



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

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**2:30 PM Special Meeting of Council, Tuesday, April 30<sup>th</sup>, 2024**

**AGENDA**

*This meeting of the Council of the Village of Port Clements being held on the traditional territory of the Haida People.*

- 1. Adopt the Agenda**
- 2. Finance**  
F-1—2024 Annual Budget Discussion/Approval
- 3. Government**  
G-1—Switching to New All-Island Emergency Alert Service Provider
- 4. Adjournment**



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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

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# 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

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# 01 General: Revenue

Taxes		2023 Budget	2023 Actual	2024 Budget
3	10-1-11-00-00 Property Tax - Municipal	-136,000	-135,982	-135,982
4	<b>TOTAL Taxes</b>	<b>-136,000</b>	<b>-135,982</b>	<b>-135,982</b>
6	10-1-21-00-00 Grant in Lieu - Federal	-1,700	-1,695	-1,695
7	10-1-24-00-00 Grant in Lieu - Hydro	-5,600	-5,630	-5,500
8	10-1-27-00-00 Grant in Lieu - Telus	-1,450	-1,479	-1,318
9	<b>TOTAL Payment in Lieu of Taxes</b>	<b>-8,750</b>	<b>-8,804</b>	<b>-8,513</b>

- "Taxes" is municipal property tax that is collected by the Village for its operations.
- In 2024 the property tax collection is not increased.
- "Payment in Lieu of Taxes" are similar to property taxes but are collected from property owned or vested in the provincial and federal government's associated agencies and crown corporations that are exempt from property taxation.

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## 01 General: Revenue

General Ledger	Description	2023 Budget	2023 Actual	2024 Budget
<b>Sales of Service</b>				
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	-	-	-
13	10-1-32-10-00 Taxes - School Tax Admin Fee	2,100	2,185	2,185
14	10-1-41-10-00 Sales - Photocopies & printing	100	118	100
15	10-1-41-10-10 Sales - Faxes & scan to email	50	104	75
16	10-1-41-10-20 Sales - Tax Searches, FOIPPA & Commissioner	400	455	400
17	10-1-42-10-00 Misc. - Fire Protection Agreement	600	750	600
18	10-1-44-10-00 Sales - Garbage Tags	-	30	-
19	10-1-53-10-20 Rental - Weight Room	1,890	2,600	2,000
20	10-1-71-10-00 Rec Commission Revenue	1,000	2,093	1,000
21	10-1-71-10-10 Vibrant Community Commission Revenue	-	-	500
22	10-1-12-99-99 Sales - Village Property	-	456	500
23	<b>TOTAL Sales of Service</b>	<b>31,140</b>	<b>33,789</b>	<b>32,360</b>

- "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 the Vibrant Community Commission revenue from activities such as the St. Marks Market.
- Line 22 is revenue generated when Village property is sold, it is not a regular revenue (In December we sold a display cabinet from St. Mark's church).

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## 01 General: Revenue

Revenue from Own Sources	Description	2023 Budget	2023 Actual	2024 Budget
25	10-1-51-20-00 Sales - Business Licenses	1,000	595	600
26	10-1-51-70-00 Biomass Recovery	13,000	11,981	10,000
27	10-1-53-10-10 Rental - Gym	-	-	-
28	10-1-53-10-30 Rental - Ambulance	7,059	7,325	7,320
29	10-1-53-10-40 Dog Tag Revenue	-	35	-
30	10-1-53-10-50 Rental - St. Marks Church	-	-	-
31	10-1-53-10-70 Rental - Sunset Park Campground	6,000	7,393	6,000
32	10-1-53-10-80 Rental - CBC Site & NRC Seismic station	1,100	1,800	1,800
33	10-1-53-10-81 Rental - Telus Tower Site	10	-	10
34	10-1-53-20-00 Rental - Clinic	9,650	8,911	8,911
35	10-1-53-20-10 Garbage Admin	3,800	3,896	3,800
36	10-1-56-10-00 Property Tax Penalties	3,000	9,630	3,000
37	10-1-56-10-10 Property Tax Arrears Interest	1,000	1,373	1,000
38	10-1-56-10-15 Delinquent Tax Interest	200	198	200
39	10-1-59-90-00 Interest Revenue	35,500	96,505	96,505
40	10-1-59-90-01 Large Wharf fee for use	-	6,000	-
41	10-1-59-90-10 Small Craft - Electricity Revenue	6,500	7,455	7,000
42	10-1-59-90-20 Small Craft - Fee for Use	20,000	20,533	20,000
43	10-1-53-10-60 Gain on sale of fixed assets	-	-	-
44	<b>TOTAL Revenue From Own Sources</b>	<b>107,819</b>	<b>183,610</b>	<b>166,128</b>

- "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

46 Multipurpose Building Rentals		2023 Budget	2023 Actual	2024 Budget
47	10-1-53-10-11 MPBC Library Revenue	- 12,000 -	10,579 -	12,000
48	10-1-53-10-12 MPBC Space rental	- 1,500 -	3,103 -	2,500
49	<b>TOTAL Multi Purpose Building R</b>	- <b>13,500 -</b>	- <b>13,682 -</b>	- <b>14,500</b>
50 Unconditional Transfers				
51	10-1-62-10-00 Grants - Small Community Protection	- 389,000 -	361,000 -	361,000
52	<b>TOTAL Unconditional Transfers</b>	- <b>389,000 -</b>	- <b>361,000 -</b>	- <b>361,000</b>

- "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 operate.

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## 01 General: Revenue

54 Conditional Transfers		2023 Budget	2023 Actual	2024 Budget
55	10-1-59-10-00 Misc - Donations	- -	800	-
56	10-1-59-10-10 Misc - NSF & Sundry Charges	- -	25	-
57	10-1-59-10-20 Miscellaneous	- 1,200 -	2,766 -	2,000
58	10-1-59-10-30 GRANTS - Northern Capital	- 377,422 -	-	-
59	10-1-72-10-10 EDMA Indigenous Requirements Grant	- -	-	40,000
60	10-1-75-10-00 Grants - Misc.	- 472,304 -	69,506 -	609,732
61	10-1-89-00-00 Canada Community Building Fund	- 316,000 -	73,818 -	-
62	10-1-89-10-10 Grants - Capital Revenue	- 428,366 -	600,000 -	1,000,000
63	10-1-89-10-30 Grants - GT - Community & Holiday Events	- 16,000 -	17,832 -	16,000
64	10-1-89-10-20 GT Community Innovations Grant	- 10,000 -	-	-
65	10-1-89-10-70 Grants - NDI Proposal Writer	- 8,000 -	8,000 -	8,000
66	10-1-89-10-71 Economic Dev Fund	- 50,000 -	50,000 -	50,000
68	10-1-89-10-72 NDI - MISC GRANTS	- 24,569 -	-	-
69	10-1-89-10-81 Investing In Canada Infrastructure Program	- 835,011 -	239,113 -	1,705,713
70	10-1-89-10-82 Local Govt Climate Action Program	- 41,082 -	-	43,000
71	10-1-75-10-11 Housing Needs Assessment	- -	-	-
72				
73	<b>TOTAL Conditional Transfers</b>	- <b>2,579,954 -</b>	- <b>1,061,860 -</b>	- <b>3,474,446</b>

- "Conditional Transfers" are grants funds received that have conditions for use. Typically, these are grants that must be applied for to a funding body via application for specific projects/issues, and have timelines, eligibility and uses for the funds required. Some of the Provincial grants received do not require you to apply but have reporting requirements and other timeline/use requirements. The Village has received \$1 million from the Province of BC for the sewer lagoon project.
- Donations received in 2023 were from Legislative Assembly of BC for \$500 towards the Volunteer Appreciation dinner that was held in 2022. \$100 was received by donation for the Remembrance Day tea, and \$200 was from Remembrance Day wreath donations allocated for replacement of damaged wreaths.

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## 01 General: Revenue

TOTAL Conditional Transfers		2,579,954	1,061,860	3,474,445
Reserves		2023 Budget	2023 Actual	2024 Budget
10-1-92-10-00	Transfers From Reserves	- 313,807		- 373,819
	Transfer from Deferred Revenue			
	Transfer from Growing Communities Fund			- 237,125
	Transfer from Community Works Fund (Gas Tax)			- 468,875
	Transfer from Industrial Road Reserve			
	Transfer from Northern Cap. & Planning Reserve			- 1,580,444
TOTAL Reserves		- 313,807		- 2,660,263
Collections for Other Agencies				
10-1-98-10-00	Taxes - School Residential	101,600	128,835	128,835
10-1-98-10-10	Taxes - School Non-residential	29,300	35,113	35,113
10-1-98-20-00	Taxes - NCRD	55,550	55,547	55,547
10-1-98-20-20	Taxes - NW Regional Hospital	37,278	37,277	40,310
10-1-98-20-30	Taxes - Police	16,700	21,186	21,186
10-1-98-30-10	Taxes - BCAA	2,592	2,592	2,592
10-1-98-30-20	Taxes - MFA	10	14	14
10-1-98-40-00	Taxes - VURL	12,035	12,036	14,828
TOTAL Collections for Other Ag		- 255,065	- 292,600	- 298,425

- "Reserves" in revenue can have a couple of meanings. It can be 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' can also mean dedicated reserves established by bylaw. The Village has to withdraw \$373,819 from the reserves/savings to balance the 2024 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

94 Legislative Expenses		2023 Budget	2023 Actual	2024 Budget
9510-2-11-10-00	Council Remuneration	34,000	34,000	34,000
9610-2-11-10-10	Council Training Expense	2,500	-	2,000
9710-2-11-10-20	Council Travel	5,000	4,300	5,000
9810-2-11-10-30	Council Benefits Expense	3,500	1,259	1,500
9910-2-11-10-40	Council Membership Expense	1,200	1,514	2,000
10010-2-11-10-50	Council Grants Awarded	7,200	-	4,000
10110-2-11-10-55	Council Donations	1,000	750	1,000
10210-2-11-10-60	Council Initiatives	1,000	147	1,000
103*	TOTAL Legislative Expenses	55,400	41,970	50,500

- "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 'Council Initiatives' and Council Donations budget lines.

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## 01 General: Expense

104	General Administration	2023 Budget	2023 Actual	2024 Budget
105	10-2-12-10-00 Administrative Wages	200,000	205,492	206,000
106	10-2-12-10-01 Consultants	40,000	32,877	40,000
107	10-2-12-10-10 Administrative Benefits	44,000	41,387	43,000
108	10-2-69-00-00 Misc - NDIT Grant Writer Expense	12,600	12,595	12,600
109	10-2-12-10-20 Administrative Travel	3,500	3,699	4,000
110	10-2-12-10-21 Moving & Interview Travel Expense	10,000	-	10,000
111	10-2-12-10-25 Training	12,000	3,885	12,000
112	10-2-12-10-30 Membership Fees	1,800	1,095	1,800
113	10-2-12-10-40 Audit & Accounting Expense	11,000	10,000	10,500
114	10-2-12-10-50 Legal Expense	10,000	6,169	10,000
115	10-2-12-11-00 Office Supplies	6,000	4,973	7,000
116	10-2-12-11-10 Website Fees	500	186	500
117	10-2-12-11-20 Computer Software Expenses	14,000	16,479	17,000
118	10-2-12-11-30 Administrative Operating Costs	8,000	2,276	5,000
119	10-2-12-11-35 Administrative Miscellaneous	1,000	688	1,000
120	10-2-12-11-40 Supplies - Council	5,000	27	5,000
121	10-2-12-11-50 Advertising	3,000	1,667	2,000
122	10-2-12-11-60 Postage Expense	2,500	1,757	2,000
123	10-2-12-11-70 Misc - Tax Sale Expenses	500	-	500
124	10-2-12-13-00 Elections Expense	3,000	-	5,000
125	10-2-12-14-10 Custodians Wages	8,100	7,056	8,100
126	10-2-12-14-30 General Insurance Expense	25,000	26,896	27,000
127	10-2-12-10-16 Loss on disposal of fixed assets	-	-	-
128	10-2-12-10-26 YTD corrections from prior years	-	-	-
129	TOTAL General Administration	421,500	379,573	430,000

- "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.
- Increase in computer software expenses relate to estimated cost for website redevelopment project.
- Council supplies include estimated cost for portable projector.

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## 01 General: Expense

130	Fire Department	2023 Budget	2023 Actual	2024 Budget
131	10-2-24-00-00 FD - Misc	1,000	1,048	1,000
132	10-2-24-60-00 FD - Training	4,000	2,056	4,000
133	10-2-24-60-10 FD - Fire Fighters	500	-	500
134	10-2-24-70-00 FD - R & M	7,000	4,475	7,000
135	10-2-24-70-01 FD - R & M Bldg	3,000	1,351	2,000
136	10-2-24-70-10 Firehall Utilities	13,000	9,362	13,000
137	10-2-24-70-20 FD - License & Insurance	3,500	4,591	4,600
138	10-2-24-80-00 FD - Equipment	10,000	7,299	10,000
139	10-2-24-80-10 FD - Fuel	1,500	1,265	1,500
140	10-2-24-90-00 Firehall Janitorial	5,500	5,137	5,500
141	10-2-24-90-10 Weight Room	3,000	2,947	3,000
142	TOTAL Fire Department	51,000	39,531	52,100
143	Emergency Services			
144	10-2-25-00-00 Misc - Emergency Commission	2,500	354	2,500
145	10-2-25-00-20 Emergency Operations Center Expense	-	-	-
146	10-2-25-00-10 Misc - Emergency Grant Expense	-	-	-
147	TOTAL Emergency Services	2,500	354	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

148 Common Services		2023 Budget	2023 Actual	2024 Budget
149	10-2-19-00-00 Misc. - PW Shed Utilities	2,000	867	1,500
150	10-2-31-00-00 Common Services - Wages	52,500	37,724	52,500
151	10-2-31-00-10 Common Services - Benefits	12,075	7,908	12,075
152	10-2-31-00-20 Common Services - Misc	1,500	99	1,500
153	10-2-31-30-00 Training - Public Works General	3,000	-	3,000
154	<b>TOTAL Common Services</b>	<b>71,075</b>	<b>46,596</b>	<b>70,575</b>
155 Rainbow Wharf				
156	10-2-34-00-00 Wharf - Wages	6,000	884	6,000
157	10-2-34-00-10 Wharf - Benefits	1,080	176	1,080
158	10-2-34-00-12 Wharf Insurance	-	-	-
159	10-2-34-00-15 Wharf Hydro	400	140	400
160	10-2-34-00-20 Wharf - Maintenance	3,000	425	3,000
161	<b>TOTAL Wharf</b>	<b>10,480</b>	<b>1,625</b>	<b>10,480</b>
162 Small Craft Harbour				
163	10-2-34-00-40 Small Craft Harbour - Hydro Expense	10,000	6,915	15,000
164	10-2-34-00-60 Small Craft Harbour - Legal Expenses	500	-	500
165	10-2-34-00-70 Small Craft Harbour- Maintenance	13,000	3,798	7,000
166	10-2-34-00-71 Boat Launch and parking lot	1,200	-	1,200
167	<b>TOTAL Small Craft Harbour</b>	<b>24,700</b>	<b>10,711</b>	<b>23,700</b>

- "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

168 Roads		2023 Budget	2023 Actual	2024 Budget
169	10-2-12-99-60 Public Works Truck	1,100	1,624	18,000
170	10-2-31-90-00 Common Services - Fuel	2,500	1,726	2,500
171	10-2-31-90-10 Public Work's Truck Insurance	750	584	600
172	10-2-31-90-20 Tractor Insurance	350	348	350
173	10-2-31-90-21 Tractor Expense	1,000	282	1,000
174	10-2-32-31-00 Street Maintenance	15,000	6,885	15,000
175	10-2-32-37-00 Street Sanding	7,000	3,608	7,000
176	10-2-32-37-10 Industrial Road Maintenance	10,000	5,161	10,000
177	10-2-32-37-20 Ditching	6,000	3,131	6,000
178	10-2-32-50-00 Hydro - Street Lights	21,000	17,432	18,000
179	10-2-32-50-10 Froese Subdivision Solar Lights	1,000	-	1,000
180	10-2-32-90-00 Tools & Equipment	9,000	2,265	7,000
181	10-2-71-89-40 Brushing Operating Expense	2,000	690	2,000
182	<b>TOTAL Roads</b>	<b>76,700</b>	<b>43,734</b>	<b>88,450</b>
183 Environmental Health				
184	10-2-43-00-00 Common Services - Garbage Expense	-	-	-
185	10-2-43-00-10 Garbage Tags / Dumpster Fees	-	-	-
186	<b>TOTAL Environmental Health</b>	<b>-</b>	<b>-</b>	<b>-</b>

- "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. The public works van will need to be replaced soon at an estimate of \$50,000.
- "Environmental Health" is for garbage expenses (tipping fees, garbage tags)

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# 01 General: Expense

		2023 Budget	2023 Actual	2024 Budget
187	<b>Environmental Development</b>			
188	10-2-52-00-00 Clinic R&M	3,000	804	1,500
189	10-2-72-90-00 Ambulance O&M	1,500	862	1,500
190	<b>TOTAL Environmental Development</b>	<b>4,500</b>	<b>1,666</b>	<b>3,000</b>
191	<b>Parks and Recreation</b>			
192	10-2-12-71-00 Mowing expense	4,500	72	2,500
193	10-2-12-71-01 Mower Insurance	400	335	400
194	10-2-12-71-10 Community Park Washrooms	4,000	1,215	3,000
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	798	800
197	10-2-71-21-01 Community Hall Utilities		958	1,000
198	10-2-71-21-02 Community Hall Expense		3,518	3,500
199	10-2-71-89-00 Community Park O & M	20,000	20,368	11,000
200	10-2-71-89-10 Beautification	5,000	5,708	6,000
201	10-2-71-89-20 Millenium Park O & M	2,000	2,759	3,000
202	10-2-71-89-30 Sunset Park O & M	10,000	5,635	8,000
203	10-2-71-89-35 Sunset Park Trail O & M	10,000	1,276	3,000
204	10-2-71-89-45 Museum Grounds Keeping	3,000	2,769	3,000
205	10-2-71-89-50 Cemetary	-	-	-
206	10-2-72-50-10 Tourism Expense	4,000	2,500	3,000
207	10-2-72-91-00 St. Mark's Expense	12,500	2,639	12,000
208	10-2-75-00-00 Recreation Commission	13,500	4,681	10,000
209	10-2-75-00-10 Vibrant Community Commission	12,000	433	12,000
210	<b>TOTAL Parks &amp; Recreation</b>	<b>104,400</b>	<b>58,663</b>	<b>85,200</b>

- "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

		2023 Budget	2023 Actual	2024 Budget
211	<b>MPBC Operating Expenses</b>			
212	10-2-71-21-10 MPBC Fuel	14,000	6,761	14,000
213	10-2-71-21-11 Library o+m	3,800	3,696	3,800
214	10-2-71-21-12 MPBC Grounds keeping	5,500	5,598	5,500
215	10-2-71-21-15 MPBC Utilities	12,000	27,742	25,000
216	10-2-71-21-20 MPBC Janitorial	5,000	4,560	5,000
217	10-2-71-21-25 MPBC Insurance	9,000	13,407	13,000
218	10-2-71-21-30 Biomass Expenses	22,000	12,068	15,000
219	<b>TOTAL MPBC Operating Expenses</b>	<b>71,300</b>	<b>73,831</b>	<b>81,300</b>
220				
221	10-2-81-90-00 General Service Charges	1,500	1,803	1,500
222	10-2-81-90-10 Bad Debts Expense	500	-	500
223	10-2-81-90-20 Till Over/Short	-	20	-
224	<b>TOTAL Debt Services</b>	<b>2,000</b>	<b>1,784</b>	<b>2,000</b>
225				
226	10-2-81-90-30 Transfer to/from Reserves			2,336,444
227	<b>TOTAL Contributions to Reserve</b>			<b>2,336,444</b>

- "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/from them. Capital projects require withdrawals from Growing Communities Fund, Community Works Fund and the Northern Capital and Planning Reserve Fund.

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## 01 General: Expense

	2023 Budget	2023 Actual	2024 Budget
<b>229 Grants &amp; Misc</b>			
22910-2-12-99-11 NDI Economic Dev Fund	50,000	50,000	50,000
23010-2-12-99-16 Misc - GRANTS	1,865,374	333,892	1,852,732
23110-2-12-99-17 EDMA Indigenous Engagement			40,000
23210-2-12-99-30 Misc - GT - Community Events & Holidays	16,000	7,044	16,000
23310-2-89-00-10 Misc - NDIT Misc Grants Expense	24,569		
23410-2-12-99-86 Housing Needs Assessment			25,000
23510-2-12-99-50 Investing In Canada Infrastructure Program	835,011	-	1,705,713
<b>236 TOTAL Grants &amp; Misc</b>	<b>2,790,954</b>	<b>390,936</b>	<b>3,489,445</b>
<b>237 Amortized Asset</b>			
23810-2-28-19-40 Amortized Asset Expense	122,921	120,168	122,921
<b>239 TOTAL Amortized Asset</b>	<b>122,921</b>	<b>120,168</b>	<b>122,921</b>
<b>240 Taxes Levied for Other Gov't</b>			
24110-2-84-10-00 Taxes - NCRD	55,550	55,550	55,550
24210-2-84-20-00 Taxes - VJRL	12,035	12,035	14,828
24310-2-84-20-10 Taxes-Police	16,700	21,188	21,188
24410-2-88-11-00 Taxes - School Residential	90,190	128,835	128,835
24510-2-88-11-10 Taxes - School Non-residential	29,300	35,113	35,113
24610-2-88-20-10 Taxes - NW Regional Hospital	37,278	37,278	40,310
24710-2-88-30-00 Taxes - BCAA	2,592	2,592	2,592
24810-2-88-30-10 Taxes - MFA	10		12
24910-2-88-40-00 PILT's For Others			
<b>250 TOTAL Taxes Levied-Other Gov't</b>	<b>243,855</b>	<b>292,889</b>	<b>298,426</b>

- "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.

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## 01 General: Budget Totals

Total General Revenue	2023 Budget	2023 Actual	2024 Budget
<b>** Total Revenues</b>	<b>-\$ 3,835,035</b>	<b>-\$2,091,327</b>	<b>-\$ 7,151,614</b>

Budget Totals	2023 Budget	2023 Actual	2024 Budget
251** <b>TOTAL Expenses</b>	<b>\$ 4,053,085</b>	<b>\$ 1,503,749</b>	<b>\$ 7,151,614</b>
<b>***P Surplus/Deficit</b>	<b>0</b>	<b>-\$ 587,578</b>	<b>0</b>

- With the budget this year, to meet legal requirements for a balanced budget, \$373,819 will need to be transferred 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 had to withdraw \$200,000 from reserves each year to balance the Actual Budget, in roughly 10 years they would be exhausted. This is a very short timeline in the life of a municipality and thankfully, with the help of transfers from the Province, the Village has added to their reserves most years.

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## 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

General Ledger Description	2023 Budget	2023 Actual	2024 Budget
140-1-44-00-00 Sewer - User Charges	-33,350	-34,417	-34,417
240-1-49-00-00 Sewer - Frontage Tax	-35,665	-36,379	-33,000
<b>3 TOTAL Fees &amp; Taxation</b>	<b>-69,015</b>	<b>-70,796</b>	<b>-67,417</b>
4			
440-1-92-90-20 Gas Tax transfers from Prov			
640-1-91-00-00 Sewer - Reserve			
740-1-92-90-46 Transfer from reserves	0	0	-52,434
<b>8 TOTAL Grants and Transfers</b>	<b>0</b>	<b>0</b>	<b>-52,434</b>
<b>9 TOTAL Revenue</b>	<b>-69,015</b>	<b>-70,796</b>	<b>-119,851</b>

Total Sewer Revenue	2023 Budget	2023 Actual	2024 Budget
<b>TOTAL Revenue</b>	<b>-69,015</b>	<b>-70,796</b>	<b>-119,851</b>

- "Fees & Taxation" is the sewer user fees collected through the quarterly billings and the sewer frontage tax collected through annual property taxation as set by bylaw 370, 2009.
- "Grants & Transfers" is for transfers from reserves and grant money received from the Province (gas tax aka community works fund).
- The increased expense is due to the change in personnel additional wage expense.

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## 02 Sewer: Expense

		2023 Budget	2023 Actual	2024 Budget
11	Operating Expenses			
12	40-2-42-10-00 Sewer - Administration Charges	10,000	10,000	10,000
13	40-2-42-10-10 Sewer - Licenses & Permits	900	755	900
14	40-2-42-20-00 Sewer Testing Expense	1,500	392	600
15	40-2-42-30-00 Training - Sewer	1,500	700	1,500
16	40-2-42-90-00 Sewer - Maintenance Wages	26,500	26,603	57,073
17	40-2-42-90-20 Sewer - Benefits	6,100	6,201	12,850
18	40-2-42-90-40 Sewer - Utilities Expense	5,500	5,430	5,500
19	40-2-42-90-50 Sewer - Repairs & Maintenance	5,000	2,671	4,000
20	40-2-42-90-60 Sewer - Fuel	2,000	1,233	1,500
21	40-2-42-90-70 Public Work's Truck	1,000	584	17,500
22	<b>TOTAL Operating Expenses</b>	<b>60,000</b>	<b>53,768</b>	<b>111,423</b>
23	Capital Expenses			
24	40-2-42-20-35 Sewage Upgrade	0	0	0
25	<b>TOTAL Capital Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>
26	Debtenture Expenses			
27	40-2-81-30-00 Sewer - Debtenture			
28	40-2-82-21-00 Contribution to Sewer Capital Reserves			
29	40-2-82-21-01 Amortized asset expense	8,428	8,428	8,428
30	<b>TOTAL Debtenture Expenses</b>	<b>8,428</b>	<b>8,428</b>	<b>8,428</b>

- "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.
- "Debtenture 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).
- Public's work truck increase is due to the need to replace the current van.

Total Sewer Expense	2023 Budget	2023 Actual	2024 Budget
<b>TOTAL Expenses</b>	<b>68,428</b>	<b>62,196</b>	<b>119,851</b>

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## 02 Sewer: Budget Totals

Total Sewer Revenue	2023 Budget	2023 Actual	2024 Budget
<b>TOTAL Revenue</b>	<b>-69,015</b>	<b>-70,796</b>	<b>-119,851</b>

  

Total Sewer Expense	2023 Budget	2023 Actual	2024 Budget
<b>TOTAL Expenses</b>	<b>68,428</b>	<b>62,196</b>	<b>119,851</b>

Budget Totals	2023 Budget	2023 Actual	2024 Budget
<b>TOTAL Expenses</b>	<b>68,428</b>	<b>62,196</b>	<b>119,851</b>
<b>Surplus/Deficit</b>		<b>-587</b>	<b>52,434</b>

- With the budget this year, a withdraw from 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

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## 03 Water: Revenue

Fees & Taxation Revenue	Description	2023 Budget	2023 Actual	2024 Budget
130-1.44-00-00	Water User Charges	-61900	-64182	-64182
230-1.44-10-00	Water - Miscellaneous	-350	-209	-209
330-1.49-00-00	Water Frontage Tax	-52570	-53320	-52056
430-1.55-00-00	Water - Past Due Interest Revenue	-1500	-2473	-2473
530-1.91-00-00	Contributions From Capital Reserves			-46052
6	<b>TOTAL Fees &amp; Taxation Revenue</b>	<b>-116320</b>	<b>-120184</b>	<b>-164966</b>
7				
830-1.62-00-20	Community Work's Fund			
930-1.62-00-25	MRIF Water Treatment			
10*	<b>TOTAL Grants</b>	<b>0</b>	<b>0</b>	<b>0</b>

Total Water Revenue	2023 Budget	2023 Actual	2024 Budget
<b>TOTAL Revenue</b>	<b>-116,320</b>	<b>-120,184</b>	<b>-164,966</b>

- "Fees & Taxation" is the water user fees collected through the quarterly billings and the water frontage tax collected through annual property taxation as per Bylaw 412, 2014.
- "Grants" is for grant money received (gas tax aka community works fund from the Province).

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### 03 Water: Expense

12 Expenses		2023 Budget	2023 Actual	2024 Budget
1330-2-41-10-00	Water - Administration Charges	15000	15000	15000
1430-2-41-20-00	Water - Testing Expense	2000	1932	2000
1530-2-41-30-00	Training - Water	2000	700	2000
1630-2-41-30-10	Water - Maintenance Wages	30000	35123	57073
1730-2-41-30-20	Water - Maintenance Benefits	7360	8323	12850
1830-2-41-30-30	Water - Supplies	6800	13000	6800
1930-2-41-30-40	Public Work's Truck	750	584	17700
2030-2-41-40-00	Water - Repairs & Maintenance Plant	9000	1656	9000
2130-2-41-40-01	Water-Repairs & Maintenance Distribution	5000	2585	5000
2230-2-41-40-10	Water - Fuel	2800	1972	2800
2330-2-41-50-00	Water - Utilities Expense	17000	17392	17400
2430-2-41-90-20	Water - Licensing	500	259	500
25	<b>Total Expenses</b>	<b>98010</b>	<b>98527</b>	<b>147923</b>
26				
2730-2-41-10-20	Water Treatment Upgrade			
28	<b>Contribution to Reserves</b>			
2930-2-82-21-00	Cont. To Water Capital Reserve		0	
3030-2-82-21-01	Amortized asset expense	17042	17043	17043

- "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).

Total Water Expense	2023 Budget	2023 Actual	2024 Budget
<b>TOTAL Expenses</b>	<b>115,052</b>	<b>115,570</b>	<b>164,966</b>

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### 03 Water: Budget Totals

Total Water Revenue	2023 Budget	2023 Actual	2024 Budget
<b>TOTAL Revenue</b>	<b>-116,320</b>	<b>-120,184</b>	<b>-164,966</b>

Total Water Expense	2023 Budget	2023 Actual	2024 Budget
<b>TOTAL Expenses</b>	<b>115,052</b>	<b>115,570</b>	<b>164,966</b>

Budget Totals	2023 Budget	2023 Actual	2024 Budget
<b>TOTAL Expenses</b>	<b>115,052</b>	<b>115,570</b>	<b>164,966</b>
<b>Surplus/Deficit</b>	<b>-1268</b>	<b>-4,614</b>	<b>46,052</b>

- With the budget this year, a withdraw from water surplus is expected.

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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

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# 04 Capital: Use of Funds

Capital Projects Budget		
Use of Funds		
General	2023	2024
	\$99,951	\$0
	\$216,000	\$0
Council Approved Projects in Sunset Park		
Public Works Yard & building upgrades	\$34,915	\$14,915
Firefight equipment	\$0	\$29,443
Van for Public Works Department	\$0	\$10,000
Clinic Boiler & Ventilation	\$39,000	\$39,000
St. Marks heat pump	\$4,000	\$4,000
Seniors Housing Complex	\$0	\$900,000
Bypass Road - plan & develop		
	\$0	\$0
Flat Mower for tractor	\$16,000	\$16,000
Plan & Develop M&B Subdivision	\$0	\$409,876
Community Park Upgrade	\$137,956	\$0
Fire Tanker Trunk	\$0	\$200,000
Seaview Ramp and Platform	\$38,000	\$0
<b>Sub-total General</b>	<b>\$1,193,385</b>	<b>\$1,986,889</b>
<b>Water</b>		
Well #3	\$190,000	\$190,000
Chlorine Shed repairs & upgrade	\$30,000	\$500,000
Asbestos Line Replacement	\$0	\$0
Water system repair & maintenance		
<b>Sewer</b>		
Lagoon upgrades for compliance	\$1,304,705	\$3,000,000
Wastewater pipe upgrades		
<b>TOTAL REQUIREMENTS</b>	<b>\$2,718,090</b>	<b>\$5,676,889</b>

- These are the planned/expected capital projects in 2024. Some projects were carried over from 2023.

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## 04 Capital: Sources of Funds

Sources of Funds for Capital Projects	2023	2024
<b>General</b>		
Northern Capital & Planning Grant	\$353,853	\$421,693
Gwaii Trust approved Major Contributions Grant	\$250,000	\$300,000
Gwaii Trust approved Vibrant HG Comm Grant	\$11,148	\$11,148
UBCM Fire Dept Equipment Upgrade	\$10,000	\$29,443
Northern Capital & Planning Grant	\$23,787	\$23,787
Northern Capital & Planning Grant	\$4,336	\$908,735
Local Govt Climate Action	\$41,062	\$43,000
NDIT	\$1,818	\$151,141
Growing Communities Fund	\$18,000	\$18,000
Local Govt Housing Initiatives	\$99,851	\$150,000
General Surplus		
Sub-total General	\$838,428	\$1,986,889
<b>Water</b>		
Water Reserves	\$0	
Gas Tax	\$220,000	\$468,875
Growing Communities Fund	\$0	\$231,125
Sub-Total Water	\$220,000	\$699,000
<b>Sewer</b>		
Sewer Reserves	\$35,725	\$1,705,713
NCPG		\$244,287
Prov of BC grant for Wastewater treatment project		\$1,000,000
Growing communities fund	\$168,994	
Gwaii Trust Major Contributions Grant	\$300,000	\$30,000
<b>TOTAL FUNDS PROVIDED</b>	<b>\$1,661,846</b>	<b>\$5,676,889</b>

- These are the confirmed/expected sources of funds for capital projects in 2024. Some sources were carried over from 2023 (grants projects).

Name of Grant	Total grant	2023	2024
Northern Capital & Planning Grant	2,512,181	239,113	1,705,713
Northern Cap & Plan	2,425,851		1,580,444
GT Vibrant comm PWYard	11,148		11,148
Prov of BC Wastewater project	1,000,000		1,000,000
Local Govt Housing Initiatives	150,000		150,000
GT Major Contributions Grant	250,000		250,000
Community Works/Building Gas Tax	468,875		468,875
Growing Communities Fund	600,000		237,125
UBCM Fire Dept Equipment upgrade	29,443		29,443
Local Govt Climate Action	202,537		43,000
Local Govt Climate Action	151,141		151,141

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## 2024 Project List

- 2024 Projects (capital & non-capital) that are included in the 2024 Budget:
  - Sewer Lagoon Project (grant)
  - Well #3 project
  - Water Treatment Plant Upgrades (excluding Tingley St. Watertline Replacement) (grant)
  - Public Works Yard Improvement Project (grant)
  - Recreation Commission – Christmas & Holiday Events, approved projects (pending budget approval) (grant)
  - Vibrant Community Commission – approved projects (pending budget approval)
  - Fire Department Tanker Truck
  - Clinic boiler and Ventilation
  - St. Marks Heat Pump
  - Flail Mower for tractor
  - New Van for Public Works Department
  - Sr. Housing complex
  - M&B Subdivision development

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# REPORT TO COUNCIL

Author: Elizabeth Cumming, Deputy CAO  
Date: April 30<sup>th</sup>, 2024  
RE: Switching to New All-Island Emergency Alert Service Provider

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## **BACKGROUND:**

In 2017 the All-Island Emergency Planning Committee (AIEPC) recommended that the municipalities (Masset, Daajing Giids, Port Clements) and North Coast Regional District jointly implement the ePact emergency notification system in partnership with each other. The communities agreed and its implementation was coordinated through the regional district, who purchased the service and then proportionally bill the communities for their share of the annual fees.

## **DISCUSSION:**

There were many beneficial reasons for such partnership, including, but not limited to the relative cost savings compared with each community individually implanting its own system, but also in the fact that if everyone was utilizing the same system, then there could be joint support to one another in its utilization (troubleshooting, training, best practices, standardized messaging, etc). The ePact system costs \$10,800 annually. Of this, Port Clements pays \$734.40 annually.

Since the system's implementation the ePact system has been used on several occasions for a variety of emergency messaging needs. Earlier in 2024, staff in Port Clements utilized the system to help prevent being in an emergency with the Village's water system when heavy consumption was outstripping the replacement rate of the wells. The use of the notification system saw immediate effect in reversing the situation, and had a better impact than the previous communications to the community (posters, website, facebook) that staff had been utilizing in prior days.

However, over the 7 years of implementation, there have been challenges with the ePact system, and unfortunately, most of these challenges are part of the system and not changeable. Some notable issues are found with registering users to receive alerts, notifications being sent outside of jurisdictional areas, and challenges for administrators in the use of the back end of the system, as well as user data management and legislative requirements. For example, when staff in Port Clements were utilizing the system, it took almost an hour to go through the backend before the alert was able to be issued; while part of this delay was due to minimal experience with the system, even with instructions in hand the format is non-intuitive and challenging.

As such, AIEPC has been looking at potential other service providers. After research, AIEPC is recommending the communities switch to Voyent Alert. Not only is this system cheaper than ePact, having a \$6,200 annual cost (of which Port Clements would only be paying \$490.80 per year), it also does not have the same issues as ePact does. Even accounting for an initial additional cost of \$39.60 toward the \$500 fee to migrate existing ePact accounts on to the new system, it would still be a significant cost savings. Additionally, most of the other communities, including the regional district, are on board to switch to Voyent Alert and if Port Clements declines then either it will be continuing with the ePact system alone, or needing to look at a different service provider by itself. Given the costs involved in those options, they are not recommended.

**CONCLUSION:** Council should continue to utilize the same emergency notification system as the rest of the municipalities and regional district on Haida Gwaii and agree to switch to Voyent Alert services.

## **IMPLICATIONS:**

<b>STRATEGIC</b>	N/A
<b>FINANCIAL</b>	Switching to Voyent Alert with the other communities enables better cost savings and better economies of scale.
<b>ADMINISTRATIVE</b>	Switching to Voyent Alert is likely to require some administrative time, such as training on the backend of the system, but unlikely to be significant.

**Recommendation:** THAT Council agrees to switch with the other municipalities and North Coast Regional District from the ePact emergency notification system to the emergency notification system provided by Voyent Alert.

**Respectfully submitted:** Elizabeth Cumming, Deputy CAO.

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