

# District of Ucluelet

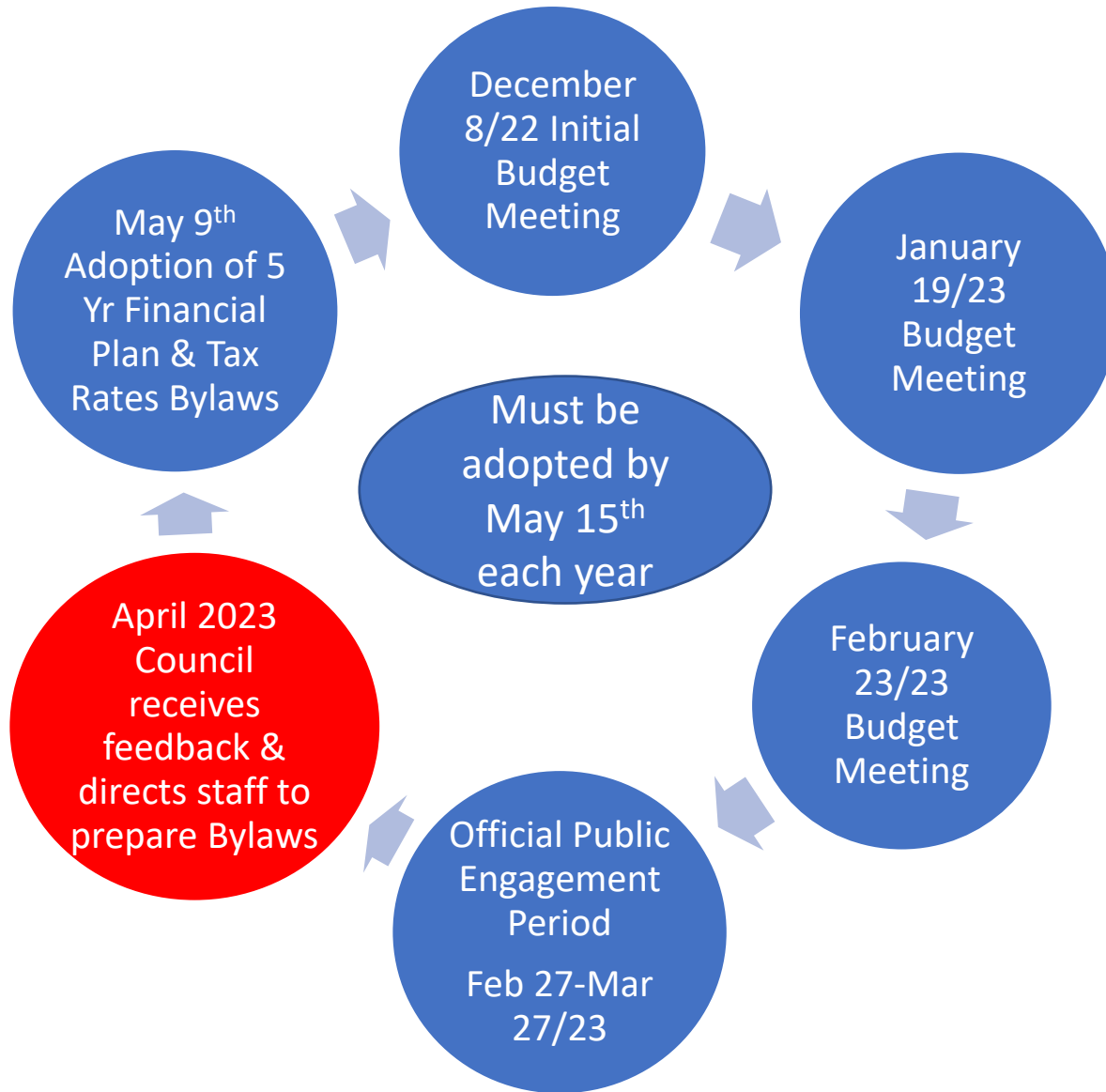


## Special Council Budget Meeting April 13, 2023

Donna Monteith, Director of Finance (CFO)



# 2023-2027 Budget Process Milestones





DISTRICT OF  
**UCLUELET**

# **2023 POTENTIAL PROPERTY TAX IMPACT (Revised)**

April 13, 2023



# Potential Property Tax Impact

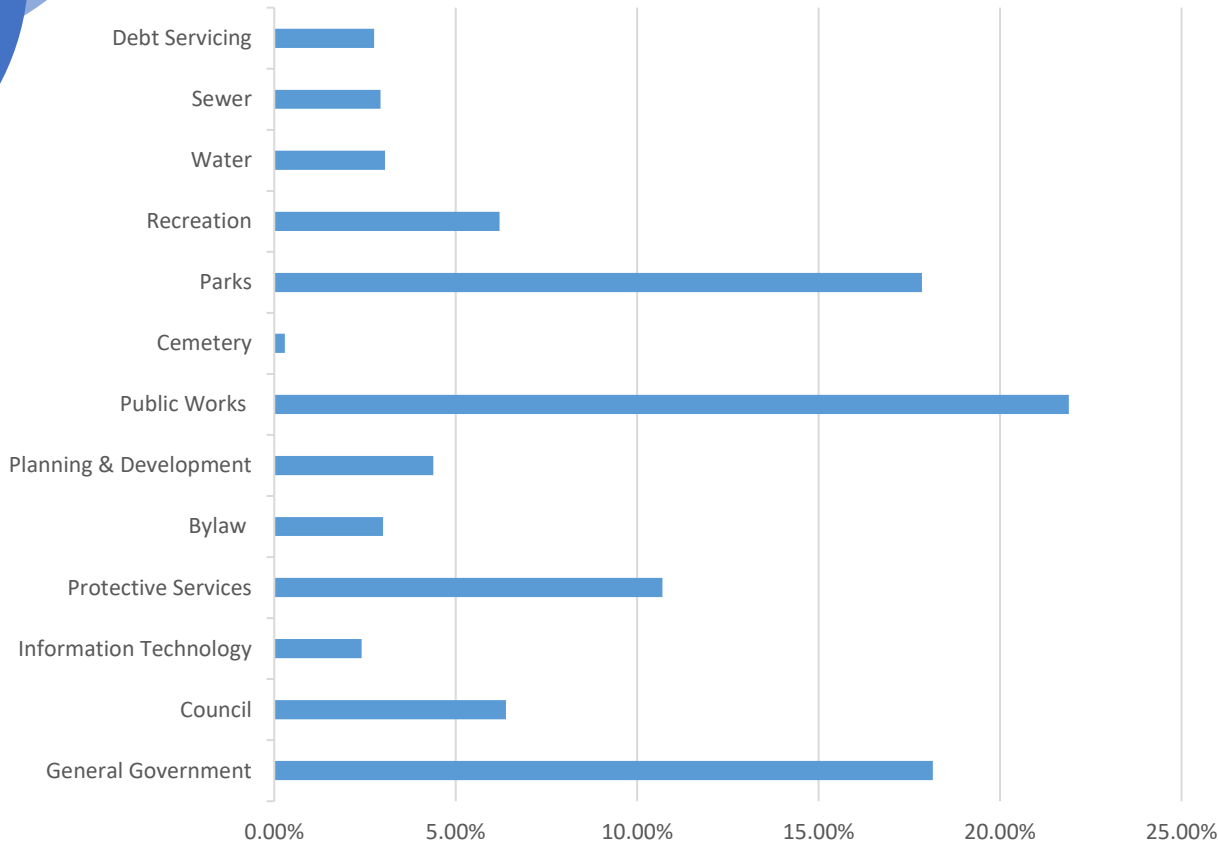
(including 3% for Water Treatment & Filtration Project)

Municipal property taxes for a representative property	2023 Average Market Value Assessment	2023 Average Property Tax Levy		2023 property tax increase on representative property	
1. Single Family	897,082	\$ 2,011.98	\$ 179.98	<del>10.04%</del>	<b>9.82%</b>
1. Residential	773,720	\$ 1,735.30	\$ 161.30	<del>10.46%</del>	<b>10.25%</b>
2. Utilities	75,900	\$ 3,036.00	\$ 285.00	<del>10.36%</del>	<b>10.36%</b>
5. Light. Ind.	185,000	\$ 2,197.10	\$ 196.10	<del>10.05%</del>	<b>9.80%</b>
6. Business	396,164	\$ 3,480.41	\$ 310.41	<del>10.05%</del>	<b>9.79%</b>
8. Recreation	161,397	\$ 1,409.96	\$ 125.96	<del>10.03%</del>	<b>9.81%</b>



# 2023 Municipal Tax Increase Breakdown

% of Taxes by Department



**9.82% average increase**

- ✓ 3% dedicated for water treatment
- ✓ 1.5% Reserve Contribution
- ✓ 5.32% Operations & Capital Projects

## 2022 Stats

- 6.9% BC CPI
- 12.5% Construction CPI



# Potential Property Tax Impact



Residential – Pine St	Assessed Value	Increase %	Municipal Tax	Increase \$
2023	\$770,000	11% (lower than avg)	\$ 1,726	\$72
2022	\$ 696,000	25% (lower than avg)	\$ 1,654	(\$59)



Residential – Marine Dr	Assessed Value	Increase %	Municipal Tax	Increase \$
2023	\$ 1,018,000	14% (lower than avg)	\$ 2,283	\$96
2022	\$ 896,000	53% (higher than avg)	\$ 2,187	\$397



Residential – Holly Crescent	Assessed Value	Increase %	Municipal Tax	Increase \$
2023	858,000	20.17% (average)	\$1,924	\$181
2022	714,000	47% (higher than avg)	\$1,743	\$259



# Potential Property Tax Impact



Residential Zone with 2 B&B St. Jacques	Assessed Value	Increase %	Municipal Tax	Increase \$
2023	1,138,000	33%	\$2,552	\$469
2022	853,000	47%	\$2,083	\$314

Business – Peninsula Rd (Restaurant)	Assessed Value	Increase %	Municipal Tax	Increase \$
2023	\$416,000	.24%	\$3,654	(\$384)
2022	\$ 415,000	8.6%	\$4,038	(\$97)

Business - Forbes	Assessed Value	Increase %	Municipal Tax	Increase \$
2023	\$540,000	28%	\$4,744	\$647
2022	\$ 421,000	30%	\$ 4,097	\$611

# Potential Property Tax Impact

Split Class (Residential and Business)	Assessed Value	Increase %	Municipal Tax	Increase \$
2023 Residential	\$224,000	19%	\$ 502	\$12
2023 Business	\$629,000	6%	\$5,526	<b>(\$275)</b>
<b>2023 Total Municipal Property Tax</b>			<b>\$6,028</b>	<b>(\$263)</b>
2022 Residential	\$ 206,300	38%	\$ 490	\$29
2022 Business	\$ 596,000	13%	\$ 5,801	\$107
<b>2022 Total Municipal Property Tax</b>			<b>\$6,291</b>	<b>\$136</b>



## Core Revenue Summary – Final Draft

	2023	2024	2025	2026	2027
<b>Planning</b>	\$364,680	\$372,140	\$378,725	\$423,406	\$428,178
<b>Fire</b>	\$63,045	\$64,000	\$64,500	\$64,750	\$65,000
<b>Harbour</b>	\$400,190	\$408,180	\$416,350	\$424,670	\$433,170
<b>Corporate</b>	\$965,300	\$965,300	\$965,300	\$960,300	\$960,300
<b>Public Works</b>	\$800	\$800	\$820	\$840	\$860
<b>Recreation</b>	\$679,154	\$601,103	\$424,871	\$432,931	\$441,241
<b>Parks &amp; Cemetery</b>	\$12,010	\$12,110	\$12,210	\$12,310	\$12,410
<b>Water</b>	\$812,865	\$842,843	\$876,726	\$909,354	\$943,451
<b>Sewer</b>	\$618,585	\$629,853	\$642,762	\$656,248	\$670,236
<b>Total</b>	<b>\$3,916,629</b>	<b>\$3,896,329</b>	<b>\$3,782,264</b>	<b>\$3,884,809</b>	<b>\$3,954,846</b>

## Core Expense Summary –Final Draft

	2023	2024	2025	2026	2027
<b>Planning</b>	\$686,592	\$760,682	\$823,697	\$926,639	\$953,396
<b>Fire</b>	\$408,895	\$476,515	\$489,950	\$500,464	\$510,619
<b>Harbour</b>	\$346,240	\$340,630	\$347,441	\$354,381	\$361,686
<b>Corporate</b>	\$1,559,688	\$1,660,947	\$1,707,208	\$1,759,824	\$1,788,197
<b>Public Works</b>	\$680,899	\$701,843	\$741,191	\$754,444	\$768,008
<b>Recreation</b>	\$1,037,472	\$1,065,462	\$1,071,805	\$1,102,315	\$1,130,257
<b>Parks &amp; Cemetery</b>	\$757,487	\$783,354	\$805,200	\$826,817	\$849,371
<b>Water</b>	\$792,223	\$824,356	\$864,950	\$879,489	\$890,129
<b>Sewer</b>	\$586,585	\$612,228	\$638,611	\$650,279	\$661,717
<b>Debt Servicing</b> –UCC & Engine #1	\$119,869	\$119,869	\$119,869	\$176,104	\$176,104
<b>Debt Servicing</b> -Water Treatment	\$0	\$0	\$362,053	\$449,582	\$449,582
<b>Total</b>	<b>\$6,975,950</b>	<b>\$7,345,886</b>	<b>\$7,971,975</b>	<b>\$8,380,338</b>	<b>\$8,539,066</b>

# Operational Project Summary

Item	New/Carry Forward	Budget	Funded By
Bi-lingual Signage	CFW	\$10,000	RMI
Housing Needs Assessment Update	New	\$7,000	AH Reserves
Winter Lights & Beautification	New	\$80,000	RMI
Heritage Signs & Signage	New	\$35,000	RMI
UCC – Ext Paint south section	CFW	\$20,000	RMI
Pathway Finding/Junction sign	CFW	\$60,000	RMI
Fire Service Review	New	\$12,000	Taxes
FireSmart	CFW	\$9,409	Grant
Signature Circle	CFW	\$70,000	Water Reserves



## Operational Project Summary (cont.)

Item	New/Carry Forward	Budget	Funded By
Recreation Master Plan	New	\$40,000	Recreation Reserves
Matrix	New	\$13,000	RMI
First Nations Collaborative projects	New	\$40,000	RMI
Website Rebuild	New	\$35,000	Covid grant
Reservoir Cleaning	Ongoing	\$45,000	Water Reserves
DCC Bylaw Review	CFW	\$18,500	Gen Reserves
Subdivision Bylaw Review	CFW	\$25,000	Gen Reserves
<b>Total</b>		<b>\$519,909</b>	



# BC Growing Communities Fund (revised)

**BC Provincial Government announced**

**“New grants will be going to local governments in B.C. to help build community infrastructure and amenities to meet the demands of unprecedented population growth”**

- ✓ **One time grant to address unique infrastructure and amenities demands**
- ✓ **These grants will complement existing infrastructure funding (such as sewer, water and recreation facilities)**
- ✓ **The District has received \$1,489,000**

## **Recommendations:**

- **\$490,000 Peninsula Road Stormwater (est)**
- **\$348,000 Mercantile Waterline replacement (est)**
- **\$651,000 Infrastructure repairs, replacements & additions**



# 2023 Capital Project Summary - Proposed

Project	New/Carry Forward/Approved	2023 Budget	Funded By
UCC Storage	New	\$68,000	Taxes
Sewer Victoria Lift Station Bypass	New	\$164,650	Sewer Reserves
Water Supply Sub Marine Replace	New	\$1M	EMBC \$652k, Grant \$438k
CMHC Rapid Housing	New	\$225,000	Affordable Housing Reserves
Lot 13 Affordable Housing Contrib.		\$650,000	Affordable Housing Reserves
Fire Hall upgrades/safe workspace	New	\$15,000	Covid grant
Stormwater Peninsula Road	New	\$1,383,000	MOTI \$1.69M/Grant \$490k (\$2.18M multi yr)
Inner Boat Basin Walkway	New	\$35,000	2023 RMI 2024 \$400k RMI, \$300k SCH Res
Larch Road Multi Use Path	New	\$662,500	\$463,750 Grant/\$198,750 DOU
Public Washrooms	New	\$340,000	2023 Grant Awarded 2024 \$150k RMI

# 2023 Capital Project Summary - Proposed

Project	New/Carry Forward/Approved	2023 Budget	Funded By
Emergency Kiosk	CFW	\$15,311	RMI
Storage Shed Public Works Yard	CFW	\$100,000	Gen Reserves
Kayak boat launch	CFW	\$45,000	RMI
Generator UCC	CFW	\$120,000	Gen Reserves
Electric Charging Stations	CFW	\$39,564	RMI
UCC Audio Visual Main Hall	CFW	\$13,577	Covid grant
Sewer Lot 16 (DOU portion)	CFW	\$156,000	Sewer Reserves/\$20k Grant
Sewer SCADA	CFW	\$32,000	Sewer User Fees
Amphitrite House	CFW	\$1,364,818	2023 Grants/RMI 1.379M 2024 RMI \$60k
Peninsula Road Revitalization	CFW	\$1,494,527	2023 Gas Tax/Grant 2024 \$140k RMI
Village Green Phase 1	CFW	\$1,274,124	Grant/RMI/Gas Tax
Village Green Playground	CFW	\$359,714	RMI

# 2023 Capital Project Summary -proposed

Project	Carry Forward/ Approved	2023 Budget	Funded By
Water Filtration and Treatment	CFW	\$363,335	Grant \$7.039M/\$8M est Loan (Multi Yr 2022-2026)
Tugwell Fields Rec Facility - concept	CFW	\$75,000	2023 Recreation reserve 2026 est \$5M unfunded
Vehicles and Equipment	Approved	\$110,000	Taxes
Emergency Response Vehicle	Approved	\$70,000	Taxes
Positive Pressure Ventilation Fan	Approved	\$9,000	Taxes
Harbour Capital Projects	Approved	\$136,000	Harbour Reserves
Wild Pacific Trail Upgrades	ongoing	\$70,000	2023 RMI 2026 \$150k RMI
<b>TOTAL 2023 Capital</b>		<b>\$10,391,120</b>	



# 2023 Consolidated Revenue & Expenses

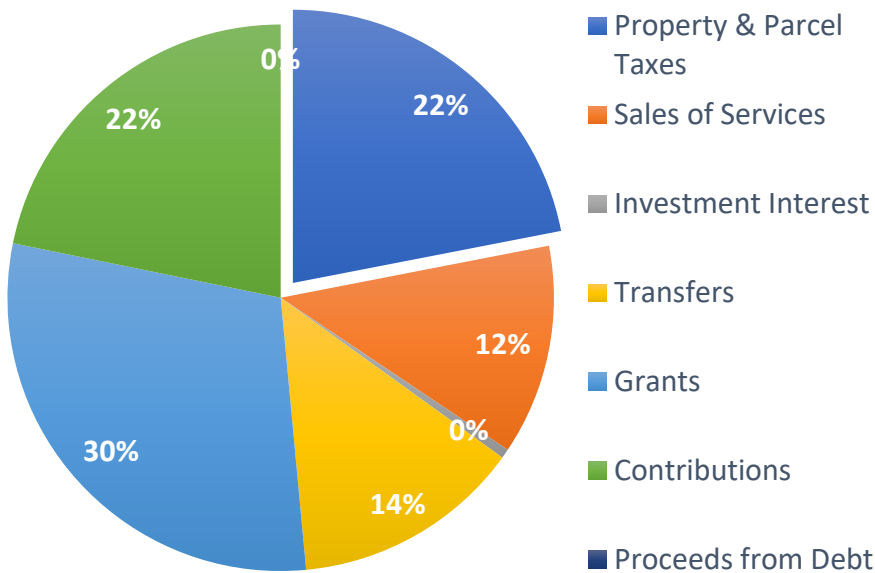
	EXPENSES													Taxation & Parcel Taxes	Total Revenue
	Core Operating	Non Capital Projects	Capital	Transfers	Total Expenses	Sales of Services/User Fees	Grants	RMI, Gas Tax, MRDT, Contributions	Covid Restart Grant	Dedicated Reserves & DCC's	Borrowing	Surplus & Unrestricted Reserves			
General Government	1,176,190		875,000	992,849	3,044,039	136,300	1,169,000		71,920	875,000				791,819	3,044,039
Council	278,160				278,160									278,160	278,160
Information Technology	105,338	35,000			140,338				35,000					105,338	140,338
MRDT - Destination BC	384,000			100,000	484,000			484,000						0	484,000
Protective Services	408,895	21,409	94,000	15,000	539,304	63,045	9,409							466,850	539,304
Bylaw	130,940				130,940									130,940	130,940
Planning & Development	555,652	50,500			606,152	364,680				50,500				190,972	606,152
Public Works & Environmental Health	680,899	80,000	4,979,151		5,740,050	800	2,426,249	2,058,670		298,750				955,581	5,740,050
Harbours	346,240		136,000	53,950	536,190	400,190				136,000				0	536,190
Cemetery	16,480				16,480	3,910								12,570	16,480
Parks	741,007		474,714		1,215,721	7,000		429,714						779,007	1,215,721
Recreation	1,037,472	218,000	2,116,270		3,371,742	437,490	1,010,290	1,361,667	13,577	277,747				270,971	3,371,742
														0	0
<b>Water</b>	792,223	115,000	1,363,335	20,742	2,291,300	679,965	1,266,434			211,901				133,000	2,291,300
<b>Sewer</b>	586,585	0	352,650	0	939,235	490,585	20,000			300,650				128,000	939,235
														0	0
<b>Debt Servicing</b>	119,869			426,982	546,851							426,982		119,869	546,851
	<b>7,359,950</b>	<b>519,909</b>	<b>10,391,120</b>	<b>1,609,523</b>	<b>19,880,502</b>	<b>2,583,965</b>	<b>5,901,382</b>	<b>4,334,051</b>	<b>120,497</b>	<b>2,150,548</b>	<b>0</b>	<b>426,982</b>	<b>4,363,078</b>	<b>19,880,502</b>	
Edit ck:												Budget		4,363,077	
Core Exp summary slide less MRDT	6,975,950											Difference		1	



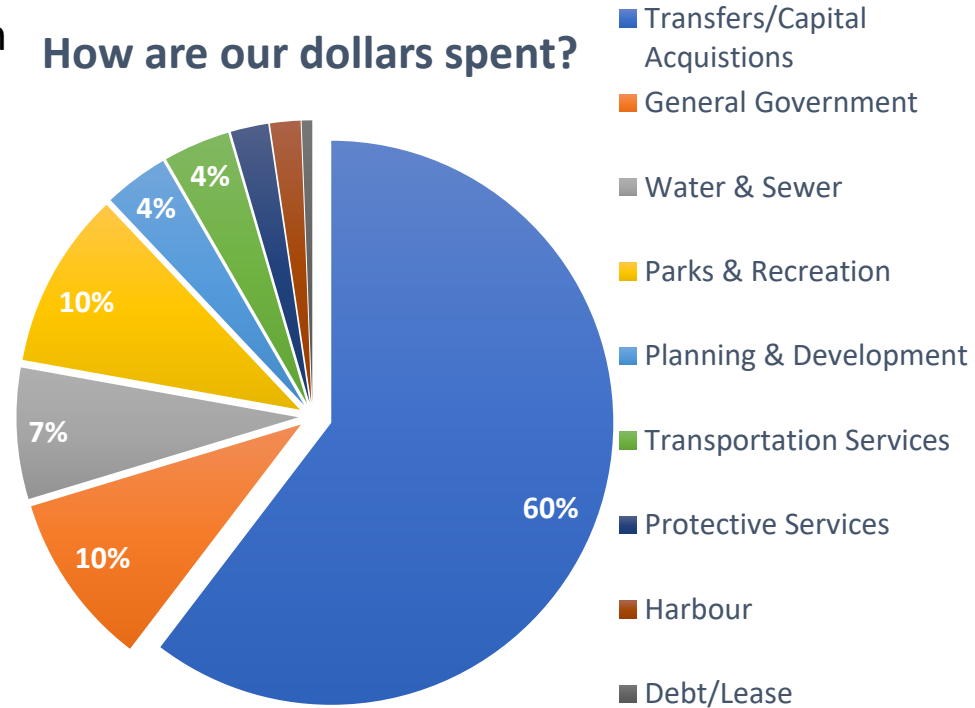
# 2023 Revenues & Expenditures

2023 District Budget: ~19.880 Million

## Where do our dollars come from?



## How are our dollars spent?



# Proposed Motions

- 1) THAT Council pre-authorize the 2023 budget expenditures as presented at the April 13, 2023 Special Council meeting.
- 2) THAT Council direct staff to prepare the 2023-2027 Five-Year Financial Plan bylaw.
- 3) THAT Council direct staff to prepare the 2023 Tax Rates bylaw.

# Budget Process Next Steps

Apr 25<sup>th</sup>

- 1-3 Readings of 5 Yr Financial Plan Bylaw
- 1-3 Readings of Tax Rates Bylaw

May 9<sup>th</sup>

- Adoption of 5 Yr Financial Plan Bylaw
- Adoption of Tax Rates Bylaw

