

**DISTRICT OF BARRIERE
BYLAW NO. 157**

A BYLAW OF THE DISTRICT OF BARRIERE RESPECTING THE FINANCIAL
PLAN FOR THE YEARS 2018- 2022 INCLUSIVE

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 2018 to 2022 inclusive.
2. This Bylaw may be cited for all purposes as "Financial Plan Bylaw No. 157."

READ A FIRST TIME this **23rd** day of **April**, 2018

READ A SECOND TIME this **23rd** day of **April**, 2018

READ A THIRD TIME this **23rd** day of **April**, 2018

ADOPTED this **7th** day of **May**, 2018

Original signed by,
Acting Mayor Ward Stamer

Original signed by
Colleen Hannigan, CAO

Schedule “A”
2018- 2022 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 2018.

At this time “*Government Grants*” form the largest proportion of revenue.

“*Property Taxation*” forms the second largest proportion of revenue. As a revenue source, property taxation offers a number of advantages. This source 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, and bylaw enforcement

“*User Fees and Charges*” represent the third largest portion of revenue. This source also offers a stable and reliable source of revenue for services on a user-pay basis.

“*Other Sources of Funding*” represent the smallest portion of revenue. This source of funding consists primarily of transfers from reserve and surplus accounts for projects and/or District share of Grant Projects.

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 solid waste 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 reviews 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

Revenue Source	% of Total Revenue	Dollar Value
Property taxes	26.86%	833,160
User Fees and charges	25.38%	787,300
Other Sources	19.27%	597,850
Proceeds from borrowing	0	0
Government grants	28.49%	883,660
Total	100.00%	\$3,101,970

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

Property Class	% of Total Property Taxation	Dollar Value
Residential (1)	73.78%	614,643
Utilities (2)	2.38%	19,841
Social Housing	0	0
Major Industrial (4)	5.10%	42,501
Light Industrial (5)	1.99%	16,616
Business and Other (6)	16.63%	138,537
Recreation/Non-Profit (8)	.09%	754
Farmland (9)	.03%	268
Total	100.00%	\$833,160

Objective

- Over the next five years, the District will work to increase the number of industrial and commercial businesses within the District boundaries. This increase would lessen the tax burden on residential properties.
- 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.

Revitalization

Tax Exemptions

The District has developed two Revitalization Tax Exemption Bylaws that encourage development and revitalization in the community. The Downtown Core and the Yellowhead Corridor are the two areas that are named in the bylaws.

Objective

- To continue to provide tax exemptions to non-profit societies and potential development areas.
- Wherever possible, green development will be encouraged.

Policies

- Develop the components of an exemption program that will target green activities.
- To continue to assess the need for development and revitalization of areas of the community.

DISTRICT OF BARRIERE

Schedule
A

FIVE YEAR FINANCIAL PLAN

2018-2022

	2017	2017 Actual	2018	2019	2020	2021	2022
Source of Funds							
Municipal Taxation	(795,000)	(795,106)	(833,160)	(874,800)	(918,500)	(963,500)	(1,011,600)
Taxes Collected for Other Govt	(996,540)	(975,702)	(977,040)	(977,040)	(996,581)	(996,581)	(996,581)
Grants in Lieu of Taxes	(35,100)	(35,924)	(38,000)	(38,760)	(39,535)	(40,326)	(41,132)
Sales of Service	(578,700)	(602,237)	(615,800)	(670,016)	(683,416)	(697,085)	(711,026)
Revenue From Other Souce	0	0	0	0	0	0	0
Revenue From Own Souce	(111,500)	(164,562)	(133,500)	(124,420)	(126,908)	(129,447)	(132,035)
Revenue From Other Govt	(540,793)	(546,777)	(545,933)	(545,965)	(545,997)	(546,031)	(546,065)
Grants	(3,909,808)	(3,638,498)	(337,727)	0	0	0	0
Contract With Other Govt	(43,480)	(202,186)	(44,480)	(44,480)	(44,480)	(44,480)	(44,480)
Transfer From Other Funds	0	0	0	0	0	0	0
Transfer From Gas Tax	0	0	0	0	0	0	0
Transfer From Surplus	(352,300)	(356,109)	(438,370)	(216,141)	(192,384)	(168,652)	(144,945)
Transfer From Reserves	(71,000)	(21,095)	(115,000)	0	0	0	0
TOTAL Source of Funds	(7,434,222)	(7,338,196)	(4,079,010)	(3,491,622)	(3,547,802)	(3,586,101)	(3,627,865)
Expenditures							
Taxes Paid to Other Govt	1,000,840	979,314	980,040	980,040	999,641	999,641	999,641
Municipal Operations							
General Government	589,400	658,660	651,625	587,562	609,043	611,515	623,645
Grants	3,909,808	46,214	337,727	0	0	0	0
Protective Services	128,485	219,602	171,060	128,361	130,908	133,507	136,157
Bylaw Enforcement	9,400	6,357	9,300	9,486	9,676	9,869	10,067
Transportation Services	302,350	548,864	319,950	326,349	332,876	339,533	346,324
Environmental Services	110,850	146,004	120,450	122,859	125,316	127,823	130,379
Building Inspection Services	19,950	17,951	20,100	20,502	20,912	21,330	21,757
Development Services	13,025	6,812	7,800	7,856	8,013	8,173	8,337
Parks/Rec/Cemetery	92,000	143,433	104,325	106,412	108,540	110,711	112,925
Water Works	270,250	304,954	322,650	303,463	309,532	315,723	322,037
Sewer	129,200	311,273	175,370	175,931	179,450	183,039	186,700
Transfer to Gas Tax	127,293	128,333	128,333	128,333	128,333	128,333	128,333
Transfer to WW DCC's	0	0	0	0	0	0	0
Transfer to Reserve	99,350	195,301	95,850	92,563	93,354	94,161	94,985
Transfer to Surplus	474,020	573,951	430,430	501,906	492,208	502,743	506,579
Transfer to Captal Function	158,000	3,051,173	204,000	0	0	0	0
TOTAL Expenditures	7,434,222	7,338,196	4,079,010	3,491,622	3,547,802	3,586,101	3,627,865
*** SURPLUS/DEFICIT	0	0	0	0	0	0	0

