



The Village of
PORT CLEMENTS
"Gateway to the Wilderness"

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10:00 AM Special Meeting of Council, Friday, May 5th, 2023

AGENDA

- 1. ADOPT AGENDA**
- 2. FINANCE**
 - F-1—Financial Plan for the years 2023-2027, Bylaw #480, 2023
Recommended Motion: THAT Council does 1st, 2nd and 3rd reading of "Financial Plan for the years 2023 – 2027, Bylaw #480, 2023"
 - F-2—Tax Rates Bylaw #481, 2023
Recommended Motion: THAT Council does 1st, 2nd and 3rd reading of "Tax Rates Bylaw #481, 2023"
- 3. ADJOURNMENT**

VILLAGE OF PORT CLEMENTS

BYLAW #480, 2023

The Financial Plan for the Years 2023-2027, Bylaw #480, 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, 2023, and ending December 31, 2027.
2. This Bylaw may be cited for all purposes as "The Financial Plan for the years 2023-2027, Bylaw #480, 2023".

READ A FIRST TIME THIS ___ DAY OF MAY 2023.

READ A SECOND TIME THIS ___ DAY OF MAY 2023.

READ A THIRD TIME THIS ___ DAY OF MAY 2023.

FINALLY PASSED AND ADOPTED THIS ___ DAY OF MAY 2023.

Scott Cabianca
MAYOR

Marjorie Dobson
CAO

CERTIFIED A TRUE COPY OF
"THE FINANCIAL PLAN FOR THE YEARS 2023-2027 BYLAW #480, 2023"

F-1

**Village of Port Clements
2023-2027 Financial Plan
Statement of Objectives
For Bylaw #480, 2023**

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 2023. Government grants form the greatest proportion of revenue. The government grants that are in this total include the following:

- \$389,000 for the Small Community Grant.
- \$801,807 in Operating Funds from the Community Works Fund, Northern Development Initiative Trust Grants, Canada Community Revitalization Fund, Community Economic Recovery Infrastructure Program, Local Govt Climate Action Program, and the Rural Community Development Grant.
- \$377,422 from the Northern Capital Planning Grant for the Public Works Yard and the new Fire Department Tanker Truck.
- \$428,366 from the Growing Communities Fund for Lagoon upgrades, Well #3 project and a heat pump for St. Marks Church.
- \$835,011 from Investing in Canada Infrastructure for the Sewer Lagoon Project.

Property Taxes make up the second highest amount for 2023.

The third highest source of revenue is Transfers from Reserves to cover expenditure.

Objectives

- For the 2023 year to incorporate 0% tax change for the property classes from 2022. There are no increases for water and sewer taxes in 2023 and usage charges will remain the same. From 2023– 2027 there will be a 3.0% tax increase which includes a 2.5% Cost of Living Allowance increase annually.

Table 1: Sources of Revenue

Revenue Source	% of Total Revenue	Dollar Value
Property taxes	9.9%	399,815
User Fees and charges	3.7%	152,509
Other sources	7.4%	298,348
Proceeds from borrowing	0.0%	0
Transfer from Reserves	7.7%	313,807
Government grants	71.3%	2,889,606
Total	100.0%	\$4,054,085

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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 most 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

Property Class	% of Total Property Taxation	Dollar Value
Residential (1)	65.7%	89,400
Utilities (2)	1.0%	1,395
Light Industry (5)	17.8%	24,240
Business and Other (6)	14.7%	19,857
Managed Forest (7)	.8%	1,108
Recreation/Non-profit (8)	0.0%	0
Total	100.0%	\$136,000

Permissive Tax Exemptions

- The Village issued a permissive tax exemption in 2019 for the 2020 - 2029 Taxation years to the Cedarview Church of \$510.49 Municipal Taxes

Schedule "A"

Consolidated All Funds

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Property Tax- Municipal	- 136.000	- 140.080	- 140.080	- 141.482	- 141.482
Sewer/Water Taxation & User Fees	- 185.335	- 185.335	- 185.335	- 185.335	- 185.335
Payments in Lieu	- 8.750	- 8.750	- 8.750	- 8.750	- 8.750
Sales of Services	- 31.190	- 31.190	- 31.190	- 31.190	- 31.190
Revenue From Own Sources	- 107.819	- 107.819	- 107.819	- 107.819	- 107.819
Unconditional Transfers	- 389.000	- 389.000	- 389.000	- 389.000	- 389.000
Conditional Transfers	- 2.798.954	- 2.133.647	- 1.284.100	- 540.584	- 149.012
Multi Purpose Building Revenue	- 13.500	- 13.500	- 13.500	- 13.500	- 13.500
Transfers From Reserves	- 313.807	- 217.615	- 180.715	- 228.413	- 229.913
Collections for Other Agencies	- 255.065	- 255.065	- 255.065	- 255.065	- 255.065

Total Revenues	-4,239,420	-3,482,001	-2,595,554	-1,901,138	-1,511,066
Legislative Expenses	55.400	53.900	53.900	53.900	55.400
General Administration	421.500	420.800	418.800	425.800	425.800
Fire Department	52.000	52.000	52.000	52.000	52.000
Emergency Services	2.500	2.500	2.500	2.500	2.500
Common Services	71.075	71.075	71.075	71.075	71.075
Wharf Services	10.480	10.480	10.480	10.480	10.480
Small Craft Harbour	24.700	18.700	18.700	25.700	25.700
Roads	76.700	76.800	76.900	77.000	77.000
Environmental Development	4.500	4.500	4.500	4.500	4.500
Parks and Recreation	104.400	95.400	95.400	95.400	95.400
Sewer & Water Expenses	185.335	185.335	185.335	185.335	185.335
Fiscal Services	2.000	2.000	2.000	2.000	2.000
Contributions to Reserves					
Capital Expenses	2.790.954	2.050.635	1.166.088	457.572	66.000
Multi Purpose Building Expenses	71.300	71.300	71.300	71.300	71.300
Amortized Assets	122.921	122.921	122.921	122.921	122.921
Taxes Levied for Other Agencies	243.655	243.655	243.655	243.655	243.655
Total Expenses	4,239,420	3,482,001	2,595,554	1,901,138	1,511,066

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VILLAGE OF PORT CLEMENTS

COPY

BYLAW #477, 2022

Respecting The Financial Plan for the Years 2022-2026, Bylaw #477, 2022

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, 2022 and ending December 31, 2026.
2. This Bylaw may be cited for all purposes as "The Financial Plan for the years 2022-2026, Bylaw #477, 2022".

READ A FIRST TIME THIS 2nd DAY OF MAY 2022.

READ A SECOND TIME THIS 2nd DAY OF MAY 2022.

READ A THIRD TIME THIS 2nd DAY OF MAY 2022.

FINALLY PASSED AND ADOPTED THIS 10th DAY OF MAY 2022.



Doug Daugert
MAYOR



Marjorie Dobson
CAO

CERTIFIED A TRUE COPY OF
"THE FINANCIAL PLAN FOR THE YEARS 2022-2026 BYLAW #477, 2022"

F-1

**Village of Port Clements
2022-2026 Financial Plan
Statement of Objectives
For Bylaw #477, 2022**

COPY

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 2022. Government grants form the greatest proportion of revenue. The government grants that are included in this total include the following:

- \$389,000 for the Small Community Grant.
- \$811,327 in Operating Funds from the Community Works Fund, UBCM Emergency Preparedness Grants, Northern Development Initiative Trust Grants, Canada Summer Jobs, Canada Community Revitalization Fund, and the Rural Community Development Grant.
- \$729,000 from the Northern Capital Planning Grant for the Lagoon Project and well #3 project.
- \$1,046,000 from Investing in Canada Infrastructure for the Sewer Lagoon Project.

Property Taxes make up the second highest amount for 2021.

The third highest source of revenue is Transfers from Reserves to cover expenditures.

Objective

- For the 2022 year to incorporate 0.193% tax change for the property classes from 2021 to pre-COVID levels. There are no increases for water and sewer taxes in 2022 but there is an increase in usage charges. From 2023– 2027 there will be a 3.0% tax increase which includes a 2.5% Cost of Living Allowance increase annually.
- Council plans 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	12.0%	452,160
User Fees and charges	2.7%	100,800
Other sources	2.7%	102,755
Proceeds from borrowing	0.0%	0
Transfer from Reserves	3.7%	139,235
Government grants	78.9%	2,975,327
Total	100.0%	\$3,770,277

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COPY

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 most 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

Property Class	% of Total Property Taxation	Dollar Value
Residential (1)	65.6%	89,156
Utilities (2)	0.7%	972
Light Industry (5)	18.5%	25,157
Business and Other (6)	14.4%	19,578
Managed Forest (7)	.8%	1,137
Recreation/Non-profit (8)	0.0%	0
Total	100.0%	\$136,000

Permissive Tax Exemptions

- The Village issued a permissive tax exemption in 2019 for the 2020 - 2029 Taxation years to the Cedarview Church of \$636.52 Municipal Taxes

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Schedule "A"
Consolidated All Funds

	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Property Tax- Municipal Sewer/Water Taxation & User Fees	-136,000	-136,000	-141,000	-141,000	-145,000
Payments in Lieu	-8,150	-8,150	-8,150	-8,150	-8,150
Sales of Services	-30,450	-31,450	-31,450	-31,450	-31,450
Revenue From Own Sources	-93,555	-95,755	-95,755	-95,755	-95,755
Unconditional Transfers	-389,000	-389,000	-389,000	-389,000	-389,000
Conditional Transfers	-2,587,527	-2,177,313	-1,128,128	-184,012	-149,012
Multi Purpose Building Revenue	-12,200	-12,200	-12,200	-12,200	-12,200
Transfers From Reserves	-139,235			-56,312	-1,261,909
Collections for Other Agencies	-188,510	-188,510	-188,510	-188,510	-188,510
Total Revenues	-3,770,277	-3,224,028	-2,179,843	-1,292,039	-2,466,636
Legislative Expenses	35,800	51,900	50,400	50,400	50,400
General Administration	404,100	349,700	359,900	360,100	370,300
Fire Department	51,750	49,750	49,750	49,750	49,750
Emergency Services	3,000	2,500	2,500	2,500	2,500
Common Services	46,000	46,000	46,000	46,000	46,000
Wharf Services	10,120	10,120	10,120	10,120	10,120
Small Craft Harbour	16,700	16,700	16,700	16,700	16,700
Roads	64,050	64,150	64,250	64,350	64,450
Environmental Development	4,500	4,500	4,500	4,500	4,500
Parks and Recreation	83,300	69,900	69,900	69,900	69,900
Sewer & Water Expenses	183,200	183,800	183,900	184,000	184,102
Fiscal Services	2,000	2,000	2,000	2,000	2,000
Contributions to Reserves		136,087	825,624		
Capital Expenses	2,475,658	1,844,822	100,000	35,000	1,196,533
Multi Purpose Building Expenses	63,700	65,700	67,900	70,320	72,982
Amortized Assets	137,889	137,889	137,889	137,889	137,889
Taxes Levied for Other Agencies	188,510	188,510	188,510	188,510	188,510
Total Expenses	3,770,277	3,224,028	2,179,843	1,292,039	2,466,636

COPY

4-1

VILLAGE OF PORT CLEMENTS

BYLAW #481, 2023

TAX RATES BYLAW

Being a bylaw for the levying of rates for Municipal, Regional Library, Hospital and Regional District purposes for the year 2023.

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 2023:
 - 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 #481, 2023."

READ A FIRST TIME THIS ___ DAY OF MAY 2023
READ A SECOND TIME THIS ___ DAY OF MAY 2023
READ A THIRD TIME THIS ___ DAY OF MAY 2023

RECONSIDERED AND FINALLY ADOPTED THIS ___ DAY OF MAY 2023

Scott Cabianca
MAYOR

Marjorie Dobson
CAO

CERTIFIED TO BE A TRUE COPY OF
TAX RATES BYLAW #481, 2023.

F-2

**Village of Port Clements
Schedule for Tax Rates Bylaw #481, 2023**

Rates per \$1,000 of taxable assessed value

Class		"A" General Municipal	"B" VIRL	"C" NCRD	"D" NW Reg. Hospital
1	Residential	1.7994	0.1592	0.7518	0.5045
2	Utilities	8.9970	0.7962	2.6312	1.7657
5	Light Industry	6.6577	0.5892	2.5560	1.7153
6	Business	4.6784	0.4140	1.8418	1.2360
7	Managed Forest	7.1976	0.6369	2.2553	1.5135
8	Rec/Non-Profit	1.7994	0.1592	0.7518	0.5045

VILLAGE OF PORT CLEMENTS

COPY

BYLAW #478, 2022

TAX RATES BYLAW

Being a bylaw for the levying of rates for Municipal, Hospital and Regional District purposes for the year 2022.

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

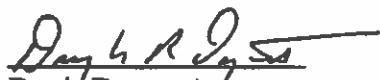
- 1. The following rates are hereby imposed and levied for the year 2022:
 - a) For all lawful general purposes of the municipality on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in column "A" of the schedule attached hereto and forming a part hereof.
 - 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 #478, 2022"

READ A FIRST TIME THIS 2nd DAY OF MAY 2022
 READ A SECOND TIME THIS 2nd DAY OF MAY 2022
 READ A THIRD TIME THIS 2nd DAY OF MAY 2022

RECONSIDERED AND FINALLY ADOPTED THIS 10th DAY OF MAY 2022


 Doug Daugert
 MAYOR


 Marjorie Dobson
 CAO

CERTIFIED TO BE A TRUE COPY OF
TAX RATES BYLAW #478, 2022.

F-2

COPY

Village of Port Clements
Schedule for Tax Rates Bylaw #478, 2022

Rates per \$1,000 of taxable assessed value

Class	"A" General Municipal	"B" VIRL	"C" NCRD	"D" NW Reg. Hospital
1 Residential	2.5437	0.2135	0.8058	0.5174
2 Utilities	8.9028	0.7472	2.8204	1.8110
5 Light Industry	8.6484	0.7258	2.7399	1.7593
6 Business	6.2320	0.5230	1.9743	1.2677
7 Managed Forest	7.6310	0.6404	2.4175	1.5523
8 Rec/Non-Profit	2.5437	0.2135	0.8058	0.5174

F-2