



The Village of
PORT CLEMENTS
"Gateway to the Wilderness"

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1:00 PM Special Meeting of Council, Wednesday, April 19th, 2023

AGENDA

- 1. ADOPT AGENDA**
- 2. FINANCE**
F-1—2023 Budget – Discussion/Public Review/Finalization prior to Presentation of Financial Bylaw
- 3. ADJOURNMENT**



▶ 2023 Budget

Village of Port Clements

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Main Budget Areas

- 01 General - the general operations budget lines
- 02 Sewer - the budget lines for the sewer system
- 03 Water - the budget lines for the water system
- 04 Capital - the capital projects list

These spreadsheets feed into creating the Five Year Financial Plan Bylaw

01 General

- Broken into two main sections of revenue (“10-1”) or expense (“10-2”) budget lines
- Revenue values are presented as a negative (-\$ XXX.XX) amount, while expenses are a positive (\$XXX.XX) amount in their budget lines.
- Both revenues and expense budget lines are categorized into groups:
 - **Revenue categories:** Taxes, Payment in Lieu of Taxes, Sales of Service, Revenue from Own Sources, Multi Purpose Building Revenue, Unconditional Transfers, Conditional Transfers, Reserves, Collections for Other Agencies.
 - **Expense categories:** Legislative Expenses, General Administration, Fire Department, Emergency Services, Common Services, Wharf, Small Craft Harbour, Roads, Environmental Health, Parks & Recreation, MPBC Operating Expenses, Debt Services, Contributions to Reserve, Grants & Misc, Amortized Asset, Taxes Levied for Other Government Agencies

01 General: Revenue

Taxes		2022 Budget	2022 Actual	2023 Budget
3	10-1-11-00-00 Property Tax - Municipal	-136,000	-136,002	-140,080
4	TOTAL Taxes	-136,000	-136,002	-140,080
6	10-1-21-00-00 Grant in Lieu - Federal	-1,700	-1,681	-1,700
7	10-1-24-00-00 Grant in Lieu - Hydro	--5,000	-5,205	-5,600
8	10-1-27-00-00 Grant in Lieu - Telus	-1,450	-1,449	-1,450
9	TOTAL Payment in Lieu of Taxes	-8,150	-8,335	-8,750

- “Taxes” is municipal property tax that is collected by the Village for its operations.
- In 2023 the property tax collection is budgeted to add 3%.
- “Payment in Lieu of Taxes” are similar to property taxes, but are collected from property owned or vested in the provincial and federal governments and their associated agencies and crown corporations that are exempt from property taxation.

01 General: Revenue

Sales of Services			2022 Budget	2022 Actual	2023 Budget
11	10-1-13-00-00	Water & Sewer Admin Recovery	-25,000	-25,000	-25,000
12	10-1-15-00-00	Emergency Operations Recovery	0	0	0
13	10-1-32-10-00	Taxes - School Tax Admin Fee	-2,100	-2148	-2,150
14	10-1-41-10-00	Sales - Photocopies	-100	-99	-100
15	10-1-41-10-10	Sales - Faxes	-50	-86	-50
16	10-1-41-10-20	Sales - Tax Searches & Commissioner	-600	-400	-400
17	10-1-42-10-00	Misc. - Fire Protection Agreement	-600	-1,050	-600
18	10-1-44-10-00	Sales - Garbage Tags	0	-6	0
19	10-1-53-10-20	Rental -Weight Room	-1000	-2030	-1,890
20	10-1-71-10-00	Rec Commission Revenue	-1000	-211	-1,000
21	10-1-12-99-99	Sales - Village Property	0	-213,127	0
22	TOTAL Sales of Service		-30,450	-244,157	-31,190

- “Sales of Services” is a catch-all grouping, mainly including more irregularly used services (ex. at demand basis) that fees are charged for.
- Lines 11, 12, & 13 are administrative services recovery for other areas of operations (water, sewer, emergency operations centre) or for other agencies (School Tax Admin Fee).
- Lines 14, 15, 16, 17, 18, 19 are service fees collected from smaller operations (mainly office services, but includes weightroom membership and fire protection agreements)
- Line 20 is the Recreation Commission revenue from activities when it charges fees (ex. Movie Night concession)
- Line 21 is revenue generated when Village property is sold, it is not a regular revenue (last year we sold some Christmas lights to Tlell and logs to Taan from the sewer lagoon site)

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01 General: Revenue

Revenue From Own Sources			2022 Budget	2022 Actual	2023 Budget
24	10-1-51-20-00	Sales - Business Licenses	-800	-1,200	-1,000
25	10-1-51-70-00	Biomass Recovery	-15,000	-13,593	-13,000
26	10-1-53-10-10	Rental - Gym	0	-60	0
27	10-1-53-10-30	Rental - Ambulance	-7,000	-7,059	-7,059
28	10-1-53-10-40	Dog Tag Revenue	-45	-60	0
29	10-1-53-10-50	Rental - St. Marks Church	0	0	0
30	10-1-53-10-70	Rental - Sunset Park Campground	-3,000	-7,628	-6,000
31	10-1-53-10-80	Rental - CBC Site	-1,400	-1,100	-1,100
32	10-1-53-20-00	Rental - Clinic	-9,000	-9,650	-9,650
33	10-1-53-20-10	Garbage Admin	-3,600	-3,824	-3,800
34	10-1-56-10-00	Property Tax Penalties	-3,000	-9,400	-3,000
35	10-1-56-10-10	Property Tax Arrears Interest	-1,000	-1,029	-1,000
36	10-1-56-10-15	Deliquent Tax Interest	-200	-174	-200
37	10-1-59-90-00	Interest Revenue	-23,000	-35,526	-35,500
38	10-1-59-90-01	Large Wharf fee for use	0	0	0
39	10-1-59-90-10	Small Craft - Electricity Revenue	-6,500	-8,133	-6,500
40	10-1-59-90-20	Small Craft - Fee for Use	-20,000	-21,940	-20,000
41	10-1-53-10-60	Gain on sale of fixed assets	0	0	0
42	10-1-53-10-81	Rental - Telus Tower Site	-10	-11	-10
43	TOTAL Revenue From Own Sources		-93,555	-120,386	-107,819

- "Revenue from Own Sources" is a catch-all grouping, mainly for regular recurring (facility rentals, small craft harbour fees, etc) and legislative revenue sources (property tax penalties).

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01 General: Revenue

Multipurpose Building Rentals			2022 Budget	2022 Actual	2023 Budget
45	10-1-53-10-11	MPBC Library Revenue	-10,200	-12,174	-12,000
46	10-1-53-10-12	MPBC Space rental	-2,000	-854	-1,500
47	TOTAL Multi Purpose Building R		-12,200	-13,028	-13,500
Unconditional Transfers					
49	10-1-62-10-00	Grants - Small Community Protection	-389,000	-483,000	-389,000
50*	TOTAL Unconditional Transfers		-389,000	-483,000	-389,000

- “Multipurpose Building Rentals” is for rentals on the municipality’s side of the Multiplex Building. It includes more permanent rentals (VIRL) and user group rentals of other spaces (such as the Seniors Room and Council Chambers).
- “Unconditional Transfers” are grant funds we receive that do not have conditions for their use – other grant funds are typically project specific. In this group we have the Small Community Protection grant that is received from the Province automatically and is to enable the Village to afford hiring staff and other key operational aspects in order to be able to operate a Village.

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01 General: Revenue

Conditional Transfers			2022 Budget	2022 Actual	2023 Budget
52	10-1-21-10-00	Prov of BC CERIP Grant	-269,746	0	-219,000
53	10-1-59-10-00	Misc. - Donations	0	-1,553	0
54	10-1-59-10-10	Misc. - NSF & Sundry Charges	0	0	0
55	10-1-59-10-20	Miscellaneous	-1,200	-1,819	1,200
56	10-1-59-10-30	GRANTS - Northern Capital	-729,000	0	-377,422
57	10-1-75-10-00	Grants - Misc.	-226,258	-282,569	-906,670
58	10-1-89-00-00	Canada Community Building Fund	-148,754	-70,291	-300,000
59	10-1-89-10-30	Grants - GT - Community Events & Holiday	-16,000	-733	-16,000
60	10-1-89-10-20	GT Community Innovations Grant	0	0	-10,000
61	10-1-89-10-70	Grants - NDI Proposal Writer	-8,000	-8,000	-8,000
62	10-1-89-10-71	Economic Dev. Fund	-50,000	-50,000	-50,000
63	10-1-89-10-72	NDIT - MISC GRANTS	-24,569	0	-24,569
64	10-1-89-10-81	Investing In Canada Infrastructure Program	-1,046,000	0	-835,011
65	10-1-89-10-82	Local Govt Climate Action Program			-41,082
66	10-1-56-10-72	NDIT MISC Grant	0	0	0
67	10-1-59-20-00	MISC Grants Receivables for YE	0	0	0
68	10-1-75-10-11	Housing Needs Assessment	0	0	0
69	10-1-89-10-45	Small Craft Harbour Grant	0	0	0
70	10-1-89-10-65	Covid Restart Grant - Provincial	-68,000	-68,000	0
71	10-1-89-10-85	UBCM CWPP	0	0	0
72*	TOTAL Conditional Transfers		-2,317,781	-482,965	-2,788,954

- “Conditional Transfers” are grants funds received that have conditions for use. Typically these are grants that have to be applied for to a funding body via application for specific projects/issues, and have timeline, eligibility and uses for the funds requirements. Some of the Provincial grants received do not require application, but have reporting requirements and other timeline/use requirements.

01 General: Revenue

Reserves			2022 budget	2022 Actual	2023 Budget
74	10-1-92-10-00	Transfers From Reserves	-534,448	0	-240,864
75		Transfer from Deferred Revenue	0	0	0
76		Transfer from Rec Reserve	0	0	0
77		Transfer from Gas Tax Fund	0	0	0
78		Transfer from Industrial Road Reserve	0	0	0
79		Transfer from Boat Launch amm fund	0	0	0
80*	TOTAL Reserves		-354,448	0	-240,864
Collections for Other Agencies					
82	10-1-98-10-00	Taxes - School Residential	-75,000	-101,603	-101,600
83	10-1-98-10-10	Taxes - School Non-residential	-27,000	-29,315	-29,300
84	10-1-98-20-00	Taxes - NCRD	-36,000	-43,437	-55,550
85	10-1-98-20-20	Taxes - NW Regional Hospital	-22,000	-27,890	-37,278
86	10-1-98-20-30	Taxes- Police	-15,000	-16,709	-16,700
87	10-1-98-30-10	Taxes - BCAA	-2,000	-1,994	-2,592
88	10-1-98-30-20	Taxes - MFA	-10	-11	-10
89	10-1-98-40-00	Taxes - VIRL	-11,500	-11,414	-12,035
90*	TOTAL Collections for Other Agencies		-188,510	-232,374	-255,065

- "Reserves" in revenue are when the Village is withdrawing on reserve accounts/savings accounts, and usually happens if there is a deficit budget. In local government the term 'reserves' means dedicated reserves established by bylaw, however, it appears that the Village has been referring to general savings (not established by bylaw into reserves) as 'reserves' as many of the budget line 'reserves' are not reserves, just savings. The Village has to withdraw money from the reserves to balance the 2023 budget.
- "Collections from Other Agencies" refers to the property tax that is collected by the Village on behalf of other taxing authorities. These organizations do not finalize their property tax requisition requests until the end of April, so the numbers in the budget are placeholders.

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01 General: Expense

Legislative Expenses			2022 Budget	2022 Actual	2023 Budget
94	10-2-11-10-00	Council Remuneration	17,000	17,000	34,000
95	10-2-11-10-10	Council Training Expense	1,000	1,878	2,500
96	10-2-11-10-20	Council Travel	5,000	59	5,000
97	10-2-11-10-30	Council Benefits Expense	1,000	387	3,500
98	10-2-11-10-40	Council Membership Expense	1,200	859	1,200
99	10-2-11-10-50	Council Grants Awarded	9,600	9,100	7,200
100	10-2-11-10-55	Council Donations	0	0	1,000
101	10-2-11-10-60	Council Initiatives	1,000	200	1,000
102*	TOTAL Legislative Expenses		35,800	29,483	55,400

- “Legislative Expenses” is a grouping of Council expenses (Council is the legislative body of the Village).
- This includes remuneration, training, travel expenses as well as Council Grants Awarded (ex. the grant for the Student Bursary) as well as new ‘Council Initiatives’ and Council Donations budget lines.

01 General: Expense

General Administration			2022 Budget	2022 Actual	2023 Budget
104	10-2-12-10-00	Administrative Wages	185,000	165,307	200,000
105	10-2-12-10-01	Consultants	45,000	18,880	40,000
106	10-2-12-10-10	Administrative Benefits	33,000	29,409	44,000
107	10-2-69-00-00	Misc. - NDIT Grant Writer expense	12,600	12,595	12,600
108	10-2-12-10-20	Administrative Travel	3,500	476	3,500
109	10-2-12-10-21	Moving & Interview Travel Expense	20,000	20,327	10,000
110	10-2-12-10-25	Training	12,000	90	12,000
111	10-2-12-10-30	Membership Fees	1,800	1,676	1,800
112	10-2-12-10-40	Audit & Accounting Expense	11,000	10,000	11,000
113	10-2-12-10-50	Legal Expense	10,000	453	10,000
114	10-2-12-11-00	Office Supplies	3,000	4,896	6,000
115	10-2-12-11-10	Website Fees	2,000	108	500
116	10-2-12-11-20	Computer Software Expenses	10,000	9,793	14,000
117	10-2-12-11-30	Administrative Operating Costs	4,000	6,931	8,000
118	10-2-12-11-35	Administrative Miscellaneous	0	0	1,000
119	10-2-12-11-40	Supplies - Council	13,000	7,547	5,000
120	10-2-12-11-50	Advertising	2,200	1,178	3,000
121	10-2-12-11-60	Postage Expense	2,500	1,468	2,500
122	10-2-12-11-70	Misc. - Tax Sale Expenses	500	0	500
123	10-2-12-13-00	Elections Expense	5,000	3,316	3,000
124	10-2-12-14-10	Custodian's Wages	8,000	7,056	8,100
125	10-2-12-14-30	General Insurance Expense	20,000	23,364	25,000
126	10-2-12-10-16	Loss on disposal of fixed assets	0	0	0
127	10-2-12-10-26	YTD corrections from prior years	0	0	0
128*	TOTAL General Administration		404,100	324,869	421,500

- “General Administration” is a catch-all group for administrative operating costs. This includes wages, training and benefit costs of administrative employees, as well as other operational costs incurred for the Village. Computer software expense addition of new project module for 2023, \$4375 with ongoing annual fee of \$

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01 General: Expense

Fire Department			2022 Budget	2022 Actual	2023 Budget
131	10-2-24-00-00	FD - Misc	0	0	1,000
132	10-2-24-60-00	FD - Training	6,000	0	4,000
133	10-2-24-60-10	FD - Fire Fighters	500	174	500
134	10-2-24-70-00	FD - R & M	7,000	7,274	7,000
135	10-2-24-70-01	FD - R & M Bldg	5,000	2,417	3,000
136	10-2-24-70-10	Firehall Utilities	13,000	11,349	13,000
137	10-2-24-70-20	FD - License & Insurance	3,750	3,314	3,500
138	10-2-24-80-00	FD - Equipment	8,500	982	10,000
139	10-2-24-80-10	FD - Fuel	1,000	1,310	1,500
140	10-2-24-90-00	Firehall Janitorial	5,000	4,508	5,500
141	10-2-24-90-10	Weight Room	2,000	2,204	3,000
142*	TOTAL Fire Department		51,750	33,532	52,000
Emergency Services					
144	10-2-25-00-00	Misc - Emergency Commission	3,000	655	2,500
145	10-2-25-00-20	Emergency Operations Center Expense	0	0	0
146	10-2-25-00-10	Misc - Emergency Grant Expense	0	0	0
147*	TOTAL Emergency Services		3,000	655	2,500

- "Fire Department" is mainly expenses for operating a Fire Department service, but has budget lines for the weightroom included as it is located in the Fire Hall.
- "Emergency Services" are expenses for the Emergency Management Commission and if an Emergency Operations Centre was activated.

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01 General: Expense

Common Services			2022 Budget	2022 Actual	2023 Budget
149	10-2-19-00-00	Misc. - PW Shed Utilities	1,000	1,740	2,000
150	10-2-31-00-00	Common Services - Wages	35,000	27,443	52,500
151	10-2-31-00-10	Common Services - Benefits	6,000	6,545	12,075
152	10-2-31-00-20	Common Services - Misc	1,000	842	1,500
153	10-2-31-30-00	Training - Public Works General	3,000	328	3,000
154*	TOTAL Common Services		46,000	36,898	71,075
Wharf					
156	10-2-34-00-00	Wharf - Wages	4,000	281	6,000
157	10-2-34-00-10	Wharf - Benefits	720	64	1,080
158	10-2-34-00-12	Wharf Insurance	2,000	0	0
159	10-2-34-00-15	Wharf Hydro	400	216	400
160	10-2-34-00-20	Wharf - Maintenance	3,000	0	3,000
161*	TOTAL Wharf		10,120	561	10,480
Small Craft Harbour					
163	10-2-34-00-40	Small Craft Harbour - Hydro Expense	8,000	9,132	10,000
164	10-2-34-00-60	Small Craft Harbour - Legal Expenses	500	0	500
165	10-2-34-00-70	Small Craft Harbour - Maintenance	7,000	2,792	13,000
166	10-2-34-00-71	Boat Launch and parking lot	1,200	0	1,200
167*	TOTAL Small Craft Harbour		16,700	11,924	24,700

- “Common Services” is one of the three main catch all for upkeeping the Village/general activities, and utilities for the shed.
- “Wharf” is a catch all for upkeeping Rainbow Wharf - labour and utilities.
- “Small Craft Harbour” is a catch all for the Small Craft Harbour and Boat Launch - labour, utilities, and legal if needed administratively.

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01 General: Expense

Roads		2022 Budget	2022 Actual	2023 Budget	
169	10-2-12-99-60	Public Works Truck	1,000	246	1,100
170	10-2-31-90-00	Common Services - Fuel	2,000	2,436	2,500
171	10-2-31-90-10	Public Work's Truck Insurance	750	459	750
172	10-2-31-90-20	Tractor Insurance	300	338	350
173	10-2-31-90-21	Tractor Expense	1,000	199	1,000
174	10-2-32-31-00	Street Maintenance	15,000	12,486	15,000
175	10-2-32-37-00	Street Sanding	5,000	6,585	7,000
176	10-2-32-37-10	Industrial Road Maintenance	5,000	4,039	10,000
177	10-2-32-37-20	Ditching	6,000	96	6,000
178	10-2-32-50-00	Hydro - Street Lights	18,000	20,345	21,000
179	10-2-32-20-10	Froese Subdivision Solar Lights	0	0	1,000
180	10-2-32-90-00	Tools & Equipment	8,000	8,061	9,000
181	10-2-71-89-40	Brushing Operating Expense	2,000	876	2,000
182*	TOTAL Roads		64,050	56,166	76,700
Environmental Health					
184	10-2-43-00-00	Common Services - Garbage Expense	0	0	0
185	10-2-43-00-10	Garbage Tags / Dumpster Fees	0	0	0
186*	TOTAL Environmental Health		0	0	0

- "Roads" is for expenses associated with maintaining the road infrastructure, but also includes the expenses for the tools, equipment & trucks needed for road operations. Increase in Industrial Road Maintenance is to allow a contract for the road grading once per month.
- "Environmental Health" is for garbage expenses (tipping fees, garbage tags).

01 General: Expense

Environmental Development			2022 Budget	2022 Actual	2023 Budget
188	10-2-52-00-00	Clinic R&M	3,000	1,066	3,000
189	10-2-72-50-00	Ambulance O&M	1,500	719	1,500
190*	TOTAL Environmental Development		4,500	1,785	4,500
Parks & Recreation					
192	10-2-12-71-00	Mowing expense	4,500	3,421	4,500
193	10-2-12-71-01	Mower Insurance	400	327	400
194	10-2-12-71-10	Community Park Washrooms	1,000	369	4,000
195	10-2-12-99-35	MUSEUM GRANT	3,000	3,000	3,000
196	10-2-71-21-00	Community Hall Grounds Keeping	500	263	500
197	10-2-71-89-00	Community Park O & M	14,000	22,716	20,000
198	10-2-71-89-10	Beautification	1,000	210	5,000
199	10-2-71-89-20	Millenium Park O & M	4,000	1,005	2,000
200	10-2-71-89-30	Sunset Park Trail O & M	20,000	14,434	10,000
201	10-2-71-89-35	Sunset Park Campground O & M	0	0	10,000
202	10-2-71-89-45	Museum Grounds keeping	3,000	2,209	3,000
203	10-2-71-89-50	Cemetary	0	0	0
204	10-2-72-50-10	Tourism Expense	6,000	2,776	4,000
205	10-2-72-91-00	St. Mark's Expense	2,500	2,226	12,500
206	10-2-75-00-00	Recreation Commission	12,400	4,535	13,500
207	10-2-75-00-10	Vibrant Community Commission	11,000	2,295	12,000
208*	TOTAL Parks & Recreation		83,300	59,786	104,400

- “Environmental Development” has the budget lines for the clinic and ambulance stations repairs & maintenance.
- “Parks & Recreation” is a catch-all grouping for budget lines associated with the parks, recreation, tourism and a few other municipal properties such as the Community Hall and St. Mark’s Church. It also includes the expense budget lines for the Recreation Commission and Vibrant Community Commission.

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01 General: Expense

MPBC Operating Expenses			2022 Budget	2022 Actual	2023 Budget
211	10-2-71-21-10	MPBC Fuel	5,500	13,454	14,000
212	10-2-71-21-11	Library o+m	3,700	3,696	3,800
213	10-2-71-21-12	MPBC Grounds keeping	5,500	4,726	5,500
214	10-2-71-21-15	MPBC Utilities	15,000	9,041	12,000
215	10-2-71-21-20	MPBC Janitorial	5,000	4,095	5,000
216	10-2-71-21-25	MPBC Insurance	9,000	4,104	9,000
217	10-2-71-21-30	Biomass Expenses	20,000	18,255	22,000
218*	TOTAL MPBC Operating Expenses		63,700	57,371	71,300
Debt Services					
220	10-2-81-90-00	General Service Charges	1,500	1,246	1,500
221	10-2-81-90-10	Bad Debts Expense	500	0	500
222	10-2-81-90-20	Till Over/Short	0	5	0
223*	TOTAL Debt Services		2,000	1,251	2,000
Contributions to Reserve					
225	10-2-81-90-30	Transfer to/from Reserves	0	0	0
226*	TOTAL Contributions to Reserve		0	0	0

- “MPBC Operating Expenses” is for expenses associated with the municipality’s side of the Multiplex building, as well as the agreed grounds keeping (mowing) that the Village provides for the property.
- “Debt Services” is for service charges the Village pays (ex. banking fees), or when a receivable is no longer collectible, or when the till is over/short.
- “Contributions to Reserve” is to account for when ‘reserves’ have money contributed to them.

01 General: Expense

Grants & Misc			2022 Budget	2022 Actual	2023 Budget
228	10-2-12-99-11	NDI Economic Dev Fund	50,000	50,000	50,000
229	10-2-12-99-16	Misc - GRANTS	1,436,106	290,196	1,783,911
230	10-2-12-99-30	Misc. - GT - Community Events & Holidays	16,000	13,398	16,000
231	10-2-69-00-10	Misc - NDI Misc Grants Expense	24,569	0	24,569
232	10-2-12-99-66	Housing Needs Assessment	0	0	0
233	10-2-12-99-50	Investing In Canada Infrastructure Program	835,011	9,470	835,011
234	10-2-12-99-14	MISC Project Quotes	26,000	24,863	0
235*	TOTAL Grants & Misc		2,598,675	387,927	2,709,491
Amortized Asset					
237	10-2-28-19-40	Amortized Asset Expense	137,889	122,921	122,921
238*	TOTAL Amortized Asset		137,889	122,921	122,921
Taxes Levied for Other Governments					
240	10-2-84-10-00	Taxes - NCRD	36,000	43,438	55,550
241	10-2-84-20-00	Taxes - VIRL	11,500	11,414	12,035
242	10-2-84-20-10	Taxes-Police	15,000	16,709	16,700
243	10-2-88-11-00	Taxes - School Residential	75,000	107,206	90,190
244	10-2-88-11-10	Taxes - School Non-residential	27,000	29,315	29,300
245	10-2-88-20-10	Taxes - NW Regional Hospital	22,000	27,892	37,278
246	10-2-88-30-00	Taxes - BCAA	2,000	1,994	2,592
247	10-2-88-30-10	Taxes - MFA	10	0	10
248	10-2-88-40-00	PILT's For Others	0	0	0
249*	TOTAL Taxes Levied-Other Gov't		188,510	237,968	243,655

- “Grants & Misc” is for expenses associated with grant projects.
- “Amortized Asset” is where the cost of an asset is spread out over its useful life.
- “Taxes Levied for Other Governments” refers to the property tax that is collected by the Village on behalf of other taxing authorities. These organizations do not finalize their property tax requisition requests until the end of April, so the numbers in the budget are placeholders.



01 General: Budget Totals

Total General Revenue	2022 Budget	2022 Actual	2023 Budget
** Total Revenues	-\$ 3,710,094	-\$1,720,248	-\$ 3,972,622

Budget Totals	2022 Budget	2022 Actual	2023 Budget
251** TOTAL Expenses	\$ 3,710,094	\$ 1,363,097	\$ 3,972,622
***P Surplus/Deficit	0	-\$ 357,150	0

- With the budget this year, in order to meet legal requirements for a balanced budget, \$238,264 will need to be taken from reserves (savings).
- Typically the Village's budgets tend to be cautious, overestimating expenses and underestimating revenue. However, it is better to be cautious with budget estimates.
- With current savings, if the Village actually had to withdraw the amount from reserves each year to balance the budget, there is roughly 10 years before they are exhausted (2032). This is a very short timeline in the life of a municipality.

02 Sewer

- Sewer has a dedicated budget section as it is one of the two core services that the Village provides.
- Broken into two main sections of revenue (“40-1”) or expense (“40-2”) budget lines
- Revenue values are presented as a negative (-\$ XXX.XX) amount, while expenses are a positive (\$XXX.XX) amount in their budget lines.
- Both revenues and expense budget lines are categorized into groups:
 - **Revenue categories:** Fees & Taxation, Grants & Transfers
 - **Expense categories:** Operating Expenses, Capital Expenses, Debenture Expense

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02 Sewer: Revenue

Fees & Taxation		2022 Budget	2022 Actual	2023 Budget
40-1-44-00-00	Sewer - User Charges	-33,000	-33,350	-33,350
40-1-49-00-00	Sewer - Frontage Tax	-35,700	-35,665	-35,665
TOTAL Fees & Taxation		-68,700	-69,015	-69,015
Grants & Transfers				
40-1-92-90-20	Gas Tax transfers from Prov.	0	0	0
40-1-91-00-00	Sewer - Reserve	0	0	0
40-1-92-90-46	Transfer from reserves	0	0	0
TOTAL Grants and Transfers		0	0	0

Total Sewer Revenue	2022 Budget	2022 Actual	2023 Budget
TOTAL Revenue	-68,700	-69,015	-69,015

- “Fees & Taxation” is the sewer user fees collected through the quarterly billings and the sewer frontage tax collected through annual property taxation.
- “Grants & Transfers” is for transfers from reserves and grant money received from the Province (gas tax aka community works fund).

02 Sewer: Expense

Operating Expense		2022 Budget	2022 Actual	2023 Budget
40-2-42-10-00	Sewer - Administration Charges	10,000	10,000	10,000
40-2-42-10-10	Sewer - Licenses & Permits	1,050	596	900
40-2-42-20-00	Sewer Testing Expense	2,000	1,316	1,500
40-2-42-30-00	Training - Sewer	1,200	1,490	1,500
40-2-42-90-00	Sewer - Maintenance Salaries	25,000	24,023	26,500
40-2-42-90-20	Sewer - Benefits	5,500	5,980	6,100
40-2-42-90-40	Sewer - Utilities Expense	5,500	5,135	5,500
40-2-42-90-50	Sewer - Repairs & Maintenance	5,000	1,882	5,000
40-2-42-90-60	Sewer - Fuel	2,000	1,740	2,000
40-2-42-90-70	Public Work's Truck	1,000	459	1,000
TOTAL Operating Expenses				
Capital Expenses				
40-2-42-20-35	Sewage Upgrade	0	0	0
TOTAL Capital Expenses				
Debenture Expenses				
40-2-81-30-00	Sewer - Debenture	0	0	0
40-2-82-21-00	Contribution to Sewer Capital Reserves	1,950	7966	587
40-2-82-21-01	Amortized asset expense	8,500	8428	8428
TOTAL Debenture Expenses		8,500	16394	69015

Total Sewer Expense	2022 Budget	2022 Actual	2023 Budget
TOTAL Expenses	68,700	69,015	69,015

- “Operating Expense” is a catch-all for all operating expenses of the sewer system, including expenses with employees.
- “Capital Expenditures” are funds used to acquire, upgrade and maintain physical assets. The Sewer Lagoon Plan is being upgraded, however that is being accounted through grant funds.
- “Debenture Expenses” is a catch all for if there were debts (loan), if reserves were being contributed to, and for spreading out the cost of the sewer system over its useful life (amortization).

02 Sewer: Budget Totals

Total Sewer Revenue	2022 Budget	2022 Actual	2023 Budget
TOTAL Revenue	-68,700	-69,015	-69,015

Total Sewer Expense	2022 Budget	2022 Actual	2023 Budget
TOTAL Expenses	68,700	69,015	69,015

Budget Totals	2022 Budget	2022 Actual	2023 Budget
TOTAL Expenses	66,750	61049	68,428-
Surplus/Deficit	-1950	-7966	-587

- With the budget this year, a small surplus is expected.
- Typically the Village's budgets tend to be cautious.

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03 Water

- Water has a dedicated budget section as it is one of the two core services that the Village provides.
- It is broken into two main sections of revenue (“30-1”) or expense (“30-2”) budget lines
- Revenue values are presented as a negative (-\$ XXX.XX) amount, while expenses are a positive (\$XXX.XX) amount in their budget lines.
- Both revenues and expense budget lines are categorized into groups:
 - **Revenue categories:** Fees & Taxation, Grants
 - **Expense categories:** Expenses, Contributions to Reserves

03 Water: Revenue

Fees & Taxation		2022 Budget	2022 Actual	2023 Budget
1	30-1-44-00-00 Water User Charges	-62,000	-61,912	-61,900
2	30-1-44-10-00 Water - Miscellaneous	-350	-634	-350
3	30-1-49-00-00 Water Frontage Tax	-52,600	-52,570	-52,570
4	30-1-55-00-00 Water - Past Due Interest Revenue	-2,000	-1,752	-1,500
5	30-1-91-00-00 Contributions From Capital Reserves		0	
6	TOTAL Fees & Taxation Revenue	-116,950	-116,868	-116,320
Grants				
8	30-1-62-00-20 Community Work's Fund	0	0	0
9	30-1-62-00-25 MRIF Water Treatment	0	0	0
10*	TOTAL Grants	0	0	0

Total Water Revenue	2022 Budget	2022 Actual	2023 Budget
TOTAL Revenue	-116,950	-116,868	-116,320

- “Fees & Taxation” is the water user fees collected through the quarterly billings and the water frontage tax collected through annual property taxation.
- “Grants” is for grant money received (gas tax aka community works fund from the Province).

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03 Water: Expense

Expenses		2022 Budget	2022 Actual	2023 Budget	
13	30-2-41-10-00	Water - Administration Charges	15,000	15,000	15,000
14	30-2-41-20-00	Water - Testing Expense	800	1,984	2,000
15	30-2-41-30-00	Training - Water	2,000	1,709	2,000
16	30-2-41-30-10	Water - Maintenance Wages	32,000	27,979	30,000
17	30-2-41-30-20	Water - Maintenance Benefits	7,000	6,769	7,360
18	30-2-41-30-30	Water - Supplies	6,600	5,775	6,600
19	30-2-41-30-40	Public Work's Truck	750	519	750
20	30-2-41-40-00	Water - Repairs & Maintenance Plant	9,500	2,845	9,000
21	30-2-41-40-01	Water-Repairs & Maintenance Distribution	5,000	2,835	5,000
22	30-2-41-40-10	Water - Fuel	2,800	2,515	2,800
23	30-2-41-50-00	Water - Utilities Expense	15,500	16,491	17,000
24	30-2-41-90-20	Water - Licensing	500	200	500
25	Total Expenses		97,450	84,621	98,010
27	30-2-41-10-20	Water Treatment Upgrade	0	0	0
Contribution to Reserves					
29	30-2-82-21-00	Cont. To Water Capital Reserve	500	15,204	1267
30	30-2-82-21-01	Amortized asset expense	19,000	17,043	17,043

Total Water Expense	2022 Budget	2022 Actual	2023 Budget
TOTAL Expenses	116,950	116,868	116,320

- “Expense” is a catch-all for all operating expenses of the sewer system, including expenses with employees.
- “Contribution to Reserves” is a catch all for if reserves were being contributed to and for spreading out the cost of the sewer system over its useful life (amortization).

03 Water: Budget Totals

Total Water Revenue	2022 Budget	2022 Actual	2023 Budget
TOTAL Revenue	-116,950	-116,868	-116,320

Total Water Expense	2022 Budget	2022 Actual	2023 Budget
TOTAL Expenses	116,950	116,868	116,320

Budget Totals	2022 Budget	2022 Actual	2023 Budget
TOTAL Expenses	116,450	101,664	115,053
Surplus/Deficit	-500	-15,204	-1,267

- With the budget this year, a small surplus is expected.
- Typically the Village's budgets tend to be cautious.

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04 Capital

- Broken into two main sections of 'use of funds' and 'sources of funds' for the capital projects list.
- The actual budget lines for capital projects are captured in the three main budget sections as applicable (general, water & sewer). Mainly these are grant projects, so the majority are accounted for under the general budget (in conditional transfers under revenue, and grants & misc under expense).
- Both 'use of funds' and 'sources of funds' lists are categorized into groups:
 - **Use of funds categories:** General, Water, Sewer
 - **Sources of funds categories:** General, Water, Sewer

04 Capital: Use of Funds

General	2022	2023
Sunset Trail (incl. bridges and bird tower)	50,000	99,951
Sunset Park	269,746	219,000
Council Approved Projects in Sunset Park	75,000	
Public Works Yard & building upgrades	55,741	34,915
Firehall Interior Improvement Project	5,312	
EOC & Multiplex Generator		
Clinic	22,000	39,000
St. Marks	4,000	4,000
Seniors Housing Complex		
Computer Equipment replacement	26,000	
ByPass Road - plan & develop		
Flail Mower for tractor	16,000	16,000
Plan & Develop M&B Subdivision		
Community Park Upgrade	137,959	137,959
Fire Department Tanker Truck		603,655
Seaview Ramp & Platform	38,905	38,905
Sub-total General	700,663	1,193,385

- These are the planned/expected capital projects in 2023. Some projects were carried over from 2022.

Water	2022	2023
Well #3	175,000	190,000
Chlorine Shed repairs & upgrade		30,000
Aesbestos Line Replacement		
Watersystem repair & maintenance		
Sewer		
Lagoon upgrades for compliance	1,600,000	1,304,705
Wastewater pipe upgrades		
TOTAL REQUIREMENTS	2,475,658	2,718,090

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04 Capital: Sources of Funds

Sources of Funds for Capital Projects	2022	2023
General		
NCPG Northern Capital & Planning Grant	149,754	377,422
Gas Tax community works fund	10,000	16,000
Gwaii Trust approved	65,053	271,148
Canada Community Revitalization Fund	101,205	101,205
General Reserves	4,331	4,331
CERIP Comm Ec Recovery Infra Program		219,000
COVID Restart Grant	68,000	
Growing Communities Fund		38,672
FLNRO Rural Comm Dev Grant	50,000	99,951
NDIT	24,569	24,569
Sub-total General	472,912	1,152,298
Water		
Water Reserves		
NCPG & Other grant		
Growing communities Fund	175,000	220,000
Sub-Total Water	175,000	220,000
Sewer		
Investing in Canada Infrastructure Program	1,046,000	835,011
NCPG	554,000	
Gas Tax & Other grants		469,694
TOTAL FUNDS PROVIDED	2,449,658	2,718,090

- These are the confirmed/expected sources of funds for capital projects in 2023. Some sources were carried over from 2022 (grants projects).

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2023 Project List

- 2023 Projects (capital & non-capital) that are included in the 2023 Budget:
 - Sewer Lagoon Project (grant)
 - Water Treatment Plant Upgrades (excluding Tingley St. Waterline Replacement) (grant)
 - Sunset Park Revitalization Project (grant)
 - Sunset Park Trail Improvement Project (grant)
 - Community Park Improvement Project (grant)
 - Public Works Yard Improvement Project (grant)
 - Official Community Plan (grant, community works fund)
 - Recreation Commission – Christmas & Holiday Events, approved projects (pending budget approval) (grant)
 - Vibrant Community Commission – approved projects (pending budget approval)
 - Seaview Ramp & Platform (grant, pending)
 - Fire Department Tanker Truck
 - Clinic boiler and Ventilation
 - St. Marks Heat Pump
 - Flail Mower for tractor

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FEBRUARY 22, 2023

PORT CLEMENTS RECREATION COMMISSION 2023 PROJECTED BUDGET.

- FAMILY DAY	300.00
- MOVIE NIGHTS	400.00
- EASTER	300.00
- MOTHERS DAY	1600.00
- FATHERS DAY	600.00
- TEEN CENTER	500.00
- BIRD HOUSE COMP.	300.00
- TENT	500.00
- CANADA DAY	4000.00
- PLAYGROUND EQUIP.	5000.00

TOTAL 13500.00

*****note - spring and fall picnic (approx costs \$250.00 each)**

*****possible grants for playground equipment and/or improvements.**

*****For Christmas we use Gwaii Trust events grants.**

Thanks,



**Bev Lore
Chairperson**



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Elizabeth Cumming

Subject: FW: Vibrant committee budget proposal

From: Lauren Williams <justwannabike@hotmail.com>
Sent: March 9, 2023 5:59 PM
To: CAO <cao@portclements.ca>
Subject: Vibrant committee budget proposal

VIBRANT COMMITTEE COMMISSION BUDGET PROPOSAL 2023

Newcombe Avenue waterfront access 10,000.00
Quote is attached Propose to proceed in stages and will approach Andrew Hudson for assistance in securing additional funding for the project

Local signage. 1000.00

St Mark's church set up for 3rd party rentals 1000.00
Request council approval to amend 2022 project proposal to allow 3rd party rentals Our understanding from meeting with CAO Marjorie Dobson and Elizabeth Cummings that 3rd party rentals are permitted currently but they will confirm.

We would also like to pursue the Seaview ramp in an amended form to install a set of concrete stairs with adjoining concrete ramp for wheelchair access Also we have had a preliminary conversation about painting the exterior of St Mark's. We will, again, request assistance from Andrew Hudson to acquire funding for these projects and seek approval from village council if we are able to proceed

Lauren Williams
On behalf of Vibrant committee

Sent from my iPad

CAUTION: This email originated from outside of the Village of Port Clements Network Do not click links or open attachments unless you recognize the sender and know the content is safe.

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