

VILLAGE OF PORT ALICE
COUNCIL MEETING AGENDA
TO BE HELD WEDNESDAY MARCH 12, 2025, at 6:00 pm
AT COUNCIL CHAMBERS, VILLAGE OFFICE



(1) CALL TO ORDER

We are privileged to acknowledge that this meeting is being held on the traditional territory of the Quatsino First Nations.

(2) ADOPTION OF AGENDA:

THAT the Agenda for the Meeting of the Village of Port Alice for March 12, 2025, be approved; AND THAT all delegations, reports, correspondence, and other information set to the agenda be received.

(3) DELEGATIONS:

(4) MINUTES:

Pg 3-4 a.) **THAT** the Minutes from the Regular Meeting Minutes of February 26, 2025, be approved.

(5) COMMUNICATIONS:

Pg 5-24 a.) Audit Planning Report for 2024
February 26, 2025, Report from Chan Nowosad Boates Inc

Pg 25-29 b.) Retail Cannabis location proposed to the BC Liquor and Cannabis Regulation Branch
March 6, 2025, Letter from Derek Koel, Mainland Cannabis 247 Ltd

(7) REPORTS:

Pg 31 a.) Project Updates
March 5, 2025, Report from Ryan Nicholson, Economic Development Officer

b.) Vancouver Island Regional Library Meeting Report – Verbal
March 2025, Verbal Report from Councillor Russell Murray

(8) BYLAWS:

Pg 33-38 a.) Bylaw 696 -Financial Plan for 2025 – 2029
Recommendation:
THAT the Village of Port Alice Bylaw 696 – Financial Plan for 2025-2029 be given first and second reading.

(9) QUESTION PERIOD:

(10) ADJOURNMENT:

THAT the meeting of the Village of Port Alice Council held March 12, 2025, be adjourned

INFORMATION ITEMS

- a.) Media Release, February 25, 2025, Tahsis Marine Gateway Strengthens Tourism and Economic Resilience, Island Economic Trust
- b.) Media Release, March 6, 2025, Two Community-Led Projects on Salt Spring and Quadra Islands Spur Investment Readiness, Island Economic Trust

VILLAGE OF PORT ALICE COUNCIL
REGULAR MEETING MINUTES
WEDNESDAY, FEBRUARY 26, 2025
AT COUNCIL CHAMBERS, VILLAGE OFFICE



Present
Mayor Kevin Cameron
Councillor Sean Watson
Councillor Holly Aldis
Councillor Russell Murray

Absent
Councillor David Stewart

Staff
Bonnie Danyk, CAO/CFO
Ryan Nicholson, Ec Dev Officer
Tanya Spafford, Admin Assistant

Call to order 6:00pm

13/25
Adoption of
Agenda

ADOPTION OF AGENDA:

Moved, Seconded and CARRIED
*THAT the Agenda for the Meeting of the Village of Port Alice for February 26, 2025, be approved;
AND THAT all delegations, reports, correspondence, and other information set to the agenda be
received.*

14/25
Minutes of
February 12,
2025

DELEGATION:

MINUTES:

Moved, Seconded and CARRIED
THAT the Minutes from the Council Meeting of February 12, 2025, be approved.

COMMUNICATIONS:

Port Alice Heritage and Golf Club Letter

February 13, 2025, Letter from Luanne Buelow, PAHGC Executive

New Report from MLI and BCBC Op-ed: Canada's salmon farm ban is a disaster for coastal
communities and Indigenous sovereignty

February 20, 2025, Email from Michelle Franze, Manager of Communications, Partnerships and
Community

REPORTS:

QUESTION PERIOD:

RESOLUTION TO PROCEED TO CLOSED MEETING

15/25
Resolution to
Closed
Meeting

*THAT the meeting be closed to the public to consider matters pursuant to the following sections of
Community Charter:*

Section 90 1 (c) labour relations and other employee relations.

RECONVENE: 6:12pm

ADJOURNMENT: 6:13 pm

Moved, Seconded and CARRIED

THAT the Regular meeting of the Village of Port Alice held February 26, 2025, be adjourned at 6:45pm.

16/25
Adjournment

I hereby certify the preceding to be a true and correct account of the Regular meeting of the Village of Port Alice Council held February 26, 2025.

Mayor

Chief Administrative Officer



CHAN NOWOSAD BOATES
CHARTERED PROFESSIONAL ACCOUNTANTS





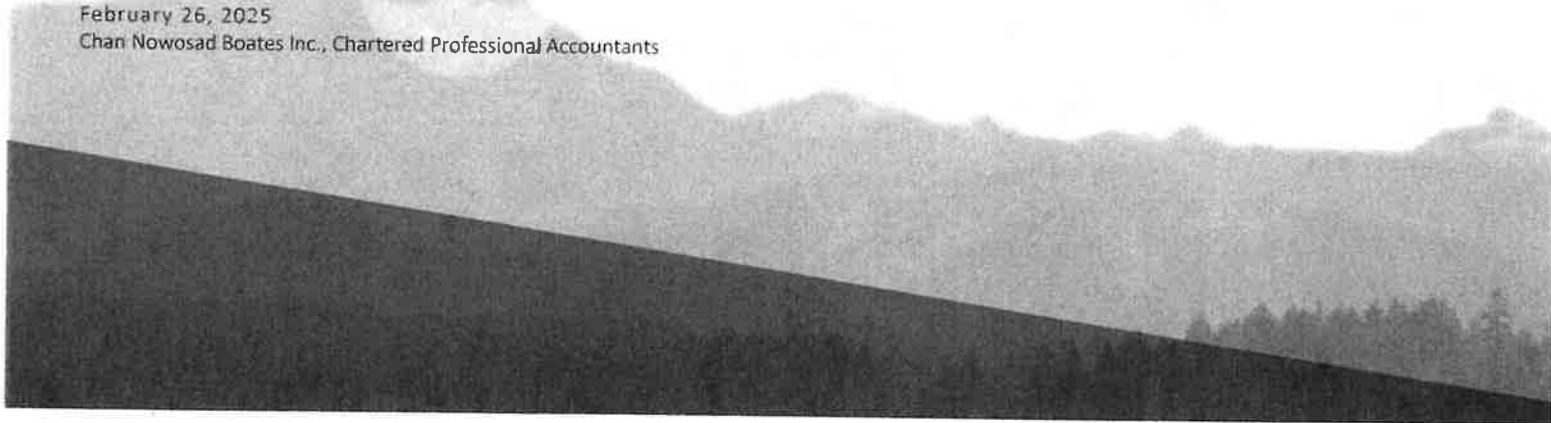
Village of Port Alice

Audit Planning Report

For the year ending December 31, 2024

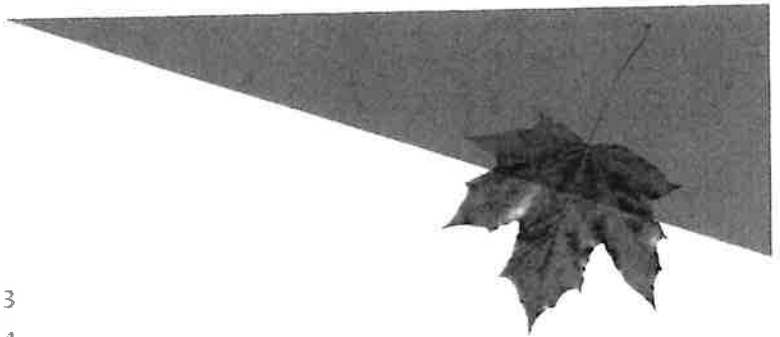
February 26, 2025

Chan Nowosad Boates Inc., Chartered Professional Accountants



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AUDIT PLAN

We have prepared this audit plan to inform you of the planned scope and timing of the audit for the purpose of carrying out and discharging your responsibilities and exercising oversight over our audit of the financial statements.

WHAT HAS CHANGED

We have set out below a summary of changes that have been taken into consideration in planning the audit for the current period:

Your Organization

- The Village took over the campsite in January 2024, and have been running it with the help of a third-party contractor. In addition, there was approximately \$50k of work to update various items around the campsite
- The grant that was received in prior year for work to be done on the Marina was used as the work started during the fiscal year
- The Arena remained inoperative in 2023 and in 2024. There was a grant received to perform a feasibility study over potential future uses of the building during the year
- There was a **tax sale during the year** to auction a hotel with surrounding properties. Of the three **properties included, two sold with the remaining apartment building being held by the Village**

Accounting Standards

- **Please see the Appendices for the changes or upcoming changes and recent developments in Public Sector Accounting Standards**



ANNUAL INQUIRIES TO THE THOSE CHARGED WITH GOVERNANCE

PROFESSIONAL STANDARDS REQUIRE THAT WE ASK YOU THE FOLLOWING QUESTIONS:

- Are you aware of, or have you identified any instances of, actual, suspected, possible, or alleged fraud or non-compliance of laws and regulations, including misconduct or unethical behaviour related to financial reporting or misappropriation of assets?

If so, have the instances been appropriately addressed, and how have they been addressed?

- Are you aware of any significant fraud risks within the organization?
- Is there effective oversight of programs and controls to prevent, detect and deter fraud, including oversight of the internal controls management has established to mitigate fraud risks?
- Are you aware of the organization entering into any significant unusual transactions?

We ask that you consider the above inquiries and provide us your feedback. Should you have any questions or concerns about the above inquiries, please do not hesitate to contact us directly to discuss them in further detail. If no responses is provided, we will assume there are no concerns with respect to the above.



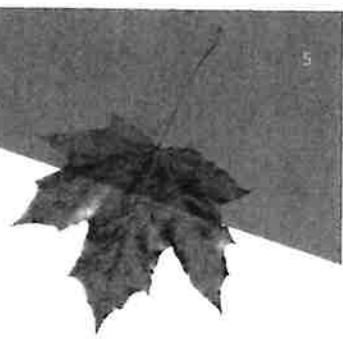
SCOPE OF THE AUDIT

The purpose of an audit is to enhance the degree of confidence of the users of the financial statements through the expression of an opinion on whether the financial statements fairly present, in all material respects, the financial position, financial performance, and cash flows of the Village in accordance with PSAS.

In planning our audit, we have considered the level of audit work required to support our opinion, including each of the following matters:

OBJECTIVES OF THE AUDIT, OUR RESPONSIBILITIES, MANAGEMENT'S RESPONSIBILITIES

- The objectives of the audit, our responsibilities in carrying out our audit, and management's responsibilities, are set out in the engagement letter.



SCOPE OF THE AUDIT (CONTINUED)

MATERIALITY

- We determine materiality in order to plan and perform the audit and to evaluate the effects of identified misstatements on the audit and the effects of any uncorrected misstatements on the financial statements.
- For the current period financial statements, a preliminary materiality of 3% of projected gross revenues (2023 - \$75,000) will be determined.
- We will reassess materiality at year-end to confirm whether it remains appropriate for evaluating the effects of uncorrected misstatements on the financial statements.
- We will communicate uncorrected misstatements to you, other than those that are clearly trivial, being less than 5% of materiality (2023 - \$3,750).



SIGNIFICANT AREAS OF THE AUDIT

As part of our audit planning, we identify significant areas of the audit that, by their nature, require special audit consideration. By focusing on these audit areas, we are able to target our procedures and deliver a high quality audit that is both efficient and effective.

The significant audit areas identified during our audit planning is listed below:

Journal Entry Testing

Risk of Management Override in Financial Reporting

Canadian Auditing Standards require an auditor to perform procedures to test the risk of management override in financial reporting and the risk of fraud associated with that override.

Summary of Planned Audit Approach

- Review, **update**, and test **processes** and controls around financial reporting and journal entries.
- Test a **sample of journal entries from** a population identified to have a higher risk of error or risk of **management override**.
- **Use computer assisted audit techniques / programs** to identify unusual journal entries or trends in journal entries.



SIGNIFICANT AREAS OF THE AUDIT (CONTINUED)

Control Environment

Control Risk of Material Misstatement

Risk over controls failing to detect fraud and error, resulting in material misstatement of the financial statements.

Summary of Planned Audit Approach

- Update our understanding of the controls and processes implemented and evaluate their design and implementation of all identified controls.
- Review prior year management letter points with management to determine if any action has been taken to correct or remediate any control deficiencies noted from last year's audit.



SIGNIFICANT AREAS OF THE AUDIT (CONTINUED)



Operating Expenses and Capital Additions

Summary of Planned Audit Approach

- Review and update processes and controls around the approval, input and payment of operating expenses.
- Perform substantive testing over operating expenses reported for the fiscal year ending December 31, 2024 and major capital additions.

Revenues and Receivables

Summary of Planned Audit Approach

- We will review all significant revenue streams to verify that revenue has been appropriately recognized.
- We will perform substantive testing over the completeness, existence/occurrence, and accuracy of revenues and receivables.
- We will review and update the processes and controls relating to the invoicing and collection of revenues.



SIGNIFICANT AREAS OF THE AUDIT (CONTINUED)

PSAS 3280 – Asset Retirement Obligations
CNB Comments
<ul style="list-style-type: none">• <i>PSAS 3280 – Asset Retirement Obligations</i> goes into effect for accounting periods beginning on or after April 1, 2022.• An asset retirement obligation is a legal obligation associated with the retirement of a tangible capital asset, which can include post-retirement operation, maintenance and monitoring costs.• This obligation or liability will be recorded when there is an obligation, future economic benefits will be given up and a reasonable estimate of the cost can be made.• During the year ended December 31, 2023 the Village adopted the standard, identifying four buildings to be included in the adoption
Summary of Planned Audit Approach
<ul style="list-style-type: none">• We will assess the carrying value as at December 31, 2024 to determine if there is any updated applicable information to adjust the estimated liability recorded



FEES AND ASSUMPTIONS

We estimate that our fees will be \$23,600 + GST for the year ending December 31, 2024. Please note that this is inclusive of all travel and accommodation costs, as well as assistance with reconciling any accounts that are not materially misstated.

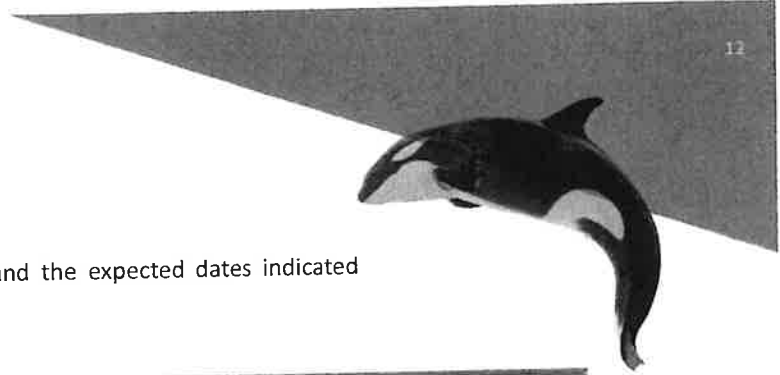
Other changes that occur within the Village from the date of this plan to our audit report dates have not been considered.

PERFORMANCE IMPROVEMENT OBSERVATIONS

During the course of our audit, we may become aware of opportunities for improvements in financial or operational processes or controls.

We will discuss any such opportunities with management and provide our recommendations for performance **improvement**. We **will** also include a synopsis of these issues and our recommendations in our **Audit Findings Report to be delivered to you** at the completion of the audit.



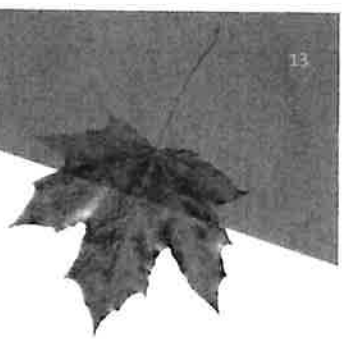


AUDIT TIMING

We have discussed the key audit deliverables with management and the expected dates indicated below have been agreed upon:

Key deliverables and expected dates	
Deliverables	Expected dates
Conduct on-site year-end audit field work	March 31 – April 4, 2025
Provide draft financial statements to management	April 16, 2025
Submission of draft financial statements to Mayor and Council	April 17, 2025
Financial statements to be approved by Mayor and Council	April 23, 2025





ENGAGEMENT TEAM

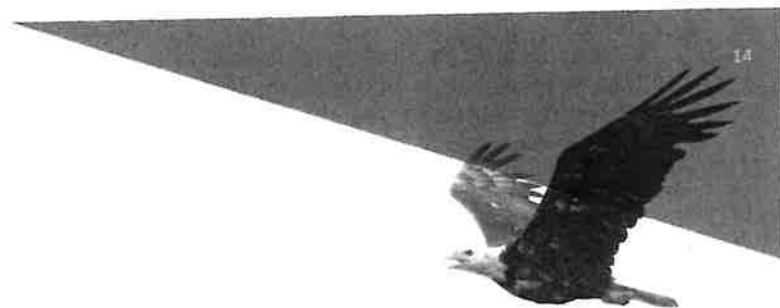
We value our relationship with the Village. We have strived to provide continuity and quality within our core service team, reflecting our commitment to ensure that professionals with the right experience remain focussed on your business.

Engagement Lead Partner	Derek Lamb, CPA, CA
Engagement Partner Quality Control Reviewer	Danna Chan, CPA, CA
Audit Manager	Alysha Haas, CPA



APPENDICES

- 1) Draft Independent Auditors' Report
- 2) PSAS Updates and Developments



INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of the Village of Port Alice,

Opinion

We have audited the financial statements of the Village of Port Alice (the "Village"), which comprise the statement of financial position as at December 31, 2024, and the statements of operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2024, and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards ("PSAS").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the Village in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with PSAS, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Village's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Village or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Village's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Auditors' Responsibilities for the Audit of the Financial Statements (continued)

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Village's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Village to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chan Nowosad Boates Inc.
Campbell River, BC

May XX, 2025

PUBLIC SECTOR ACCOUNTING STANDARDS (PSAS) UPDATES AND DEVELOPMENTS

We have compiled new Public Sector Accounting Standards (PSAS) that are expected to become applicable and be implemented in the coming years. Please do not hesitate to contact us should you wish to discuss any of them in further detail.

CONCEPTUAL FRAMEWORK FOR FINANCIAL REPORTING IN THE PUBLIC SECTOR

Application: Fiscal years beginning on or after April 1, 2026. Earlier adoption is permitted.

Does this section apply to my organization?

This new Conceptual Framework applies to all public sector entities and replaces the conceptual aspects of *Section PS 1000, Financial Statement Concepts*, and *Section PS 1100, Financial Statement Objectives*.

If this applies – what does it mean for my organization?

The Conceptual Framework is foundational for the Canadian public sector in that it promotes consistency in understanding and interpreting public sector accounting standards – helping users evaluate proposed standards, apply, and interpret a standard when professional judgment is required. It is meant to be used as guidance for developing accounting policies when no public sector accounting standard applies to a particular transaction or other event.

A comprehensive package of plain language documents and non-authoritative guidance will be issued over the next few years to assist affected parties understand the various aspects of the new Conceptual Framework.

PS 1202 FINANCIAL STATEMENT PRESENTATION

Application: Fiscal years beginning on or after April 1, 2026, early application permitted as long as Conceptual Framework for Financial Reporting in the Public Sector also adopted.

Does this section apply to my organization?

This standard is part of the Public Sector Accounting Board's ongoing efforts to change its existing conceptual framework and financial statement presentation standard and will apply to all public sector entities. The standard has been introduced to increase user understanding of financial statements and improve accountability information for users.

If this applies – what does it mean for my organization?

This standard builds on the existing reporting model established in PS 1201 and will impact all public sector entities. New *Section PS 1202, Financial Statement Presentation* was issued in October 2023.

250.286.0744
info@cnbcpa.ca
cnbcpa.ca

980 Alder Street
Campbell River, BC
V9W 2P9

201-1532 Cliffe Avenue
Courtenay, BC
V9N 2K4

CHAN NOWOSAD BOATES

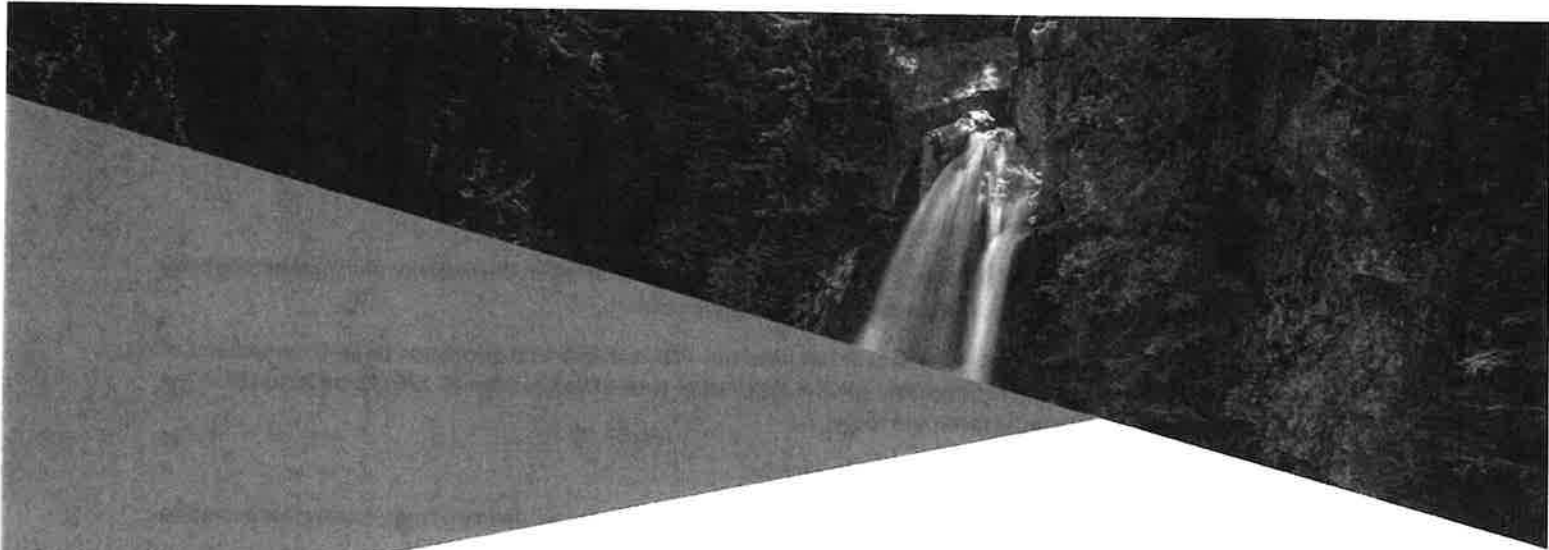


PS 1202 FINANCIAL STATEMENT PRESENTATION (cont.)

This new standard:

- Discusses going concern that builds on the discussion in the Conceptual Framework for Financial Reporting in the Public Sector.
- Changes the statement of financial position by:
 - Relocating the calculation of net financial liabilities (formerly known as “net debt”) or net financial assets indicator, to its own statement.
 - Introducing two categories of liabilities: financial and non-financial.
 - Adding a third component of net assets or net liabilities: “accumulated other”.
 - Updating the definition of “non-financial assets”.
 - Restructuring presentation to show assets, followed by liabilities, followed by net assets or net liabilities.
 - Providing an option to show the net financial assets or net financial liabilities (formerly known as “net debt”) indicator below the indicator of financial position, with reference to the statement of net financial assets or net financial liabilities.
- Adds a statement of net financial assets or net financial liabilities that presents the revised net financial assets or net financial liabilities (formerly known as “net debt”) calculation.
- Provides the option to present the change in net financial assets or net financial liabilities on the statement of net financial assets or net financial liabilities.
- Includes a statement of operations similar to the one in superseded Section PS 1201.
- Permits presenting an amended budget only when there is an election or when the majority of the governing body of a government organization has been newly elected or appointed.
- Adds the statement of changes in net assets or net liabilities that includes a reconciliation of each component of net assets or net liabilities and incorporates what is required in superseded Section PS 1201 to be included in the statement of remeasurement of gains and losses.
- Isolates financing activities in the statement of cash flow.
- Includes guidance in various appendices in the form of application guidance, decision trees, illustrative examples and illustrative financial statements.





THANK YOU

Derak Lamb, CPA, CA

980 Alder Street
Campbell River, BC
V9W 2P9

www.cnbcpa.ca

201-1532 Cliffe Avenue
Courtenay, BC
V9M 2K4

CHAN NOWOSAD BOATES



DEREK KOEL

+250-949-1338
derekkoel@hotmail.com
www.3elevenplaza.com

6th March 2025

THE VILLAGE OF PORT ALICE
1061 MARINE DR, PORT ALICE, VON 2N0

RE: RETAIL CANNABIS LOCATION PROPOSED TO THE BC
LIQUOR AND CANNABIS REGULATION BRANCH

DEAR PORT ALICE COUNCIL,

On February 28, 2024, Port Alice Council approved zoning bylaw 668 which included a provision to allow retail cannabis in commercial areas on Marine Drive within the Village of Port Alice. I found the perfect location, #2-1071 Marine Drive, a 390 square foot space in the FP Foods plaza. I have recently submitted a comprehensive application to the BC Liquor and Cannabis Regulations Branch (BCLRB) for a Retail Cannabis Store at this site.

Approval from Local Government is required by the BCLRB for a successful Cannabis Retail Store application, the BCLRB will contact the Village with the next steps once their vetting process is done. Due to their typical backlog, this could take several months. I wanted to take this opportunity to reach out, share information, and address any concerns you may have at this stage.

I have included the proposed sign plan that I submitted to the BCLBD with my application, for your review. It meets the standards of both the BC Government and the Port Alice Sign Bylaw (Part 4, Bylaw 668.)

The BCLRB vetting process for potential owners of a Retail Cannabis License is very extensive. Having navigated this process twice before (for retail stores in Port McNeill and Port Hardy) you can be assured of no criminal past or ties to organized crime. This is a highly regulated industry; Cannabis Retail Stores must meet stringent security and safety standards, with all sales and inventory reported to the BC Government on a regular basis.

The cannabis products sold are all grown and made in Canada, tested for potency, pesticides and contaminants, all purchased legally through the BC Liquor and Cannabis Distribution Branch.

This venture marks an exciting new chapter in my retail cannabis career. I am launching a new cannabis company and brand, 'Cannabis 247' will cater to smaller markets, starting with two locations, one in the Village of Port Alice and the other in the Village of Alert Bay!

As a long-time North Island resident, I am thrilled to be (hopefully) opening up retail stores in communities that are very special and dear to me. I aim to create employment, improve spaces and enhance the local shopping experience, providing locals with one less reason to shop out-of-town.

Thank you for your attention, please do not hesitate to call or contact me for information, comments or concerns. I would be more than happy to meet with you as well.

Sincerely,

Derek Koel

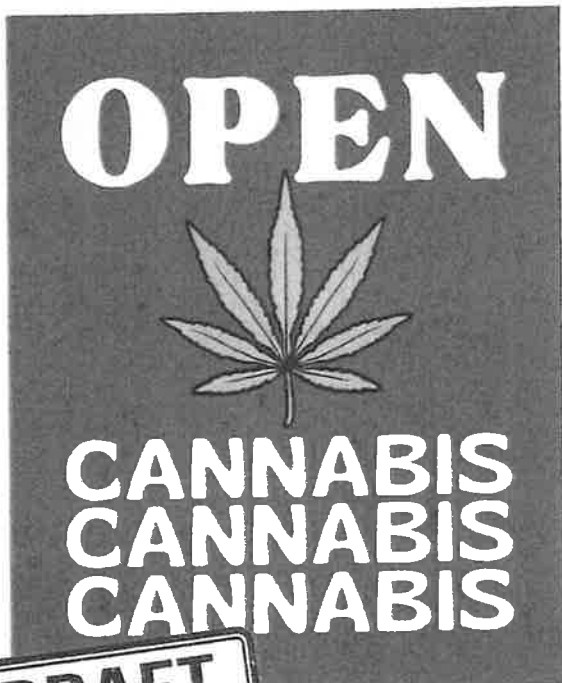
Derek Koel
Mainland Cannabis 247 Ltd
292 Cedar Street, PO Box 895
Port McNeill, BC, V0N 2R0



DRAFT

2'ft x 6'ft

Facia Sign/ Aluminum



DRAFT

22''in x 27''in

Sandwich Board

Dual Sided

Coroplast

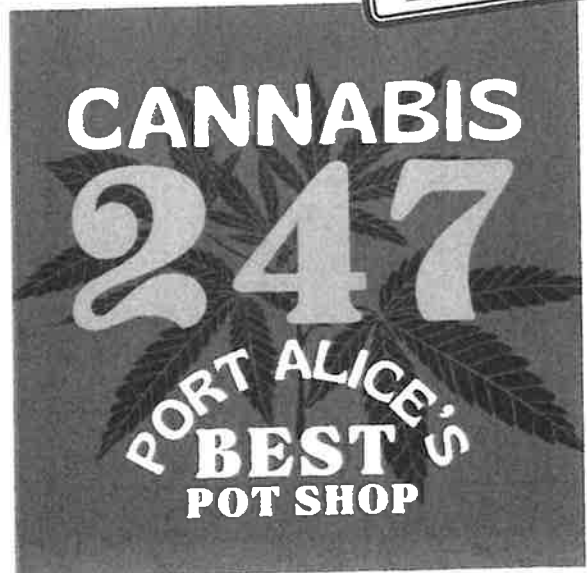
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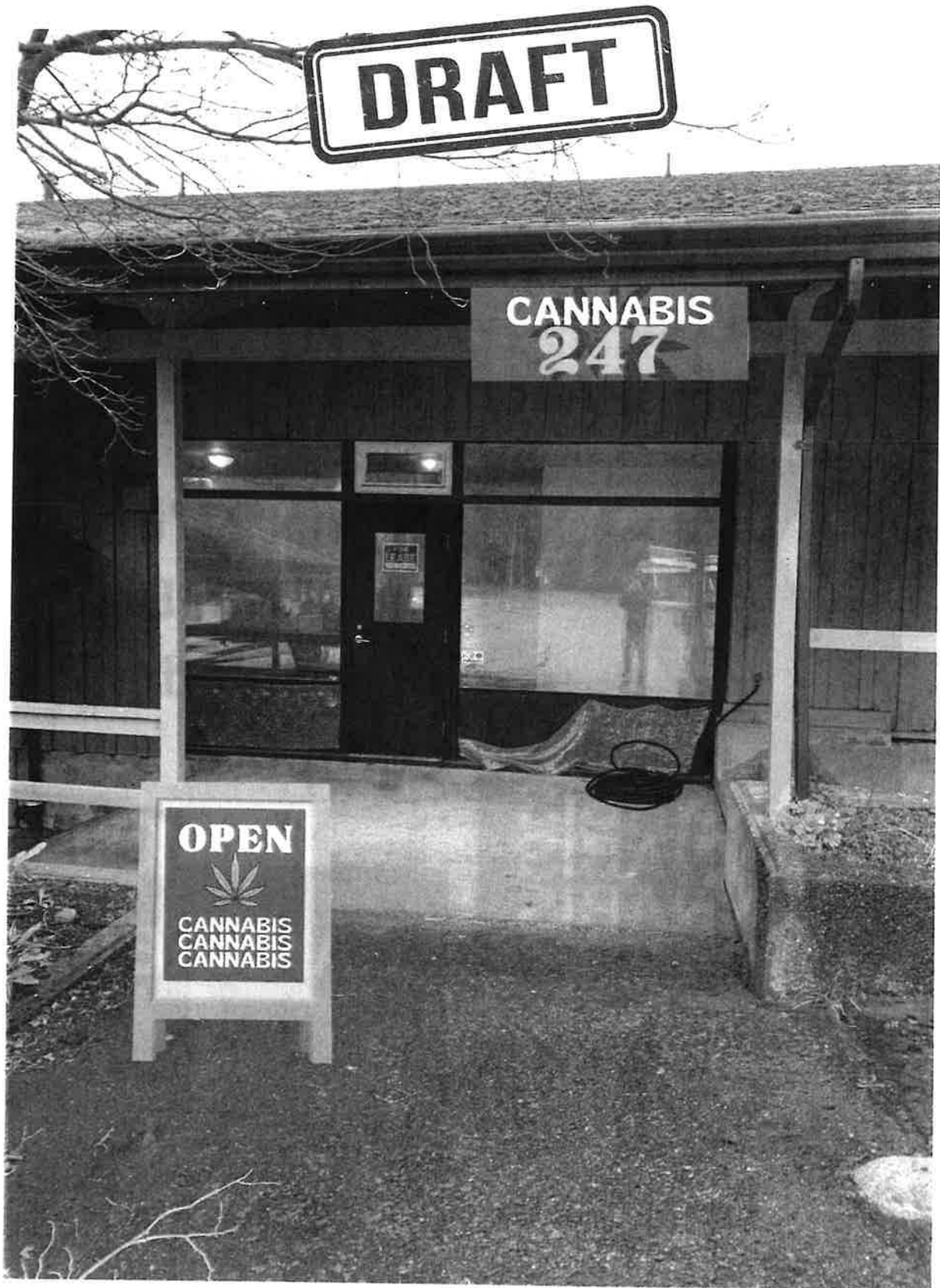
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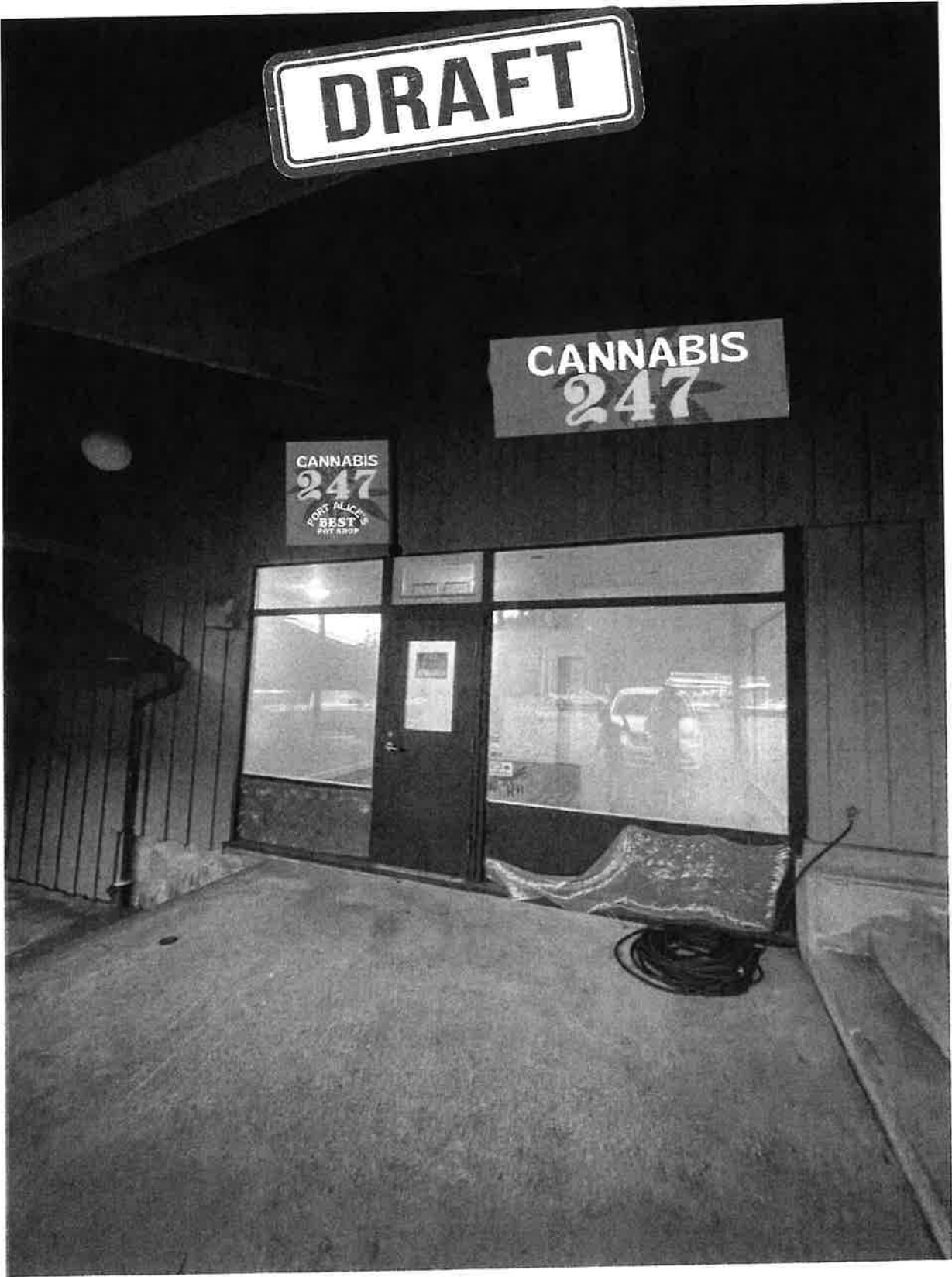
Hanging Sign

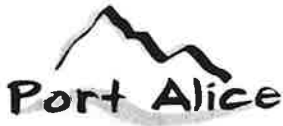
Dual Sided

Aluminum









VILLAGE OF PORT ALICE REPORT TO COUNCIL

To: Mayor & Council
From: Ryan Nicholson, Economic Development Officer
Date: March 5, 2025
Subject: Project Updates

Link River Municipal Campground:

- Campground bookings for the 2025 season at Link River Municipal Campground opened on February 1, 2025.
- Bookings are up 33% over the same period compared to last year.
- Topsoil has been delivered for the new group site and grass will be seeded as soon as weather permits.
- The campground and facilities are in generally good condition thanks to the efforts of many people last year. The public works crew did a fantastic job of closing the park last fall, and doing regular checks and maintenance over the winter.
- There is a significant number of smaller branches and debris down from winter storms. A volunteer clean-up day is being organized for April that can hopefully assist with most of that removal.
- We are still waiting on the foreshore tenure from the province to make the necessary dock and swimming area repairs.

Rumble Beach Marina:

- New short term marina parking has been created along Marine Drive.
- Parking Curbs were donated by The Ministry of Forests in Port McNeill.
- Truck & trailer parking across Marine Drive cleared and increased.
- Dredging near the outflow continues.
- Construction of handicap accessible pathway from new parking area has begun.
- Work on a new public seating area and additional parking spaces to begin soon.
- Breakwater construction by Tuff Marine continues in Port McNeill, however there have been some delays due to staff shortages and sickness. I am still attempting to arrange a site visit in Port McNeill to view the process and progress.

Accommodation Property Sale:

- New Realtor.ca listing has been uploaded.
- Lot has been cleared of nearly all undergrowth, bushes, etc.
- Ground water mitigation completed.
- The property now looks significantly larger and more attractive for buyers.
- I will request new photos for the real estate listing once both the accommodation property and marina projects are complete and looking their best.

Respectfully submitted,

Ryan Nicholson, Economic Development Officer

**VILLAGE OF PORT ALICE
BYLAW NO. 696, 2025**

BEING A BYLAW FOR THE VILLAGE OF PORT ALICE FINANCIAL PLAN 2025 - 2029

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 2025 – 2029, Revenues and Expenditures.
2. Schedule "B" attached to and forming part of this Bylaw is the Village of Port Alice Financial Plan 2025 – 2029 Statement of Objectives and Policies.
3. This Bylaw may be cited for all purposes as the "Village of Port Alice Financial Plan 2025 - 2029 Bylaw No.696, 2025".

READ A FIRST AND SECOND TIME THIS 12th DAY OF MARCH 2025.

PUBLIC CONSULTATION HELD MARCH 25, 2025.

READ A THIRD TIME THIS 26th DAY OF MARCH 2025.

RECONSIDERED, AND ADOPTED THIS 9th DAY OF APRIL 2025.

Mayor

Chief Administrative Officer

Certified a true copy of Bylaw No.696, as adopted by Council on the 9th day of April 2025.

Chief Administrative Officer

**VILLAGE OF PORT ALICE
BYLAW NO. 696, 2025**

Bylaw No. 696, 2025 - Schedule 'A' REVENUES

REVENUES	2025	2026	2027	2028	2029
Property Taxes	\$812,630	\$836,149	\$860,933	\$886,461	\$912,755
Utility/Grant in Place of Taxes	\$21,370	\$22,011	\$22,672	\$23,352	\$24,052
Total Taxation	\$834,000	\$858,160	\$883,605	\$909,813	\$936,807
Fees and Charges					
Garbage Rates/Penalties	\$91,800	\$94,554	\$97,391	\$100,312	\$103,322
Recreation Supplies and Services	\$14,700	\$15,141	\$15,595	\$16,063	\$16,545
Recreation Facilities Rentals	\$21,500	\$22,145	\$22,809	\$23,494	\$24,198
Licenses/Permits	\$12,000	\$12,360	\$12,731	\$13,113	\$13,506
Water Utility	\$66,500	\$68,495	\$70,550	\$72,666	\$74,848
Sewer Utility	\$154,500	\$159,135	\$163,909	\$168,826	\$173,891
Other Revenue	\$265,800	\$273,774	\$281,987	\$290,447	\$299,160
Total Fees and Charges	\$626,800	\$645,604	\$664,972	\$684,921	\$705,470
Other Revenue					
Federal Govt Grants	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Provincial Govt Grants -	\$1,743,000	\$558,480	\$531,334	\$544,574	\$558,212
Regional District of Mt. Waddington	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Total Other Revenue	\$1,749,000	\$564,480	\$537,334	\$550,574	\$564,212
Appropriation from Reserve					
Appropriation from NICF Funds	\$40,000	\$0	\$0	\$0	\$0
Appropriation from Surplus	\$0	\$12,000	\$0	\$0	\$0
Appropriation from Deferred Revenue: Gas Tax Fun	\$730,000	\$30,000	\$30,000	\$30,000	\$30,000
Appropriation from Covid Recovey Funds	\$0	\$0	\$0	\$0	\$0
Appropriation from Climate Action Funds	\$172,000				
Appropriation from Growing Community Funds	\$757,520				
Total Appropriation from Reserve	\$1,699,520	\$42,000	\$30,000	\$0	\$0
Funds Transfers	\$0	\$0	\$0	\$0	\$0
TOTAL LOCAL GOVERNMENT REVENUE	\$4,909,320	\$2,110,244	\$2,115,911	\$2,145,308	\$2,206,489

**VILLAGE OF PORT ALICE
BYLAW NO. 696, 2025**

**VILLAGE OF PORT ALICE FINANCIAL PLAN 2025 - 2029
Bylaw No. 696, 2025 - Schedule 'A' Expenditures**

EXPENDITURES	2025	2026	2027	2028	2029
Debenture Debt Interest					
Community Centre Upgrades Matures - 2036	\$33,900	\$34,917	\$35,965	\$37,048	\$38,155
Total Debenture Debt	\$33,900	\$34,917	\$35,965	\$37,048	\$38,155
Capital Expenditures					
General	\$2,838,520	\$70,000	\$30,000	\$0	\$0
Water Utility	\$0	\$0	\$0	\$0	\$0
Sewer Utility	\$0	\$0	\$0	\$0	\$0
Total Capital Expenditures	\$2,838,520	\$70,000	\$30,000	\$0	\$0
Other Municipal Purposes					
General Government, & Fiscal Services	\$517,400	\$489,532	\$491,616	\$506,122	\$521,072
Fire & Protective Services	\$118,000	\$80,340	\$82,750	\$85,233	\$87,790
Public Works	\$481,800	\$496,254	\$511,142	\$526,476	\$542,270
Health & Environmental Services	\$303,500	\$307,455	\$316,679	\$326,179	\$335,964
Recreation Services	\$297,200	\$306,116	\$315,300	\$324,758	\$334,501
Water Utility	\$55,000	\$56,650	\$58,350	\$60,100	\$61,903
Sewer Utility	\$112,200	\$115,566	\$119,033	\$122,604	\$126,282
Total Other Municipal Purposes	\$1,885,100	\$1,851,913	\$1,894,870	\$1,951,472	\$2,009,782
Transfers to Reserves					
General Fund	\$98,000	\$98,000	\$98,000	\$98,000	\$98,000
Water Fund	\$11,500	\$11,845	\$12,200	\$12,566	\$12,943
Sewer Fund	\$42,300	\$43,569	\$44,876	\$46,222	\$47,609
Total Transfer of Funds	\$151,800	\$153,414	\$155,076	\$156,788	\$158,552
GRAND TOTAL	\$4,909,320	\$2,110,244	\$2,115,911	\$2,145,308	\$2,206,489
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**VILLAGE OF PORT ALICE
BYLAW NO. 696, 2025**

**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 2024. Property taxes normally contribute to the greatest proportion of the Village’s revenue, however, in 2024 the largest proportion is Grant Revenue which is directly related to Capital Projects. The property tax revenue source offers several 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 fourth 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 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: 2025 Sources of Revenue

Revenue Source	Revenue: Percentages of Total Budget	Dollar Value
Taxation	17%	\$834,000.00
Fees, Charges & Other Revenue	13%	\$626,800.00
Government Grants	36%	\$1,749,000.00
Approp. from Surplus & Deferred Rev.	35%	\$1,699,520.00
Total	100.00%	\$4,909,320.00

**VILLAGE OF PORT ALICE
BYLAW NO. 696, 2025**

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 provided 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. BC Assessment changed the Class of the Major Industrial property to Business in 2020 and significantly reduced the value.

Objectives

The Village Council continues to work with all levels of government and local business 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.

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 taxpayers 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: 2025 Distribution of Property Tax Rates
Based on Preliminary Values**

Property Class			Percentage of Total Property Taxation	2025 Dollar Value
Residential (1)			81.08%	\$658,864.00
Utilities (2)			7.2%	\$58,878.00
Major Industrial (4)			0.00%	\$0.00
Light Industrial (5)			4.32%	\$35,144.00
Business (6)			7.29%	\$59,232.00
Recreation (8)			0.063%	\$512.00
Total			100%	\$812,630.00

**VILLAGE OF PORT ALICE
BYLAW NO. 696, 2025**

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.

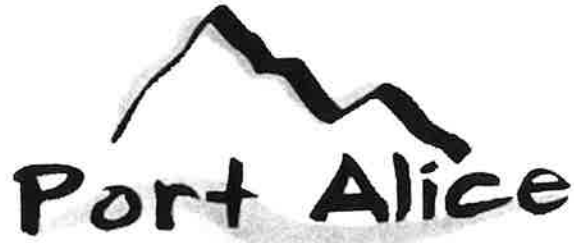
Policies

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

Reviewed and adopted by Council on 12th March 2025.

Mayor

Chief Administrative Officer



Gateway to the Wild West Coast

INFORMATION ITEMS

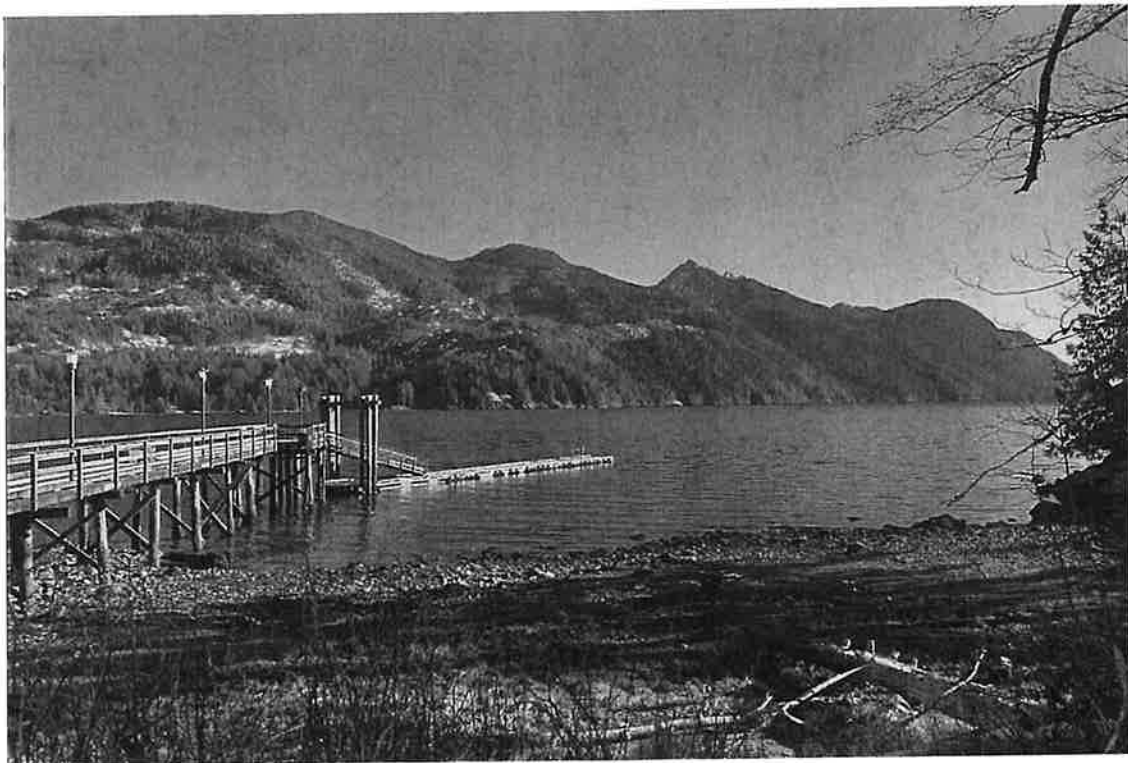
Tanya Spafford

From: Island Coastal Economic Trust <info@islandcoastaltrust.ca>
Sent: Tuesday, February 25, 2025 10:20 AM
To: info@portalice.ca
Subject: Tahsis Marine Gateway Strengthens Tourism and Economic Resilience

[View this email in your browser](#)



Tahsis Marine Gateway Strengthens Tourism and Economic Resilience



Strategic \$1.3M infrastructure investment will establish a public marina, grow eco-tourism opportunities, and strengthen climate resiliency in Nootka Sound.

Mowachaht/Muchalaht Traditional Territory, Tahsis, BC, February 25, 2025

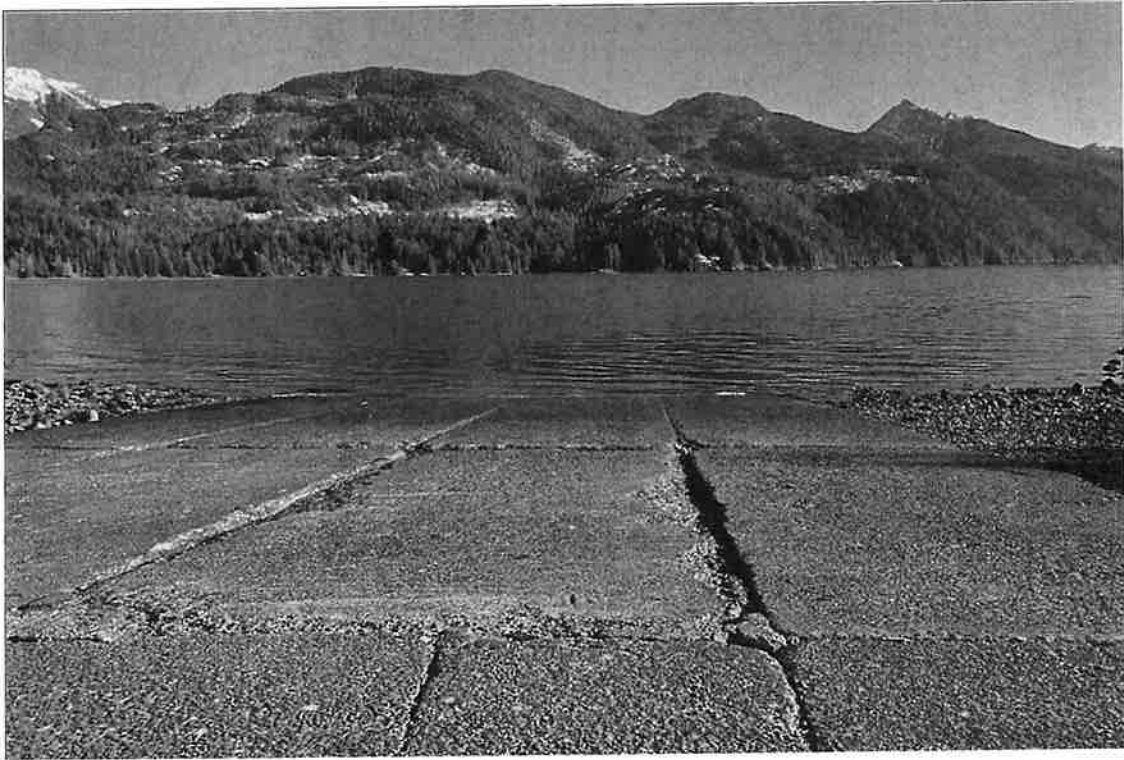
– The Village of Tahsis announces a major initiative to expand its marine transportation infrastructure. This is the second phase of the Tahsis Marine Gateway project, establishing a new public marina through an investment with Island Coastal Economic Trust.

The new public marina will feature 10-12 public slips, and dedicated spaces for essential services including the Mowachaht/Muchalaht First Nation, RCMP, and Fisheries and Oceans Canada. The new marina is expected to spur new business startups, support tourism growth, and enhance emergency response capacity.

The project, which was highlighted as a priority in Tahsis' 2020 Official Community Plan, has received widespread community support from residents and Mowachaht/Muchalaht First Nation. Both communities are committed to growing eco-tourism across Nootka Sound and Esperanza Inlet. The new marina will provide vital access to develop the local economy.

It will be the only publicly owned wharf in the area, as the village was forced to decommission the previous municipal dock due to extensive fire damage and severe deterioration. The new facility will be resilient to climate emergencies, implementing a steel and concrete construction that will withstand projected sea level rise through 2100 and potential fire activity.

Upon completion, it is expected that existing businesses, including Shorebird Expeditions Water Taxi and Coal Creek Roasters and Café will expand. New opportunities include kayak rentals, retail stores, and ice or cold storage.



This marina project is phase two of the larger Tahsis Marine Gateway project. Phase one will focus on replacing the public boat launch, while phase three will support the development of a permanent seaplane and large vessel dock.

This initiative highlights the critical role small craft harbours play in coastal communities. The Government of Canada recently announced a 3-year \$463.3 million dollar investment for repair and maintenance of small craft harbours, including 13 on Vancouver Island, Gulf Islands, and Sunshine Coast.

Island Coastal Economic Trust is partnering with the Village of Tahsis into their Marine Tourism Gateway project through the Capital and Innovation Program. The Trust will invest \$200,000 into the initiative for its Transportation and Logistics impact focus. The project will welcome a total new investment of \$1.3 million into the region.

Quotes about the project

“The new community pier and dock will provide safe and reliable marine infrastructure for Tahsis residents, visitors and surrounding remote coastal communities who depend on these facilities for recreation, tourism,

transportation of goods and supplies, access to school as well as for emergency services, including evacuation. This funding from Island Coastal Economic Trust will bring us closer to meeting a high priority facility for residents and visitors.” - Martin Davis, Mayor, Village of Tahsis.

“Public marine infrastructure, such as small craft harbours are vital to the resilience and prosperity of coastal communities. This new investment with the Village of Tahsis will create new opportunities for eco-tourism and job growth in Nootka sound, supporting the priorities of both the Village of Tahsis and Mowachaht/Muchalaht First Nation.” - Brodie Guy, CEO, Island Coastal Economic Trust.

About Island Coastal Economic Trust

Founded by the Province of British Columbia in 2006, the Island Coastal Economic Trust works to build a sustainable and resilient coastal economy in reciprocal relationships with First Nations, municipalities, and regional districts across Vancouver Island, the Sunshine Coast, and islands and inlets from the Salish Sea to Cape Caution. Serving over half a million residents, we partner with communities in the development and financing of their economic infrastructure and diversification efforts through our unique structure that is led by, and accountable to, communities.

Since our inception, Island Coastal Economic Trust has approved more than \$66.4 million to economic development initiatives that have attracted over \$360 million in new investment to our region. These investments have created over 3,001 permanent jobs, and countless positive impacts, across the coast.

Island Coastal Economic Trust acknowledges that we work for communities across the ancestral territories of the Kwákwáwala, Nuučaánuł, Éy7á7juuthem, Ligwilda'xw, Pəntl'áč, She shashishalhem, Skwxwú7mesh, Hul'q'umi'num', diitiid?aatx, SENĆOŦEN, Lekwungen, and T'Sou-ke speaking peoples.

Learn more [about the Trust](#).

Media Contacts

Tanya Spafford

From: Island Coastal Economic Trust <info@islandcoastaltrust.ca>
Sent: Thursday, March 6, 2025 10:15 AM
To: info@portalice.ca
Subject: Two Community-Led Projects on Salt Spring and Quadra Islands Spur Investment Readiness

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Two Community-Led Projects on Salt Spring and Quadra Islands Spur Investment Readiness



Economic development, sustainability, and community learning highlight rural islands-based projects welcoming investment with Island Coastal Economic Trust.

K'ómoks Territory, Courtenay, B.C, March 6, 2025 — Discovery Islands Chamber of Commerce and Royal Roads University, in partnership with Salt Spring Island Farmland Trust, lead two initiatives with new project investments from Island Coastal Economic Trust.

These two projects received investment through the Trust's recently streamlined Investment Readiness Program, which provides up to \$30,000 to support initiatives that attract investment, strengthen local economies, and enhance community wellbeing.



Collaborative Strategy Planning Guides Royal Roads University Development for Salt Spring Island

Royal Roads University, in partnership with Salt Spring Island Farmland Trust, will lead a collaborative planning process to develop a strategic plan and operational framework for the recently established Royal Roads University property on Salt Spring Island, known as Bloom Castle by the Sea.

This community-informed initiative focuses on three key outcomes:

- Findings and Recommendation Report, identifying opportunities for campus infrastructure and programming investments.
- Partnership agreements to guide collaborative program and service delivery.
- Extended community engagement highlighting strengthened relationships and partnership with all potential user groups.

With direct benefits for the local community, Royal Roads alumni, students, and regional partners, the project will ensure the campus evolves as a hub for education, collaboration, and innovation.

The project strives to directly benefit diverse communities, including Salt Spring Island Residents and the 14 Indigenous communities with linkages to Salt Spring Island: BOKEĆEN First Nation, Halalt First Nation, Lyackson First Nation, MÁLEXEŁ Nation, Penáxeth' Tribe, Quw'utsun Tribes, SEMYOME First Nation, Snuneymuxw First Nation, STÁUTW First Nation, Stz'uminus First Nation, Tsawwassen First Nation, WJOŁEŁP First Nation, Ts'uubaa-asatx First Nation, and WSIKEM First Nation. It will also engage local non-profit organizations, local businesses, and the Royal Roads community of 35,000 alumni, 5,000 students, and 500 staff and faculty.

The Trust is investing \$30,000 with Royal Roads University towards a \$117,250 project investment for their Bloom Castle by the Sea Regional Planning Process. The investment is through the regional collaboration stream of the Trust's Investment Readiness program.

To learn how this project contributes to community wellbeing, read its project investment page: [Collaborative Strategy Planning Guides Royal Roads University Development for Salt Spring Island Campus.](#)

