



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

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Port Clements, BC  
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**2:00 PM, Special Meeting of Council, Friday, May 1, 2026**

**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**

Recommended motion: THAT Council adopts May 1<sup>st</sup>, 2026, Special Council Meeting Agenda

**2. GOVERNMENT**

G-1 – Financial Plan for the Years 2026-2030, Bylaw #495, 2026

G 2 – Tax Rates Bylaw #496, 2026

G 3 – Northwest BC Funding Agreement Reporting

**3. ADJOURNMENT**

**VILLAGE OF PORT CLEMENTS**

**BYLAW #495, 2026**

**The Financial Plan for the Years 2026-2030**

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, 2026, and ending December 31, 2030
2. This Bylaw may be cited for all purposes as "The Financial Plan for the years 2026-2030, Bylaw #495, 2026".

READ A FIRST TIME THIS \_\_ DAY OF \_\_\_\_\_ 2026.

READ A SECOND TIME THIS \_\_ DAY OF \_\_\_\_\_ 2026.

READ A THIRD TIME THIS \_\_ DAY OF \_\_\_\_\_ 2026.

FINALLY PASSED AND ADOPTED THIS \_\_ DAY OF \_\_ 2026.

\_\_\_\_\_  
Scott Cabianca  
MAYOR

\_\_\_\_\_  
Marjorie Dobson  
CAO

\_\_\_\_\_  
CERTIFIED A TRUE COPY OF  
"THE FINANCIAL PLAN FOR THE YEARS 2026-2030 BYLAW #495, 2026"

G-1

**Village of Port Clements  
2026-2030 Financial Plan  
Statement of Objectives  
For Bylaw #495, 2026**

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 2026. Transfers from reserves form the greatest proportion of revenue. The reserves that these funds are transferred from are:

- 37% from the Northwest Regional Benefits Alliance Reserve.
- 24% from the Village of Port Clements surplus reserve
- 18% from the Northern Capital and Planning Grant Reserve
- 18% from the Growing Communities Fund Reserve
- 4% from the Community Works Fund Reserve

Conditional and unconditional grants from others make up the second highest amount for 2026. Of the grants,

- 20% is from small community protection,
- 9% from miscellaneous grants,
- 4% from Canada Community Building Fund,
- 1% from Gwaii Trust,
- 2% from NDIT for the mobimat project,
- 60% from the Investing in Canada Infrastructure program for the sewer lagoon, and
- 4% is for the local government Climate Action Program.

The third highest source of revenue is Property taxes.

**Objectives**

- For the 2026 year to incorporate 3% tax increase for the property classes from 2025. There are no increases for water and sewer frontage taxes in 2026 and usage charges are expected to remain the same as 2025. From 2027 – 2030 a 3.0% tax increase annually is proposed which includes a 2.5% Cost of Living Allowance increase.

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**Table 1: Sources of Revenue**

<b>Revenue Source</b>	<b>% of Total Revenue</b>	<b>Dollar Value</b>
Property taxes	9.5%	487,088
User Fees and charges	5%	254,970
Other sources	0.3%	14,500
Proceeds from borrowing	0.0%	0
Transfer from Reserves	52.8%	2,700,836
Government grants	32.4%	1,655,812
<b>Total</b>	<b>100.0%</b>	<b>\$5,113,206</b>

**Distribution of Property Tax Rates**

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

<b>Property Class</b>	<b>% of Total Property Taxation</b>	<b>Dollar Value</b>
Residential (1)	66.2%	92,691
Utilities (2)	1%	1,463
Light Industry (5)	18.2%	25,513
Business and Other (6)	13.9%	19,417
Managed Forest (7)	.7%	996
Recreation/Non-profit (8)	0.0%	0
<b>Total</b>	<b>100.0%</b>	<b>\$140,080</b>

**Permissive Tax Exemptions**

- The Village issued a permissive tax exemption in 2023 to the Cedarview Church and to the Trustees of the Haida Gwaii Congregation of the Jehovah's Witnesses. For 2026, Cedarview Church has an exemption of \$297.49, and the Trustees of the Jehovah's Witnesses has an exemption of \$591.85 for Municipal Taxes.

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**Schedule "A"**  
**Consolidated All Funds**

	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget
Property Tax- Municipal	- 140,080	- 148,611	- 153,069	- 153,068	- 153,067
Sewer/Water Taxation & User Fees	- 190,283	- 193,299	- 196,405	- 199,604	- 202,900
Payments in Lieu	- 8,620	- 8,620	- 8,620	- 8,620	- 8,620
Sales of Services	- 30,500	- 30,500	- 30,500	- 30,500	- 30,500
Revenue From Own Sources	- 224,470	- 224,940	- 225,360	- 225,359	- 225,358
Unconditional Transfers	- 332,000	- 332,000	- 332,000	- 332,000	- 332,000
Conditional Transfers	- 1,323,812	- 83,812	- 83,811	- 83,810	- 83,809
Multi Purpose Building Revenue	- 14,500	- 14,500	- 14,500	- 14,500	- 14,500
Transfers From Reserves	- 2,700,836	- 531,592	- 539,326	- 552,425	- 566,033
Collections for Other Agencies	- 148,105	- 148,105	- 148,105	- 148,105	- 148,105

<b>Total Revenues</b>	<b>-5,113,206</b>	<b>-1,715,979</b>	<b>-1,731,696</b>	<b>-1,747,992</b>	<b>-1,764,892</b>
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Legislative Expenses	55,550	56,050	56,050	56,050	56,050
General Administration	502,179	509,804	517,968	526,376	535,036
Fire Department	71,100	71,100	71,100	71,100	71,100
Emergency Services	3,500	3,500	3,500	3,500	3,500
Common Services	86,072	88,475	90,948	93,497	96,122
Wharf Services	33,980	8,980	8,980	8,980	8,980
Small Craft Harbour	19,000	16,000	16,000	16,000	16,001
Roads	65,150	61,550	61,550	61,550	61,550
Environmental Development	7,500	4,500	4,500	4,500	4,500
Parks and Recreation	82,650	78,150	78,150	78,150	78,150
Sewer & Water Expenses	245,924	254,875	259,956	265,294	270,908
Fiscal Services	5,400	5,400	5,400	5,400	5,400
Contributions to Reserves	485,000	-	-	-	-
Capital Expenses	2,900,607	8,000	8,000	8,000	8,000
Multi Purpose Building Expenses	99,000	99,000	99,000	99,000	99,000
Amortized Assets	107,136	107,136	107,136	107,136	107,136
Taxes Levied for Other Agencies	343,459	343,459	343,459	343,459	343,459

<b>Total Expenses</b>	<b>5,113,207</b>	<b>1,715,979</b>	<b>1,731,697</b>	<b>1,747,991</b>	<b>1,764,892</b>
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**VILLAGE OF PORT CLEMENTS**

**BYLAW #496, 2026**

**TAX RATES**

Being a bylaw for the levying of rates for Municipal, Regional Library, Hospital and Regional District purposes for the year 2026.

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 2026:
  - 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 Northwest 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 #496, 2026."

READ A FIRST TIME THIS \_\_ DAY OF \_\_ 2026  
 READ A SECOND TIME THIS \_\_ DAY OF \_\_ 2026  
 READ A THIRD TIME THIS \_\_ DAY OF \_\_ 2026

RECONSIDERED AND FINALLY ADOPTED THIS \_\_ DAY OF \_\_ 2026

\_\_\_\_\_  
 Scott Cabianca  
 MAYOR

\_\_\_\_\_  
 Marjorie Dobson  
 CAO

CERTIFIED TO BE A TRUE COPY OF  
TAX RATES BYLAW #496, 2026

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**Village of Port Clements  
Schedule for Tax Rates Bylaw #496, 2026**

Rates per \$1,000 of taxable assessed value

Class	"A" General Municipal	"B" VIRL	"C" NCRD	"D" NW Reg. Hospital
1 Residential	1.5163	0.2129	0.8234	0.5444
2 Utilities	7.7162	1.0812	2.8819	1.9053
5 Light Industry	5.9613	0.837	2.7995	1.8509
6 Business	3.5772	.5022	2.0173	1.3337
7 Managed Forest	6.7297	.9459	2.4702	1.6331

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Date Adopted by the Local Gov: \_\_\_\_\_

For Calendar Years

2024 to 2028

2024	2025	2026	2027	2028	TOTAL
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**General Government and Development**

Asset Management		1,500	50,000	25,000	20,000	96,500
Planning			15,000			15,000
Capital						0
Capital Maintenance						0
Operations						0
<b>Total</b>	0	1,500	65,000	25,000	20,000	111,500

**First Nation Outreach Projects & Initiatives**

Planning		2,000	2,000	1,000	1,000	6,000
Capital						0
Capital Maintenance						0
Operations						0
<b>Total</b>	0	2,000	2,000	1,000	1,000	6,000

**Water**

Planning						0
Capital		750,000	300,000	800,000	535,000	2,385,000
Capital Maintenance		150,000				150,000
Operations		30,000	30,000	30,000	30,000	120,000
<b>Total</b>	0	930,000	330,000	830,000	565,000	2,655,000

**Housing**

Planning		25,000				25,000
Capital			65,000			65,000
Capital Maintenance						0
Operations						0
<b>Total</b>	0	25,000	65,000	0	0	90,000

**Childcare Facilities**

Planning						0
Capital						0
Capital Maintenance						0
Operations						0
<b>Total</b>	0	0	0	0	0	0

**Sewer & Wastewater**

Planning			5,500			5,500
Capital			40,000			40,000
Capital Maintenance						0
Operations						0
<b>Total</b>	0	0	45,500	0	0	45,500

**Solid Waste & Recycling**

Planning						0
Capital						0
Capital Maintenance						0
Operations						0
<b>Total</b>	0	0	0	0	0	0

**Public Safety & Emergency Management**

Planning						0
Capital		75,000				75,000
Capital Maintenance						0
Operations						0
<b>Total</b>	0	75,000	0	0	0	75,000

**Roads & Transportation**

Planning						0
Capital			350,000	400,000	321,000	1,071,000
Capital Maintenance						0
Operations						0
<b>Total</b>	0	0	350,000	400,000	321,000	1,071,000

**Parks, Recreation & Culture**

Planning						0
Capital			150,000	250,000		400,000
Capital Maintenance						0
Operations						0
<b>Total</b>	0	0	150,000	250,000	0	400,000

**Other**

Description of "Other"						
Planning						0
Capital						0
Capital Maintenance						0
Operations						0
<b>Total</b>	0	0	0	0	0	0

**TOTAL**

Asset Management	-	1,500	50,000	25,000	20,000	96,500
Planning	-	27,000	22,500	1,000	1,000	51,500
Capital	-	825,000	905,000	1,450,000	856,000	4,036,000
Capital Maintenance	-	150,000	-	-	-	150,000
Operations	-	30,000	30,000	30,000	30,000	120,000
<b>Total</b>	-	1,033,500	1,007,500	1,506,000	907,000	4,454,000

Annual Development Plan for the Local Government of:



Date Adopted by the Local Gov:



*Note: The ADM for Local Government reserves the right to request additional information regarding cost projections in this document. This could include project budget. And cost items in financial plans, master plans, or other local govt documents.*

**Summary Information**

Item	Annual Cost
General Government & Development --- Asset Management	50,000
General Government & Development --- Planning	15,000
General Government & Development --- Capital	-
General Government & Development --- Capital Maintenance	-
General Government & Development --- Operations	-
<b>General Government &amp; Development --- TOTAL</b>	<b>65,000</b>

Item	Annual Cost
First Nations Outreach Projects & Initiatives --- Planning	2,000
First Nations Outreach Projects & Initiatives --- Capital	-
First Nations Outreach Projects & Initiatives --- Capital Maintenance	-
First Nations Outreach Projects & Initiatives --- Operations	-
<b>First Nations Outreach Projects &amp; Initiatives --- Total</b>	<b>2,000</b>

Item	Annual Cost
Water --- Planning	25,000
Water --- Capital	300,000
Water --- Capital Maintenance	-
Water --- Operations	30,000
<b>Water --- Total</b>	<b>355,000</b>

Item	Annual Cost
Housing --- Planning	100,000
Housing --- Capital	-
Housing --- Capital Maintenance	-
Housing --- Operations	-
<b>Housing ---Total</b>	<b>100,000</b>

Item	Annual Cost
Childcare Facilities --- Planning	-
Childcare Facilities --- Capital	-
Childcare Facilities --- Capital Maintenance	-
Childcare Facilities --- Operations	-
<b>Childcare Facilities --- Total</b>	<b>-</b>

<b>Item</b>	<b>Annual Cost</b>
Sewer & Wastewater --- Planning	-
Sewer & Wastewater --- Capital	-
Sewer & Wastewater --- Capital Maintenance	40,000
Sewer & Wastewater --- Operations	-
<b>Sewer &amp; Wastewater --- Total</b>	<b>40,000</b>

<b>Item</b>	<b>Annual Cost</b>
Solid Waste & Recycling --- Planning	-
Solid Waste & Recycling --- Capital	-
Solid Waste & Recycling --- Capital Maintenance	-
Solid Waste & Recycling --- Operations	-
<b>Solid Waste &amp; Recycling --- Total</b>	<b>-</b>

<b>Item</b>	<b>Annual Cost</b>
Public Safety & Emergency Management --- Planning	-
Public Safety & Emergency Management --- Capital	75,000
Public Safety & Emergency Management --- Capital Maintenance	-
Public Safety & Emergency Management --- Operations	-
<b>Public Safety &amp; Emergency Management --- Total</b>	<b>75,000</b>

<b>Item</b>	<b>Annual Cost</b>
Roads & Transportation --- Planning	-
Roads & Transportation --- Capital	500,000
Roads & Transportation --- Capital Maintenance	-
Roads & Transportation --- Operations	-
<b>Roads &amp; Transportation --- Total</b>	<b>500,000</b>

<b>Item</b>	<b>Annual Cost</b>
Parks, Recreation & Culture --- Planning	-
Parks, Recreation & Culture --- Capital	150,000
Parks, Recreation & Culture --- Capital Maintenance	-
Parks, Recreation & Culture --- Operations	-
<b>Parks, Recreation &amp; Culture --- Total</b>	<b>150,000</b>

<b>Item</b>	<b>Annual Cost</b>
Other --- Planning	-
Other --- Capital	-
Other --- Capital Maintenance	-
Other --- Operations	-
<b>Other --- Total</b>	<b>-</b>

<b>Item</b>	<b>Annual Cost</b>
TOTAL --- Asset Management	50,000
TOTAL --- Planning	142,000
TOTAL --- Capital	1,025,000
TOTAL --- Capital Maintenance	40,000
TOTAL --- Operations	30,000
<b>TOTAL</b>	<b>1,287,000</b>

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RBA -Total Expenditure 2025	
900.00	First Nation outreach
600,000.00	Asbestos Waterline Replacement
18,012.00	Well # 4 Hookup
24,417.00	Water T P Instruments
30,000.00	WTP Specialist wages
68,100.00	Road paving (patches)
28,004.00	Comm Hall Capital Maintenance
10,000.00	Church Capital Maintenance
<b>779,433.00</b>	