

**DISTRICT OF BARRIERE  
BYLAW NO. 105**

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A BYLAW OF THE DISTRICT OF BARRIERE RESPECTING THE FINANCIAL  
PLAN FOR THE YEARS 2013-2017 INCLUSIVE

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

1. Schedule "A" attached hereto and made part of this Bylaw are hereby adopted and comprise the Financial Plan of the District of Barriere for the years 2013 to 2017, inclusive.
2. This Bylaw may be cited for all purposes as "Financial Plan Bylaw No. 105."

READ A FIRST TIME this            22<sup>nd</sup>    day of    April, 2013

READ A SECOND TIME this        22<sup>nd</sup>    day of    April, 2013

READ A THIRD TIME this         22<sup>nd</sup>    day of    April, 2013

**ADOPTED this                        6<sup>th</sup>        day of May, 2013**

Original signed by, \_\_\_\_\_  
Mayor Bill Humphreys

Original signed by, \_\_\_\_\_  
Colleen Hannigan, CAO

Schedule “A”  
2013-2017 Financial Plan  
Statement of Objectives and Policies

In accordance with Section 165(3.1) of the *Community Charter*, the District of Barriere is required to include in the Five Year Financial Plan, objectives and policies regarding each of the following:

1. The proportion of total revenue that comes from each of the funding sources described in Section 165(7) of the *Community Charter*,
2. The distribution of property taxes among the property classes, and
3. The use of permissive tax exemptions.

**Funding Sources**

Table 1 shows the proportion of total revenue proposed to be raised from each funding source in 2013. At this time Government grants form the largest proportion of revenue. Property taxes form the second largest proportion of revenue. As a revenue source, property taxation offers a number of advantages. It is simple to administer and it is fairly easy for residents to understand. It offers a stable and reliable source of revenue for services that are difficult or undesirable to fund on a user-pay basis. These include services such as general administration, fire protection, police services and bylaw enforcement.

Many services can be measured and charged on a user-pay basis. Services where fees and charges can be easily administered include water and sewer usage, building permits, business licenses, and sale of services – these are charged on a user pay basis. User fees attempt to apportion the value of a service to those who use the service.

**Objective**

Over the next five years, the District of Barriere will continue to increase the proportion of revenue that is received from user fees and charges over the current levels. The District will also look at growing our revenue sources so that government grants are not the largest source of revenue.

**Policies**

The District of Barriere will review all user fee levels to ensure they are adequately meeting both the capital and delivery costs of the service.

Where possible, the District will endeavor to supplement revenues from user fees and charges, rather than taxation, to lessen the burden on its limited property tax base. As well, the District will actively encourage economic development and residential developments. Lastly, the District will investigate new revenue streams for products and services.

**Table 1: Sources of Revenue**

<b>Revenue Source</b>	<b>% of Total Revenue</b>	<b>Dollar Value</b>
Property taxes	12.8	659,633
User Fees and charges	11.0	567,904
Other Sources	5.9	306,912
Proceeds from borrowing	0	0
Government grants	70.3	3,627,234
<b>Total</b>	<b>100%</b>	<b>\$5,161,683</b>

**Distribution of Property Tax Rates**

Table 2 outlines the distribution of property taxes among the property classes. The residential property class provides the largest proportion of property tax revenue. This is appropriate as this class also forms the largest portion of the assessment base and consumes the majority of the District of Barriere services. Overtime, the District will work to increase the industrial and business uses in the District to lessen the impact on residential properties.

**Table 2: Distribution of Property Tax Rates**

<b>Property Class</b>	<b>% of Total Property Taxation</b>	<b>Dollar Value</b>
Residential (1)	76.6%	505,051
Utilities (2)	3.2%	20,918
Social Housing	0	0
Major Industrial (4)	4.4%	28,898
Light Industrial (5)	1.2%	8,102
Business and Other (6)	14.5%	95,515
Recreation/Non-Profit (8)	.1%	907
Farmland (9)	.04%	242
<b>Total</b>	<b>100%</b>	<b>\$659,633</b>

Objectives

- Over the next five years, the District will work to increase the number of industrial and commercial businesses in the District. The District is looking at lessening the tax load that residential properties paid.
- Under Incorporation, the industrial tax rate was reduced.
- Maintain the property tax rate for businesses and other (class 6) at the current rate.

Policies

- The District will look at developing new revenue sources to offset the tax rate for all classes.
- The District will develop economic initiatives to attract more retail and commercial development.
- The District will continue to compare our tax rates with our par communities.

## **Permissive Tax Exemptions**

The District provides tax exemptions for non-profit societies in our community. Non-profit groups provide key services for our community.

### **Objectives**

The District on a yearly basis will provide tax exemptions to non-profit societies. Over the next five years the District will look at expanding our permissive tax exemptions to cover the revitalization of Barriere Town Road. Wherever possible, green development will be encouraged.

### **Policies**

- Expand the permissive tax exemption to include the revitalization and redevelopment of Barriere Town Road and the Yellowhead Highway Corridor.
- Develop the components of an exemption program that will target green activities.

<b>DISTRICT OF BARRIERE</b>							Schedule A	
<i>FIVE YEAR FINANCIAL PLAN</i>								
<i>2013-2017</i>								
	<b>2012</b>	<b>2012 Actual</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	
<b>Source of Funds</b>								
Municipal Taxation	(640,000)	(637,606)	(659,633)	(692,615)	(706,467)	(720,596)	(735,008)	
Taxes Collected for Other Governm	(973,040)	(950,233)	(953,040)	(972,101)	(991,543)	(1,011,374)	(1,031,601)	
Grants in Lieu of Taxes	(30,277)	(31,567)	(31,904)	(32,542)	(33,193)	(33,857)	(34,534)	
Sales of Service	(471,000)	(476,100)	(478,000)	(486,400)	(488,612)	(498,384)	(508,352)	
Revenue From Other Souce	0	(21,046)	0.00	0	0	0	0.00	
Revenue From Own Souce	(144,908)	(184,855)	(131,512)	(133,302)	(135,218)	(94,991)	(96,891)	
Revenue From Other Government	(671,070)	(671,772)	(377,964)	(377,961)	(377,975)	(377,989)	(378,004)	
Grants	(400,000)	(992,691)	(3,249,270)	(3,170,400)	0	0	0.00	
Contract With Other Government	(55,300)	(74,045)	(58,000)	(59,160)	(60,343)	(60,343)	(61,550)	
Transfer From Gas Tax	(113,100)	(110,309)	(18,000)	(3,000)	(3,000)	(3,000)	(3,000)	
Transfer From Surplus	(28,400)	(29,708)	0	0	0.00	0	0.00	
Transfer From Reserves	(62,645)	(86,960)	(157,400)	(117,118)	(117,460)	(117,810)	(120,166)	
<b>TOTAL SOURCE OF FUNDS</b>	<b>(3,589,740)</b>	<b>(4,266,891)</b>	<b>(6,114,723)</b>	<b>(6,044,599)</b>	<b>(2,913,811)</b>	<b>(2,918,344)</b>	<b>(2,969,105)</b>	
<b>Expenditures</b>								
Taxes Paid to Other Government	977,540	954,861	957,540	976,691	996,225	1,016,149	1,036,472	
<b>Municipal Operations</b>								
General Government	527,700	555,620	529,200	536,724	547,458	558,408	569,576	
Grants	492,770	1,083,774	3,260,670	3,170,400	0.00	0.00	0.00	
Protective Services	154,749	193,378	138,100	130,662	133,275	135,941	138,660	
Bylaw Enforcement	0.00	0.00	12,250	12,495	12,745	13,000	13,260	
Transportation Services	61,100	52,510	206,550	276,471	281,940	287,519	293,270	
Environmental Services	91,550	104,748	99,770	101,765	103,801	105,877	107,994	
Building Inspection Services	24,400	16,442	25,853	26,370	26,897	27,435	27,984	
Development Services	77,450	70,246	38,350	23,572	23,798	24,029	24,510	
Parks/Rec/Cemetery	96,675	118,540	102,825	96,418	98,346	100,313	102,319	
Water Works	359,783	354,998	316,878	316,597	322,431	289,383	295,171	
Sewer	20,525	36,547	30,900	23,718	24,192	24,676	25,170	
Transfer to Gas Tax	119,457	119,457	119,457	119,457	119,457	119,457	119,457	
Transfer to WW Dev Cost Charges	0	21,046	0.00	0	0.00	0.00	0.00	
Transfer to Reserve	494,309	494,309	53,000	53,000	53,000	53,000	54,060	
Transfer to Surplus	40,731	227,953	189,880	180,259	170,245	163,157	161,204	
Transfer to Captal Function	51,000	-137,539	33,500	0	0.00	0.00	0.00	
<b>TOTAL Expenditures</b>	<b>3,589,740</b>	<b>4,266,891</b>	<b>6,114,723</b>	<b>6,044,599</b>	<b>2,913,812</b>	<b>2,918,344</b>	<b>2,969,105</b>	
<b>*** SURPLUS/DEFICIT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	