

District of Barriere  
**REPORT TO COUNCIL**  
**Memorandum**

<b>Date:</b> May 25 <sup>th</sup> , 2026	<b>File:</b> 530.20/Rpts
<b>To:</b> Council	<b>From:</b> Chief Financial Officer
<b>Re: Financial Update – Q1 2026</b>	

**Purpose**

To provide Council with a Financial Update for Q1 2026.

**Background**

The attached financial reports are based on available information up until May 4th, 2026. The package consists of operating revenues and expenditures for General Operations and the Utilities, a summary of the Capital Projects progress, as well as a summary of Special Operating Grant related projects.

The timing of receipts or invoices may be a factor in whether certain revenues and expenses have been captured to date. The budget amounts used in these reports are those of the approved budget adopted by Council as part of the Financial Plan Bylaw in March 2026.

The following summary includes some highlights and additional information regarding the financial results.

Operating Revenue Highlights:

- Prior to 2026 Tax Notices going out in Mid-May, we currently have \$336,689 in Taxes outstanding:
  - \$210,486 outstanding for 2025 taxes (Arrears)
  - \$126,203 outstanding for 2024 and prior taxes (Delinquent)

District Staff have been working on the Delinquent and Arrears category with affected residents.

There is currently a \$125,164 credit balance for 2026 taxes, made up of prepayments from some residents and those who utilize the preauthorized payment plan.

- **Revenue from Own Sources** is right on track at 33%. With 2026 taxes not being billed yet, we are reliant on other sources of income early in the year. This category includes revenue from services such as the Cemetery, Business Licenses, and the Building Department. Business License requests are usually most active at the beginning of the year, to coincide with renewal time. As of this report, almost 100% of the budgeted business license fees have been collected. Both the Building Department and the Cemetery have seen steady activity, and both are ahead of budget at this point in the year.

While not a huge contributor to the overall revenue stream, the plot rentals for the Community Garden have had great engagement from the community. We have collected 250% of the budget and only have 3 plots left for the season.

In addition to the departments highlighted above, revenue from own sources also includes revenue collected from District owned buildings and recreational programs. There has been good engagement from the community to utilize the gym at the Ridge. This has resulted in 45% of the budgeted rental revenue being collected so far this year.

- **Revenue from Other Government** is currently below budget. Annually we should receive disbursement from both the Community Works Fund and the Small Communities Grant. It has been budgeted to receive \$284,00 from the Community Works Fund. This represents payment from 2025 and 2026. These payments are contingent on audited financial statements. With 2024 audit now complete and the reporting portal just opening, the reporting for 2025 will be submitted so the 2025 payment can be received as soon as possible. Once our 2025 audit is complete, reporting will follow so the 2026 payment can be issued. The Small Communities Grant typically pays out between June and July. We anticipate a payment of \$421,000 this year.

What has been captured so far this year in the Revenue from Other Governments section is the loan taken from Municipal Finance Authority for our Winter Roads Equipment Program.

- **Contract with Other Governments** is currently below budget. Once our 2025 audit has been completed, we will invoice the TNRD for their portion of the fire services and cemetery services agreements that are in place. Should our fire apparatus and crews be called out to assist with wildfire efforts this year, any subsequent revenue will be captured in this category. Any associated wildfire expenses will be captured as an offsetting amount at roughly 50% in the expenses category.

#### Operating Expense Highlights:

- There are a few annual expenses that are incurred at the beginning of the year which result in departments looking ahead of budget. Insurance costs including ICBC fleet insurance are charged in the 1<sup>st</sup> quarter and new this year, vacation entitlements have been frontloaded for staff in all departments. This change resulted in the annual vacation entitlement expenses being charged to each department in January instead of gradually increasing throughout the year as the entitlement is earned. These entries result in higher expenses for all departments to begin the year.

Factoring this into the results, it is safe to say that generally, all departments are within an acceptable percentage of expenses at this time of the year. There are a few anomalies which are further discussed below.

- **General Government** is reported at 44%, however this includes a large final payment for the 2024 audit which was incurred in 2025 but not invoiced and paid until 2026. It is likely that this will be moved to fiscal year 25 during the audit this year, which would result in an overall percentage year to date of roughly 38%.
- **Recreation** is reporting ahead of budget. Last year, council approved the Recreation Committee opening their own independent bank account. As such, the annual

budgeted amount for community events has been issued to the committee, resulting in higher expenses being recorded for this time of year than would have been seen in previous years.

- **Fleet and Equipment** is slightly above budget due to annual ICBC premiums being expensed in March and to couple additional repairs being required on a few of our vehicles.
- **Roads Services** is also slightly above budget; the main contributor is our winter roads service budget line. We budgeted for snow removal services for the months of January – March and with those months behind us, the budget line shows just over 100% contributing to a higher overall departmental budget result of 46%.
- **Taxes Paid to Other Governments** – taxes have not yet been levied to residents for 2026. Remittances will not be made to other taxing authorities until after the July 2<sup>nd</sup>, 2026, deadline.

#### Utilities Revenue and Expenses Highlights

- 1 out of 4 utility billing periods has been completed. As such, the billed amounts are on budget; however, as outlined below, not every customer is paying on time.
- For Utility Bills, the District issues invoices at the beginning of each quarter. The average amount for the billing cycle is roughly \$215,000 since moving street lighting to taxes. As of the first billing cycle for 2026, roughly \$82,700 is currently outstanding.
- The Wastewater expenses are showing higher than budget. In addition to frontloading vacation expenses and annual insurance costs for these utility departments, we are experiencing higher than budgeted amounts for pumping and trucking services used to manage effluent levels at our sewage plants. Utility costs for hydro and telephone services are slightly higher than budgeted amounts for this point in the year.

#### Capital Projects and Grant Funded Operational Projects

- Capital projects have been selected through the 2026 budget process. With the budget recently approved, work is already underway for many of these projects. In some cases, work has been started or completed but invoicing has not been received yet. This results in a variance between project complete and budget used percentages.
  - Winter Roads Equipment – 1<sup>st</sup> plow truck has been purchased, and we are still looking for another few pieces of equipment to complete the winter roads fleet.
  - Bandshell Washroom - Door locks have been installed. Positive response from Parks staff and the overall community at large.
  - Traffic Calming – Delinears and planters have been installed.
  - Hall Road – awaiting correspondence back from CN Rail regarding amended invoicing.
  - Pump Replacement – The Fire Engine Pump has been fixed, engine 3 is back in service.
  - Wayfinding Program Study – Barriere and Area Chamber of Commerce continues to work on the study with TRUE Consulting.
  - Wastewater Treatment Plant – majority of work still to come. RFP for the construction of the treatment plant has now gone out to market.

- Emergency Repairs – this budget will only be used for emergencies.
- Several Grant Funded Operating Projects are now complete, while others are progressing as expected. A few of them also require public engagement components which further make the progress challenging as we try to align times and dates with key stakeholders.

### Surplus and Reserve Update

- A more holistic update regarding Surplus and Reserve accounts is intended to be presented to Council after the 2025 audit has been completed.
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### **Attachments**

- Budget /Actual report items:
  - General Operating Summary
  - Utilities Summary
  - Capital Projects Summary
  - Operating Grant Projects

Prepared by:  
K. Abel, Chief Financial Officer

## District of Barriere - Financial Summary

04-May-26

Revenue	Approved Budget	Actuals	Variance	% of Budget
Taxes Municipal	\$ 1,386,272	\$ 33	\$ 1,386,239	0%
Taxes Collected for Others	\$ 1,504,676	\$ -	\$ 1,504,676	0%
Grants in Lieu of Taxes	\$ 42,500	\$ -	\$ 42,500	0%
Sales of Service	\$ 274,369	\$ 78,492	\$ 195,876	29%
Revenue from Own Source	\$ 177,749	\$ 66,094	\$ 111,655	33%
Transfer from Other Gov't	\$ 855,000	\$ 150,000	\$ 705,000	18%
Contract with Other Gov't	\$ 70,405	\$ 2,045	\$ 57,890	3%
	<b>\$ 4,310,971</b>	<b>\$ 296,664</b>	<b>\$ 4,003,837</b>	<b>7%</b>

Expenses	Approved Budget	Actual	Variance	% of Budget
Legislative	\$ 124,825	\$ 30,916	\$ 93,909	25%
General Govt	\$ 670,846	\$ 296,956	\$ 373,890	44%
Facilities	\$ 143,050	\$ 63,331	\$ 79,719	44%
Recreation	\$ 52,200	\$ 26,147	\$ 26,053	50%
Highway Rescue	\$ 3,750	\$ 1,646	\$ 2,104	44%
Fire Services	\$ 300,335	\$ 106,652	\$ 193,683	36%
Fleet & Equipment	\$ 66,650	\$ 26,892	\$ 39,162	40%
Roads Services	\$ 419,968	\$ 193,193	\$ 226,775	46%
Solid Waste Services	\$ 237,288	\$ 89,692	\$ 147,596	38%
Development-Building	\$ 35,750	\$ 10,301	\$ 25,449	29%
Development-Planning Zoning	\$ 14,000	\$ 2,994	\$ 11,007	21%
Parks	\$ 232,589	\$ 94,822	\$ 137,767	41%
Cemetery	\$ 18,849	\$ 5,618	\$ 13,231	30%
Taxes Paid to Other Gov't *	\$ 1,504,676	-\$ 4,249	\$ 1,508,925	0%
	<b>\$ 3,824,776</b>	<b>\$ 944,910</b>	<b>\$ 2,879,270</b>	<b>25%</b>

\* Not a true district expense, if removed overall expenses are **41%** YTD

Transfers	Approved Budget	Actual	Variance	% of Budget
Trans from Surplus	\$ -	\$ -	\$ -	0%
Trans from Reserves	\$ 180,000	\$ 180,000	\$ -	100%
Transfer to Reserves	\$ 320,697	\$ -	\$ 320,697	0%
	<b>\$ 500,697</b>	<b>\$ 180,000</b>	<b>\$ 320,697</b>	<b>36%</b>

## District of Barriere - Utilities Summary

04-May-26

Revenue				
	Approved Budget	Actuals	Variance	% of Budget
<b>WATER</b>	\$ 565,637	\$ 132,636	\$ 433,001	23.45%
<b>WASTEWATER</b>	\$ 152,775	\$ 37,162	\$ 115,613	24.32%
	<b>\$ 718,412</b>	<b>\$ 169,798</b>	<b>\$ 548,614</b>	<b>23.64%</b>

Expenses				
	Approved Budget	Actuals	Variance	% of Budget
<b>WATER</b>	\$ 414,685	\$ 159,387	\$ 355,298	38.44%
<b>WASTEWATER</b>	\$ 279,476	\$ 110,126	\$ 172,392	39.40%
	<b>\$ 694,161</b>	<b>\$ 269,513</b>	<b>\$ 527,690</b>	<b>38.83%</b>



**District of Barriere**  
**OPERATING PROJECT EXPENDITURES**  
**YTD Ending May 4th, 2026**

		<b>APPROVED BUDGET 2026</b>	<b>YTD Q1</b>	<b>% OF BUDGET 2026</b>	<b>% OF PROJECT COMPLETE</b>	<b>FUNDING SOURCE</b>
<b>2025 Carry Forward Projects</b>						
Indigenous EMCR - Year 2	Corp/Fire	40,282	37,553	93%	100%	Grant
LGHI - Housing Legislation Fund	Planning	54,426	-	0%	75%	Grant
CEPF - Leonie Lake Dam Study	PW	51,962	12,397	24%	90%	Grant
TNRD - Bulk Water Station	TNRD	2,500	-	0%	15%	Grant
E911 - TNRD until 2027	TNRD	21,000	-	0%	50%	Grant
Flood Mitigation Plan	PW	38,099	20,848	55%	90%	Grant
CEPF - EOC & Training	Fire	28,399	11,043	39%	85%	Grant
CEPF - Fire Dept Equipment & Training	Fire	12,800	7,834	61%	60%	Grant
<b>Subtotal 2025 Carry Forward Projects</b>		<b>249,468</b>	<b>89,675</b>	<b>36%</b>		
<b>2026 New Projects</b>						
Firesmart Phase 2	Fire	200,000	54,797	27%	30%	Grant
Canada Day	Events	1,200	-	0%	0%	Grant
Asset Management Investment Plan	CAO		-	0%	0%	Grant/Reserve
ICBC Traffic Calming Project	Parks	5,000	-	0%	60%	Grant
BC Hydro Regreening	Parks	10,000	-	0%	50%	Grant
<b>Subtotal 2026 Projects</b>		<b>216,200</b>	<b>54,797</b>	<b>25%</b>		
<b>TOTAL OPERATING PROJECTS</b>		<b>\$ 465,668</b>	<b>\$ 144,472</b>	<b>31%</b>		



**District of Barriere**  
**CAPITAL EXPENDITURES**  
**YTD Ending May 4th, 2026**

		APPROVED BUDGET 2026	YTD Q1 2026	% OF BUDGET 2026	% OF PROJECT COMPLETE	FUNDING SOURCE
<b>GENERAL OPERATIONS</b>						
Winter Roads Equipment	Roads	150,000	45,350	30%	30%	MFA Loan
Roads Program	Roads	75,000	-	0%	0%	Reserve
BBC Storage Rooms - Energy retrofit	Admin	7,500	-	0%	10%	Reserve - Climate Action
Bandshell Washrooms Door Locks	Parks	5,000	-	0%	100%	Reserve
Traffic Calming	Roads	2,500	1,323	53%	60%	Grant - ICBC
CN - Hall Road	Roads	25,000	-	0%	98%	Reserve
IT Equipment	IT	20,000	-	0%	85%	Reserve
Turnout Gear	Fire	25,000	303	1%	10%	Reserve
Pump Replacement	Fire	40,000	35,592	89%	100%	Reserve
Wayfinding Program Study	Admin	20,000	7,750	39%	75%	Reserve
<b>WATER/WASTEWATER</b>						
Wastewater Treatment Plant	Wastewater	4,600,000	58,185	1%	15%	Grant / Reserve - GCF
Emergency Repairs	General	100,000	-	0%	0%	Reserve- Water
<b>TOTAL CAPITAL</b>		<b>\$ 5,070,000</b>	<b>\$ 148,503</b>	<b>3%</b>		