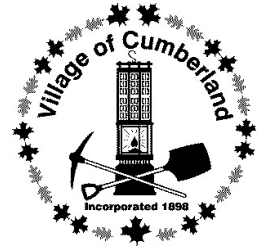


**The Corporation of the Village of Cumberland
Committee of the Whole Meeting Agenda**



**Wednesday October 18, 2023 at 9 a.m. and
Wednesday October 25, 2023 at 9 a.m.**

Council Chambers, 2675 Dunsmuir Avenue

This meeting will not be livestreamed or recorded.

*We are honoured to gather on the unceded traditional territory
of the K'ómoks First Nation.*

2024-2028 Financial Plan Workshop

1. Approval of Agenda

1.1 Agenda for the Committee of the Whole meeting, October 18 and 25, 2023.

Recommendation:

THAT the Committee of the Whole approve the agenda for the Committee of the Whole meeting, October 18 and 25, 2023.

2. Proposed 2024-2028 Financial Plan

2.1 Introduction: Michelle Mason, Chief Administrative Officer

2.2 Proposed 2024-2028 Financial Plan: Annie Bérard, Chief Financial Officer 3

Adjournment for Lunch at 12-12:30 p.m.

2.3 Department Budgets and Project Reviews 48
(a) Operations and Public Works
(b) General Government
(c) Protective Services

Adjournment until October 25, 2023.

2.2 Department Budgets and Project Reviews (continued)
(d) Parks and Recreation
(e) Development Services

Adjournment for Lunch at 12-12:30 p.m.

2.3 Committee Review and Direction 66

Recommendation:

THAT the Committee of the Whole recommend that Council make specified changes to the draft 2024-2028 detailed budgets and present the proposed 2024-2028 detailed budgets and a proposed 2024-2028 Financial Plan Bylaw to the public at the November 20, 2023 Village Hall Financial Plan and Budget Open House.

3. Question Period

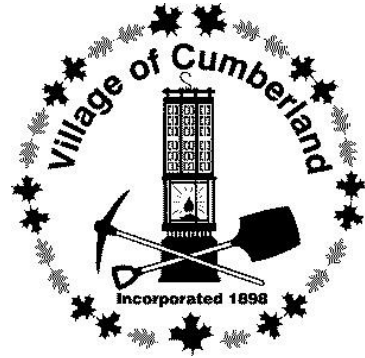
A member of the public may only inquire about items included on the agenda for that meeting during a question period.

4. Adjournment

Agenda Package Contents: Proposed 2024-2028 Financial Plan

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COMMITTEE OF THE WHOLE REPORT



REPORT DATE: 10/12/2023
MEETING DATE: 10/18/2023

File No. 1700

TO: Mayor and Councillors
FROM: Annie Bérard, Chief Financial Officer
SUBJECT: Proposed 2024-2028 Financial Plan

RECOMMENDATION

- i. THAT the Committee of the Whole recommend that Council make specified changes to the draft 2024-2028 detailed budgets and present the proposed 2024-2028 detailed budgets and a proposed 2024-2028 Financial Plan Bylaw to the public at the November 20, 2023 Village Hall Budget Open House.

PURPOSE

The purpose of this report is to introduce the 2024-2028 Financial Plan package for Council's consideration.

BACKGROUND

Budget Process

Staff have prepared the proposed 2024-2028 Financial Plan based on department budget requests and Council Strategic Priorities. Staff has proposed a draft budget that attempts to balance immediate priorities, along with the need for increases to reserve funds for asset replacement and renewal, as well as future policing cost increases and staffing needs to maintain current service levels.

The proposed plan reflects staff's modifications and, as no specific direction was given to staff for a proposed tax revenue increase, the approved 2023-2027 five-year financial plan was used to guide the process. For 2024, the plan as presented shows an overall property tax revenue increase of 5.90% for existing 2023 rate payers.

The Financial Plan only includes increases that are deemed to be higher priorities, based on the following factors:

- * Required for life and safety
- * Regulatory requirements
- * Possible future consequences due to asset failures if not funded
- * Possible future consequences due to increased costs (or other serious consequences) if not funded

Projects that were either not one of Council's strategic priorities or did not fall within the above categories were removed from the budget requests or listed as a future project for staff to review if

funding becomes available or for Council review during this meeting. The projects listed for Council review may be added to the financial plan by Council using available funding or by increasing taxes (or utility fees if applicable).

TAX INCREASE

In the 2023-2027 financial plan bylaw adopted in March 2023, Council approved a 6.58% tax increase for the 2024 year. Most of the 6.58% increase covers employee contract and inflationary increases and increases to reserve transfers for asset replacement. Currently the tax revenue increase in the 2024 budget is showing as a 5.90% increase (\$57,040 less than the approved tax increase of 6.58%).

During last year’s financial planning process, Council approved a 6.58% increase of \$290,790 in new taxes for the 2024 year; however, only \$233,750, (an increase of 5.90%), was actually needed during this planning process and then there were other adjustments that bring the base tax increase needed.

New projects or New annual operating increases

The following tables outline the 2024 projects and new operating increases that, while staff consider to be a high priority for current service levels, were not approved for the 2024 year in the previous year’s 2023-2027 financial plan and would have increased tax revenues over and above the previously approved 6.58% tax increase. Therefore these projects require further Council consideration. The list of projects not included in the 2024-2028 financial plan is provided for the five years as an attachment to this report.

General Government Services

PROJECTS CURRENTLY NOT IN 2024 YEAR OF FINANCIAL PLAN REQUIRING FURTHER COUNCIL CONSIDERATION		
Council Annual Report graphics work	\$ 2,000	0.05%
Image Acquisition (the number of photos purchased can be reduced)	\$ 3,000	0.08%
Staff and Council education on UNDRIP and Indigenous relations / sensitivity	\$ 6,500	0.16%
OHS - Health and Safety Software - annual license	\$ 6,000	0.15%
OHS - Health and Safety Software - implementation	\$ 4,000	0.10%
Less General Asset Renewal Reserve for OH&S software	\$ (4,000)	-0.10%
OHS - Occupational Health and Safety officer 21 hours / week	\$ 42,420	1.07%
FT Business Analyst/Accountant	\$ 113,510	2.86%
Less General Financial Stabiliation Reserve for Business Analyst/Accountant (full taxes in 2027)	\$ (113,510)	-2.86%
<i>Impact on tax requisition</i>	<u>\$ 59,920</u>	<u>1.51%</u>

Development Services

PROJECTS CURRENTLY NOT IN 2024 YEAR OF FINANCIAL PLAN REQUIRING FURTHER COUNCIL CONSIDERATION		
ArcGIS Online Subscription (annual + set up)	\$ 3,370	0.09%
General Village asset reserve use for ArcGIS one-time set up	\$ (2,000)	-0.05%
Bluebeam (special PDF software) Subscription	\$ 1,440	0.04%
<i>Impact on tax requisition</i>	<u>\$ 2,810</u>	<u>0.07%</u>

Bylaw Services

PROJECTS CURRENTLY NOT IN 2024 YEAR OF FINANCIAL PLAN REQUIRING FURTHER COUNCIL CONSIDERATION		
Bylaw: Wildsafebc coordinator to be matched with Wildsafe BC funding if approved	\$ 9,000	0.23%
<i>Impact on tax requisition</i>	<u>\$ 9,000</u>	<u>0.23%</u>

Protective Services

PROJECTS CURRENTLY NOT IN 2024 YEAR OF FINANCIAL PLAN REQUIRING FURTHER COUNCIL CONSIDERATION		
Increase fire meals for fire & deputy fire chief for hosting CV Fire Chief Association meetings (2023 approved increase from \$200 to \$600, 2024 request is to increase to \$1k)	\$ 400	0.01%
Increase misc expense (2023 approved increase from \$300 to \$600, 2024 request is to increase to \$1k)	\$ 400	0.01%
Cell phone for duty officer (there is already one for fire & deputy fire chiefs)	\$ 770	0.02%
Standby/Duty Officer weekend program (4 members work 8 hours/day both Saturdays and Sundays for summer months so there is always 4 members available on weekends in the daytime for emergencies)	\$ 12,800	0.32%
Increase annual Fire Fighter training & education from \$20k to \$25k	\$ 5,000	0.13%
Increase annual minor ops equip replacement from \$25k to \$27,500	\$ 2,500	0.06%
<i>Impact on tax requisition</i>	<u>\$ 21,870</u>	<u>0.55%</u>

Recreation

PROJECTS CURRENTLY NOT IN 2024 YEAR OF FINANCIAL PLAN REQUIRING FURTHER COUNCIL CONSIDERATION		
Increase climbing wall maintenance (2023 approved \$1250, 2024 request increase to \$2450)	\$ 1,200	0.03%
Fitness equipment maintenance plan	\$ 2,200	0.06%
Adult Social Club Facilitator	\$ 8,000	0.20%
Fitness equipment lifecycle management (contribution to reserve)	\$ 1,500	0.04%
Free Menstrual products in Village washrooms (plus \$500 of internal labour use)	\$ 6,200	0.16%
<i>Impact on tax requisition</i>	<u>\$ 19,100</u>	<u>0.48%</u>

Parks & Trails

PROJECTS CURRENTLY NOT IN 2024 YEAR OF FINANCIAL PLAN REQUIRING FURTHER COUNCIL CONSIDERATION		
IT needs (Parks outdoor staff new laptop/docking station/cell phone reimbursement)	\$ 2,950	0.07%
Invasive Species Management operating budget increase for increased costs	\$ 2,000	0.05%
Coal Creek Historic Park operating cost increase	\$ 300	0.01%
Environmental Monitoring and Wildlife Survey (Species at risk in Cumberland wetlands and drinking water source - partnership with CCFS)	\$ 1,500	0.04%
Annual Street Tree Replanting Program (\$5k BC Hydro grant plus \$2k unfunded)	\$ 2,000	0.05%
Perseverance Floodplain - Phase I Trail Improvements	\$ 8,000	0.20%
All Wheels Skills Park - Design Contribution (UROC partnership to pave pump track/may lead to additional ask for 2025/26)	\$ 5,000	0.13%
<i>Impact on tax requisition</i>	<u>\$ 21,750</u>	<u>0.55%</u>

Transportation

PROJECTS CURRENTLY NOT IN 2024 YEAR OF FINANCIAL PLAN REQUIRING FURTHER COUNCIL CONSIDERATION		
Admin Asst for Operations increase from 20 hrs/wk to 30 hrs/wk-2025 & 35 hrs/wk-2026	\$ -	0.00%
Level 2 Charging Stations warranty and maintenance	\$ 2,250	0.06%
Level 2 Charging Stations (look for grants if annual ops brought into plan & taxed for)	\$ 30,000	0.76%
Grant Expected for Level 2 Charging Stations	\$ (30,000)	-0.76%
General Village Asset Renewal Reserve contributions (all fleet that needs to be replaced-not new purchases-total \$170k per year)	\$ 25,000	0.63%
<i>Impact on tax requisition</i>	<i>\$ 27,250</i>	<i>0.69%</i>

CHANGES COUNCIL CAN MAKE

While reviewing the financial plan, Council can add, change or remove projects or can increase or decrease property taxes to be collected. For every 1% in tax revenue increases, the Village will receive \$39,623 in 2024. For every 1% in utility revenue increases, the Village will receive \$24,232 in 2024. For every 1% in frontage tax revenue increases, the Village will receive \$6,780 in 2024.

Due to a number of current initiatives that have been funded by Village internal funds, Council has limited funds, other than property tax increases, host amenity funds (\$40k available in 2024 with increases in 2025 and beyond), financial stabilization reserves, and some reserves for specific purposes. If Council does not wish to increase property taxes further than what is proposed in the financial plan or if they wish to reduce the proposed property taxes, they can reduce current or proposed service levels, or contributions to reserves funded by taxes, which would in turn reduce operating budgets. Council also has the option to not approve current proposed projects and replace them with other projects they may be deemed a higher priority.

The risk with any reduction in taxes is that municipal services, reserve contributions or maintenance of infrastructure are impacted. The risk of continual tax and utility fee increases year over year may impact future sustainability for ratepayers. Any purchases, additions or expansion of services will increase future maintenance costs. To assist Council decision-making, the budget requests outlined in each department budget has been separated into “annual operating budget increases” and “key adjustments, project requests & reserve transfers”. Annual operating budget increases are annual increases to operating budgets for core municipal services that will affect future budgets.

Further information for Council to consider when making their decisions on the projects above are:

- \$72,082 from Local Government Climate Action Program (LGCAP) funding in 2024 to help the Village reach legislated climate targets and prepare communities for impacts of a changing climate. In addition, a balance of \$82,380 is available for this purpose as well as \$2,700 in operating budgets each year of the financial plan. An amount of \$60,000 (staff expect that this may increase once proposals review has been completed) has been committed in 2023 to fund a Community and Corporate Climate Action Plan to be undertaken with the OCP review and BC Energy Code Adoption. LGCAP funds must be spent by March 31, 2025.
- \$104,000 funding from the Host amenity funds is budgeted annually for the Village’s long-term service agreements and community grant program (\$93k for long-term service agreements/\$10k for seed funds/\$1k for the Comox Valley Community Foundation). This includes an increase of \$20k for the long-term operating agreements and a \$23.5k operating

expenses reallocation towards the new agreements as approved by Council on May 29, 2023 for the year 2024-2027. In addition, an annual contribution of \$8,260 for the museum has been previously committed for five years (2022-2026). Host amenity funds is the main source of funding for this program. The host amenity agreement ends in 2032. After this point, when that funding source is no longer available, this program will need to be funded through taxes or another sustainable funding source. In addition, if Council wishes to increase this funding, Council has the opportunity to direct staff at this meeting.

Growth Taxes are unknown and should be used to build tax revenues for policing:

Staff have not estimated tax revenue generated by growth for 2024 due the information not yet being available from BC Assessment. In the past, residential growth taxes have been contributed to the emergency and public safety reserve to build the tax revenues to be able to pay increased policing costs when the Village population hits 5,000 people. However, there may be some commercial tax revenue generated by growth for 2024 that may be available to use for Council tax funded initiatives.

Cumberland’s population was only 4,447 in the 2021 census. Therefore, the Village has another four years to build tax revenues towards policing costs once the municipality’s population hits 5000 people.

Currently the Village has \$485,450 in annual tax revenues transferred to reserve for this purpose and taxpayers already pay a police tax of \$358,000 (based on 2023). Therefore, the total tax revenue available to pay policing costs at 70% is \$843,450. At the point of paying higher for policing services, there will be a significant balance in the emergency and public safety reserve and part of this balance can be used to stabilize the remaining tax increase required over a longer period.

The following table shows the estimated balance in the emergency and public safety reserve if an increase of \$40,000 per year is contributed from growth taxes and if the Village starts paying 70% in 2027. A contribution of \$485,450 is included in the plan for 2024 and the balance includes a \$60k transfer taken from the reserve for fire hall debt costs stabilization in 2024.

Reserve Balance (estimated)	2024	2025	2026	2027	2028
Emergency & Public Safety Reserve	\$ 2,607,361	\$ 3,233,269	\$ 3,917,572	\$ 3,635,549	\$ 3,373,235

Impact for the tax payers

The five year plan shows proposed increase for property tax, utility fee and frontage taxes as follows:

	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Increase in tax revenues from 2023 taxpayers	5.90%	5.81%	4.31%	7.82%	4.18%
Increase in tax revenues approved in the 2023-2027 financial plan *	6.58%	5.55%	3.37%	3.19%	
Increase in utility fees **	\$82.30	\$81.40	\$77.00	\$49.00	\$42.60
Increase in frontage taxes **	\$24.00	\$22.80	\$18.60	\$22.20	\$20.40
Increase in total utility fees and frontage taxes as a % **	7.98%	7.25%	6.20%	4.35%	3.69%
Water supply upgrades parcel taxes (interest rates expected to increase in the 2026 refinance)	\$45.09	\$45.09	\$76.93	\$76.93	\$76.93

Note (*) – Increases approved by Council last year as part of the 2023-2027 financial plan bylaw.

Note () – Increases to the average residential utility rate user and a median sized parcel for frontage.**

Translated to dollars, tax revenues for 2024 are proposed to increase by \$233,750 for existing rate payers, utility fee revenues by \$289,560 and frontage tax revenues by \$60,870 (increases to different types of taxpayers are outlined in attachment to this report).

Timeline

The proposed financial plan will be provided to the public for further comment and a public meeting is scheduled for November 20, 2023 at 7:00 pm.

Any changes made by the Committee of the Whole will be included in the public package presented on November 20, 2023. In addition, recommendations from the Committee of the Whole will be brought to Council at the November 14, 2023 regular Council meeting for confirmation. The financial plan bylaw will come to Council on November 27, 2023, December 11, 2023 and January 8, 2024 for consideration and final adoption. The utility rates and frontage tax bylaws will come to Council on November 27 and December 11, 2023. The tax rate bylaw will come to Council after April 1, 2024 but before May 15, 2024 for consideration and final adoption. The financial plan, utility rate and tax rate bylaws must be adopted before May 15, 2024 to meet statutory deadlines.

The Financial Plan package contains an overview of relevant financial data, including the proposed change in taxation revenue from 2023 to 2024 and the assumptions made for future years of the Plan.

The DRAFT financial plan bylaw is provided for Council review. Any changes requested by Council will be incorporated and the update financial plan bylaw will be brought back for readings and adoption.

Permissive Tax Exemption Policy

Council needs to review the policies included in the financial plan bylaw each year.

Council can permissively exempt property taxes as allowed per the Community Charter and part C of schedule B of the Financial Plan bylaw. The policy permits exemption for the grounds surrounding places of worship and for municipal properties occupied by a community group or partner agency where the group or agency has been granted a reduced or zero lease rate but may be subject to property tax under section 229 of the *Community Charter*. In 2023, Council has approved an amendment to the policy to allow permissive tax exemption on the assessed improvement value of properties offering affordable rental housing when the organization owning or leasing and managing the property meet specific qualifying criteria.

If Council wishes to exempt taxes that are currently restricted in this policy, Council would need to change that policy, which after adoption, would require an amendment to the financial plan bylaw. All permissive tax exemptions need to be sent to BC Assessment by October 31 for the following years' taxes.

Statutory Tax Exemption

Statutory exemptions are granted by the Province under various exemption types, such as municipal properties and cemeteries. In the past, this statutory exemption has been incorrectly applied to frontage tax and utilities for municipal properties, as an exemption is limited to property taxes.

An adjustment is required in 2024 to include frontage tax and utility fees for municipal properties and is reflected in the proposed financial plan. This creates additional expenses for the facilities, recorded

in the general fund, while the offsetting frontage and utility revenues are included in the water, sewer and storm fund. The additional frontage tax revenue is contributed to the linear asset reserve.

The adjustment for solid waste will be reviewed and included for 2025 (estimated a less than \$2,000).

For 2024 and beyond, more costs are transferred from the general fund to the water and sewer and storm funds, allowing for a fair distribution of the administration and overhead costs while maintaining the funds balanced. The allocation for sewer has also been increased in 2024 to account for the additional support provided for the new wastewater treatment plant. A greater allocation will be considered in 2025 for solid waste if we proceed with the cart system.

The table below shows the impacts of those adjustments by funds:

	<u>General</u>	<u>Water</u>	<u>Sewer & Storm</u>
Additional frontage and utilities expense for Municipal Facilities	76,360		
Additional Frontage Revenue		(3,360)	(7,473)
Additional Contribution to Reserve		3,360	7,473
Additional Utility Revenue		(51,191)	(14,336)
Total impact of adding frontage and utilities:	76,360	(51,191)	(14,336)
Increase in General Government expenses allocated to Utilities	(101,040)	48,140	52,900
Net impact by fund (Revenue) / Expense	\$ (24,680)	\$ (3,051)	\$ 38,564

Property Tax Rates, Utility User Fees and Frontage Tax Rates

The Village determines the “tax rate” (a charge per \$1,000 of assessed property value) by dividing the sum of all the assessed property values in the Village by the amount of property tax revenue that must be collected. The “tax rate” is simply a means of determining the proportional amount each individual property owner must pay to receive the package of services provided by the Village.

The variable tax rate system in BC levies property tax to owners based on the value of their properties. The tax rate each year is based on the revenue the Village budgets to collect and the assessed values of all the properties in the Village at that time. Changes in the total assessed property values in the Village will cause the tax rate to change, but on its own, it has no effect on the amount each property owner must pay unless his/her assessed value change is different from the average change in value.

The Financial Plan package shows the impact the proposed 2024–2028 Financial Plan is expected to have on an average single family household, an average multi-family household and a commercial property with the median assessment value (50% of the assessed values in this class are greater and 50% are lower) in Cumberland.

Since the assessment values are not known, the 2023 average assessments are used to compare property taxes for both years. The municipal tax rate is showing as a 5.90% tax increase based on the proposed plan and the tax increase for the taxes collected for the other taxing authorities has been estimated to be 7%. The information regarding the impacts on rate payers is just an example so you can understand how the tax revenue increase may impact the rate payers; however, the rates from

other taxing authorities and assessment values may vary between the different classes based on growth and markets which may result in different amounts payable than what is shown.

Proposed Property Tax Impacts

For 2024, property taxes are estimated to increase for an average single family household by \$250, for an average strata type unit by \$171 and for a commercial property with a median assessment value by \$532.

As presented in the next table, utility fees and frontage taxes for an average single family household are estimated to increase by \$82 (utility fees) and \$23 (frontage taxes) in 2024.

<u>Proposed Property Tax Impact on Average Residential Single Family Household</u>					
	Proposed				
	2024	2023	Change	%	
Total taxes payable	\$ 4,112	\$ 3,862	\$ 250	6%	
Home owner grant	(770)	(770)	-	0%	
Net property tax	\$ 3,342	\$ 3,092	\$ 250	8%	
Frontage parcel tax (median lot size)	370	347	23	7%	
Parcel Charge per lot for water supply debt	45	45	-	0%	
Property taxes	\$ 3,758	\$ 3,484	\$ 273	8%	
Average Utility Fees	1,067	984	82	8%	
Total Overall Change from 2023	\$ 4,824	\$ 4,469	\$ 355	8%	

Utility fees and frontage taxes for a strata type unit are estimated to increase by \$63 (utility fees) and \$19 (frontage taxes) in 2024. Utility fees and frontage taxes for the median commercial property are estimated to increase by \$126 (utility fees) and \$19 (frontage taxes) in 2024. Further increases are expected for property taxes, utility fees and frontage taxes until at least 2028 due to asset management replacement costs, reserve contributions and other Village initiatives to maintain current service levels.

Staff cautions that property assessments do not change equally across all properties and market pressures and property improvements will result in different assessment changes for different property owners. In addition, water consumption and frontage for each household will be different from the median water usage and the minimum and median frontage measurements estimated in the analysis.

Including all municipal taxes and utilities, an average homeowner is projected to pay about \$355 more in 2024.

Highlights of the Proposed Financial Plan

All capital and operating budget requests in the proposed financial plan are detailed in the budget package for discussion. Although there will be implications of major changes to the budget, everything is open for discussion; however, staff will provide a general overview of the budget, including an overview of some specific budget requests at the budget meeting to help Council understand the reason for their request.

A Host Community Agreement was negotiated between the Comox Valley Regional District (CVRD), for the landfill located in Village boundaries, and the Village of Cumberland in 2013. As a result, the

Village is being paid \$300,000 annually (referred to as “host amenity funds”) over 20 years to use for the “betterment” of the Village (final payment year in 2032). There are also general developer amenity funds available.

When building the financial plan, management proposed the use of host amenity funds for a variety of projects that were thought to benefit the overall community.

Besides the amenity funds that are guaranteed as noted above, there are also future amenity funds available from development. There is a Section 219 Covenant on the Coal Valley Estates lands that obligates them to pay \$1,500,000 in amenity funds throughout the phases of their development and prior to the final subdivision that creates the final development parcel. To date the Village has received \$1,425,029 which leaves a balance owing of \$74,971 for the development’s future phase. Staff have been using these funds towards roads infrastructure replacement projects; however, there is an available balance of \$79k and eventually the \$75k left owing will be paid to this fund. Those funds are being used in the proposed 2024-2028 financial plan.

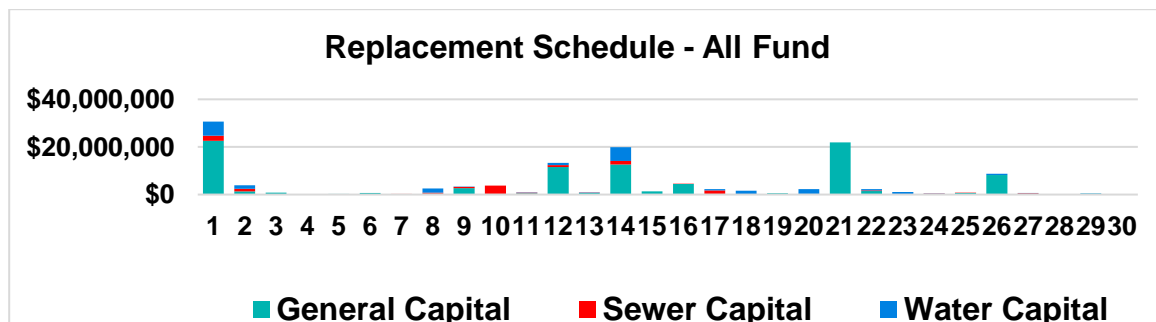
There is also a Section 219 Covenant on the CAYET lands that obligates them to pay \$4,500,000 in amenity funds throughout the phases of their development. Due to inactivity on these lands, these funds have not been used as a funding source in the 2024-2028 financial plan.

Operating and capital reserves have been used to fund one-off budget requests or to phase tax increases for budgets. As such, some funding from the emergency and public safety reserve are used in 2024 against the new fire hall debt to stabilize the tax increase needed.

The wastewater treatment upgrades debt payments and associated increased operating costs are included in the financial plan starting in 2024. The debt payments associated with the project will be paid with a parcel tax included for 2026 when the project is scheduled to be completed. The last estimate provided to Council June 27, 2022 for this parcel tax was \$220 per parcel. A full update will come back to Council later and estimate will be adjusted for current interest rates.

Asset Related Reserve Transfers and Balances

Information from a Village Asset Investment Plan was presented to Council in 2019. The replacement value for all assets owned by the Village total \$150.4 million (this has not yet been updated). The graph below shows that the Village will have large values of asset replacements in years 12, 14, 21 and 26 and that based on industry standard life cycles (not Village specific), the Village should be investing \$3.6 million annually towards asset replacement. This information will be updated starting in 2024.



Staff have included contributions to the general village asset renewal reserve in the amount of \$187k per year. Host amenity funds are used to offset tax increases over the years 2024-2028 for the contributions (\$135k/\$126k/\$120k/\$115/\$103) until finally 100% of tax revenues will fund these contributions (estimated to occur in 2032). The purpose of the general village asset renewal capital reserve as outlined in the reserve and surplus policy is to fund major repairs, upgrades, replacement and expansions of the assets for the Village, including municipal facilities. The Village Asset Investment Plan shows the annual contribution for buildings as needing to be \$435k each year. Staff felt that this reserve needed to be funded each year due to the fact that the remaining life of our municipal facilities is 3%. In addition, based on activities at the Lake Park campground, in 2022 Council started to increase the reserve contribution each year based on the revenue sharing between the Lake Park Society and Cumberland. The reserve contributions started at \$8k in 2022, and will increase by \$4k each year until the total reserve contributions equals the available revenue sharing total.

The current financial plan includes transfers to reserves for asset replacement as per the table below. The asset management policy has been adopted and guides the development of asset replacement plans and long-range reserve contributions.

		Annual Contributions to Asset Related Reserve				
Reserve	Balance 2023*	2024	2025	2026	2027	2028
Linear infrastructure assets	\$816,690	\$887,130	\$923,750	\$925,295	\$957,932	\$1,030,661
Community works funds (gas tax)	\$223,060	**				
General Facility Village assets	\$151,300	\$187,240	\$187,240	\$187,240	\$187,240	\$195,740
General Village assets (LP Dividends)	\$12,000	\$16,000	\$20,000	\$24,000	\$28,000	\$32,000
Water meter replacement	\$93,000	\$93,000	\$93,000	\$93,000	\$93,000	\$93,000
Fire vehicle and protective equipment	\$87,500	\$87,500	\$102,500	\$105,500	\$107,500	\$109,500
Sewer and water infrastructure assets	\$0	\$0	0	\$90,170	\$92,780	\$103,000
Total	\$1,383,550	\$1,270,870	\$1,326,490	\$1,425,205	\$1,466,452	\$1,563,901

Note *: This is the estimated balance after 2023 approved projects are funded by the reserve.

Note **: Community Works funds are contributed annually and the current agreement expires in 2024 with the last payment for that agreement ending in 2023.

ALTERNATIVES

1. Council can direct staff to bring back further information.
2. Not proceed with any action at this time.

STRATEGIC OBJECTIVE

- Diverse and Healthy Community
- Sustainable Service Delivery and Asset Management
- Community Planning

FINANCIAL IMPLICATIONS

Proposed increase to municipal property tax revenue for the municipality in 2024 is 5.90% from existing 2023 ratepayers.

OPERATIONAL IMPLICATIONS

All of the strategic priorities, health and safety and maintenance requirements and Village initiatives that are included in the plan require all staff to carry out. The financial planning process itself is a group effort where all staff analyze their operating needs and budget requirements for those needs and finance staff incorporate those needs/requests into a financial planning package that goes through at least one management review, one individual budget manager, CAO and CFO review, a public feedback process and several Council reviews.

CLIMATE CHANGE IMPLICATIONS

The financial plan addresses some climate change mitigation and adaptation measures and some of the cost increases are likely attributable to climate change impacts; however, much more work needs to be done in this area and staff will develop a workplan in 2024 and bring it back to Council.

CONCURRENCE

All department managers and staff contributed to the financial plan package information and will speak to their individual department budgets.

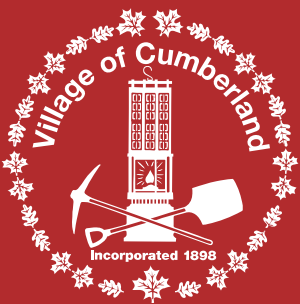
Respectfully submitted,

Annie Bérard

Annie Bérard
Chief Financial Officer

Michelle Mason

Michelle Mason
Chief Administrative Officer



STRATEGIC PLAN 2023-27

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Introduction

Councils in British Columbia are responsible for providing for good government for the community, providing services and laws for community benefit, providing for stewardship of community assets, and fostering the economic, social and environmental well-being of the community.

The purpose of this Strategic Plan is to identify how Cumberland Council intends to undertake these responsibilities during its term. Guided by a vision for the community and a set of values, Council has identified its goals to focus efforts and the use of Village resources over the next four years.



Left to right: Councillors Sullivan, Ketler & Therrien, Mayor Brown, & Councillor Borecky

Vision

Cumberland is a unique and thriving community with an exceptional quality of life. Surrounded by living forests and protected by natural corridors, the Village uses the best land use practices for sustainable development and to provide housing for all income levels. Its diversified economy is based on industries and businesses that are compatible with community values. Cumberland is committed to enhancing its natural features and functions while providing a welcoming and engaging environment for residents and visitors alike.

Values Guiding This Plan

Cumberland's values are founded on respect, inclusion, collaboration, and leadership. We value the unique history, culture, and traditions of Indigenous peoples and are committed to reconciliation and building positive relationships with Indigenous communities. Our commitment to diversity and inclusivity creates an environment where everyone feels valued and supported.

Partnerships and collaboration are essential to achieving our goals, and we recognize the importance of working with community members, organizations, and stakeholders to create positive change. Our commitment to address climate change and build resilience in our community is a key value, as is our appreciation for the unique character and history of our community. We strive to be innovative and progressive in our decision-making and actions, and recognize the important role of arts and culture in creating a vibrant community.

These values shape our vision for a sustainable and prosperous future for Cumberland, where all community members can thrive and feel a sense of belonging.

Strategic Areas of Focus & Goals

In March of 2023, Cumberland Council identified its goals for its term of office that will move the community towards its vision. These goals are grouped into three **Strategic Areas of Focus**:

DIVERSE & HEALTHY COMMUNITY

SUSTAINABLE SERVICE DELIVERY & ASSET MANAGEMENT

COMMUNITY PLANNING

For the next four years, the goals in this plan will guide how Council and staff provide services, maintain and plan for future assets and infrastructure, and plan for community land use development. The goals will also guide how resources are allocated.

Objectives to Meet Strategic Goals

In 2023, the Village will begin to focus its staffing and financial resources on the objectives set out in this plan.

Progress reports on these objectives will be presented to Council and the community quarterly and in the annual municipal report.

Council intends to review and update these objectives after the completion of the Official Community Plan review or at another time during the term.



Diverse & Healthy Community

GOAL 1

MEANINGFUL RECONCILIATION WITH INDIGENOUS PEOPLES

OBJECTIVES

- 1 Respond to and prioritize requests and engagement with K'ómoks First Nation
- 2 Develop an Indigenous relations framework
- 3 Staff and Council education on UNDRIP* and Indigenous relations
- 4 Work with Indigenous peoples to further the goals of UNDRIP*
- 5 Work with Indigenous peoples on mutually beneficial partnerships

GOAL 2

SOCIO-ECONOMIC DIVERSITY & INCLUSION

OBJECTIVES

- 1 Identify options for development of diversity in housing
- 2 Pursue multiple pathways to support the development of non-market housing opportunities
- 3 Continue to explore opportunities for food security
- 4 Develop an Accessibility Plan

* UNDRIP — United Nations Declaration on the Rights of Indigenous Peoples

GOAL 3

EFFECTIVE COMMUNITY ENGAGEMENT & COMMUNICATION

OBJECTIVES

- 1 Implement the Communications Strategy
- 2 Encourage stronger community engagement
- 3 Develop a Bylaw Enforcement Strategy

GOAL 4

THRIVING COMMUNITY ARTS, CULTURE & RECREATION

OBJECTIVES

- 1 Complete the Arts & Culture master plan
- 2 Develop Parks & Recreation strategies
- 3 Encourage Village culture through existing and emerging community events

GOAL 5

EFFECTIVE REGIONAL PARTNERSHIPS

OBJECTIVES

- 1 Participate in regional services that maximize community benefit



Sustainable Service Delivery & Asset Management

GOAL 1

COMPREHENSIVE ASSET MANAGEMENT

OBJECTIVES

- 1 Complete the Asset Management Plan that values green infrastructure by:
 - » Inventorying Village assets, including natural assets
 - » Identifying future asset acquisition needs
 - » Continuing asset condition assessments

GOAL 2

SUSTAINABLE PUBLIC UTILITIES

OBJECTIVES

- 1 Complete the construction of upgrades to the wastewater treatment facility
- 2 Plan for future wastewater treatment approval
- 3 Review the solid waste collection system
- 4 Reconstruct the dam at the No. 2 drinking water reservoir
- 5 Protect the Perseverance Creek watershed

GOAL 3

MULTI-MODAL TRANSPORTATION MANAGEMENT

OBJECTIVES

- 1 Complete the Transportation Master Plan that includes active transportation
- 2 Pursue an active travel route to the City of Courtenay



Community Planning

GOAL 1

EFFECTIVE RESPONSE TO CLIMATE CHANGE

OBJECTIVES

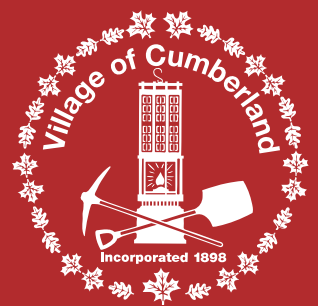
- 1 Develop a community climate action plan to reduce greenhouse gas emissions to increase climate resiliency and that incorporates the Green New Deal
- 2 Update the Corporate Climate Action Plan

GOAL 2

ECOLOGICALLY, SOCIALLY, & FINANCIALLY SUSTAINABLE LAND USE PLANNING

OBJECTIVES

- 1 Complete the Official Community Plan update and review priorities such as:
 - » Affordable housing
 - » Site-adaptive planning
 - » Protection of watershed and greenspace
 - » Fostering the heritage character of the Village
 - » Planning for sustainable development
 - » Tourism management
 - » Food production space for residents
 - » Bevan Lands Implementation Strategy
 - » Other matters identified through community engagement
- 2 Review land use regulations that are supportive of the Official Community Plan:
 - » Tree Protection Bylaw
 - » Zoning Bylaw update to implement the Official Community Plan



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**THE VILLAGE OF CUMBERLAND IS LOCATED IN THE UNCEDED
TRADITIONAL TERRITORY OF THE K'ÓMOKS FIRST NATION.**

The Corporation of the Village of Cumberland
Proposed 2024 - 2028 Financial Plan
OVERVIEW MATERIALS

2024 Opening Financial Position

	Unaudited 2023	Audited 2022	Change	% Change
Accumulated Surplus				
General	\$ 1,200,000	\$ 1,200,000	\$ -	0.00%
Water	250,000	250,000	-	0.00%
Sewer	330,000	330,000	-	0.00%
	<u>\$ 1,780,000</u>	<u>\$ 1,780,000</u>	<u>\$ -</u>	<u>0.00%</u>
General surplus reserved	19,659	26,159	(6,500)	(24.85%)
Water surplus reserved	-	-	-	
Sewer surplus reserved	8,500	8,500	-	0.00%
	<u>\$ 1,808,159</u>	<u>\$ 1,814,659</u>	<u>\$ (6,500)</u>	<u>(0.36%)</u>

Reserve Balances (statutory & established by bylaw)	Minimum Balance	Optimum Balance	2024	2025	2026	2027	2028
General Fund Financial Stabilization Reserve	480,000	960,000	960,000	960,000	960,000	960,000	960,000
Solid Waste Rate Stabilization (held in Gen Financial Stabilization Rsv)	N/A	N/A	238,765	148,765	122,765	102,765	88,765
LGCAP Grant Funds (held in Gen Financial Stabilization Rsv)	N/A	N/A	162,236	162,236	162,236	162,236	162,236
Growing Communities Funds	N/A	N/A	256,100	9,972	121	124	126
Community Works Funds Gas Tax Reserve	N/A	N/A	672,898	686,356	700,083	714,085	728,366
Host Amenity Funds Reserve	N/A	N/A	40,477	45,294	61,311	53,128	89,181
Emergency & Public Safety Reserve	N/A	N/A	2,607,361	3,233,269	3,917,572	3,635,549	3,373,235
Water Fund Financial Stabilization Reserve	150,000	300,000	328,091	396,209	505,979	522,114	576,456
Sewer Fund Financial Stabilization Reserve	200,000	330,000	179,702	203,029	225,623	575,749	500,270
General Municipal Facility Asset Renewal Reserve	512,000	2,300,000	366,613	563,057	763,431	967,812	1,184,865
General Asset Renewal Reserve	390,000	980,000	131,611	26,366	37,415	11,952	16,873
Water Meter Replacement Reserve	N/A	N/A	895,095	1,006,927	8,243	108,746	211,259
Sewer and Water Infrastructure Asset Replacement Reserve	560,000	14,000,000	554,008	536,303	630,836	670,810	787,507
Linear Asset Renewal Reserve	700,000	1,500,000	1,856,680	1,110,362	674,418	1,380,450	2,178,180
Fire Vehicle and Protective Equip Repl Reserve	-	1,200,000	214,587	307,329	404,956	4,055	99,656
Land Sale Reserve (Bylaw No. 834, 2006)	N/A	N/A	1,326	1,352	1,352	1,352	1,352
Parkland Reserve in separate bank account	N/A	N/A	47,485	48,435	49,404	50,392	51,400
			<u>\$ 9,513,033</u>	<u>\$ 9,445,260</u>	<u>\$ 9,225,746</u>	<u>\$ 9,921,318</u>	<u>\$ 11,009,729</u>

Estimated available borrowing \$13 million based on 5% interest rate on 20 year amortization period

(This will decrease when new debt for any other projects in the financial plan are approved)

**The Corporation of the Village of Cumberland
Proposed 2024 - 2028 Financial Plan
OVERVIEW MATERIALS**

Assumptions For Financial Plan

	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
General Inflation	2% to 2.5%	2% to 2.25%	2.00%	2.00%
Utilities & Insurance	2% to 5%	2% to 5%	2% to 5%	2% to 5%
Short-Term Debt Interest Rate	6.42%	6.62%	6.72%	6.82%
Long-Term Debt Interest Rate (20 year term)	5.60%	5.60%	5.60%	5.60%

Proposed Property Tax Revenue Increase - Municipal Purposes

	<u>Proposed</u> <u>2024</u>	<u>Budgeted</u> <u>2023</u>	<u>Change</u>	<u>% Change</u>
Property tax revenues	\$ 4,196,050	3,962,300	\$ 233,750	
Total increase to property tax revenues from 2023 rate payers in all assessment classes			\$ 233,750	5.90%

Based on 2023 every 1% change in taxation adds approximately \$39623 to the plan, calculated as follows:

	<u>Actual</u> <u>2023</u>	<u>1%</u> <u>Increase</u>	<u>Total After</u> <u>1% Increase</u>
Property taxes collected	\$ 3,962,300	39,623	\$ 4,001,923

THE CORPORATION OF THE VILLAGE OF CUMBERLAND

BYLAW NO. 1200

A Bylaw to adopt the 2024 – 2028 Financial Plan.

The Council of the Corporation of the Village of Cumberland in open meeting assembled enacts as follows:

1. This Bylaw may be cited as “2024 - 2028 Financial Plan Bylaw No. 1200, 2023”.
2. The financial plan attached as Schedule A to this Bylaw is adopted as the financial plan for the municipality for the period commencing January 1, 2024 and ending December 31, 2028.
3. The objectives and policies attached as Schedule B to this Bylaw outline the proportion of total revenue from different funding sources, the distribution of property taxes among the property classes, and the use of permissive tax exemptions.
4. This Bylaw has full force and effect from January 1, 2024 until amended, repealed or replaced.

READ A FIRST TIME THIS	DAY OF	NOVEMBER	2023.
READ A SECOND TIME THIS	DAY OF	DECEMBER	2023.
READ A THIRD TIME THIS	DAY OF	DECEMBER	2023.
ADOPTED THIS	DAY OF	JANUARY	2024.

Mayor

Corporate Officer

Schedule A
2024 – 2028 Financial Plan

The Corporation of the Village of Cumberland
Proposed 2024 - 2028 Financial Plan

	2024	2025	2026	2027	2028
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
REVENUES					
Property taxes & payments in lieu	\$ (4,258,990)	\$ (4,502,670)	\$ (4,693,920)	\$ (5,056,050)	\$ (5,264,830)
Parcel taxes	(757,420)	(806,810)	(1,275,870)	(1,318,510)	(1,361,240)
Sale of services & fees	(2,801,930)	(2,984,830)	(3,206,420)	(3,381,080)	(3,542,380)
Sale of services to other government	(544,090)	(548,370)	(272,650)	(278,000)	(283,250)
Transfers from other government	(2,151,980)	(3,880,200)	(2,519,730)	(1,437,680)	(2,970,630)
Other revenue	(850,980)	(1,018,450)	(958,520)	(715,600)	(717,700)
	<u>\$ (11,365,390)</u>	<u>\$ (13,741,330)</u>	<u>\$ (12,927,110)</u>	<u>\$ (12,186,920)</u>	<u>\$ (14,140,030)</u>
EXPENSES					
Other municipal purposes	\$ 8,580,470	\$ 8,441,520	\$ 8,447,060	\$ 8,382,300	\$ 8,523,230
Debt interest	320,340	394,720	534,380	690,310	698,290
Amortization	1,596,320	1,596,320	1,596,320	1,596,320	1,596,320
	<u>\$ 10,497,130</u>	<u>\$ 10,432,560</u>	<u>\$ 10,577,760</u>	<u>\$ 10,668,930</u>	<u>\$ 10,817,840</u>
NET (REVENUES) EXPENSES	<u>\$ (868,260)</u>	<u>\$ (3,308,770)</u>	<u>\$ (2,349,350)</u>	<u>\$ (1,517,990)</u>	<u>\$ (3,322,190)</u>
ADJUSTMENTS					
Acquisition of capital assets	\$ 1,454,800	\$ 3,562,970	\$ 2,896,310	\$ 2,256,040	\$ 2,242,060
Add back amortization	(1,596,320)	(1,596,320)	(1,596,320)	(1,596,320)	(1,596,320)
Proceeds from borrowing	(134,000)	(400,000)	(26,000)	(1,000,000)	(0)
Principal payments on debt	507,890	523,850	627,980	766,480	795,310
TOTAL ADJUSTMENTS	<u>\$ 232,370</u>	<u>\$ 2,090,500</u>	<u>\$ 1,901,970</u>	<u>\$ 426,200</u>	<u>\$ 1,441,050</u>
CHANGE IN CONSOLIDATED FUNDS	<u>\$ (635,890)</u>	<u>\$ (1,218,270)</u>	<u>\$ (447,380)</u>	<u>\$ (1,091,790)</u>	<u>\$ (1,881,140)</u>
TRANSFER FROM RESERVES					
Reserves	\$ (1,633,870)	\$ (1,119,020)	\$ (1,784,880)	\$ (1,175,220)	\$ (519,320)
Development Cost charges	(147,000)	(61,250)	-	(24,500)	-
Parking in Lieu	-	-	-	-	-
TRANSFER TO RESERVES	<u>2,416,760</u>	<u>2,398,540</u>	<u>2,232,260</u>	<u>2,291,510</u>	<u>2,400,460</u>
TRANSFER TO / (FROM) RESERVES	<u>\$ 635,890</u>	<u>\$ 1,218,270</u>	<u>\$ 447,380</u>	<u>\$ 1,091,790</u>	<u>\$ 1,881,140</u>
TRANSFER TO/(FROM) ACCUMULATED SURPLUS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Schedule B

Policies and Objectives

Pursuant to section 165 (3.1) of the *Community Charter*

Part A: Proportion of Total Revenue Proposed To Come From Each Funding Source

Table 1: The proportion of total revenue proposed to be raised from each funding source in 2024 (based on 2023 Revised Assessment Roll).

Revenue Source	% Total Revenue	Dollar Value
Property Value Taxes & Payments in Lieu	37.0%	4,258,990
Government Grants	18.7%	2,151,980
Sale of Services and Fees	29.1%	3,346,020
Parcel Taxes	6.6%	757,420
Other Revenue	7.4%	850,980
Proceeds from Borrowing	1.2%	134,000
Total	100%	\$11,499,390

1. Property value tax is typically the primary source for operating funds for general municipal purposes. Property taxation is simple to administer, and offers a stable and reliable source of revenue for services that are difficult or undesirable to fund on a user-pay basis.
2. Sale of services and fees form another significant portion of planned revenue. Many municipal services, such as utilities and recreation, lend well to a fee for service basis. Costs can be associated to a level of service provided, particularly where services are optional. In addition, the municipality sells water, fire protection and animal control services to other municipalities.
3. The Village seeks out all grant opportunities that become available. The Comox Valley Regional District as part of a landfill host agreement provides amenity funds to the Village and this funding will continue until 2032. The municipality also receives funds under the Strategic Community Initiative (Small Community grant) which provides a significant source of funds for operations and capital maintenance programs. Funding from Government Grant includes the grant funding approved for the Dam #2 project.
4. Parcel taxes fund the capital costs of providing water, sewer and storm water infrastructure. The intention is to use these taxes toward the replacement of water, sewer and storm water infrastructure as well as reducing the Village’s wet weather flows through storm and sewer inflow and infiltration.

5. Other revenue includes sources of funds which do not fit in another category and include donations, developer amenity funds, grants from non-government sources, investment revenue, permits and licensing.
6. The municipality finances vehicles and equipment and secures debenture financing for portions of large committed projects not funded by grants or development cost charges. The municipality reviews all other funding options prior to financing recognizing that borrowing constitutes a long-term commitment and because borrowing authority is limited for an organization of this size. There is a commitment to borrow \$4.4 million for the wastewater treatment upgrades expected in 2026 which will be funded through a parcel tax.

Objective and Policies

Over the next five years, the municipality has the following objectives and policies:

- to actively seek grants for major infrastructure repair and replacement;
- to annually review utility rates to ensure water, sewer and storm water operating and delivery costs are fully funded; and
- to review all other services to determine optimal proportions of cost recovery from fees versus general revenues and taxation.

Part B: Distribution of Property Taxes among Property Classes

Table 2: The distribution of property tax revenue among the property classes (based on 2023 Revised Assessment Roll)

Property Class	% Total Property Tax	Dollar Value
1. Residential	76.6%	3,214,330
2. Utilities	1.9%	78,951
3. Supportive Housing		
4. Major Industry		
5. Light Industry	2.5%	104,177
6. Business and Other	15.8%	664,227
7. Managed forest	3.1%	130,989
8. Recreation & Non Profit	0.1%	3,376
9. Farm		
Total	100%	4,196,050

Tax rates are set in order to maintain tax stability. Annual tax increases are apportioned over the classes to ensure stability.

There are no class 3 or 4 or 9 properties located within the Village.

The municipality recognizes the need to attract and retain businesses and industry for economic development and not to rely heavily on any one industry as a tax source. Council believes that the non-residential rates based on these ratios reflect that philosophy.

Part C: The Use of Permissive Tax Exemptions

Council does not generally support exemptions. Taxpayers within the various property classes are treated equitably and policies are established for each class and not for individual property owners. There are three exceptions to this policy:

1. *Grounds surrounding places of worship*

Parcels that qualify for partial statutory exemption, such as the grounds surrounding places of worship, are granted an exemption from taxes. These exemptions represent a very small dollar value which would not recover the associated costs of administering the taxes.

2. *Municipal properties occupied by a community group or partner agency where the group or agency has been granted a reduced or zero lease rate*

Permissive tax exemptions will also be provided for municipal properties occupied by a community group or partner agency where the group or agency has been granted a reduced or zero lease rate but may be subject to property tax under section 229 of the *Community Charter*. This exemption recognizes that municipal buildings are not subject to property taxes when used for municipal purposes; the groups or agencies are deemed by Council to be providing a valuable community benefit or municipal service; that the group or agency may not be granted exclusive use of the building and/or that the space may be reclaimed by the municipality as and when needed.

3. *Properties offering affordable rental housing*

Permissive property tax exemptions will be considered on assessed improvement value of properties offering affordable rental housing when the organization owning or leasing and managing the property meet the following qualifying criteria:

1. Have a signed current housing agreement with the Village
2. Be the registered owner of the property, or a tenant under a lease requiring it to pay taxes directly to the Village
3. Be a British Columbia registered charity or not for profit society
4. Qualifies for an exemption under the provisions of the Community Charter Part 7, Division 7, Section 224 2 (a):
 - (a) land or improvements that
 - (i) are owned or held by a charitable, philanthropic or other not for profit corporation, and

- (ii) the council considers are used for a purpose that is directly related to the purposes of the corporation;
- 5. Principal use meets Council's objective of offering affordable rental housing to the residents of the Village
- 6. Follows municipal policies, plans, bylaws, and regulations (i.e. zoning, permits, etc.)

Applicant are required to provide annually:

- a. Copy of financial statements for last 3 years for first time applicants and for the last year for current tax exemption recipients
- b. Copy of current and next year operating budget
- c. Copy of registered charity or not for profit society information
- d. Copy of title certificate or lease agreement, as applicable
- e. In the case of a lease agreement, documents are required which indicate that the applicant will benefit from the exemption. Documents should demonstrate that the lease is currently, or will, on approval of the exemption, be reduced by the amount of the exemption, or that other considerations will be provided by the landlord equivalent to the value of the exemption.
- f. Scale drawing of property (buildings, parking lots, landscaping, etc.)
- g. Description of any third-party use of the subject land/improvements including user group names, fees charged, space used, terms of use.

The organization applying for a permissive property tax exemption for affordable rental housing will provide the required documentation by July 15, in order to be considered for an exemption the next year.

**The Corporation of the Village of Cumberland
Proposed 2024 - 2028 Financial Plan
Based On BC Assessment Revised Roll - April 2023**

Proposed Property Tax Impact on Average Residential Single Family Household

	Proposed			
	2024	2023	Change	%
Total taxes payable	\$ 4,112	\$ 3,862	\$ 250	6%
Home owner grant	(770)	(770)	-	0%
Net property tax	\$ 3,342	\$ 3,092	\$ 250	8%
Frontage parcel tax (median lot size)	370	347	23	7%
Parcel Charge per lot for water supply debt	45	45	-	0%
Property taxes	\$ 3,758	\$ 3,484	\$ 273	8%
Average Utility Fees	1,067	984	82	8%
Total Overall Change from 2023	\$ 4,824	\$ 4,469	\$ 355	8%

Proposed Property Tax Impact on Average Family Strata Home (i.e. Condos)

	Proposed			
	2024	2023	Change	%
Total taxes payable	\$ 2,802	\$ 2,631	\$ 171	7%
Home owner grant	(770)	(770)	-	0%
Net property tax	\$ 2,032	\$ 1,861	\$ 171	9%
Frontage parcel tax (median lot size)	308	290	19	6%
Parcel Charge per lot for water supply debt	45	45	-	0%
Property taxes	\$ 2,386	\$ 2,196	\$ 190	9%
Average Utility Fees	956	893	63	7%
Total Overall Change from 2023	\$ 3,342	\$ 3,089	\$ 253	8%

Proposed Property Tax Impact on Median Assessment - Class 6 (business other)

(35 folios with assessments greater than the median and 35 folios with assessments lower than median)

	Proposed			
	2024	2023	Change	%
Total taxes payable	\$ 8,806	\$ 8,273	\$ 532	6%
Frontage parcel tax (median lot size)	308	290	19	6%
Parcel Charge per lot for water supply debt	45	45	-	0%
Property taxes	\$ 9,159	\$ 8,608	\$ 551	6%
Average Utility Fees	1,057	931	126	14%
Total Overall Change from 2023	\$ 10,216	\$ 9,539	\$ 677	7%

* The assessment roll for 2024 is not available - the proposed tax revenue increase has been applied to the 2023 taxes payable.

** Unknown taxes collected for other taxing authorities are estimated to increase by 7% at this time

**The Corporation of the Village of Cumberland
Proposed 2024 - 2028 Financial Plan
Proposed Staff Changes**

	<u>Full-time equivalent (FTE)</u>				
	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
In Financial Plan:					
Redistribute Economic Development Service	(1.00)				
Communications Coordinator	0.60				
Planning Technician position (Ec Dev service redistribution)	1.00				
Total staffing changes in proposed financial plan	0.60	-	-	-	-

There are other staffing challenges requiring further consideration that are not currently in the financial plan and therefore are not summarized above but are summarized below:

	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Not In Financial Plan:					
OHS - Occupational Health and Safety officer 21 hours / week	0.60				
FT Business Analyst/Accountant	1.00				
Admin Assistant for Operations increase from 20 hrs/wk to 30 hrs/wk-2025 & 35 hrs/wk-2026	-	0.29	0.14		
Total staffing changes not included in financial plan for Council's consideration	1.60	0.29	0.14	-	-

The Corporation of the Village of Cumberland
Financial Summary in Bylaw Format
Proposed 2024 - 2028 Financial Plan

Property Tax Increase to Existing Rate Payers	\$ 233,750	\$ 243,680	\$ 191,250	\$ 362,130	\$ 208,780
Property Tax Revenue Increase to existing rate	5.90%	5.81%	4.31%	7.82%	4.18%
Approved in 2023-2027 Plan	6.58%	5.55%	3.37%	3.19%	
Total tax increase (below)/above Council	(0.68%)	0.26%	0.94%	4.63%	4.18%

	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
REVENUES					
Property taxes & payments in lieu	\$ (4,258,990)	\$ (4,502,670)	\$ (4,693,920)	\$ (5,056,050)	\$ (5,264,830)
Parcel taxes	(757,420)	(806,810)	(1,275,870)	(1,318,510)	(1,361,240)
Sale of services & fees	(2,801,930)	(2,984,830)	(3,206,420)	(3,381,080)	(3,542,380)
Sale of services to other government	(544,090)	(548,370)	(272,650)	(278,000)	(283,250)
Transfers from other government	(2,151,980)	(3,880,200)	(2,519,730)	(1,437,680)	(2,970,630)
Other revenue	(850,980)	(1,018,450)	(958,520)	(715,600)	(717,700)
	<u>\$ (11,365,390)</u>	<u>\$ (13,741,330)</u>	<u>\$ (12,927,110)</u>	<u>\$ (12,186,920)</u>	<u>\$ (14,140,030)</u>
EXPENSES					
Other municipal purposes	\$ 8,580,470	\$ 8,441,520	\$ 8,447,060	\$ 8,382,300	\$ 8,523,230
Debt interest	320,340	394,720	534,380	690,310	698,290
Amortization	1,596,320	1,596,320	1,596,320	1,596,320	1,596,320
	<u>\$ 10,497,130</u>	<u>\$ 10,432,560</u>	<u>\$ 10,577,760</u>	<u>\$ 10,668,930</u>	<u>\$ 10,817,840</u>
NET (REVENUES) EXPENSES	<u>\$ (868,260)</u>	<u>\$ (3,308,770)</u>	<u>\$ (2,349,350)</u>	<u>\$ (1,517,990)</u>	<u>\$ (3,322,190)</u>
ADJUSTMENTS					
Acquisition of capital assets	\$ 1,454,800	\$ 3,562,970	\$ 2,896,310	\$ 2,256,040	\$ 2,242,060
Add back amortization	(1,596,320)	(1,596,320)	(1,596,320)	(1,596,320)	(1,596,320)
Proceeds from borrowing	(134,000)	(400,000)	(26,000)	(1,000,000)	(0)
Principal payments on debt	507,890	523,850	627,980	766,480	795,310
TOTAL ADJUSTMENTS	<u>\$ 232,370</u>	<u>\$ 2,090,500</u>	<u>\$ 1,901,970</u>	<u>\$ 426,200</u>	<u>\$ 1,441,050</u>
CHANGE IN CONSOLIDATED FUNDS	<u>\$ (635,890)</u>	<u>\$ (1,218,270)</u>	<u>\$ (447,380)</u>	<u>\$ (1,091,790)</u>	<u>\$ (1,881,140)</u>
TRANSFER FROM RESERVES					
Reserves	\$ (1,633,870)	\$ (1,119,020)	\$ (1,784,880)	\$ (1,175,220)	\$ (519,320)
Development Cost charges	(147,000)	(61,250)	-	(24,500)	-
Parking in Lieu	-	-	-	-	-
TRANSFER TO RESERVES					
Reserves	2,416,760	2,398,540	2,232,260	2,291,510	2,400,460
TRANSFER TO / (FROM) RESERVES	<u>\$ 635,890</u>	<u>\$ 1,218,270</u>	<u>\$ 447,380</u>	<u>\$ 1,091,790</u>	<u>\$ 1,881,140</u>
TRANSFER TO/(FROM) ACCUMULATED SURPLUS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Funding Codes:
 GR - Grants
 R - Transfers In from Reserves
 DCC - DCC Revenues
 D - Donations/Miscellaneous
 A - Amenity
 B - Borrowing
 G - General taxation and revenue
 U - Unfunded

**The Corporation of the Village of Cumberland
 Proposed 2024 - 2028 Financial Plan
 Five Year Capital Projects**

	<u>Funding Codes</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Infrastructure Capital Asset Renewal Program (road/water/sewer/storm)						
Water Supply and Wastewater System Upgrades						
Cumberland No. 2 Dam capital upgrades	GR,R	1,075,000	2,485,000	1,010,000	-	-
Allen Lake Main Dam Stabilization Design & Construction	R, U	-	-	-	65,000	650,000
Roads Infrastructure without underground utility replacement						
Dunsmuir Avenue Sidewalk Replacement/Intersection Improvements	R	-	-	60,000	-	-
Pave access road into the Wastewater Treatment Facility	R	-	-	44,400	-	-
Museum Lane Paving	U	-	-	10,740	-	-
Egremont at Lane North of Mayrport Ashpalt Apron (heading up to the school field)	U	-	-	-	4,950	-
Water Treatment Plant Paving	U	-	-	-	29,220	-
Non-Infrastructure Capital - Environmental Health (Solid Waste, Water, Sewer & Storm)						
Water Equipment						
Hydrant replacement (1 per year)	G	8,820	9,000	9,180	9,370	9,560
Installation of water level and quality monitoring equipment on dam infrastructure (includes annual operating costs totals \$6k by 2025)	R	31,580	31,580	-	-	-
Water Meter Replacements	R	20,000	20,000	1,050,400	-	-
Water Treatment Plant Electrical Room AC	R	16,000	-	-	-	-
Security Cameras for Water Treatment Plant	G	-	5,600	-	-	-
Water Treatment Plant Security Cameras monthly cost	G	-	600	600	600	600
Allen Lake Gate/Fence	G	-	6,450	-	-	-
New Booms in Reservoirs - New Debris Booms at Allen & Stevens Lake (grant dependant)	U	-	64,740	-	-	-
Water Treatment Plant Vehicle Gate Automation	U	-	-	40,000	-	-
Gates for Royston Road Watermain RoW	U	-	-	8,590	-	-
Underground Power Supply to Water Treatment Facility	U	-	-	-	129,000	-

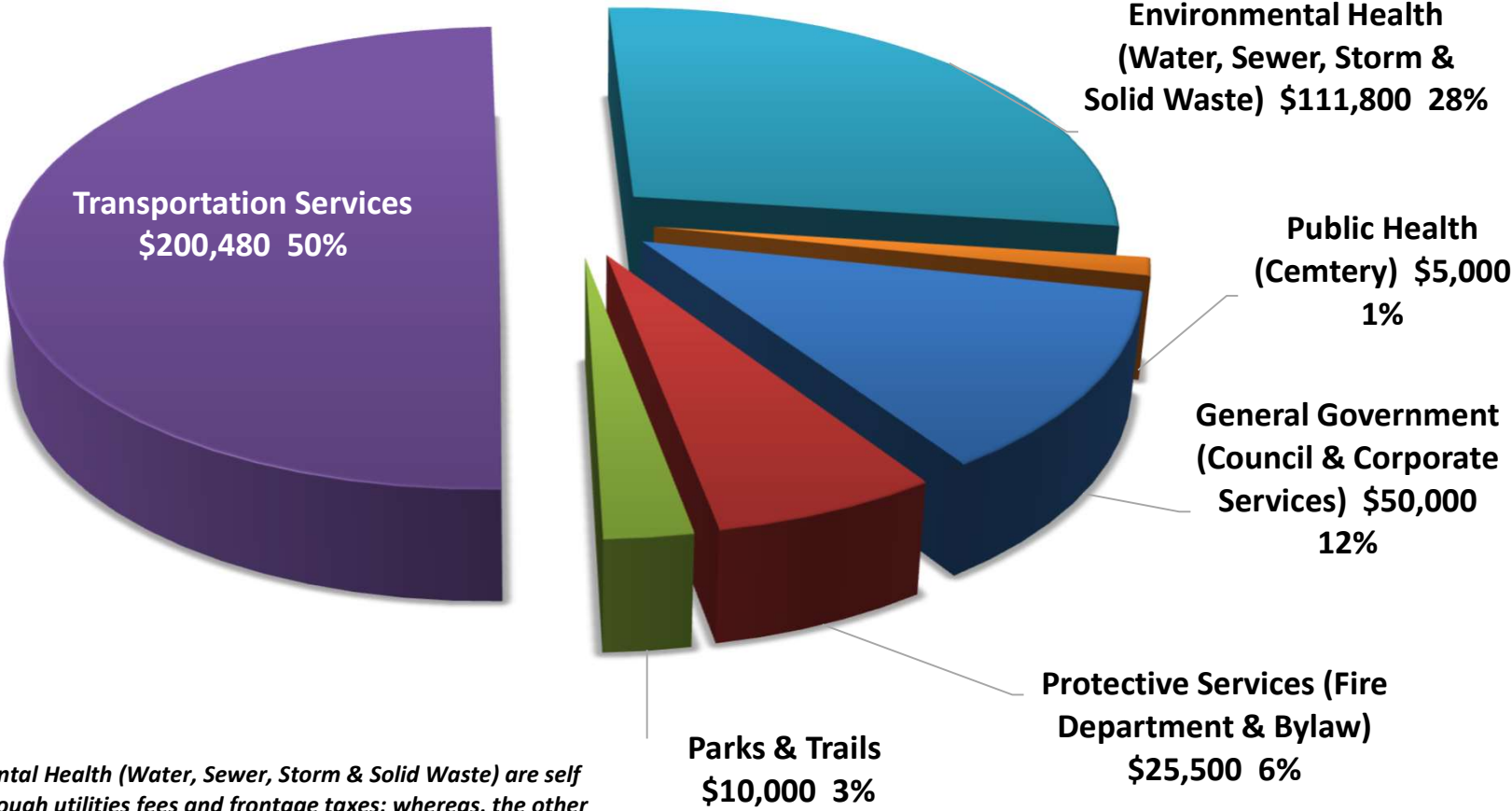
	<u>Funding</u>					
	<u>Codes</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Sewer & Storm Capital Projects						
Wastewater facility access road fencing (50/50 cost sharing with VIHA - hospital laundry facility)	G,D	15,000	-	-	-	-
Wastewater facility sign installation	G	-	5,100	-	-	-
Comox Lake Road Driveway Culverts and Road Works	R,G	20,400	-	-	-	-
Maple Lake Creek Culvert Replacement (grant dependant)	GR	-	20,000	200,000	-	-
Replace Culverts across Hope Road at Mill Street	R	-	15,000	65,000	-	-
Transportation Services (Roads) Non-Infrastructure Capital						
Solar powered traffic infrastructure partial funding from ICBC	GR,R,G,U	25,000	25,000	-	-	-
Transportation Master Plan recommendations for Traffic calming, Satey, Active Travel	R, G	10,500	10,500	10,500	10,500	10,500
Calibration station for confined space gas detectors	R	8,000	-	-	-	-
Plotter replacement	R	-	25,000	-	-	-
Wood chipper on a trailer for chipping trees & branches (grant dependant)	U	-	-	-	15,000	-
Vehicle replacement - Kubota Mower 1999	B	40,000	-	-	-	-
Vehicle replacement - Kubota Mower 2009	B	-	40,000	-	-	-
Vehicle replacement - Facility Maintenance Van	B	-	80,000	-	-	-
Vehicle replacement - Grader	U	-	-	150,000	-	-
Vehicle replacement - Dump Truck	U	-	-	-	140,000	-
Vehicle replacement - Pickup Trucks (2027: 1 truck, 2028: 3 trucks)	U,B	-	-	-	94,000	282,000
New Service Truck for Wastewater Operator Position (asset addition-\$22k associated annual debt payments)	B	94,000	-	-	-	-
New Service Truck for Operation Administration Duties	U	-	94,000	-	-	-
New Service Truck for increased capacity	U	-	94,000	-	-	-
Heavy Equipment Trailer (grant dependant or sale of fleet proceeds)	U	-	-	16,000	-	-
Mini Excavator with Trailer	U	-	-	110,000	-	-
New Service Truck for increased capacity	U	-	-	-	94,000	-
Debt costs associated with the vehicle replacements (debt maturities offset debt costs in each year)	G	22,980	12,820	23,400	-	14,980

	<u>Funding</u>					
	<u>Codes</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Cemeteries (Public Health Services)						
Civic Cemetery:						
Sign Kiosk and mapping_install sign kiosk	R	5,000	-	-	-	-
Civic Cemetery Detailed design of new central interment area (grant dependant)	U	-	5,000	-	-	-
Japanese Cemetery:						
Restoration and Heritage Site development, Signage, Fencing (grant dependant)	GR	-	52,000	-	-	-
General Government Services						
Municipal Office Backup Generator Replacement	GR	50,000	-	-	-	-
Protective Services						
Fire Services:						
Turn out gear annual replacement	R	15,000	15,000	15,000	15,000	15,000
Air storage upgrades for SCBA and new automated external defibrillator (AED) for fleet	R	10,500	-	-	-	-
EOC room completion	U	-	15,000	-	-	-
Roof construction between seacan for storage of the 2 trailers	U	-	15,000	-	-	-
SCBA Air Compressor	U	-	-	-	50,000	-
Vehicle replacement - Fire Rescue truck (\$66k associated annual debt payments with 21% covered by Fire Protection District)	B,R	-	400,000	-	-	-
Quint Ladder Truck (asset addition-\$236k associated annual debt payments with 21% covered by Fire Protection District)	B,R	-	-	-	1,500,000	-
Debt costs associated with the vehicle purchases (debt maturities offset debt costs in each year)	G	-	38,210	27,300	196,370	39,270
Recreation, Parks, Community and Culture						
Coal Creek Historical Park and Cumberland Trails Capital Projects:						
Egremont Park trail improvements and resurfacing	U	-	-	9,000	-	-
West Colliery Trail resurfacing	U	-	-	7,500	-	-
Perseverance Creek Bridge Replacement	U	-	-	-	50,000	-

	Funding					
	Codes	2024	2025	2026	2027	2028
No. 6 Mine Park Projects:						
No.6 Mine drainage and irrigation improvements (grant dependant)	R	-	-	-	-	20,000
No.6 Mine playground replacement	U	-	-	-	-	55,000
Village Park & Village Square Capital Projects:						
Village Park playground resurfacing	GR,U	-	-	80,000	-	-
Placeholder for Village Park Master Plan - project implementation	U	-	-	-	-	1,000,000
Village Square charette	U	-	-	-	-	150,000
Lake Park Capital Projects:						
Lake Park - Webcam installation for parking lot communications to public	R	10,000	-	-	-	-
Lake Park Office/Storage Yard planning and design	R	-	30,000	-	-	-
Lake Park Shoreline detailed design & construction	R,U	-	-	-	50,000	50,000
		1,477,780	3,614,600	2,947,610	2,453,010	2,296,910

**THE CORPORATION OF THE VILLAGE OF CUMBERLAND
PROPOSED 2024 BUDGET**

Capital Expenditures - Excluding Dam #2 project



Environmental Health (Water, Sewer, Storm & Solid Waste) are self funded through utilities fees and frontage taxes; whereas, the other services are funded through general revenues (unless grant funding applies).

Funding Codes:
 GR - Grants
 R - Transfers In from Reserves
 DCC/PIL - DCC Parking in lieu Revenues
 D - Donations/Miscellaneous
 A - Amenity
 B - Borrowing
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**The Corporation of the Village of Cumberland
 Proposed 2024 - 2028 Financial Plan
 Five Year Operating Projects & Transfers To Reserves**

	Funding Codes	2024	2025	2026	2027	2028
Environmental Health Services (Solid Waste, Water, Sewer & Storm)						
Water Services						
Water Meter Radio License	G	3,750	3,750	3,750	3,750	3,750
UV Reactor Preventative Maintenance Contract	G	12,500	12,500	12,500	12,500	12,500
Water Treatment Plant Flow Sensor Switch Access	R	5,070				
Spillway Panels for Stevens Lake	R	28,100	-	-	-	-
Install additional fencing at Henderson Lake	R	6,840	-	-	-	-
Scada System Expansion	U	-	26,510	-	-	-
Perseverance Creek Channel Definition (grant dependant)	U	-	-	30,000	-	-
Tree Removal at Power Lines to Water Treatment Facility	A	-	-	11,290	-	-
Backflow Prevention & Cross Connection Control Program	U	-	-	6,500	-	-
Chlorine Shack Demolition	G	-	-	-	10,000	-
Sewer & Storm Services						
Increased Operating costs for wastewater treatment system (includes hiring a was	G	-	50,000	225,000	225,000	225,000
Debt service costs for wastewater treatment capital upgrades	G	248,390	309,010	489,630	597,140	597,140
Stage III Liquid Waste Masterplan (LWMP) (incl. 100k carried forwrad from 2023)	R	203,400	-	-	-	-
Sewer and Storm Drain Masterplan updates (150k in 2023)	R,DCC	300,000	-	-	-	-
Combined Sewer Separation Grant Application	R	10,000	-	-	-	-
Union Road Sewer Servicing Feasibility	R	20,000	-	-	-	-
Comox Lake Road/Perseverance Creek Crossing - Hydrological analysis of the creel	U	-	20,000	-	-	-
Transportation Services (Roads)						
Operating cost increase for new vehicle (fuel, insurance, R&M)	G	2,500	2,500	2,500	2,500	2,500
Landfill corridor garbage pickup program	R	16,000	16,000	16,000	16,000	16,000
Operations department structure review	R	20,000	-	-	-	-
Review Linear Asset Replacement	R	20,000	-	-	-	-
Ulverston Mailbox Asphalt Apron	A	3,760	-	-	-	-

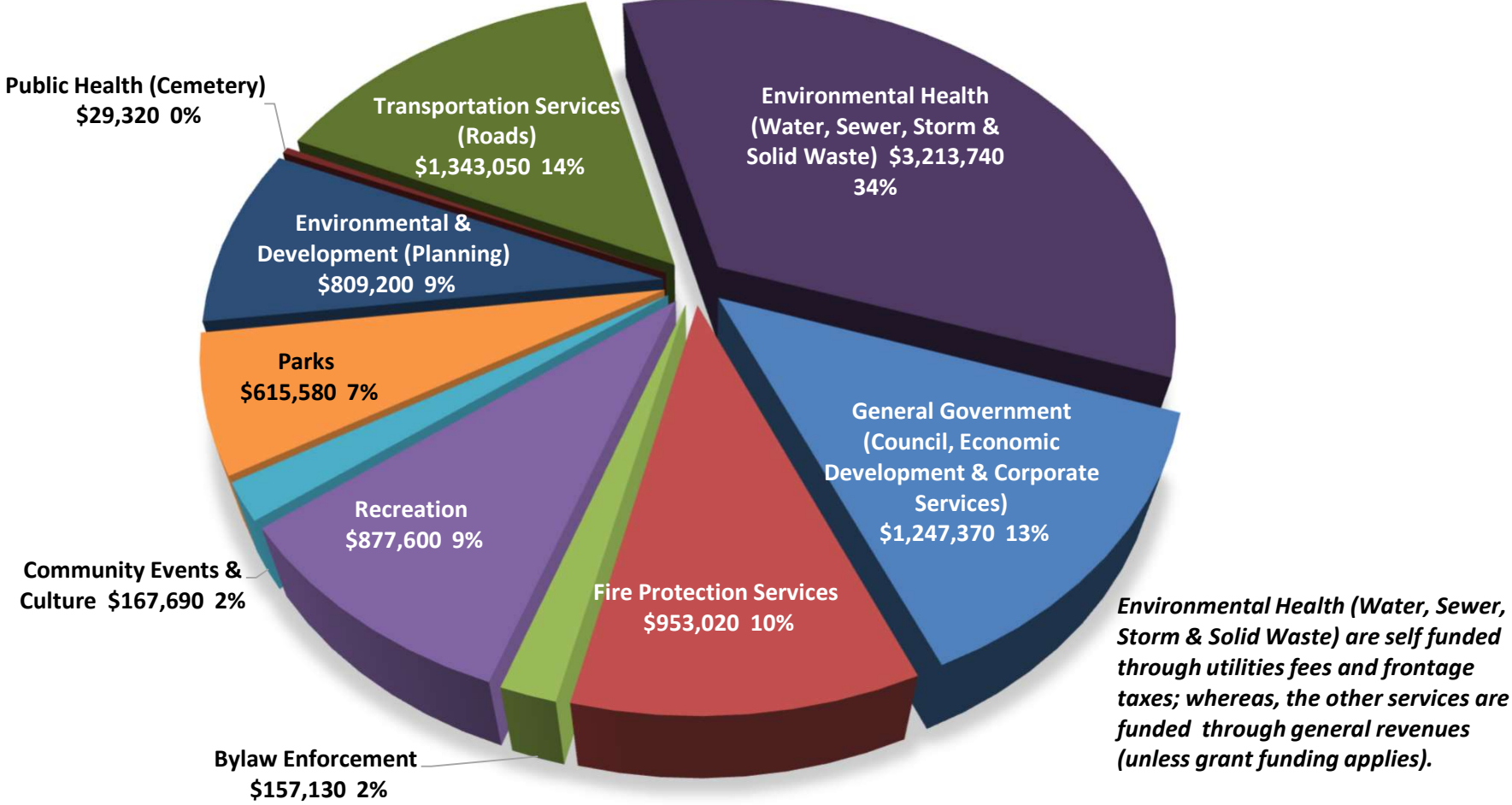
	Funding Codes	2024	2025	2026	2027	2028
Cemeteries (Public Health Services)						
Civic Cemetery:						
Civic Cemetery Detailed design of new central interment area	U	-	5,000	-	-	-
General Government Services						
Council:						
Council Annual Travel and Conferences Increase	G	1,000	1,000	1,000	1,000	1,000
Council committee meeting and training expenses	G	4,450	4,450	4,450	4,450	4,450
Community to Community Event with K'omoks First Nation	G	1,500	1,500	1,500	1,500	1,500
Indigenous art for Council Chambers (carried over from 2021)	R	1,000	-	-	-	-
Newly Elected Officials expenses (every 4 years)	R	-	-	3,100	7,000	-
CAO & Legislative Services:						
Communications Coordinator (21 hours per week)	G,R	54,040	54,040	54,040	54,040	54,040
Local Government Election in 2026	R	-	-	25,770	-	-
Records Management Classification System	R	40,000	-	-	-	-
Consultant or casual staff to re-organize physical records in new records managen	R	-	28,000	-	-	-
Accessibility Plan	R	-	25,000	-	-	-
Code of Conduct Review and Update	R	5,000	-	-	-	-
Develop an Indigenous Relations Framework	R	20,000	-	-	-	-
Financial & Information Systems Services:						
Phone system replacement (hardware & voice over internet system licensing)	R,G	9,010	2,400	2,400	2,400	2,400
Information Technology Services 2 months overlap if Village switches providers	R	11,890	-	-	-	-
Finance - Conversion from server to Cloud for financial system	R	10,000	-	-	-	-
Utility rates and utility connections fees review	R	50,000	-	-	-	-
Human Resources & Occupational Health&Safety:						
Furniture for space capacity and equipment for new position	R	7,000	-	-	-	-
Municipal & Operations Office Maintenance Projects:						
Operations Facility - Garage Door replacement	R	6,000	-	-	-	-
Install windows in operatons facility exterior doors (health & safety)	R	1,500	-	-	-	-

	Funding					
	Codes	2024	2025	2026	2027	2028
Planning & Development						
Increase for Building Inspector contract	G	11,500	11,500	11,500	11,500	11,500
Statement of Significance	R	4,500	4,500	-	4,500	4,500
Official Community Plan (OCP) review (\$68k budgeted in 2023 for this review)	R	20,000	-	-	-	-
Geospatial analysis and growth scenarios to support OCP Review	GR	150,000	-	-	-	-
Civic Properties and Facilities Renewal Planning	R	20,000	20,000	20,000	20,000	20,000
Zoning bylaw congruence review to OCP	R	-	60,000	-	-	-
Housing Action Plan	GR	-	40,000	-	-	-
Subdivision and Development Bylaw Update	R	-	60,000	-	-	-
Village GIS/Mapping software feasibility study and roadmap	U	-	15,000	-	-	-
Camp Road Heritage Designation (grant dependant)	R,U	-	-	10,000	-	-
Protective Services						
Bylaw Enforcement:						
Bylaw Enforcement service review and policy development	R	20,000	-	-	-	-
Use of Force Recertification course (every two years)	G	1,100	-	1,100	-	1,100
Bylaw Offence Notice - Alternative ticketing system	G	5,000	5,000	5,000	5,000	5,000
Bylaw protective vest replacement	G	2,700	-	-	-	-
Fire Services:						
Fire Administration Membership increase	G	300	300	300	300	300
Fire Fighter call out wages \$1/hour increase (18 to 19 \$/hr approved for 2023 and	G	4,400	4,400	4,400	4,400	4,400
Equipment replacement for Wildfire protection unit	G	4,000	4,500	5,000	5,000	5,000
Recording camera and Ipad for fire rescue vehicles	R	3,000	-	-	-	-
Fire Hall Facility Projects:						
Replacement of air filter for the exhaust system	R	3,500	-	-	-	-
Recreation, Community & Events & Parks						
Recreation Services:						
Add labour for public rentals for staff supervision - rental revenue increase	G	5,240	5,240	5,240	5,240	5,240
		-	-	-	-	-
Recreation Centre Maintenance Projects:						
Creation of accessible washroom stalls in CRI gymnasium	R	-	2,500	-	-	-
Additional tables for CRI	R	4,800	-	-	-	-
		-	-	-	-	-

	Funding Codes	2024	2025	2026	2027	2028
Cultural Centre Maintenance Projects:						
Buchanan Hall stove vent	R	3,500	-	-	-	-
Community Events & Cultural Services						
Arts and Culture Strategy	R	-	30,000	-	-	-
Community Organization contributions:						
Council to consider up to \$10,000 for special project community grant program	R	10,000	10,000	10,000	10,000	10,000
Long-term operating contributions for service agreements	R, G	116,500	116,500	116,500	116,500	116,500
Comox Valley Community Foundation Contribution	R	1,000	1,000	1,000	1,000	1,000
Additional funding for museum conditional on Heung Foundation renovations (20	R	8,260	8,260	8,260	-	-
Museum: in-kind facility operational maintenance costs	G	8,540	8,710	8,880	9,060	9,240
Obon Cemetery Tour	G	500	500	500	500	500
Cumberland Community Schools Society - Food Share Program	R	10,000	-	-	-	-
Beaufort Family Health Society	R	10,000	-	-	-	-
Parks Services:						
Village Trail Network Contracted Services Increase	G	500	1,000	1,500	2,000	2,000
Nikkei Park Operating Budget establishment	G	500	500	500	500	500
Welcome Poles insurance	G	320	320	320	320	320
Annual Tree Replanting Program (\$5k BC Hydro grant)	GR,G	6,790	6,790	6,790	6,790	6,790
Souther property deconstruction and restoration project	R	110,000	-	-	-	-
Perseverance Watershed Initiative - long range plan	R, U	40,000	40,000	40,000	-	-
Japanese Heritage Grant projects	GR	-	185,000	185,000	-	-
Convert grounds maintenance tools to electric	U	-	-	4,000	-	-
Parks and Greenways Master Plan Update	R,DCC	-	-	-	50,000	-
No. 6 Mine Park Project:						
No. 6 Mine Park Gazebo repair/replacement/decommission	U	-	-	-	15,000	-
Coal Creek Historical Park and Cumberland Trails Projects:						
Cumberland Community Forest Develop Management Plan for the park per coven	R	-	20,000	-	-	-
Solport Park						
Solport Park continued development	DCC,R	-	125,000	-	-	-

	Funding Codes	2024	2025	2026	2027	2028
Village Park Projects:						
Village Park enhanced field maintenance works	R	7,500	-	-	-	7,500
Village Park Master Plan	U	-	30,000	-	-	-
Lake Park Projects:						
K'ómoks First Nation Guardian Watchmen contribution from Lake Park revenue Sharing		3,000	3,000	3,000	3,000	3,000
Lake Park Water study/analysis	R	-	-	40,000	-	-
		\$ 1,719,650	\$ 1,381,180	\$ 1,378,220	\$ 1,207,890	\$ 1,134,670
Transfers To Reserve						
Linear infrastructure asset renewal reserve with annual contribution	G,A	\$ 887,130	\$ 923,750	\$ 925,295	\$ 957,932	\$ 1,030,661
Transportation Services (Roads)						
Transfers to accumulated surplus for Local Area Service parcel tax (Cumberland	G	-	-	-	-	-
Environmental Health Services (Water, Sewer & Storm)						
Water rate stabilization reserve transfer to/(transfer from)	G	(65,000)	(50,000)	(40,000)	(15,000)	-
Water meter replacement reserve contribution	G	93,000	93,000	93,000	93,000	80,000
Water Royston Bulk Water reserve contribution (used for PW land debt payments)	G	280,000	280,000	-	-	-
Start to increase reserve contribution as per water supply asset life cycle analysis	G	-	-	20,170	22,780	28,000
Sewer rate stabilization reserve transfer to/(transfer from)	G	-	(60,000)	(60,000)	(129,000)	(95,000)
Start to increase reserve contribution for wastewater treatment replacement	G	-	-	70,000	70,000	75,000
General Government Services						
Reserve contribution for landfill host community amenity fees annually received	G	300,000	300,000	300,000	300,000	300,000
Reserve contribution for Community Works Funds received annually	G	-	-	-	-	-
Reserve contribution for Emergency & Public Safety Reserve	G	485,450	485,450	485,450	485,450	485,450
General Village Facility Asset replacement reserve	G	187,240	187,240	187,240	187,240	195,740
Reserve contribution for general financial stabilization reserve for Local	G	72,080	-	-	-	-
Recreation, Parks & Community Services						
Transfer increased Lake Park Dividend revenues to reserve for future use	G	16,000	20,000	24,000	28,000	32,000
Cemeteries (Public Health Services)						
Annual transfer to Cemetery						
Perpetual Care Fund + interest	G	1,250	1,250	1,250	1,250	1,250
Protective Services						
Reserve contribution for fire capital purchases (vehicles & protective equipment	G	87,500	102,500	105,500	107,500	109,500
		\$ 2,344,650	\$ 2,283,190	\$ 2,111,905	\$ 2,109,152	\$ 2,242,601

**THE CORPORATION OF THE VILLAGE OF CUMBERLAND
PROPOSED 2024 BUDGET
Operating & Debt Expenditures by Service**



CORPORATION OF THE VILLAGE OF CUMBERLAND
October 18 and 25, 2023 BUDGET COMMITTEE OF THE WHOLE MEETING
DEPARTMENT SUMMARY
TOTAL

	Proposed Budget 2024	Budget 2023	Change	% Chg
STAFF				
Full time	33.00	33.00	-	0.00%
Part time, temporary and seasonal	7.75	7.15	0.60	8.40%
	<u>40.75</u>	<u>40.15</u>	0.60	1.49%
 Volunteer Fire Fighters	 30-35	 30-35		
FINANCIAL				
Own source revenues (grants, fees and charges etc.)	\$ (6,717,000)	\$ (8,757,080)	\$ 2,040,080	(23.30%)
 Operating	8,585,470	7,631,810	953,660	12.50%
Debt service - interest	320,340	353,530	(33,190)	(9.39%)
Capital expenditures	1,492,800	5,732,840	(4,240,040)	(73.96%)
Amortization	1,596,320	1,596,320	-	0.00%
	<u>11,994,930</u>	<u>15,314,500</u>	(3,319,570)	(21.68%)
 Add back amortization	(1,596,320)	(1,596,320)	-	0.00%
Borrowing	(134,000)	(287,000)	153,000	(53.31%)
Principal reduction	507,890	856,610	(348,720)	(40.71%)
	<u>(1,222,430)</u>	<u>(1,026,710)</u>	(195,720)	19.06%
 Transfers to / (from) reserves	782,890	(940,150)	1,723,040	(183.27%)
 Draw from / (contribution to) general revenue	\$ 4,838,390	\$ 4,590,560	247,830	5.40%
GENERAL REVENUE				
Property taxes	\$ 4,196,050	\$ 3,962,300	\$ 233,750	5.90%
Payment in lieu	62,940	60,060	2,880	4.80%
Small Community Grant	530,000	530,000	-	0.00%
Interest and penalties	49,400	38,200	11,200	29.32%
	<u>\$ 4,838,390</u>	<u>\$ 4,590,560</u>	\$ 247,830	5.40%

CORPORATION OF THE VILLAGE OF CUMBERLAND
October 18 and 25, 2023 BUDGET COMMITTEE OF THE WHOLE MEETING
DEPARTMENT SUMMARY
ENVIRONMENTAL HEALTH SERVICES
(SOLID WASTE, WATER, SEWER, STORM)

	Proposed Budget 2024	Budget 2023	Change	% Chg
FINANCIAL				
Own source revenues (grants, fees and charges etc.)	\$ (4,808,300)	\$ (6,920,440)	\$ 2,112,140	(30.52%)
Operating - Solid Waste	522,740	454,200	68,540	15.09%
Operating - Water	904,130	821,180	82,950	10.10%
Operating - Sewer	1,412,630	1,029,560	383,070	37.21%
Debt service - interest	182,540	229,960	(47,420)	(20.62%)
Capital expenditures	1,186,800	4,692,790	(3,505,990)	(74.71%)
Amortization	596,520	596,520	-	0.00%
	4,805,360	7,824,210	(3,018,850)	(38.58%)
Add back amortization	(596,520)	(596,520)	-	0.00%
Borrowing	-	-	-	
Principal reduction	191,700	186,190	5,510	2.96%
	(404,820)	(410,330)	5,510	(1.34%)
Transfers to / (from) reserves	407,760	(493,440)	901,200	(182.64%)
Draw from / (contribution to) general revenue	\$ -	\$ -	\$ -	

ESTIMATED IMPACT ON GENERAL REVENUE

Increase in 2024 Utility Fees and Frontage Tax Revenues (average residential)

8.36%

SOLID WASTE

Annual Operating Budget Increase

Increase in utility fees from rate increase (\$42 per resident)	(91,380)
Increase in recycling recovery revenues from Recycle BC	(13,410)
Increase in collection costs as per contract (11% increase in 2023/9% increase for first 6 months of 2024 & estimated 15% increase for the remaining uncertain 6 months)	53,550
Expected increase in landfill tipping fees	14,000

Key Adjustments, Project Requests & Reserve Transfers

Net transfers to/(from) rate stabilization reserve	5,000
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WATER

Annual Operating Budget Increase

Increase in utility fees (\$20.30 per average resident-increase includes municipal facility charges)	(106,710)
Increase in frontage taxes (\$6.40 per average resident parcel-increase includes municipal facility charges)	(16,300)
Increase in administration charge out to water	48,140
Increase to water meter license	3,750
UV Reactor Preventative Maintenance Contract	12,500

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ENVIRONMENTAL HEALTH SERVICES
(SOLID WASTE, WATER, SEWER, STORM)

WATER (continued)

Key Adjustments, Project Requests & Reserve Transfers

Net transfers to/(from) rate stabilization reserve	(62,370)
Transfer to water meter replacement reserve	93,000
Transfer to Royston water sales dependency reduction reserve	280,000
Transfer to infrastructure asset renewal reserve	214,270
WTP Flow Sensor Switch Access	5,070
Transfer from Sewer and Water Infrastructure Asset Replacement reserve for access	(4,400)
Spillway Panels for Stevens Lake	28,100
Transfer from Sewer and Water Infrastructure Asset Replacement reserve for Spillway Panels	(26,700)
Additional fencing at Henderson Lake to protect dam monitoring equipment and spillway infrastructure	6,840
Transfer from Sewer and Water Infrastructure Asset Replacement reserve for fencing	(6,000)
Contingency Program (\$30k general/\$10k water/\$10k sewer/storm)	10,000
Transfer from water stabilization reserve for Contingency Program	(10,000)

Water Infrastructure

Hydrant replacement (one per year)	8,820
Installation of water level and quality monitoring equipment on dam infrastructure	31,580
Transfer from sewer and Water infrastructure asset replacement reserve for water monitoring equipment	(28,500)
Water Meter Replacements (over the next three years until full replacement in 2026)	20,000
Transfer from water stabilization reserve for Water Meters	(20,000)
Water Treatment Plant Electrical Room Air Conditioning	16,000
Transfer from Growing Communities Grant reserve for Air conditioning	(16,000)
Cumberland Dam No. 2 upgrades (first phase \$3.475m in future year)	1,000,000
ICIP-RNC Grant for Cumberland Dam No. 2 upgrades	(1,000,000)
Cumberland Dam No. 2 upgrades grant ineligible expenses (\$20k in future year)	75,000
Transfer from Growing Communities Grant reserve for Dam ineligle costs	(75,000)
Debt payment for water supply projects (expected to increase in 2026 to \$136k)	76,800
Parcel Charge for water supply projects long-term debt (current \$45.09/expected increase to \$76 in 2026 based on 2023 interest rates)	(79,430)

SEWER

Annual Operating Budget Increase

Increase in utility fees (\$20 per average resident-increase includes municipal facility charges)	(127,780)
Increase in frontage taxes (\$8.90 per average resident parcel-increase includes municipal facility charges)	(21,340)
Increase in administration charge out to storm and sewer	52,900
Interim construction debt interest payment for wastewater project (long-term 2026)	129,900
Increase for wastewater treatment plant operating costs (6 months in 2023&2024/includes Full-time operator)	23,610
Lagoon facility municipal parcel taxes and utility charges as per Community Charter	4,310

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ENVIRONMENTAL HEALTH SERVICES
(SOLID WASTE, WATER, SEWER, STORM)

SEWER (continued)

Key Adjustments, Project Requests & Reserve Transfers

Net transfers to/(from) rate stabilization reserve	-
Transfer to infrastructure asset renewal reserve	262,860
Stage III Liquid Waste Management Plan (LWMP)	203,400
Transfer from community works funds reserve for Stage III LWMP	(203,400)
Sewer Masterplan update	150,000
Transfer from community works funds reserve for Sewer Masterplan update	(76,500)
Sewer DCCs for Sewer Masterplan update	(73,500)
Combined Sewer Separation Grant Application (consultant to write application)	10,000
Transfer from sewer stabilization reserve for Grant Application	(10,000)
Union Road Sewer Servicing Feasibility	20,000
Transfer from linear asset renewal reserve for Union Road	(20,000)
Contingency Program (\$30k general/\$10k water/\$10k sewer/storm)	10,000
Transfer from water stabilization reserve for Contingency Program	(10,000)

Sewer Infrastructure

WWTP Access Road Fencing	15,000
Cost Sharing from VIHA for WWTP Access Road Fencing	(7,500)

STORM

Annual Operating Budget Increase

Increase in frontage taxes (\$8.70 per average resident parcel)	(21,240)
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Key Adjustments, Project Requests & Reserve Transfers

Transfer to infrastructure asset renewal reserve	210,000
Storm Water Masterplan update	150,000
Transfer from community works funds reserve for Storm Water Masterplan update	(76,500)
Storm DCCs for Storm Masterplan update	(73,500)

Storm Infrastructure

Comox Lake Road Driveway Culverts and Road Works	20,400
Transfer from linear asset renewal reserve for Comox Lake Road Driveway Culverts and Road Works	(12,000)
<i>Net adjustments to base (removal of 2023 one-time projects & inflation/contract increases)</i>	<u><u>(975,340)</u></u>
	<u><u>-</u></u>

CORPORATION OF THE VILLAGE OF CUMBERLAND
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DEPARTMENT SUMMARY
TRANSPORTATION SERVICES

	Proposed Budget 2024	Budget 2023	Change	% Chg
STAFF				
Full time	12.00	12.00	-	0.00%
Part time	0.71	0.71	-	0.00%
Temporary, Seasonal and students	0.85	0.85	-	0.00%
	<u>13.56</u>	<u>13.56</u>	-	<u>0.00%</u>
FINANCIAL				
Own source revenues (grants, fees and charges etc.)	\$ (189,020)	\$ (110,800)	\$ (78,220)	70.60%
Operating	1,224,540	1,161,810	62,730	5.40%
Debt service - interest	31,450	15,900	15,550	97.80%
Capital expenditures	207,500	927,550	(720,050)	(77.63%)
Amortization	778,200	778,200	-	0.00%
	<u>2,241,690</u>	<u>2,883,460</u>	<u>(641,770)</u>	<u>(22.26%)</u>
Add back amortization	(778,200)	(778,200)	-	0.00%
Borrowing	(134,000)	(287,000)	153,000	(53.31%)
Principal reduction	87,060	446,500	(359,440)	(80.50%)
	<u>(825,140)</u>	<u>(618,700)</u>	<u>(206,440)</u>	<u>33.37%</u>
Transfers to / (from) reserves	58,000	(949,220)	1,007,220	(106.11%)
Draw from / (contribution to) general revenue	\$ 1,285,530	\$ 1,204,740	\$ 80,790	6.71%
ESTIMATED IMPACT ON GENERAL REVENUE				
<i>based on \$39623 =1% tax increase</i>	2.04%			
<u>Annual Operating Budget Increase</u>				
Parcel tax for local service area Cumberland Road landscaping ended in 2023, must be funded by internal staff going forward				5,400
Tax increase for stabilized engineer technician position added in 2022				14,090
<u>Key Adjustments, Project Requests & Reserve Transfers</u>				
Transfer to infrastructure asset renewal reserve				200,000
Transfer from General Developer Amenities for Infrastructure asset renewal reserve				(100,000)
Landfill corridor garbage pickup program				16,000
Transfer from host amenity reserve for landfill corridor program				(16,000)
Review Linear Asset Replacement project costs due to significant increases				20,000
Transfer from linear asset renewal reserve for Review Linear Asset Replacement				(20,000)
Ulverston Mailbox Asphalt Apron				3,760
General Developer Amenity Funds for Ulverston Mailbox Asphalt Apron				(3,200)
Operations structure and service review (carried forward from 2023)				20,000
Transfer from linear asset renewal reserve for Operations review				(20,000)
<u>Vehicle replacement & operating equipment</u>				
Increase to fleet annual operating budget for new vehicles added in 2023				2,500
New Service Truck (fleet addition-WWTP operator-EV charging stations need to be added to the plan if this vehicle is to be electric see below)				94,000
Replacement of 1999 Kubota Mower				40,000
Equipment financing loan for vehicle replacement				(134,000)
Annual debt payment for equipment loan funded by debt maturity totals \$23k				

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DEPARTMENT SUMMARY
TRANSPORTATION SERVICES

Transportation Services (continued)

Roads Infrastructure

Calibration Station for Gas Detectors	8,000
Transfer from general asset renewal reserve for Calibration Station	(8,000)
Transportation Master Plan recommendations for Traffic calming, Safety, Active Travel	10,500
Transfer from Growing Communities Fund for TMP recommendations	(10,000)
Solar Power Traffic Infrastructure	25,000
Transfer from host amenity funds for Solar Power Traffic Infrastructure	(8,000)
ICBC Grant for Solar Power Traffic Infrastructure	(14,000)
Extra budget request over what has been approved in previous years for Solar Infrastructure is unfunded	(3,000)
<i>Net adjustments to base (removal of 2023 one-time projects & inflation/contract increases)</i>	<i>(42,260)</i>
	80,790

PROJECTS CUT OR REMOVED DURING MANAGEMENT REVIEW

None	\$ -	0.00%
<i>Impact on tax requisition</i>	<i>\$ -</i>	<i>0.00%</i>

PROJECTS CURRENTLY NOT IN 2024 YEAR OF FINANCIAL PLAN REQUIRING FURTHER COUNCIL CONSIDERATION

Admin Asst for Operations increase from 20 hrs/wk to 30 hrs/wk-2025 & 35 hrs/wk-2026	\$ -	0.00%
Level 2 Charging Stations warranty and maintenance	\$ 2,250	0.06%
Level 2 Charging Stations (look for grants if annual ops brought into plan & taxed for)	\$ 30,000	0.76%
Grant Expected for Level 2 Charging Stations	\$ (30,000)	-0.76%
General Village Asset Renewal Reserve contributions (all fleet that needs to be replaced-not new purchases-total \$170k per year)	\$ 25,000	0.63%
<i>Impact on tax requisition</i>	<i>\$ 27,250</i>	<i>0.69%</i>

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DEPARTMENT SUMMARY
GENERAL GOVERNMENT

	Proposed Budget 2024	Budget 2023	Change	% Chg
STAFF				
Full time	8.00	9.00	(1.00)	(11.11%)
Part-time	2.20	1.60	0.60	37.50%
	10.20	10.60	(0.40)	(3.77%)
FINANCIAL				
Own source revenues (grants, fees and charges etc.)	\$ (627,460)	\$ (816,520)	\$ 189,060	(23.15%)
Operating - Council	150,590	213,710	(63,120)	(29.54%)
Operating-CAO & Legislative Services	634,770	624,410	10,360	1.66%
Operating-Financial, IT & HR Services	462,010	420,310	41,700	9.92%
Debt service - interest	-	-	-	
Capital expenditures	50,000	-	50,000	
Amortization	18,000	18,000	-	0.00%
	1,315,370	1,276,430	38,940	3.05%
Add back amortization	(18,000)	(18,000)	-	0.00%
Borrowing	-	-	-	
Principal reduction	-	-	-	
	(18,000)	(18,000)	-	0.00%
Transfers to / (from) reserves	692,390	1,001,940	(309,550)	(30.90%)
Draw from / (contribution to) general revenue	\$ 1,362,300	\$ 1,443,850	\$ (81,550)	(5.65%)
ESTIMATED IMPACT ON GENERAL REVENUE				
<i>based on \$39623 =1% tax increase</i>			(2.06%)	
COUNCIL				
<u>Annual Operating Budget Increase</u>				
Increase in Council remuneration as per bylaw 1089			2,280	
Council Annual Travel and Conferences Increase			1,000	
<u>Key Adjustments, Project Requests & Reserve Transfers</u>				
Council committee meeting and training expenses			4,450	
Community to Community Event with K'ómoks First Nation			1,500	
Indigenous art for Council Chambers (carried over from 2021)			1,000	
Transfer from host amenity funds for Indigenous art piece for Council Chamber			(1,000)	
CAO & LEGISLATIVE SERVICES				
<u>Annual Operating Budget Increase</u>				
Redistribute Economic Development Service			(111,550)	
Communications Coordinator			54,040	
Transfer from general stabilization reserve for Communications Coordinator			(23,840)	
Placeholder for costs related to fire review			50,360	
<u>Key Adjustments, Project Requests & Reserve Transfers</u>				
Records Management			40,000	
Transfer from general stabilization reserve for Records Management			(40,000)	
Code of Conduct Review and Update			5,000	
Transfer from general stabilization reserve for code of conduct review			(5,000)	
Develop an Indigenous Relations Framework			20,000	
Transfer from general stabilization reserve for Indigenous Relations Framework			(20,000)	

CORPORATION OF THE VILLAGE OF CUMBERLAND
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GENERAL GOVERNMENT

FINANCIAL, HUMAN RESOURCES & INFORMATION TECHNOLOGY SERVICES

Annual Operating Budget Increase

Increase in interest revenue based on expected investment interest rates	(25,000)
First Street Rental revenues	(27,000)
First Street Rental annual expenditures	9,760
Transfer net annual rental surplus to facility reserve for future repairs	17,240
Cyber insurance premium increase	2,210
Increase in administration charge out to fire and utilities	(105,080)

Key Adjustments, Project Requests & Reserve Transfers

Transfer to General Asset Renewal Reserve	170,000
Transfer from host amenity funds for Facility Reserve contributions	(135,000)
Information Technology Services 2 months overlap if Village switches providers	11,890
Transfer from general stabilization reserve for IT Services 2 months overlap	(11,890)
Furniture for space capacity and equipment for new positions	7,000
Transfer from general asset renewal reserve for furniture and equipment	(7,000)
Finance - Conversion from server to Cloud for financial system	10,000
Transfer from general asset renewal reserve for financial system conversion	(10,000)
Utility rates and utility connections fees review	50,000
Transfer from linear asset renewal reserve for utility rates and connections fees review	(50,000)
Contingency Program (\$30k general/\$10k water/\$10k sewer/storm)	30,000
Transfer from general stabilization reserve for Contingency Program	(30,000)

Municipal & Operations Office and Council Chambers Facility Costs

Operations Facility - Garage Door replacement	6,000
Transfer from facility asset renewal reserve for Operations facility	(6,000)
Install windows in operations facility exterior doors (health & safety)	2,000
Transfer from general municipal facility asset renewal reserve for windows	(1,500)
Facility municipal parcel taxes and utility charges as per Community Charter	6,490
Facility maintenance, labour and janitorial supply increase	9,020

Capital Projects

Phone system replacement (hardware & voice over internet system licensing)	9,010
Transfer from general asset renewal reserve for Phone system (tax increase starting 2025)	(9,010)
Municipal Office Backup Generator Replacement	50,000
Will apply for an EOC Grant for Municipal Office Backup Generator Replacement	(50,000)
<i>Net adjustments to base (removal of 2023 one-time projects & inflation/contract increases)</i>	<u>17,070</u>
	<u><u>(81,550)</u></u>

CORPORATION OF THE VILLAGE OF CUMBERLAND
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DEPARTMENT SUMMARY
GENERAL GOVERNMENT

General Government (continued)

PROJECTS CUT OR REMOVED DURING MANAGEMENT REVIEW

Annual Tech support for Council meetings (bring forward if Council procedure bylaw changes to allow increased remote attendance)	\$ 1,420	0.04%
<i>Impact on tax requisition</i>	<u>\$ 1,420</u>	<u>0.04%</u>

PROJECTS CURRENTLY NOT IN 2024 YEAR OF FINANCIAL PLAN REQUIRING FURTHER COUNCIL CONSIDERATION

Council Annual Report graphics work	\$ 2,000	0.05%
Image Acquisition (the number of photos purchased can be reduced)	\$ 3,000	0.08%
Staff and Council education on UNDRIP and Indigenous relations / sensitivity	\$ 6,500	0.16%
OHS - Health and Safety Software - annual license	\$ 6,000	0.15%
OHS - Health and Safety Software - implementation	\$ 4,000	0.10%
Less General Asset Renewal Reserve for OH&S software	\$ (4,000)	-0.10%
OHS - Occupational Health and Safety officer 21 hours / week	\$ 42,420	1.07%
Full-time Business Analyst/Accountant	\$ 113,510	2.86%
Less General Financial Stabilization Reserve for Business Analyst/Accountant (full taxes in 2027)	\$ (113,510)	-2.86%
<i>Impact on tax requisition</i>	<u>\$ 59,920</u>	<u>1.51%</u>

CORPORATION OF THE VILLAGE OF CUMBERLAND
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DEPARTMENT SUMMARY
PROTECTIVE SERVICES

	Proposed Budget 2024	Budget 2023	Change	% Chg
STAFF				
Full time	2.00	2.00	-	0.00%
	2.00	2.00	-	0.00%
Volunteer Fire Fighters	30-35	30-35		
FINANCIAL				
Own source revenues (grants, fees and charges etc.)	\$ (267,680)	\$ (268,930)	\$ 1,250	(0.46%)
Operating	629,840	630,170	(330)	(0.05%)
Debt service - interest	104,080	105,400	(1,320)	(1.25%)
Capital expenditures	25,500	91,000	(65,500)	(71.98%)
Amortization	82,000	82,000	-	0.00%
	841,420	908,570	(67,150)	(7.39%)
Add back amortization	(82,000)	(82,000)	-	0.00%
Borrowing	-	-	-	
Principal reduction	219,100	213,890	5,210	2.44%
	137,100	131,890	5,210	3.95%
Transfers to / (from) reserves	(4,500)	(116,500)	112,000	(96.14%)
Draw from / (contribution to) general revenue	\$ 706,340	\$ 655,030	\$ 51,310	7.83%

ESTIMATED IMPACT ON GENERAL REVENUE

based on \$39623 =1% tax increase 1.29%

COMMUNITY SAFETY SERVICES

Annual Operating Budget Increase

Removal of Emergency Operations contract for services (is now a regional district service) (29,450)

FIRE SERVICES

Annual Operating Budget Increase

Fire Society events insurance (removed in 2023 in error-adding back in 2024) 800

Tax increase for stabilized Fire Hall debt from 2021 (debt will be fully taxed in 2025) 50,000

Fire administration membership increase from \$1060 to \$1360 (2025 from \$1360 to \$1660) 300

Fire Fighter call out wages increase by \$1/hour (2023 approved \$18 to \$19/hour and 2024 \$19 to \$20/hour) 4,400

Key Adjustments, Project Requests & Reserve Transfers

Equipment replacement for wildfire protection unit 4,000

Recording camera and Ipad for fire rescue vehicles 3,000

Transfer from fire vehicle & protective equipment replacement reserve for equipment (3,000)

Fire Hall Facility Costs

Facility maintenance increase and cable channels added in 2023 4,800

Facility municipal parcel taxes and utility charges as per Community Charter 2,970

Replacement of air filter for the exhaust system 3,500

Transfer from general municipal facility asset renewal reserve for air filter (3,500)

Capital Projects

Turnout Gear replacement (3 sets) 15,000

Air storage upgrades for SCBA and new automated external defibrillator (AED) for fleet 10,500

Transfer from fire vehicle & protective equipment replacement reserve for capital (25,500)

Net adjustments to base (removal of 2023 one-time projects & inflation/contract increases) 13,490

51,310

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DEPARTMENT SUMMARY
PROTECTIVE SERVICES

Protective Services (continued)

PROJECTS CUT OR REMOVED DURING MANAGEMENT REVIEW

Fire Fighter call out wages increase by \$2/hour (i.e. from 2024 approved \$20 to \$22)	\$	8,800	0.22%
Fire Fighter call out wages increase member from \$22 to \$25 / hour after 4 hours	\$	1,070	0.03%
Fire Protective Equipment Maintenance	\$	3,000	0.08%
<i>Impact on tax requisition</i>	<u>\$</u>	<u>12,870</u>	<u>0.32%</u>

PROJECTS CURRENTLY NOT IN 2024 YEAR OF FINANCIAL PLAN REQUIRING FURTHER COUNCIL CONSIDERATION

Increase fire meals for fire & deputy fire chief for hosting CV Fire Chief Association meetings (2023 approved increase from \$200 to \$600, 2024 request is to increase to \$1k)	\$	400	0.01%
Increase misc expense (2023 approved increase from \$300 to \$600, 2024 request is to increase to \$1k)	\$	400	0.01%
Cell phone for duty officer (there is already one for fire & deputy fire chiefs)	\$	770	0.02%
Standby/Duty Officer weekend program (4 members work 8 hours/day both Saturdays and Sundays for summer months so there is always 4 members available on weekends in the daytime for emergencies)	\$	12,800	0.32%
Increase annual Fire Fighter training & education from \$20k to \$25k	\$	5,000	0.13%
Increase annual minor ops equip replacement from \$25k to \$27,500	\$	2,500	0.06%
<i>Impact on tax requisition</i>	<u>\$</u>	<u>21,870</u>	<u>0.55%</u>

CORPORATION OF THE VILLAGE OF CUMBERLAND
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DEPARTMENT SUMMARY
RECREATION SERVICES

	Proposed Budget <u>2024</u>	Budget <u>2023</u>	<u>Change</u>	<u>% Chg</u>
STAFF				
Full time	5.00	5.00	-	0.00%
Part time and seasonal	2.28	2.28	-	0.00%
	<u>7.28</u>	<u>7.28</u>	-	<u>0.00%</u>
FINANCIAL				
Own source revenues (grants, fees and charges etc.)	\$ (289,240)	\$ (257,850)	\$ (31,390)	12.17%
Operating	877,600	826,920	50,680	6.13%
Debt service - interest	-	-	-	
Capital expenditures	-	10,000	(10,000)	(100.00%)
Amortization	20,000	20,000	-	0.00%
	<u>897,600</u>	<u>856,920</u>	<u>40,680</u>	<u>4.75%</u>
Add back amortization	(20,000)	(20,000)	-	0.00%
Borrowing	-	-	-	
Principal reduction	-	-	-	
	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>	<u>0.00%</u>
Transfers to / (from) reserves	(18,800)	(21,050)	2,250	(10.69%)
Draw from / (contribution to) general revenue	\$ 569,560	\$ 558,020	\$ 11,540	2.07%
ESTIMATED IMPACT ON GENERAL REVENUE				
<i>based on \$39623 =1% tax increase</i>			0.29%	
<u>Annual Operating Budget Increase</u>				
Increase to program (net of direct costs), rental and admissions revenues			(15,930)	
Add labour for public rentals for staff supervision			5,240	
Charge out rate for this supervision service as per fees bylaw			(5,240)	
<u>Recreation Services Facilities Costs</u>				
Facility municipal parcel taxes and utility charges as per Community Charter			6,730	
Facility maintenance, labour and janitorial supply increase			8,860	
Additional tables for Recreation Centre			4,800	
Transfer from general asset renewal reserve for tables for Recreation Centre			(4,800)	
Buchanan Hall stove vent			3,500	
Transfer from general municipal facility asset renewal reserve for stove vent			(3,500)	
<i>Net adjustments to base (removal of 2023 one-time projects & inflation/contract increases)</i>			<u>11,880</u>	
			<u>11,540</u>	
<u>PROJECTS CUT OR REMOVED DURING MANAGEMENT REVIEW</u>				
Events Strategy (complete in-house/then request consultant budget if needed)			\$ 10,000	0.25%
Update Recreation Fees Bylaw (complete in-house)			\$ 20,000	0.50%
<i>Impact on tax requisition</i>			<u>\$ 30,000</u>	<u>0.76%</u>
<u>PROJECTS CURRENTLY NOT IN 2024 YEAR OF FINANCIAL PLAN REQUIRING FURTHER COUNCIL CONSIDERATION</u>				
Increase climbing wall maintenance (2023 approved \$1250, 2024 request increase to \$2450)			\$ 1,200	0.03%
Fitness equipment maintenance plan			\$ 2,200	0.06%
Adult Social Club Facilitator			\$ 8,000	0.20%
Fitness equipment lifecycle management (contribution to reserve)			\$ 1,500	0.04%
Free Menstrual products in Village washrooms			\$ 6,200	0.16%
<i>Impact on tax requisition</i>			<u>\$ 19,100</u>	<u>0.48%</u>

CORPORATION OF THE VILLAGE OF CUMBERLAND
October 18 and 25, 2023 BUDGET COMMITTEE OF THE WHOLE MEETING
DEPARTMENT SUMMARY
COMMUNITY & CULTURAL SERVICES

	Proposed Budget 2024	Budget 2023	Change	% Chg
FINANCIAL				
Own source revenues (grants, fees and charges etc.)	\$ (2,500)	\$ (9,120)	\$ 6,620	(72.59%)
Operating - community events and service agreements	159,150	130,860	28,290	21.62%
Museum facility costs	8,540	7,580	960	12.66%
Debt service - interest	-	-	-	
Capital expenditures	-	-	-	
Amortization	-	-	-	
	<u>167,690</u>	<u>138,440</u>	<u>29,250</u>	<u>21.13%</u>
Add back amortization	-	-	-	
Borrowing	-	-	-	
Principal reduction	-	-	-	
	<u>-</u>	<u>-</u>	<u>-</u>	
Transfers to / (from) reserves	(132,260)	(112,260)	(20,000)	17.82%
Draw from / (contribution to) general revenue	<u>\$ 32,930</u>	<u>\$ 17,060</u>	<u>\$ 15,870</u>	<u>93.02%</u>

ESTIMATED IMPACT ON GENERAL REVENUE

based on \$39623 =1% tax increase

0.40%

COMMUNITY, EVENTS & CULTURE

Annual Operating Budget Increase

Council to consider up to \$10,000 for special project community grant program	10,000
Comox Valley Community Foundation Contribution	1,000
Long-term operating contributions for service agreements	116,500
Transfer from host amenity funds for service agreements & community grant program	(104,000)
Additional Funding for Museum for Heung Foundation renovations	8,260
Transfer from financial stabilization reserve for community grants (2018 growth taxes)	(8,260)
Community Schools Society - Food Share Program(10k approved for 2023 & 2024)	10,000
Beaufort Family Health Society(10k approved for 2023 & 2024)	10,000
Transfer from host amenity funds for bridge funding	(20,000)
Obon tour annual contribution	500
Museum Costs	
Facility municipal parcel taxes and utility charges as per Community Charter	1,700
<i>Net adjustments to base (removal of 2023 one-time projects & inflation/contract increases)</i>	<u>(9,830)</u>
	<u>15,870</u>

CORPORATION OF THE VILLAGE OF CUMBERLAND
October 18 and 25, 2023 BUDGET COMMITTEE OF THE WHOLE MEETING
DEPARTMENT SUMMARY
PARK SERVICES

	Proposed Budget 2024	Budget 2023	Change	% Chg
STAFF				
Full time	1.00	1.00	-	0.00%
Seasonal and students	1.65	1.65	-	0.00%
	1.00	1.00	-	0.00%
<i>(Staffing count is prior to inter-department allocations)</i>				
FINANCIAL				
Own source revenues (grants, fees and charges etc.)	\$ (64,900)	\$ (71,650)	\$ 6,750	(9.42%)
Operating	615,580	448,300	167,280	37.31%
Debt service - interest	-	-	-	
Capital expenditures	18,000	6,500	11,500	176.92%
Amortization	95,000	95,000	-	0.00%
	728,580	549,800	178,780	32.52%
Add back amortization	(95,000)	(95,000)	-	0.00%
Borrowing	-	-	-	
Principal reduction	-	-	-	
	(95,000)	(95,000)	-	0.00%
Transfers to / (from) reserves	(151,500)	(22,120)	(129,380)	584.90%
Draw from / (contribution to) general revenue	\$ 417,180	\$ 361,030	\$ 56,150	15.55%

ESTIMATED IMPACT ON GENERAL REVENUE

based on \$39623 =1% tax increase

1.42%

PARK SERVICES

Annual Operating Budget Increase

Mountain Bike Tourism Association membership 1,840

Facility and parks municipal parcel taxes and utility charges as per Community Charter 54,160

All Parks and Public Spaces

Perseverance Watershed Initiative (PWI) - long range plan (\$40k/year funding needed for 2025&2026) 40,000

Transfer from host amenity funds for PWI (2024 year only) (40,000)

Assessment and Maintenance of Trees in all Parks

Street Tree Replanting Plan 6,790

BC Hydro grant for Street Tree Replanting Plan (5,000)

Capital Projects - Coal Creek Park

Souther property deconstruction and restoration project 110,000

Transfer from general stabilization reserve for deconstruction and restoration project (110,000)

Cumberland Community Forest & Trail Networks

Village Trail Network Contracted Services Increase 500

Nikkei Park

Nikkei Park Operating Budget establishment 1,790

CORPORATION OF THE VILLAGE OF CUMBERLAND
October 18 and 25, 2023 BUDGET COMMITTEE OF THE WHOLE MEETING
DEPARTMENT SUMMARY
PARK SERVICES

PARK SERVICES (continued)

Village Park

Village Park enhanced field maintenance works	7,500
Transfer from general asset renewal reserve for Village Park field maintenance	(7,500)

Peace Park

Welcome Poles insurance	320
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Lake Park

Transfer Lake Park dividend revenue to general Village asset renewal reserve to be used for future Lake Park upgrades	16,000
K'ómoks First Nation Guardian Watchmen contribution from Lake Park revenue Sharing	3,000
Lake Park revenue sharing for contribution	(3,000)

Capital Projects - Lake Park

Lake Park - Webcam installation for parking lot communications to public	10,000
Transfer from general asset renewal reserve_LP Divs for Webcam	(10,000)
<i>Net adjustments to base (removal of 2023 one-time projects & inflation/contract increases)</i>	<u>(20,250)</u>
	<u><u>56,150</u></u>

PROJECTS CUT OR REMOVED DURING MANAGEMENT REVIEW

Parks and Grounds Worker I Extension	\$ 5,370	0.14%
Museum Irrigation System Install (use operational budget)	\$ 3,500	0.09%
<i>Impact on tax requisition</i>	<u>\$ 8,870</u>	<u>0.22%</u>

PROJECTS CURRENTLY NOT IN 2024 YEAR OF FINANCIAL PLAN REQUIRING FURTHER COUNCIL CONSIDERATION

IT needs (Parks outdoor staff new laptop/docking station/cell phone reimbursement)	\$ 2,950	0.07%
Invasive Species Management operating budget increase for increased costs	\$ 2,000	0.05%
Coal Creek Historic Park operating cost increase	\$ 300	0.01%
Environmental Monitoring and Wildlife Survey (Species at risk in Cumberland wetlands and drinking water source - partnership with CCFS)	\$ 1,500	0.04%
Annual Street Tree Replanting Program (\$5k BC Hydro grant plus \$2k unfunded)	\$ 2,000	0.05%
Perseverance Floodplain - Phase I Trail Improvements	\$ 8,000	0.20%
All Wheels Skills Park - Design Contribution (UROC partnership to pave pump track/may lead to additional ask for 2025/26)	\$ 5,000	0.13%
<i>Impact on tax requisition</i>	<u>\$ 21,750</u>	<u>0.55%</u>

CORPORATION OF THE VILLAGE OF CUMBERLAND
October 18 and 25, 2023 BUDGET COMMITTEE OF THE WHOLE MEETING
DEPARTMENT SUMMARY
PUBLIC HEALTH (CEMETERIES)

	Proposed Budget 2024	Budget 2023	Change	% Chg
FINANCIAL				
Own source revenues (grants, fees and charges etc.)	\$ (31,320)	\$ (37,590)	\$ 6,270	(16.68%)
Operating	29,320	34,460	(5,140)	(14.92%)
Debt service - interest	-	-	-	
Capital expenditures	5,000	5,000	-	0.00%
Amortization	3,100	3,100	-	0.00%
	<u>37,420</u>	<u>42,560</u>	<u>(5,140)</u>	<u>(12.08%)</u>
Add back amortization	(3,100)	(3,100)	-	0.00%
Borrowing	-	-	-	
Principal reduction	-	-	-	
	<u>(3,100)</u>	<u>(3,100)</u>	<u>-</u>	<u>0.00%</u>
Transfers to / (from) reserves	(1,000)	(1,000)	-	0.00%
Draw from / (contribution to) general revenue	<u>\$ 2,000</u>	<u>\$ 870</u>	<u>\$ 1,130</u>	<u>129.89%</u>

ESTIMATED IMPACT ON GENERAL REVENUE

based on \$39623 =1% tax increase 0.03%

Annual Operating Budget Increase

Increase in cemetery lots sales revenue	(5,620)
Reserve funds from fees for future Capital Works in cemetery	2,000
Chinese and Japanese municipal parcel taxes and utility charges per Community Charter	670

Key Adjustments, Project Requests & Reserve Transfers

Cemetery Care Fund reserve transfer	1,000
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Capital Projects

Civic Cemetery Sign Kiosk installation and mapping	5,000
Transfer from general asset renewal reserve for kiosk project	(4,000)
<i>Net adjustments to base (removal of 2023 one-time projects & inflation/contract increases)</i>	<u>2,080</u>
	<u>1,130</u>

CORPORATION OF THE VILLAGE OF CUMBERLAND
October 18 and 25, 2023 BUDGET COMMITTEE OF THE WHOLE MEETING
DEPARTMENT SUMMARY
PLANNING & DEVELOPMENT

	Proposed Budget 2024	Budget 2023	Change	% Chg
STAFF				
Full time	4.00	3.00	1.00	33.33%
Part time	0.60	0.60	-	0.00%
	<u>4.60</u>	<u>3.60</u>	<u>1.00</u>	<u>27.78%</u>
FINANCIAL				
Own source revenues (grants, fees and charges etc.)	\$ (382,000)	\$ (209,600)	\$ (172,400)	82.25%
Operating	809,200	714,340	94,860	13.28%
Debt service - interest	-	-	-	
Capital expenditures	-	-	-	
Amortization	-	-	-	
	<u>809,200</u>	<u>714,340</u>	<u>94,860</u>	<u>13.28%</u>
Add back amortization	-	-	-	
Borrowing	-	-	-	
Principal reduction	-	-	-	
	<u>-</u>	<u>-</u>	<u>-</u>	
Transfers to / (from) reserves	(44,500)	(226,500)	182,000	(80.35%)
Draw from / (contribution to) general revenue	\$ 382,700	\$ 278,240	\$ 104,460	37.54%
ESTIMATED IMPACT ON GENERAL REVENUE				
<i>based on \$39623 =1% tax increase</i>	2.64%			
<u>Annual Operating Budget Increase</u>				
Planning Technician position (Ec Dev service redistribution)	102,940			
Increase for Building Inspector	11,500			
Increase in revenue that will cover Increase for Building Inspector	(11,500)			
<u>Key Adjustments, Project Requests & Reserve Transfers</u>				
Statements of Significance	4,500			
Transfer from host amenity funds for Statements of Significance	(4,500)			
Official Community Plan (OCP) review (\$68k budgeted in 2023 for this review)	20,000			
Transfer from host amenity funds for Official Community Plan (OCP) review	(20,000)			
Geospatial analysis and growth scenarios to support OCP Review	150,000			
Complete Communities Grant for Geospatial analysis and growth scenarios	(150,000)			
Civic Properties and Facilities Renewal Planning	20,000			
Transfer from general stabilization reserve for renewal planning (will apply for grants)	(20,000)			
<i>Net adjustments to base (removal of 2023 one-time projects & inflation/contract increases)</i>	<u>1,520</u>			
	<u>104,460</u>			
<u>PROJECTS CUT OR REMOVED DURING MANAGEMENT REVIEW</u>				
None	\$ -	0.00%		
<i>Impact on tax requisition</i>	<u>\$ -</u>	<u>0.00%</u>		
<u>PROJECTS CURRENTLY NOT IN 2024 YEAR OF FINANCIAL PLAN REQUIRING FURTHER COUNCIL CONSIDERATION</u>				
ArcGIS Online Subscription (annual + set up)	\$ 3,370	0.09%		
General Village asset reserve use for ArcGIS one-time set up	\$ (2,000)	-0.05%		
Bluebeam (special PDF software) Subscription	\$ 1,440	0.04%		
<i>Impact on tax requisition</i>	<u>\$ 2,810</u>	<u>0.07%</u>		

CORPORATION OF THE VILLAGE OF CUMBERLAND
October 18 and 25, 2023 BUDGET COMMITTEE OF THE WHOLE MEETING
DEPARTMENT SUMMARY
BYLAW ENFORCEMENT

	Proposed Budget 2024	Budget 2023	Change	% Chg
STAFF				
Full time	1.00	1.00	-	0.00%
Seasonal temporary	0.17	0.17	-	
	<u>1.17</u>	<u>1.17</u>	-	<u>0.00%</u>
FINANCIAL				
Own source revenues (grants, fees and charges etc.)	\$ (54,580)	\$ (54,580)	\$ -	0.00%
Operating	144,830	114,000	30,830	27.04%
Debt service - interest	2,270	2,270	-	0.00%
Capital expenditures	-	-	-	
Amortization	3,500	3,500	-	0.00%
	<u>150,600</u>	<u>119,770</u>	<u>30,830</u>	<u>25.74%</u>
Add back amortization	(3,500)	(3,500)	-	0.00%
Borrowing	-	-	-	
Principal reduction	10,030	10,030	-	0.00%
	<u>6,530</u>	<u>6,530</u>	-	<u>0.00%</u>
Transfers to / (from) reserves	(22,700)	-	(22,700)	
Draw from / (contribution to) general revenue	\$ 79,850	\$ 71,720	\$ 8,130	11.34%

ESTIMATED IMPACT ON GENERAL REVENUE

based on \$39623 =1% tax increase

0.21%

Annual Operating Budget Increase

Bylaw Offence Notice_Alternative ticketing system	5,000
Use of Force Recertification course (every two years)	1,100

Key Adjustments, Project Requests & Reserve Transfers

Bylaw protective vest replacement	2,700
Transfer from general stabilization reserve for Bylaw protective vest	(2,700)
Bylaw Enforcement service review and policy development	20,000
Transfer from general stabilization reserve for Bylaw Service Review	(20,000)
<i>Net adjustments to base (removal of 2023 one-time projects & inflation/contract increases)</i>	<u>2,030</u>
	<u>8,130</u>

PROJECTS CUT OR REMOVED DURING MANAGEMENT REVIEW

Increased Bylaw supplies, education advertising, & storage costs (wait for service review/policy development)	\$ 11,580	0.29%
Trailer demolition expenses (wait for service review/policy development)	\$ 10,000	0.25%
Air BNB bylaw enforcement expenses (wait for service review/policy development)	\$ 3,000	0.08%
Inhouse building and plumbing inspector (wait for service review/policy development)	\$ 4,500	0.11%
Increase Bylaw hours (5 hours / week) (wait for service review/policy development)	\$ 14,000	0.35%
Fulltime Cumberland Junior (wait for service review/policy development)	\$ 92,000	2.32%
Fulltime Cumberland Senior (wait for service review/policy development)	\$ 92,000	2.32%
<i>Impact on tax requisition</i>	<u>\$ 227,080</u>	<u>5.73%</u>

PROJECTS CURRENTLY NOT IN 2024 YEAR OF FINANCIAL PLAN REQUIRING FURTHER COUNCIL CONSIDERATION

Bylaw: Wildsafebc coordinator to be matched with Wildsafe BC funding if approved	\$ 9,000	0.23%
<i>Impact on tax requisition</i>	<u>\$ 9,000</u>	<u>0.23%</u>

Department	Projects Currently Not in Financial Plan Requiring Further Council Consideration	2024	2025	2026	2027	2028
CAO&Leg Svc	Council Annual Report graphics work	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
CAO&Leg Svc	Image Acquisition (the number of photos purchased can be reduced)	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
CAO&Leg Svc	Staff and Council education on UNDRIP and Indigenous relations / sensitivity	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
Corporate Svcs	OHS - Health and Safety Software - annual license	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Corporate Svcs	OHS - Health and Safety Software - implementation	\$ 4,000	\$ -	\$ -	\$ -	\$ -
Corporate Svcs	Less General Asset Renewal Reserve for OH&S software	\$ (4,000)	\$ -	\$ -	\$ -	\$ -
Corporate Svcs	OHS - Occupational Health and Safety officer 21 hours / week	\$ 42,420	\$ 56,560	\$ 56,560	\$ 56,560	\$ 56,560
Corporate Svcs	FT Business Analyst/Accountant	\$ 113,510	\$ 113,510	\$ 113,510	\$ 113,510	\$ 113,510
Corporate Svcs	Less General Financial Stabiliation Reserve for Business Analyst/Accountant	\$ (113,510)	\$ (90,000)	\$ -	\$ -	\$ -
Development	ArcGIS Online Subscription (annual + set up)	\$ 3,370	\$ 1,370	\$ 1,370	\$ 1,370	\$ 1,370
Development	General Village asset reserve use for ArcGIS one-time set up	\$ (2,000)				
Development	Bluebeam (special PDF software) Subscription	\$ 1,440	\$ 1,440	\$ 1,440	\$ 1,440	\$ 1,440
Bylaw	Bylaw: Wildsafebc coordinator to be matched with Wildsafe BC funding if approved	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Fire	Increase fire meals for fire & deputy fire chief for hosting CV Fire Chief Association meetings (2023 approved increase from \$200 to \$600, 2024 request is to increase \$1k)	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
Fire	Fire Svcs Admin Misc Expense (2023 approved increase from \$300 to \$600, 2024 request is to increase \$1k)	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400
Fire	Fire_Cell phone for duty officer (there is already one for fire & deputy fire chiefs) + data for new Ipad for Engine 3	\$ 770	\$ 770	\$ 770	\$ 770	\$ 770
Fire	Fire Svcs Standby/Duty Officer weekend program (4 members work 8 hours/day both Saturdays and Sundays for summer months so there is always 4 members available on weekends in the daytime for emergencies)	\$ 12,800	\$ 12,800	\$ 12,800	\$ 12,800	\$ 12,800
Fire	Fire Fighter Training & Education annual increase from \$20k to \$25k	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Fire	Fire Svcs Minor Ops Equip replacement from \$25k to \$27,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500

Department	Projects Currently Not in Financial Plan Requiring Further Council Consideration	2024	2025	2026	2027	2028
Recreation	Add'l budget for climbing wall (2023 approved budget of \$1250, 2024 request is to increase another \$1200)	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Recreation	Fitness equipment maintenance plan	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
Recreation	Adult Social Club Facilitator	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Recreation	Fitness equipment lifecycle management (contribution to reserve)	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Recreation	Free Menstrual products in Village washrooms	\$ 6,200	\$ 700	\$ 700	\$ 700	\$ 700
Parks	IT needs (Parks outdoor staff new laptop/docking station/cell phone reimbursment)	\$ 2,950	\$ 1,480	\$ 1,480	\$ 1,480	\$ 1,480
Parks	Invasive Species Management operating budget increase for increased costs	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Parks	Coal Creek Historic Park operating cost increase	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
Parks	Environmental Monitoring and Wildlife Survey (Species at risk in Cumberland wetlands and drinking water source - partnership with CCFS)	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Parks	Annual Street Tree Replanting Program (\$5k BC Hydro grant plus \$2k unfunded)	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Parks	Perseverance Floodplain - Phase I Trail Improvements	\$ 8,000	\$ -	\$ -	\$ -	\$ -
Parks	All Wheels Skills Park - Design Contribution (UROC partnership to pave pump track/may lead to additional ask for 2025/26)	\$ 5,000	\$ -	\$ -	\$ -	\$ -
Transportation	Admin Assistant for Operations increase from 20 hrs/wk to 30 hrs/wk-2025 & 35 hrs/wk-2026	\$ -	\$ 21,500	\$ 32,960	\$ 32,960	\$ 32,960
Transportation	Level 2 Charging Stations warranty and maintenance	\$ 2,250	\$ 2,250	\$ 4,500	\$ 4,500	\$ 4,500
Transportation	Level 2 Charging Stations (look for grants if annual ops brought into plan & taxed for)	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -
Transportation	Grant Expected for Level 2 Charging Stations	\$ (30,000)	\$ -	\$ (30,000)	\$ -	\$ -
Transportation	General Village Asset Renewal Reserve contributions (all fleet that needs to be replaced-not new purchases-total \$170k per year)	\$ 25,000	\$ 30,000	\$ 35,000	\$ 40,000	\$ 45,000
Totals		\$ 161,700.00	\$ 205,880.00	\$ 314,590.00	\$ 319,590.00	\$ 324,590.00
Tax Increase year over year			\$ 44,180.00	\$ 108,710.00	\$ 5,000.00	\$ 5,000.00
% Tax Increase year over year		4.08%	1.05%	2.59%	0.12%	0.12%

Department	Projects Currently Not in Financial Plan Requiring Further Council Consideration	2024	2025	2026	2027	2028
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Department	Summary of projects above by Department	2024	2025	2026	2027	2028
Council		\$ -	\$ -	\$ -	\$ -	\$ -
CAO&Leg Svc		\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500	\$ 11,500
Fire		\$ 21,870	\$ 21,870	\$ 21,870	\$ 21,870	\$ 21,870
Corporate Svcs		\$ 48,420	\$ 86,070	\$ 176,070	\$ 176,070	\$ 176,070
Development		\$ 2,810	\$ 2,810	\$ 2,810	\$ 2,810	\$ 2,810
Bylaw		\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Recreation		\$ 19,100	\$ 13,600	\$ 13,600	\$ 13,600	\$ 13,600
Facilities/ Janitorial		\$ -	\$ -	\$ -	\$ -	\$ -
Events/Culture		\$ -	\$ -	\$ -	\$ -	\$ -
Parks		\$ 21,750	\$ 7,280	\$ 7,280	\$ 7,280	\$ 7,280
Transportation		\$ 27,250	\$ 53,750	\$ 72,460	\$ 77,460	\$ 82,460
		\$ 161,700	\$ 205,880	\$ 314,590	\$ 319,590	\$ 324,590