

**VILLAGE OF PORT ALICE  
BYLAW NO. 651, 2019**

BEING A BYLAW FOR THE VILLAGE OF PORT ALICE FINANCIAL PLAN 2019 - 2023

WHEREAS, under section 165 of the Community Charter the Council of the Village of Port Alice is required to adopt a financial plan before the annual property tax bylaw is adopted.

NOW THEREFORE, the Council of the Village of Port Alice, in open meeting assembled, enacts as follows:

1. Schedule "A" attached to and forming part of this Bylaw is the Village of Port Alice Financial Plan 2019 – 2023, Revenues and Expenditures.
2. Schedule "B" attached to and forming part of this Bylaw is the Village of Port Alice Financial Plan 2019 – 2023 Statement of Objectives and Policies.
3. This Bylaw may be cited for all purposes as the "Village of Port Alice Financial Plan 2019 - 2023 Bylaw No.651, 2019".

READ A FIRST AND SECOND TIME THIS 27<sup>th</sup> DAY OF MARCH, 2019.

PUBLIC CONSULTATION MEETING HELD ON THE 9<sup>th</sup> DAY OF APRIL 2019.

READ A THIRD TIME THIS 10<sup>th</sup> DAY OF APRIL 2019.

RECONSIDERED, AND ADOPTED THIS 24<sup>th</sup> DAY OF APRIL 2019.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Chief Administrative Officer

Certified a true copy of Bylaw No.651, as adopted by Council on the 24<sup>th</sup> day of April, 2019.

\_\_\_\_\_  
Chief Administrative Officer

**VILLAGE OF PORT ALICE  
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**VILLAGE OF PORT ALICE FINANCIAL PLAN 2019 - 2023  
Bylaw No. 651, 2019 - Schedule 'A' REVENUES**

REVENUES	2019	2020	2021	2022	2023
<b>Property Taxes</b>	\$853,700	\$825,562	\$836,863	\$858,276	\$859,804
Utility/Grant in Place of Taxes	\$23,000	\$23,230	\$23,462	\$23,697	\$23,934
<b>Total Taxation</b>	<b>\$876,700</b>	<b>\$848,792</b>	<b>\$860,325</b>	<b>\$881,973</b>	<b>\$883,738</b>
<b>Fees and Charges</b>					
Garbage Rates/Penalties	\$73,500	\$74,235	\$74,977	\$75,727	\$76,484
Recreation Supplies and Services	\$12,500	\$12,625	\$12,751	\$12,879	\$13,008
Recreation Facilities Rentals	\$26,000	\$26,260	\$26,523	\$26,788	\$27,056
Licenses/Permits	\$7,700	\$7,777	\$7,855	\$7,933	\$8,013
Water Utility	\$61,000	\$61,610	\$62,226	\$62,848	\$63,477
Sewer Utility	\$142,000	\$143,420	\$144,854	\$146,303	\$147,766
Other Revenue	\$74,300	\$75,043	\$75,794	\$76,551	\$77,317
<b>Total Fees and Charges</b>	<b>\$397,000</b>	<b>\$400,970</b>	<b>\$404,980</b>	<b>\$409,029</b>	<b>\$413,121</b>
<b>Other Revenue</b>					
Federal Govt Grants	\$1,500	\$0	\$0	\$0	\$0
Provincial Govt Grants -	\$847,980	\$6,033,020	\$393,040	\$393,061	\$393,080
Regional District of Mt. Waddington	\$2,500	\$0	\$0	\$0	\$0
<b>Total Other Revenue</b>	<b>\$851,980</b>	<b>\$6,033,020</b>	<b>\$393,040</b>	<b>\$393,061</b>	<b>\$393,080</b>
<b>Appropriation from Reserve</b>					
Appropriation from Capital Reserve	\$40,000	\$0	\$0	\$0	\$0
Appropriation from Surplus	\$165,020	\$0	\$0	\$0	\$0
Appropriation from Deferred Revenue:Gas Tax Fund	\$330,000	\$0	\$0	\$0	\$0
<b>Total Appropriation from Reserve</b>	<b>\$535,020</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Funds Transfers</b>	\$0	\$0	\$0	\$0	\$0
<b>TOTAL LOCAL GOVERNMENT REVENUE</b>	<b>\$2,660,700</b>	<b>\$7,282,782</b>	<b>\$1,658,345</b>	<b>\$1,684,063</b>	<b>\$1,689,939</b>

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**VILLAGE OF PORT ALICE FINANCIAL PLAN 2019 - 2023  
Bylaw No. 651, 2019 - Schedule 'A'**

EXPENDITURES		2019	2020	2021	2022	2023
<b>Debenture Debt Interest</b>						
Community Centre Upgrades	Matures - 2036	\$33,900	\$34,239	\$34,581	\$34,927	\$35,276
<b>Total Debenture Debt</b>		<b>\$33,900</b>	<b>\$34,239</b>	<b>\$34,581</b>	<b>\$34,927</b>	<b>\$35,276</b>
<b>Capital Expenditures</b>						
General		\$87,000	\$5,640,000	\$0	\$0	\$0
Water Utility		\$600,000	\$0	\$0	\$0	\$0
Sewer Utility		\$315,000	\$0	\$0	\$0	\$0
<b>Total Capital Expenditures</b>		<b>\$1,002,000</b>	<b>\$5,640,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Municipal Purposes</b>						
General Government, & Fiscal Services		\$406,000	\$410,060	\$414,161	\$428,303	\$422,485
Fire & Protective Services		\$77,000	\$77,770	\$78,548	\$79,333	\$80,127
Public Works		\$377,000	\$380,690	\$384,497	\$388,342	\$392,225
Health & Environmental Services		\$213,000	\$215,125	\$217,271	\$219,439	\$221,628
Recreation Services		\$262,800	\$233,868	\$236,207	\$238,568	\$240,955
Water Utility		\$53,000	\$53,530	\$54,065	\$54,606	\$55,153
Sewer Utility		\$137,900	\$139,279	\$140,672	\$142,079	\$143,499
<b>Total Other Municipal Purposes</b>		<b>\$1,526,700</b>	<b>\$1,510,322</b>	<b>\$1,525,421</b>	<b>\$1,550,670</b>	<b>\$1,556,072</b>
<b>Transfers to Reserves</b>						
General Fund		\$86,000	\$86,000	\$86,000	\$86,000	\$86,000
Water Fund		\$8,000	\$8,080	\$8,161	\$8,242	\$8,325
Sewer Fund		\$4,100	\$4,141	\$4,182	\$4,224	\$4,266
<b>Total Transfer of Funds</b>		<b>\$98,100</b>	<b>\$98,221</b>	<b>\$98,343</b>	<b>\$98,466</b>	<b>\$98,591</b>
<b>GRAND TOTAL</b>		<b>\$2,660,700</b>	<b>\$7,282,782</b>	<b>\$1,658,345</b>	<b>\$1,684,063</b>	<b>\$1,689,939</b>
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**VILLAGE OF PORT ALICE  
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**Schedule B  
Statement of Objectives and Policies**

In accordance with Section 165 (3.1) of the Community Charter, the 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, and
3. The use of permissive tax exemptions.

**Funding Sources**

Table 1 shows the proportion of total revenue proposed to be raised from each funding source in 2019. Property taxes contribute to the greatest proportion of the Village's revenue. This revenue source offers a number of advantages. For example, it is simple to administer and it is easy for residents to understand. It offers a stable and reliable source of revenue for local government services that are simply not practical or undesirable to fund on a user-pay basis. These services include general administration, fire protection, police services, bylaw enforcement, solid waste management, recreation, and local transportation services (i.e) maintenance & upkeep of local roads and streets.

User fees and charges form the third largest portion of planned revenue. Many services can be measured and charged on a user-pay basis. Services that are effectively charged on a user fee basis include water and sewer services, garbage collection, building permits, and the sale of other goods and services such as recreation and cemetery services. Village Council and Staff support the value of user fees that are relative to the cost of the service in an effort to avoid the service being subsidized by taxation.

**Objective**

Over the next 5 years, the Village of Port Alice will review the proportion of revenue that is received from user fees and charges and increase current levels as required.

**Policies**

The Village will annually review all user fee levels to ensure they are adequately meeting the delivery costs of service.

Where possible, the Village will endeavor to supplement revenues from user fees and charges, rather than taxation, to lessen the burden on its limited property tax base.

**Table 1: 2019 Sources of Revenue**

<b>Revenue Source</b>	<b>Revenue: Percentages of Total Budget</b>	<b>Dollar Value</b>
Taxation	33%	876,700
Fees, Charges & Other Revenue	15%	397,000
Federal & Provincial Grants	32%	851,980
Appropriation from Reserves & Surplus	20%	535,020
<b>Total</b>	<b>100.00%</b>	<b>\$ 2,660,700</b>

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**Schedule B Continued**

**Distribution of Property Tax Rates**

Table 2 outlines the distribution of property taxes among the property classes. Historically the major industrial property class provides the largest proportion of property tax revenue. This was appropriate as this class formed the largest portion of the assessment base and was the main reason for the existence of the community. As the assessment base changes the Village will endeavor to reduce the percentage of property tax revenue that the major industrial property class pays.

**Objectives**

The Village Council continues to work with all levels of government and local business in an effort to attract additional economic opportunities.

The Village also recognizes the need to maintain the property tax rate for business (class 6) at a low rate.

**Policies**

Supplement, where possible, revenues from user fees and charges to help offset the tax burden on all property classes. This will provide some relief and reduction of dependency on the pulp mill and other rate payers.

Council will continue to maintain and encourage economic development initiatives designed to attract more retail and commercial business to invest in the community. New business investments will help offset revenue dependency on all tax payers by providing a broader tax base.

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 distribution of tax burden relative to other BC municipalities.

**Table 2: 2019 Distribution of Property Tax Rates  
Based on Preliminary Values**

<b>Property Class</b>	<b>Percentage of Total Property Taxation</b>	<b>Dollar Value</b>
Residential ( 1)	43.49%	\$ 371,157
Utilities (2)	0.46%	\$ 3,968
Major Industrial (4)	48.95%	\$ 417,971
Light Industrial (5)	2.65%	\$ 22,622
Business (6)	4.43%	\$ 37,733
Recreation (8)	0.02%	\$ 249
<b>Total</b>	<b>100.00%</b>	<b>\$ 853,700</b>

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**Schedule B Continued**

**Permissive Tax Exemptions**

The Village of Port Alice Council reviews all existing permissive tax exemption bylaws on an annual basis. Council bases their consideration on the following criteria:

The tax exemption must demonstrate benefit to the community and residents of Port Alice by enhancing the quality of life (economically, socially and culturally) within the community.

The goals, policies and principles of the organization receiving the exemption must not be inconsistent or in conflict with those of the Village of Port Alice.

The organization receiving the exemption must be a registered non-profit society, as the support of the municipality will not be used for commercial or private gain.

Permissive tax exemptions will be considered in conjunction with: (a) other assistance being provided by the Village; (b) the potential demands for Village services or infrastructure arising from the property; and (c) the amount of revenue that the Village will lose if the exemption is granted.

**Objective**

The Village of Port Alice will continue to provide permissive tax exemptions to non-profit societies that contribute social, economic and cultural benefits to the community.

**Policies**

Council will continue working with all the non-profit societies for the betterment of the Community.

Reviewed and adopted by Council on 27<sup>th</sup> March, 2019.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Chief Administrative Officer