



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

36 Cedar Avenue West  
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Port Clements, BC  
V0T1R0  
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Email: [office@portclements.ca](mailto:office@portclements.ca)  
Web: [www.portclements.ca](http://www.portclements.ca)

**2:00 PM Special Meeting of Council, Wednesday, December 23<sup>rd</sup>, 2020**

**AGENDA**

- 1. ADOPT AGENDA**
- 2. GOVERNMENT**  
G-1—Bylaw No.461, 2020 -- *Amendment to the Financial Plan Bylaw for the Years 2020-2024, Bylaw #456, 2020*  
*Recommended motion: THAT Council reconsider and adopts Bylaw No. 461, 2020 "Amendment to the Financial Plan Bylaw for the Years 2020-2024, Bylaw #456, 2020"*
- 3. RISE & REPORT**
  - Council has signed iPads for Elders Project – Distribution/Lending Agreement
  - Reporting on changes in staffing
- 4. ADJOURNMENT**

# **VILLAGE OF PORT CLEMENTS**

## **BYLAW NO.461, 2020**

### **Amendment to the Financial Plan Bylaw for the Years 2020-2024, Bylaw #456, 2020**

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 Amended Financial Plan for the Village of Port Clements for the years 2020 and ending December 31, 2024.
2. This Bylaw may be cited for all purposes as "Amendment to the Financial Plan for the years 2020-2024 - Bylaw #456, 2020".

READ A FIRST TIME THIS 21<sup>st</sup> DAY OF December 2020.

READ A SECOND TIME THIS 21<sup>st</sup> DAY OF December 2020.

READ A THIRD TIME THIS 21<sup>st</sup> DAY OF December 2020.

FINALLY PASSED AND ADOPTED THIS     DAY OF     2020.

\_\_\_\_\_  
Doug Daugert  
MAYOR

\_\_\_\_\_  
Elizabeth Cumming  
Acting CAO

\_\_\_\_\_  
CERTIFIED A TRUE COPY OF "AMENDMENT TO THE FINANCIAL PLAN  
2020-2024 BYLAW # 461, 2020"

# Schedule 'A' to Bylaw #461

## Amendment to the Financial Plan for 2020-2024

### Consolidated All Funds

	2020	2021	2022	2023	2024
<b>Revenues</b>					
Property Tax- Municipal	114,050	117,472	120,996	124,626	128,364
Water /Sewer Taxation	89,210	90,531	93,246	96,044	98,925
Water/Sewer User Fees	94,532	103,167	109,367	109,367	109,367
Payments in Lieu	8,164	8,715	8,715	8,715	8,715
Sales of Services	72,525	18,400	18,450	18,450	18,450
Revenue From Own Sources	94,780	100,965	103,465	103,465	103,465
Unconditional Grants	412,000	412,000	412,000	412,000	412,000
Conditional Grants (ops.)	710,213	214,000	214,000	214,000	214,000
Conditional Grants (Capital)	621,511	3,575,000	2,500,000	375,000	0
Multi Purpose Building Revenue	12,700	13,700	13,700	13,700	13,700
Transfers From Reserves	387,598	175,013	150,073	148,441	115,856
Collections for Other Agencies	171,953	176,252	180,658	185,174	189,804
<b>TOTAL REVENUES</b>	<b>2,789,336</b>	<b>5,005,214</b>	<b>3,924,670</b>	<b>1,808,982</b>	<b>1,412,646</b>

<b>Expenditures</b>					
Legislative Expenses	23,200	33,250	35,300	34,800	34,300
General Administration	345,000	333,204	334,451	334,856	340,395
Fire Department	54,460	48,063	48,983	49,311	49,648
Emergency Services	227,643	4,000	4,000	4,000	4,000
Common Services	45,850	50,226	51,579	52,710	53,869
Wharf Services	328,600	10,600	10,600	10,600	10,600
Small Craft Harbour	15,700	16,200	16,905	17,115	17,331
Roads	63,850	66,300	68,050	69,050	69,050
Environmental Health	780	880	1,080	1,080	1,080
Environmental Development	4,400	4,400	4,400	4,400	4,400
Parks and Recreation	56,090	63,140	64,190	64,190	64,190
Economic Development	180,571	148,000	148,000	148,000	148,000
Multi Purpose Building Expenses	80,500	81,000	81,000	81,000	81,000
Fiscal Services	2,305	2,305	2,305	2,305	2,305
Water Operations	95,340	95,827	100,693	101,370	102,062
Sewer Operations	58,484	61,568	64,616	65,178	65,753
Contributions to Reserves	0	0	2,859	3,843	4,859
Capital Expenditures	864,511	3,640,000	2,535,000	410,000	0
Amortization	170,000	170,000	170,000	170,000	170,000
Taxes Levied for Other Agencies	171,953	176,252	180,658	185,174	189,804
<b>TOTAL EXPENDITURES</b>	<b>2,789,336</b>	<b>5,005,214</b>	<b>3,924,670</b>	<b>1,808,982</b>	<b>1,412,646</b>

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# VILLAGE OF PORT CLEMENTS

## BYLAW NO.456, 2020

### Respecting The Financial Plan Bylaw for the Years 2020-2024, Bylaw #456, 2020

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

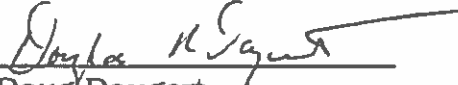
1. Schedule A attached hereto and made a part of this bylaw is hereby adopted and comprises the Amended Financial Plan for the Village of Port Clements for the years 2020 and ending December 31, 2024.
2. This Bylaw may be cited for all purposes as "The Financial Plan for the years 2020-2024 - Bylaw #456, 2020".

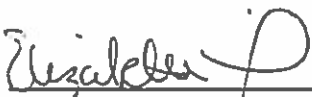
READ A FIRST TIME THIS 4<sup>th</sup> DAY OF MAY 2020.

READ A SECOND TIME THIS 4<sup>th</sup> DAY OF MAY 2020.

READ A THIRD TIME THIS 4<sup>th</sup> DAY OF MAY 2020.

FINALLY PASSED AND ADOPTED THIS 4<sup>th</sup> DAY OF MAY 2020.

  
Doug Daugert  
MAYOR

  
Ruby Decock Elizabeth Cumming  
CAO Acting CAO on behalf of  
CAO Decock

CERTIFIED A TRUE COPY OF "THE FINANCIAL PLAN 2020-2024 BYLAW #  
456, 2020"

## Schedule 'A' to Bylaw #456

### The Financial Plan for the Five-Year Period 2020-2024

#### Consolidated All Funds

	2020	2021	2022	2023	2024
<b>Revenues</b>					
Property Tax- Municipal	114,050	117,472	120,996	124,626	128,364
Water /Sewer Taxation	89,210	90,531	93,246	96,044	98,925
Water/Sewer User Fees	94,532	103,167	109,367	109,367	109,367
Payments in Lieu	8,164	8,715	8,715	8,715	8,715
Sales of Services	72,525	18,400	18,450	18,450	18,450
Revenue From Own Sources	94,780	100,965	103,465	103,465	103,465
Unconditional Grants	412,000	412,000	412,000	412,000	412,000
Conditional Grants (ops.)	710,213	214,000	214,000	214,000	214,000
Conditional Grants (Capital)	621,511	3,575,000	2,500,000	375,000	0
Multi Purpose Building Revenue	12,700	13,700	13,700	13,700	13,700
Transfers From Reserves	365,323	175,013	150,073	148,441	115,856
Collections for Other Agencies	171,953	176,252	180,658	185,174	189,804
<b>TOTAL REVENUES</b>	<b>2,766,961</b>	<b>5,005,214</b>	<b>3,924,670</b>	<b>1,808,982</b>	<b>1,412,646</b>
<b>Expenditures</b>					
Legislative Expenses	23,200	33,250	35,300	34,800	34,300
General Administration	322,725	333,204	334,451	334,856	340,395
Fire Department	54,460	48,063	48,983	49,311	49,648
Emergency Services	227,643	4,000	4,000	4,000	4,000
Common Services	45,850	50,226	51,579	52,710	53,869
Wharf Services	328,600	10,600	10,600	10,600	10,600
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Environmental Health	780	880	1,080	1,080	1,080
Environmental Development	4,400	4,400	4,400	4,400	4,400
Parks and Recreation	56,090	63,140	64,190	64,190	64,190
Economic Development	180,571	148,000	148,000	148,000	148,000
Multi Purpose Building Expenses	80,500	81,000	81,000	81,000	81,000
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Water Operations	95,340	95,827	100,693	101,370	102,062
Sewer Operations	58,484	61,568	64,616	65,178	65,753
Contributions to Reserves	0	0	2,859	3,843	4,859
Capital Expenditures	864,511	3,640,000	2,535,000	410,000	0
Amortization	170,000	170,000	170,000	170,000	170,000
Taxes Levied for Other Agencies	171,953	176,252	180,658	185,174	189,804
<b>TOTAL EXPENDITURES</b>	<b>2,766,961</b>	<b>5,005,214</b>	<b>3,924,670</b>	<b>1,808,982</b>	<b>1,412,646</b>

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**Village of Port Clements  
2020-2024 Financial Plan  
Statement of Objectives  
For Bylaw No. 456, 2020**

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 2020. Government grants form the greatest proportion of revenue. The government grants that are included in this total include the following:

- \$412,000 for the small community grant;
- \$710,213 in Operating Funds from the Community Works Fund, UBCM Emergency Preparedness Grants, Northern Development Initiative Trust Grants, Canada Summer Jobs, and Gwali Trust Society Vibrant Community Fund Grants.
- \$621,511 in Capital Works Funds from the Northern Capital Grant, Gwali Trust Vibrant Community Funds, the Northern Capital & Planning Grant, and other Provincial Funding grants.

Property Taxes make up the second highest amount for 2020.

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

**Objective**

- For the 2020 – 2024 years to incorporate a 30% reduction in municipal property taxes to property classes 5 – light industrial & 6 – Business, and as close to 0.0% tax change for the remaining property classes 1-residential, 2-utilities, and 7-managed forest. There are no increase for both water and sewer in 2020, 2023– 2024 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	13.9%	383,376
User Fees and charges	3.4%	94,532
Other sources	6.5%	180,005
Proceeds from borrowing	0.0%	0
Transfer from Reserves	13.2%	365,323
Government grants	63%	1,743,724
<b>Total</b>	<b>100.0%</b>	<b>\$2,766,961</b>

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### **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)	63.8%	72,807
Utilities (2)	0.4%	438
Light Industry (5)	20.1%	22,908
Business and Other (6)	14.2%	16,198
Managed Forest (7)	1.5%	1,699
Recreation/Non-profit (8)	0.0%	0
<b>Total</b>	<b>100.0%</b>	<b>\$114,050</b>

### **Permissive Tax Exemptions**

- The Village issued a permissive tax exemption in 2019 for the 2020 Taxation year to the Cedarview Church of \$594.38 Municipal Taxes

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### Follow up between financial estimate to yearend and Amendment to the Financial Bylaw

There are two main differences (and a few very minor corrections made to the data input in Muniware) between the Financial Bylaw numbers and the original estimation to yearend budget figures.

1. I separated Water and Sewer on my financial statements whereas the budget includes them in the total revenue and total expense lines. Therefore I have adjusted the presentation of my numbers to include water and sewer. Generally I don't include water and sewer in my presentations so that you can see at a quick glance whether each of the funds is, or is not, self supporting. The bylaw layout is how the province wants us to do it and it includes those funds in with the total.
2. Capital Grants and Capital expenses were not on my financial statements as these amounts are not input into Muniware. Capital grants and expenses are normally pretty close to balancing each other off (I see they are not in this budget but that is a longer discussion item about how to account for certain items and why). The reasoning for this thought process is that these are kind of dependent items – meaning we probably don't proceed with the project if we don't get the funding so they are offsetting items. They are necessary to include in the Financial Plan budget because it gives you the authority to proceed without making an amendment to the budget but they are not really "fixed" like wages expense or tax revenue is as these things will happen for sure so they are not input into Muniware.



Village of Port Clements - Revenue and Expense report

**Estimated actual to yearend**

Revenues:	Est. to yearend 2020 Actual	To Dec. 31 2020 Budget	To Dec. 31 2019 Actual	
Property Tax	\$113,939	\$114,050	\$130,809	
Grant in Lieu - Fed	\$1,367	\$1,685	\$3,397	94780
Grant in Lieu - hydro	\$4,964	\$4,964	\$5,516	
Grant I Lieu - telus	\$1,515	\$1,515	\$1,476	8164
Water & Sewer Recovery	\$8,000	\$8,000	\$8,000	
Emergency Centre	\$5,506	\$60,000	\$0	72525
School Tax Admin Fee	\$2,102	\$2,100	\$2,117	
Copies, Faxes, Fire Prot. & Commissioner	\$1,100	\$1,425	\$2,612	
Business Licenses	\$1,230	\$500	\$1,230	
Rec Commission	\$634	\$500	\$4,148	
Biomass Recovery	\$16,500	\$11,000	\$11,568	
Rental Gym & Weightroom	\$298	\$500	\$1,885	
Rental Ambulance	\$6,756	\$6,800	\$6,756	
Rental St. Marks	\$15	\$0	\$85	
Rental Camp Ground	\$830	\$350	\$10,299	
Rental CBC	\$2,100	\$1,400	\$700	
Rental Clinic	\$8,874	\$9,000	\$8,777	
Garbage - NCRD	\$3,632	\$3,500	\$3,650	
Tax penalties & interest	\$8,700	\$4,500	\$5,950	
Misc	\$6,750	\$8,230	\$20,209	
Interest	\$76,906	\$28,000	\$53,052	
Wharf Usage	\$4,103	\$0	\$0	
Small Craft Harbour	\$26,000	\$21,500	\$26,421	
Multipurpose rental	\$12,700	\$12,700	\$15,384	
Small Community Grant	\$425,979	\$412,000	\$412,334	
Grants (multiple)	\$554,232	\$710,213	\$174,375	
Covid Restart	\$70,000	\$0	\$0	
Collection for others	\$171,951	\$171,953	\$187,861	
Gross Water Revenue		\$121,356		
Gross Sewer Revenue		\$67,821		
Capital Grants		\$621,511		
Take from Reserves to balance budget	<u>\$0</u>	<u>\$359,888</u>	<u>\$0</u>	
<b>Total General Revenues</b>	<b>\$1,536,683</b>	<b>\$2,766,961</b>	<b>\$1,098,611</b>	
General Expenses:				
Legislative	\$24,000	\$23,200	\$30,872	
Administration	\$345,000	\$322,725	\$267,715	

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Fire Department	\$47,000	\$54,460	\$45,726
Emergency (incl EOC)	\$25,000	\$227,643	\$1,731
Common Services	\$28,000	\$45,850	\$31,151
Wharf	\$321,000	\$328,600	\$8,551
Small Craft Harbour	\$6,000	\$15,700	\$11,777
Roads	\$50,000	\$63,850	\$48,992
Health	\$3,000	\$5,180	\$6,383
Parks & Recreation	\$45,500	\$56,090	\$64,794
Multipurpose Bldg	\$54,000	\$80,500	\$74,284
Debt	\$1,700	\$2,305	\$1,425
Misc Grants (offset to revenues)	\$270,000	\$180,571	\$84,019
Amortization	\$126,000	\$126,000	\$121,460
Water Expenses		\$121,356	
Sewer Expenses		\$67,821	
Capital Expenditures		\$873,157	
Collection Others	<u>\$171,951</u>	<u>\$171,953</u>	<u>\$187,861</u>
<b>Total Expenses</b>	<b>\$1,518,151</b>	<b>\$2,766,961</b>	<b>\$986,741</b>