3382	2.2716
5 Light Industry	12.9051	1.3149	3.2428	2.2067
6 Business	9.2993	0.9475	2.3367	1.5901
7 Managed Forest	11.3869	1.1602	2.8613	1.9471
8 Rec/Non-Profit	3.7956	0.3867	0.9538	0.6490