



**REGULAR MEETING OF COUNCIL
Tuesday, May 9, 2017 @ 6:30 PM
George Fraser Room, Ucluelet Community Centre,
500 Matterson Drive, Ucluelet**

LATE AGENDA

	Page
1. LATE ITEMS	
1.1. Appointment of Financial Officer and Tax Collector <i>Morgan Dosdall, Deputy Clerk</i> R-1 Financial Officer Appointment	3
1.2. REPORT 2017 Five-Year Financial Plan - Three Readings <i>Jeanette O'Connor, CFO</i> L-1 Five Year Financial Plan, Report	5
1.3. BYLAW District of Ucluelet Five Year Financial Plan Bylaw No. 1217, 2017 L-2 Bylaw 1217 Five Year Financial Plan	7 - 11
1.4. REPORT 2017 Tax Rate Bylaw - Three Readings <i>Jeanette O'Connor, CFO</i> L-3 Tax Rate Bylaw, Report	13 - 14
1.5. BYLAW Annual Tax Rates Bylaw No. 1218, 2017 L-4 Tax Rates Bylaw	15 - 17



STAFF REPORT TO COUNCIL

Council Meeting: MAY 9, 2017
500 Matterson Drive, Ucluelet, BC V0R 3A0

FROM: MORGAN DOSDALL, DEPUTY MUNICIPAL CLERK

FILE NO: 1940-20

SUBJECT: APPOINTMENT OF FINANCIAL OFFICER AND TAX COLLECTOR

RECOMMENDATION(S):

1.
 - a. **THAT** Council appoint Carolyn Bidwell as Financial Officer and Collector (of taxes), as described by section 5 and 149 of the *Community Charter*, effective May 9, 2017;
 - b. **AND THAT** the appointments be in effect for the duration of Ms. Bidwell's employment with the District of Ucluelet.

BACKGROUND:

Previously, Jeanette O'Connor was appointed as Financial Officer, and David Douglas was appointed as Collector for the District of Ucluelet. Both individuals are effectively no longer active with the District as employees.

Ms. Bidwell began her employment with the District of Ucluelet on May 1, 2017. As per Section 149 of the *Community Charter*, the person responsible for Financial Administration must be appointed by Council. Ms. Bidwell will also be the Collector, as defined in the *Community Charter*, as the municipal officer assigned responsibility as collector of taxes for the municipality.

SUMMARY:

It is recommended that Carolyn Bidwell be formally appointed as the Financial Officer and Collector for the District of Ucluelet.

Respectfully submitted:



Morgan Dossdall, Deputy Clerk



STAFF MEMO TO COUNCIL

Council Meeting: MAY 9, 2017
500 Matterson Drive, Ucluelet, BC V0R 3A0

FROM: JEANETTE O'CONNOR, CHIEF FINANCIAL OFFICER

FILE NO: 1700-03 2017

SUBJECT: 2017 FIVE-YEAR FINANCIAL PLAN

ATTACHMENT(S): BYLAW No. 1217, 2017

RECOMMENDATION:

1. **THAT** Council give up to three readings to the Five Year Financial Plan Bylaw No. 1217, 2017.

PURPOSE:

To enact the 2017 Five-Year Financial Plan Bylaw, which sets out the budget for the years 2017 through 2021. The Community Charter requires an annual Five-Year Financial Plan be developed and adopted prior to May 15 every year.

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. 1217, 2017

A Bylaw to Adopt a Five-Year Financial Plan
For the Period 2017 to 2021 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 2017 to 2021.
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. 1217, 2017.**”
5. The District of Ucluelet Five Year Financial Plan Bylaw No. 1199, 2016 is repealed.

READ A FIRST TIME this xxth day of **May, 2017.**

READ A SECOND TIME this xxth day of **May, 2017.**

READ A THIRD TIME this xxth day of **May, 2017.**

ADOPTED this xxth day of **May, 2017.**

Dianne St. Jacques
Mayor

Morgan Dosedall
Corporate Officer

Schedule "A"
 "District of Ucluelet 2017 - 2021 Five Year Financial Plan
 Bylaw No. 1217, 2017"

	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast	2021 Forecast
REVENUE					
Property Taxes	\$2,535,568	\$2,611,640	\$2,689,990	\$2,770,690	\$2,854,810
1% Utility Taxes	42,137	42,750	44,150	45,550	45,950
Federal/Provincial in place of taxes	55,000	55,000	55,000	55,000	55,000
Taxes	2,632,705	2,709,390	2,789,140	2,871,240	2,955,760
Sale of services	844,697	854,215	858,547	861,507	872,880
Penalties and Interest earned	98,150	98,150	98,150	98,150	98,150
Grants and donations	2,097,420	450,920	480,940	450,960	450,980
Deferred revenues recognized (DCC, other)	134,000	43,000	3,000	3,000	3,000
Water sale of services	706,820	712,050	718,500	722,580	730,710
Sewer sale of services	585,000	604,580	625,150	647,720	672,440
Total revenue	7,098,792	5,472,305	5,573,427	5,655,157	5,783,920
	25.54%				
EXPENSE					
Interest payments	64,410	64,410	64,410	64,410	64,410
Amortization expenses	746,000	746,000	746,000	746,000	746,000
General Government	1,109,473	1,048,648	1,038,063	1,049,728	1,053,919
Protective services	427,920	408,485	402,175	388,330	390,375
Transportation services	636,685	610,787	601,827	659,503	659,005
Environmental health (Garbage/recycling)	22,001	22,290	22,580	22,890	23,200
Harbour	341,415	315,882	313,148	323,473	320,882
Cemetery	13,642	11,735	11,435	17,535	12,435
Environmental development (Planning)	294,143	227,973	192,570	208,510	204,460
Recreation and cultural services	1,158,337	1,015,897	997,247	1,018,245	1,021,020
Water operations	520,385	513,325	516,975	518,755	531,675
Sewer operations	292,500	344,730	317,540	324,960	339,500
Total expense	5,626,911	5,330,162	5,223,970	5,342,339	5,366,881
	22.83%	-5.27%	-1.99%	2.27%	0.46%
Surplus (deficit) carry forward to page 2	\$1,471,881	\$142,143	\$349,457	\$312,818	\$417,039

Schedule "A"
 "District of Ucluelet 2017 - 2021 Five Year Financial Plan
 Bylaw No. 1217, 2017"
 (page 2)

	2017 Forecast	2018 Forecast	2019 Forecast	2020 Forecast	2021 Forecast
Surplus (deficit) brought forward from page 1	\$1,471,881	\$142,143	\$349,457	\$312,818	\$417,039
ADD					
Add back amortization	746,000	746,000	746,000	746,000	746,000
Long term debt (and lease recognition) procee	505,000	30,000	30,000	30,000	30,000
Transfers from (to) equity accounts	639,795	(230,407)	4,199,462	(290,899)	(547,120)
Total additions	1,890,795	545,593	4,975,462	485,101	228,880
DEDUCT					
Principal payments debt	76,956	111,336	346,819	346,819	346,819
<u>Acquisitions of tangible capital assets</u>					
General Fund:					
Administration/Finance	60,220	9,500	32,500	9,500	9,500
Protective services	572,600	62,900	39,000	7,600	7,600
Transportation services	162,000	130,000	60,000	60,000	60,000
Enviro Health: Cemetery	6,500	-	-	-	-
Enviro Dev: Planning	30,000	-	-	-	-
Recreation	93,900	20,000	20,000	20,000	20,000
Parks	65,500	-	37,600	-	-
Culture	-	-	-	-	-
Total General Fund	990,720	222,400	189,100	97,100	97,100
Water Fund	708,000	137,000	4,637,000	137,000	50,000
Sewer Fund	1,587,000	217,000	152,000	217,000	152,000
Acquisitions of tangible capital assets	3,285,720	576,400	4,978,100	451,100	299,100
Total deductions	3,362,676	687,736	5,324,919	797,919	645,919
Financial Plan Balance: Surplus (Deficit)	\$0	\$0	\$0	\$0	\$0

Schedule "B"
 "District of Ucluelet 2017 - 2021 Five Year Financial Plan
 Bylaw No. 1217, 2017"

Proportions of Total Revenue

Revenue Source	% of Total Revenue
Property Value Taxes	47.0%
Parcel Taxes	5.0%
User Fees & Charges	25.0%
Other Sources	6.0%
Proceeds from Borrowing	17.0%
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 Five Year Financial Plan Bylaw No. 1217, 2017

“District of Ucluelet 2017 - 2021 Five Year Financial Plan
Bylaw No. 1217, 2017”

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 09, 2017
500 Matterson Drive, Ucluelet, BC V0R 3A0

FROM: JEANETTE O'CONNOR, CHIEF FINANCIAL OFFICER

FILE NO: 3900-25 BYLAW 1218

SUBJECT: TAX RATE BYLAW – PROPOSED BYLAW No. 1218, 2017

RECOMMENDATION(S):

1. **THAT** Council gives up to three readings to proposed District of Ucluelet 2017 Tax Rate Bylaw No. 1218, 2017;

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.

BACKGROUND:

The required tax levy for the District is established by the 5 year Financial Plan Bylaw. The levy amount is applied to the revised assessment roll to determine how the levy will be allocated to property owners by property class and assessed value. The revised roll is issued in March and incorporates any assessment appeals that have been resolved since January.

Property owners should note a variety of factors influence the assessment values on which final tax rates are based and the impact on individual properties will vary.

The same allocation process and calculation is used to allocate the dollar values levied by the Regional and Hospital Districts, and the Library. Other jurisdictions levy by issuing the rates directly. These are not included in this bylaw as they have already been established under provincial legislation. They include the School Tax, Policing, Municipal Finance Authority, and BC Assessment.

FINANCIAL IMPLICATIONS:

The District's primary source of revenue is the annual tax levy. The levy funds most of our operating expenditures, a significant portion of new and replacement capital for general municipal work and reserves. The financial plan for 2017 called for a 3% increase over the 2016 municipal tax levy.

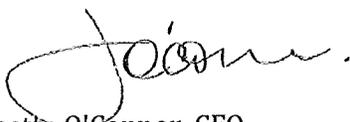
IMPLICATIONS TO THE ORGANIZATION:

The rates in this bylaw complete the Financial Plan process for 2017 and enable the District of Ucluelet to meet the obligation of levying and collecting taxes for other bodies.

SUMMARY AND CONCLUSION:

This Staff recommend Council gives up to three readings and subsequent adoption to the 2017 Tax Rate Bylaw No. 1218, 2017.

Respectfully submitted:

A handwritten signature in black ink, appearing to read "Jeanette O'Connor". The signature is fluid and cursive, with a large initial "J" and "O".

Jeanette O'Connor, CFO

DISTRICT OF UCLUELET**BYLAW NO. 1218, 2017**

"A Bylaw for the Levying of Taxation Rates for Municipal, Debt, Regional Library, Regional Hospital, and Regional District Purposes for the year 2017"

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. 1218, 2017".

Tax Rates

2. The following taxes rates are hereby imposed and levied for the year 2017:
 - 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 2017.

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 2017, 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 2017, and an additional five percent (5%) on the first day of October 2017.

READ A FIRST TIME this 10th day of **May, 2017**.

READ A SECOND TIME this 10th day of **May, 2017**.

READ A THIRD TIME this 10th day of **May, 2017**.

ADOPTED this 12th day of **MAY, 2017**.

CERTIFIED CORRECT; "Annual Tax Rates Bylaw No. 1218, 2017".

Dianne St. Jacques
Mayor

Morgan Dosdall
Corporate Officer

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

Morgan Dosdall
Corporate Officer

Bylaw No. 1218, 2017**District of Ucluelet****Schedule A**

2017 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	4.3929	0.26	0.4675	0.2951	0.1741
Utilities	31.7336	1.8782	1.6363	1.0328	1.2580
Business Other	12.6935	0.7512	1.1454	0.723	0.5032
Recreation/Non- Profit	13.3281	0.7885	0.4675	0.2951	0.485