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

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**

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
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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 12th March 2025.

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Mayor	Chief Administrative Officer