

AGENDA

SPECIAL MEETING OF COUNCIL

Thursday, May 12, 2016

10:00 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
Thursday, May 12, 2016 @ 10:00 AM
George Fraser Room, Ucluelet Community Centre,
500 Matterson Drive, Ucluelet

AGENDA

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STAFF REPORT TO COUNCIL

Council Meeting: MAY 12, 2016
500 Matterson Drive, Ucluelet, BC V0R 3A0

FROM: JEANETTE O'CONNOR, CHIEF FINANCIAL OFFICER

FILE NO: 1700-03 2016

SUBJECT: 2016 FIVE-YEAR FINANCIAL PLAN

RECOMMENDATION:

1. **THAT** Council consider giving Fourth Reading and subsequent adoption to the Five-Year Financial Plan Bylaw No. 1199, 2016.

SUMMARY:

To enact the 2016 Five-Year Financial Plan Bylaw, which sets out the budget for the years 2016 through 2020, the bylaw must be adopted by Council by resolution. The *Community Charter* requires an annual Five-Year Financial Plan be developed and adopted prior to May 15 each year.

The 5-Year Financial Plan 2016 – 2020 has been prepared based on the 2016 budget approved by Council.

Respectfully submitted:

A handwritten signature in black ink, appearing to read "Jeanette", is written over a horizontal line.

Jeanette O'Connor,
Chief Financial Officer

DISTRICT OF UCLUELET

Bylaw No. 1199, 2016

A Bylaw to Adopt a Five-Year Financial Plan
For the Period 2016 to 2020 inclusive

WHEREAS the *Community Charter* requires a Municipality to prepare and adopt a financial plan, by bylaw, before May 15th 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 2016 to 2020.
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. 1199, 2016.**"
5. The District of Ucluelet Five Year Financial Plan Bylaw No. 1181, 2015 is repealed.

READ A FIRST TIME this 10th day of **May, 2016.**

READ A SECOND TIME this 10th day of **May, 2016.**

READ A THIRD TIME this 10th day of **May, 2016.**

ADOPTED this xxth day of **May, 2016.**

Mayor
Dianne St. Jacques

CAO
Andrew Yeates

Schedule "A"
 "District of Ucluelet 2016 - 2020 Five Year Financial Plan
 Bylaw No. 1199, 2016"

	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast
REVENUE					
Property Taxes	\$2,674,192	\$2,754,420	\$2,837,050	\$2,922,160	\$3,009,820
1% Utility Taxes	39,297	37,450	37,350	37,250	37,150
Federal/Provincial in place of taxes	50,000	50,000	50,000	50,000	50,000
Taxes	2,763,489	2,841,870	2,924,400	3,009,410	3,096,970
Sale of services	731,289	735,171	742,462	750,154	757,802
Penalties and Interest earned	122,200	118,200	118,200	118,200	118,200
Grants and donations	589,575	543,290	446,380	476,420	646,460
Deferred revenues recognized (DCC, other)	359,000	200,244	50,000	-	-
Water sale of services	559,000	566,420	575,130	584,930	594,930
Sewer sale of services	530,200	536,200	544,360	552,690	561,190
Total revenue	5,654,753	5,541,395	5,400,932	5,491,804	5,775,552
EXPENSE					
Interest payments	82,460	82,460	63,410	63,410	63,410
Amortization expenses	771,000	792,000	808,000	824,000	831,000
General Government	1,058,681	1,029,045	1,038,183	1,044,893	1,057,038
Protective services	381,659	348,900	320,610	324,000	331,835
Transportation services	622,211	598,432	600,165	591,377	644,083
Environmental health (Garbage/recycling))	27,500	27,900	28,310	28,730	29,150
Harbour	321,870	312,010	315,980	320,280	324,640
Cemetery	10,485	5,175	5,275	5,375	5,475
Environmental development (Planning)	305,733	327,143	252,973	242,570	255,510
Recreation and cultural services	1,050,696	1,185,644	1,039,580	1,048,110	1,047,715
Water operations	436,292	439,429	496,369	454,439	461,355
Sewer operations	283,445	262,954	262,434	271,984	271,550
Total expense	5,352,032	5,411,092	5,231,289	5,219,168	5,322,761
Surplus (deficit) carry forward to page 2	\$302,721	\$130,303	\$169,643	\$272,636	\$452,791

Schedule "A"
 "District of Ucluelet 2016 - 2020 Five Year Financial Plan
 Bylaw No. 1199, 2016"
 (page 2)

	2016 Forecast	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast
Surplus (deficit) brought forward from page 1	\$302,721	\$130,303	\$169,643	\$272,636	\$452,791
ADD					
Add back amortization	771,000	792,000	808,000	824,000	831,000
Long term debt (and lease recognition) procee	-	30,000	505,000	30,000	30,000
Transfers from (to) equity accounts	568,747	379,653	(306,822)	4,180,268	(185,987)
Total additions	1,339,747	1,201,653	1,006,178	5,034,268	675,013
DEDUCT					
Principal payments debt	95,436	85,256	110,221	345,704	345,704
<u>Acquisitions of tangible capital assets</u>					
General Fund:					
Administration/Finance	14,400	9,600	119,400	29,400	9,400
Protective services	78,932	109,200	478,200	3,200	3,200
Transportation services	362,850	180,000	110,000	60,000	80,000
Enviro Health: Cemetery	70,000	-	-	-	-
Enviro Dev: Planning	67,000	30,000	-	-	-
Recreation	32,900	93,900	20,000	20,000	20,000
Parks	49,950	-	76,000	81,600	44,000
Culture	40,000	-	-	-	-
Total General Fund	716,032	422,700	803,600	194,200	156,600
Water Fund	674,500	607,000	110,000	4,550,000	50,000
Sewer Fund	156,500	217,000	152,000	217,000	575,500
Acquisitions of tangible capital assets	1,547,032	1,246,700	1,065,600	4,961,200	782,100
Total deductions	1,642,468	1,331,956	1,175,821	5,306,904	1,127,804
Financial Plan Balance: Surplus (Deficit)	\$0	\$0	\$0	\$0	\$0

Schedule "B"
 "District of Ucluelet 2016 - 2020 Five Year Financial Plan
 Bylaw No. 1199, 2016"

Proportions of Total Revenue

Revenue Source	% of Total Revenue
Property Value Taxes	48.0%
Parcel Taxes	3.0%
User Fees & Charges	34.0%
Other Sources	15.0%
Proceeds from Borrowing	0.0%
TOTAL	100.0%

Distribution of Property Tax between Property Classes

Tax Revenue Source	% of Total Tax Revenue
Residential (1)	61.0%
Utilities (2)	1.0%
Business (6)	37.0%
Recreation/Non-Profit (8)	1.0%
TOTAL	100.0%

Schedule "C"
"District of Ucluelet 2016 - 2020 Five Year Financial Plan
Bylaw No. 1199, 2016"

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 12, 2016
500 Matterson Drive, Ucluelet, BC V0R 3A0

FROM: JEANETTE O'CONNOR, CFO

FILE NO: 1970-02 2016

SUBJECT: 2016 TAX RATES BYLAW

RECOMMENDATION(S):

1. **THAT** Council consider giving Fourth Reading and subsequent adoption to Tax Rate Bylaw No. 1200, 2016.

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.

The Tax Rates Bylaw has been prepared based on the requirements of the 5 Year Financial Plan approved by Council.

Respectfully submitted:

A handwritten signature in black ink, appearing to read "Jeanette", is written over a horizontal line.

Jeanette O'Connor,
Chief Financial Officer

DISTRICT OF UCLUELET**BYLAW NO. 1200, 2016**

"A Bylaw for the Levying of Taxation Rates for Municipal, Debt, Regional Library, Regional Hospital, and Regional District Purposes for the year 2016"

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. 1200, 2016".

Tax Rates

2. The following taxes rates are hereby imposed and levied for the year 2016:
 - 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 2016.

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 2016, 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 fifth day of July 2016, and an additional five percent (5%) on the first day of October 2016.

READ A FIRST TIME this 10th day of **May, 2016**.

READ A SECOND TIME this 10th day of **May, 2016**.

READ A THIRD TIME this 10th day of **May, 2016**.

ADOPTED this xxth day of **MAY, 2016**.

CERTIFIED CORRECT; "Annual Tax Rates Bylaw No. 1200, 2016".

Dianne St. Jacques
Mayor

Andrew Yeates
Corporate Officer

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

Andrew Yeates
Corporate Officer

Bylaw No. 1200, 2016**District of Ucluelet****Schedule A**

2016 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	4.7923	0.2824	0.5024	0.2912	0.1888
Utilities	31.1805	1.8360	1.7585	1.0191	1.2283
Business Other	12.4717	0.7349	1.2310	0.7134	0.4913
Recreation/Non- Profit	13.3472	0.7859	0.5024	0.2912	0.5258



STAFF REPORT TO COUNCIL

Council Meeting: MAY 12, 2016
500 Matterson Drive, Ucluelet, BC V0R 3A0

FROM: DAVID DOUGLAS, MANAGER OF FINANCE

FILE NO: 3900-25 BYLAW 1197

SUBJECT: WATER PARCEL TAX BYLAW

RECOMMENDATION(S):

1. **THAT** Council consider giving Fourth reading and final adoption to Water Parcel Tax Bylaw No. 1197, 2016.

SUMMARY:

The water utility is intended to be a self-sustaining utility where the revenues support the immediate expenses and fund the required capital improvements in future years. Increasing the parcel tax will help in covering increases in operating costs and capital renewals.

Respectfully submitted:

A handwritten signature in black ink, appearing to read "David Douglas", is written over a horizontal line.

David Douglas,
Manager of Finance

DISTRICT OF UCLUELET

Bylaw No. 1197, 2016

A bylaw to impose a parcel tax on owners of land

WHEREAS THE Council of the District of Ucluelet is empowered by the Community Charter to impose and levy a parcel tax to provide all or part of the funding for a service;

AND WHEREAS certain costs have been incurred by the District of Ucluelet in providing water services within its boundaries;

AND WHEREAS it is deemed desirable and expedient to impose and levy a parcel tax on each parcel within the District of Ucluelet to provide a part of the funding for the service;

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

1. In this bylaw, unless the context otherwise requires, "Municipality" means District of Ucluelet.
2. A tax shall be and is hereby imposed upon the owners of land or real property included in the 2011 parcel tax roll prepared in accordance with "Water Parcel Tax Roll Bylaw No.1138, 2011" to provide part of the funding for the water service. The aforesaid tax is to be hereinafter referred to as the "parcel tax".
3. The parcel tax shall be levied in each year from 2016 to 2020 on each parcel within the Municipality included in the water parcel tax roll.
4. The amount of the annual parcel tax shall be:

2016	\$ 60.00	Per parcel
2017	\$ 65.00	Per parcel
2018	\$ 70.00	Per parcel
2019	\$ 75.00	Per parcel
2020	\$ 80.00	Per parcel
5. This bylaw may be known and cited for all purposes as the "Water Parcel Tax Bylaw No. 1197, 2016".

READ A FIRST TIME this 10th day of May, 2016.

READ A SECOND TIME this 10th day of May, 2016.

READ A THIRD TIME this 10th day of May, 2016.

ADOPTED this XX day of XX, 2016.

Dianne St. Jacques,
Mayor

Andrew Yeates,
CAO

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

CAO
Andrew Yeates