

# AGENDA

## *SPECIAL MEETING OF COUNCIL*

**Thursday, May 14, 2015**

**9:00 a.m.**

**George Fraser Room, Ucluelet Community Centre  
500 Matterson Drive,  
Ucluelet, B.C.**

**Council Members:**

Mayor Dianne St. Jacques

Councillor Sally Mole

Councillor Randy Oliwa

Councillor Marilyn McEwen

Councillor Mayco Noel



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**SPECIAL MEETING OF COUNCIL**

**9:00 a.m.**

**Thursday, May 14, 2015**

**Lyche Boardroom, Municipal Hall,  
200 Main Street, Ucluelet**

**AGENDA**

- 1. CALL TO ORDER**
- 2. ADOPTION OF MINUTES**  
N/A
- 3. PUBLIC INPUT, DELEGATIONS & PETITIONS**
- 4. CORRESPONDENCE**  
None
- 5. INFORMATION ITEMS**  
None
- 6. REPORTS**  
None
- 7. LEGISLATION**
  - 7.1. 2015 - 2019 Five Year Financial Plan Bylaw No. 1181, 2015** p.5  
Jeanette O'Connor, Chief Financial Officer
  - 7.2. 2015 Tax Rates Bylaw No. 1182, 2015** p.11  
Jeanette O'Connor, Chief Financial Officer
- 8. LATE ITEMS**  
N/A
- 9. NEW BUSINESS**
- 10. QUESTION PERIOD**
- 11. CLOSED SESSION**

This meeting may be closed to the public where items for consideration meet the requirements of Section 90 of the *Community Charter*.
- 12. ADJOURNMENT**

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## STAFF REPORT TO COUNCIL

Council Meeting: MAY 14, 2015  
500 Matterson Drive, Ucluelet, BC V0R 3A0

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**FROM:** JEANETTE O'CONNOR, CHIEF FINANCIAL OFFICER

**FILE NO:** 1700-03 2015

**SUBJECT:** 2015 FIVE-YEAR FINANCIAL PLAN

**ATTACHMENTS:** BYLAW No. 1181, 2015

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**RECOMMENDATION:**

1. **THAT** Council give Final Adoption to the Five-Year Financial Plan Bylaw No. 1181, 2015.

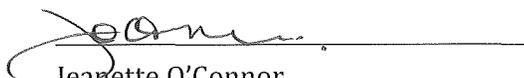
**PURPOSE:**

To enact the 2015 Five-Year Financial Plan Bylaw, which sets out the budget for the years 2015 through 2019. The *Community Charter* requires an annual Five-Year Financial Plan be developed and adopted by May 15 every year.

**SUMMARY:**

The 5-Year Financial Plan 2015 – 2019 has been prepared based on the 2015 budget approved by Council.

**Respectfully submitted:**

  
Jeanette O'Connor,  
Chief Financial Officer

**DISTRICT OF UCLUELET**

**Bylaw No. 1181, 2015**

A Bylaw to Adopt a Five-Year Financial Plan  
For the Period 2015 to 2019 inclusive

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**WHEREAS** the *Community Charter* requires a Municipality to prepare and adopt a financial plan, by bylaw, before May 15<sup>th</sup> in each year.

**THEREFORE** the Council of the District of Ucluelet, in open meeting assembled, enacts as follows:

1. Schedules “A”, “B”, and “C” attached hereto and forming part of this Bylaw are hereby declared to be the Five Year Financial Plan of the District of Ucluelet for the years 2015 to 2019.
2. It shall be lawful for the Chief Financial Officer to pay from time to time the amounts which become necessary to the services and debt requirements mentioned in Schedule “A”, attached hereto and forming part of this Bylaw.
3. All payments from Municipal Revenue for the current year made prior to the passage of this Bylaw are hereby ratified and confirmed.
4. This Bylaw may be cited for all purposes as the “**District of Ucluelet Five Year Financial Plan Bylaw No. 1181, 2015.**”
5. The District of Ucluelet Five Year Financial Plan Bylaw No. 1169, 2014 is repealed.

**READ A FIRST TIME** this **12th** day of **May, 2015.**

**READ A SECOND TIME** this **12th** day of **May, 2015.**

**READ A THIRD TIME** this **12th** day of **May, 2015.**

**ADOPTED** this **xxth** day of **May, 2015.**

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Mayor  
Dianne St. Jacques

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CAO  
Andrew Yeates

Schedule "A"  
 "District of Ucluelet 2015 - 2019 Five Year Financial Plan  
 Bylaw No. 1181, 2015"

	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
<b>REVENUE</b>					
Property Taxes	<b>\$2,509,013</b>	\$2,584,280	\$2,661,810	\$2,741,660	\$2,823,910
1% Utility Taxes	<b>37,941</b>	38,000	38,300	38,600	38,800
Federal/Provincial in place of taxes	<b>32,050</b>	32,050	32,050	32,050	32,050
Taxes	2,579,004	2,654,330	2,732,160	2,812,310	2,894,760
Sale of services	<b>709,185</b>	708,400	723,120	736,606	749,520
Penalties and Interest earned	<b>108,050</b>	101,050	100,050	99,050	98,050
Grants and donations	<b>516,689</b>	328,520	443,540	402,560	372,580
Deferred revenues recognized (DCC, other)	<b>229,000</b>	302,600	109,800	47,200	27,200
Water sale of services	<b>547,500</b>	556,920	566,530	576,330	586,330
Sewer sale of services	<b>518,700</b>	526,560	534,570	542,750	551,100
<b>Total revenue</b>	<b>5,208,128</b>	5,178,380	5,209,770	5,216,806	5,279,540
	6.15%				
<b>EXPENSE</b>					
Interest payments	<b>97,560</b>	97,560	97,560	92,010	92,010
Amortization expenses	<b>740,000</b>	<b>759,000</b>	<b>778,000</b>	<b>797,000</b>	<b>816,000</b>
General Government	<b>1,123,913</b>	1,040,968	979,136	1,003,448	979,657
Protective services	<b>436,722</b>	340,011	329,650	336,380	334,120
Transportation services	<b>588,571</b>	520,262	506,333	524,556	517,507
Environmental health (Garbage/recycling))	<b>30,000</b>	27,500	27,500	27,500	27,500
Harbour	<b>421,950</b>	332,080	332,062	331,897	336,724
Cemetery	<b>16,620</b>	14,870	15,120	15,380	15,640
Environmental development (Planning)	<b>268,680</b>	302,140	256,880	265,420	270,010
Recreation and cultural services	<b>1,094,052</b>	981,710	1,130,240	1,018,290	1,004,980
Water operations	<b>431,844</b>	356,864	413,304	362,634	375,300
Sewer operations	<b>248,294</b>	264,458	253,558	252,588	261,604
<b>Total expense</b>	<b>5,498,206</b>	5,037,423	5,119,343	5,027,103	5,031,052
	19.30%	-8.38%	1.63%	-1.80%	0.08%
Surplus (deficit) carry forward to page 2	<b>(\$290,078)</b>	\$140,957	\$90,427	\$189,703	\$248,488

Schedule "A"  
 "District of Ucluelet 2015 - 2019 Five Year Financial Plan  
 Bylaw No. 1181, 2015"  
 (page 2)

	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast
Surplus (deficit) brought forward from page 1	(\$290,078)	\$140,957	\$90,427	\$189,703	\$248,488
<b>ADD</b>					
Add back amortization	740,000	759,000	778,000	797,000	816,000
Long term debt (and lease recognition) proceeds	-	30,000	30,000	480,000	30,000
Transfers from (to) equity accounts	782,651	507,584	(115,171)	(326,092)	(622,159)
<b>Total additions</b>	<b>1,522,651</b>	<b>1,296,584</b>	<b>692,829</b>	<b>950,908</b>	<b>223,841</b>
<b>DEDUCT</b>					
Principal payments debt	88,873	99,836	89,656	124,211	91,029
<u>Acquisitions of tangible capital assets</u>					
General Fund:					
Administration/Finance	15,000	12,500	30,000	30,000	10,000
Protective services	14,200	67,200	8,300	452,300	2,300
Transportation services	266,500	210,000	125,000	115,000	80,000
Enviro Health: Cemetery	60,000	8,500	7,500	7,500	5,000
Enviro Dev: Planning	35,000	20,000	20,000	-	-
Recreation	57,500	42,905	138,800	10,000	10,000
Parks	-	-	84,000	81,600	44,000
Culture	-	54,600	-	-	-
<b>Total General Fund</b>	<b>448,200</b>	<b>415,705</b>	<b>413,600</b>	<b>696,400</b>	<b>151,300</b>
Water Fund	520,000	442,000	100,000	190,000	100,000
Sewer Fund	175,500	480,000	180,000	130,000	130,000
<b>Acquisitions of tangible capital assets</b>	<b>1,143,700</b>	<b>1,337,705</b>	<b>693,600</b>	<b>1,016,400</b>	<b>381,300</b>
<b>Total deductions</b>	<b>1,232,573</b>	<b>1,437,541</b>	<b>783,256</b>	<b>1,140,611</b>	<b>472,329</b>
Financial Plan Balance: Surplus (Deficit)	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Schedule "B"  
 "District of Ucluelet 2015 - 2019 Five Year Financial Plan  
 Bylaw No. 1181, 2015"

Proportions of Total Revenue

Revenue Source	% of Total Revenue
Property Value Taxes	48.0%
Parcel Taxes	4.0%
User Fees & Charges	35.0%
Other Sources	13.0%
Proceeds from Borrowing	0.0%
TOTAL	100.0%

**Distribution of Property Tax between Property Classes**

Tax Revenue Source	% of Total Tax Revenue
Residential (1)	62.0%
Utilities (2)	1.0%
Business (6)	36.0%
Recreation/Non-Profit (8)	1.0%
TOTAL	100.0%

Schedule "C"  
"District of Ucluelet 2015 - 2019 Five Year Financial Plan  
Bylaw No. 1181, 2015"

Permissive Property Tax Exemptions

The District of Ucluelet Council passes the annual permissive exemption bylaw to exempt certain properties from property tax in accordance with guidelines set out by the *Community Charter*. There is no legal obligation to grant exemptions. Council chooses to grant exemptions as a method of recognizing there are organizations within our community which further Council's objectives of enhancing the quality of life for community residents and that these services are delivered at the most economical rates. The permissive exemptions are evaluated with consideration to minimizing the tax burden to be shifted to the general taxpayer.

Permissive property tax exemptions are reviewed on an annual basis and are granted to those organizations meeting the requirements as set out under Sections 220 and 224 of the *Community Charter*.



## STAFF REPORT TO COUNCIL

Council Meeting: MAY 14, 2015  
500 Matterson Drive, Ucluelet, BC V0R 3A0

**FROM:** JEANETTE O'CONNOR, CHIEF FINANCIAL OFFICER

**FILE NO:** 1970-02

**SUBJECT:** 2015 TAX RATES BYLAW

**ATTACHMENTS:** BYLAW NO. 1182, 2015

### **RECOMMENDATION(S):**

1. **THAT** Council gives Final Adoption to the 2015 Tax Rate Bylaw No. 1182, 2015.

### **PURPOSE:**

This bylaw supports the tax levy required by the District of Ucluelet 5 Year Financial Plan and levies that require the calculation of tax rates.

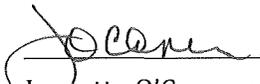
### **FINANCIAL IMPLICATIONS:**

The District's primary source of revenue is the annual tax levy. The levy funds most of our operating expenditures and a significant portion of new and replacement capital for general municipal work. The financial plan for 2015 called for a 3% increase over the 2014 municipal tax levy.

### **IMPLICATIONS TO THE ORGANIZATION:**

The rates in this bylaw complete the Financial Plan process for 2015 and enable the District of Ucluelet to meet the obligation of levying and collecting taxes for other bodies.

### **Respectfully submitted:**

  
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Jeanette O'Connor,  
Chief Financial Officer

## DISTRICT OF UCLUELET

### BYLAW NO. 1182, 2015

"A Bylaw for the Levying of Taxation Rates for Municipal, Debt, Regional Library, Regional Hospital, and Regional District Purposes for the year 2015"

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**WHEREAS** the *Community Charter* requires a Council to, by bylaw, impose property value taxes for the year by establishing tax rates;

**NOW THEREFORE** the Council of the District of Ucluelet enacts as follows:

#### Title

1. This bylaw may be cited as "Annual Tax Rates Bylaw No. 1182, 2015".

#### Tax Rates

2. The following taxes rates are hereby imposed and levied for the year 2015:
  - I. General Municipal Purposes - For all lawful General Municipal purposes of the municipality on the value of land and improvements taxable for general municipal purposes, rates appearing in Column I of Schedule "A" attached hereto and forming a part of this bylaw.
  - II. General Municipal Debt - For Debt purposes on the value of land and improvements taxable for general municipal purposes, rates appearing in Column II of Schedule "A" attached hereto and forming a part of this bylaw.
  - III. Regional District Purposes - For purposes of the Regional District of Alberni-Clayoquot on the value of land and improvements taxable for regional district purposes, rates appearing in Column III of Schedule "A" attached hereto and forming a part of this bylaw.
  - IV. Regional Hospital District - For Hospital purposes on the value of land and improvements taxable for regional hospital district purposes, rates appearing in Column IV of Schedule "A" attached hereto and forming a part of this bylaw.
  - V. Library - For Library purposes on the value of land and improvements taxable for regional library purposes, rates appearing in Column V of Schedule "A", attached hereto and forming a part of this bylaw.

#### Effective Date

3. The aforementioned rates and taxes shall be considered to have been imposed on and from the first day of January 2015.

Terms of Payment and Penalties

4. The aforementioned rates and taxes shall be due and payable at the municipal office of the District of Ucluelet, at Ucluelet in the Province of British Columbia.
5. There shall be added to the unpaid taxes levied for the year 2015, in respect of each parcel of land and improvements thereon on the real property tax roll, five percent (5%) of the amount unpaid as of the third day of July 2015, and an additional five percent (5%) on the first day of October 2015.

**READ A FIRST TIME** this 12<sup>th</sup> day of **MAY, 2015**.

**READ A SECOND TIME** this 12<sup>th</sup> day of **MAY, 2015**.

**READ A THIRD TIME** this 12<sup>th</sup> day of **MAY, 2015**.

**ADOPTED** this xx<sup>th</sup> day of **MAY, 2015**.

**CERTIFIED CORRECT**; "Annual Tax Rates Bylaw No. 1182, 2015".

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Dianne St. Jacques  
Mayor

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Andrew Yeates  
Corporate Officer

**THE CORPORATE SEAL** of the  
District of Ucluelet was hereto affixed  
in the presence of:

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Andrew Yeates  
Corporate Officer

**Bylaw No. 1182, 2015**

**District of Ucluelet**

**Schedule A**

2015 Tax Rates (Dollars of Tax per \$1,000 Taxable Value)

	I	II	III	IV	V
Property Class	General Municipal	Debt	Regional District of Alberni Clayoquot	Regional Hospital District	Library
Residential	4.6507	0.2812	0.4975	0.2940	0.1943
Utilities	29.4106	1.7773	1.7414	1.0290	1.3279
Business Other	11.7640	0.7112	1.2190	0.7203	0.4914
Recreation/Non- Profit	8.1820	0.4950	0.4975	0.2940	0.3466