

District of Barriere

# REPORT TO COUNCIL

## Request for Decision

<b>Date:</b> April 14, 2025	<b>File:</b> 530.20/Rpts
<b>To:</b> Council	<b>From:</b> Chief Administrative Officer
<b>Re: 2025-2029 Financial Plan Bylaw No. 254 – 3 Readings</b>	
<b>Recommendation: THAT Council gives first three readings to the 2025-2029 Financial Plan Bylaw No. 254.</b>	

### Purpose

To give first three readings to the 2025-2029 Five Year Financial Plan Bylaw No. 254.

### Background

Sections 165 and 166 of the Community Charter require a municipality to adopt a five-year financial plan annually, before the annual property tax bylaw is adopted, and to include public consultation as part of the financial planning process. Staff is recommending that the Financial Plan Bylaw being introduced as part of this report be adopted on May 5th, 2025 at the same time as the Tax Rates Bylaw (which is also on this agenda). This will allow sufficient time to meet the regulatory deadline of May 14, 2025, for the adoption of the annual tax rates bylaw.

On March 24, 2025, Council directed staff to implement the following strategies, ranked by priority, to achieve a balanced budget:

1. Include opportunities to offset the 2025 operational and capital expenditures utilizing the COVID-19 safe restart grant for Local Governments
2. Find ways to reduce the operational expenditures by roughly \$50,000
3. Reduce the Council Requests to \$2,500 from \$45,000
4. Increase Property Tax revenue by up to 9% to meet inflationary pressures
5. A 7.5% Water service and a 5% Wastewater service increase
6. Where applicable, increase User Fees by 5%
7. As a last resort, consider balancing any shortfall within the Financial Plan with funding from Surplus and reserves.
8. Cancel the Voyent Alert subscription, valued at \$1,700.

The 2025 budget presented in this proposed bylaw incorporates the above Council Strategies, with the following financial outcomes:

1. \$95,598 increase in Property Tax revenues
2. \$14,070 increase in Use Fees revenues
3. \$27,080 increase in Water and \$5,061 in Wastewater revenues
4. \$21,500 transfer from Surplus to fund current year capital and operating expenditures.
5. \$1,854,170 transfer from reserve to fund current year capital and operating expenditures

### **Public Budget Presentation and Subsequent Changes:**

At the March 31, 2025, Special Meeting and Public Budget Presentation, Council reviewed the consolidated information, and potential rate impacts for the 2025 budget year. Council further directed Staff to proceed with the proposed values and prepare the Financial Plan and Tax Rates Bylaws and present them to Council for first three readings at the April 14, 2025, meeting.

Staff did not include Operational Grants Revenue and Expenses until now as there are some grants which could have provided a skewed picture for the financial plan numbers as for example an additional revenue of \$75,000 is expected through the CEPF grant regarding the Leone Lake Dam, while the remaining expense of only \$55,000 is expected. Effectively, this could have shown a \$20,000 surplus for 2025 when there was actually none. Final reconciliations and estimated expenditures for all carry forward projects are now included.

The following changes are subsequently integrated into the final Financial Plan Bylaw:

1. \$257,221 – Revenue from 2024 Accumulated Surplus Carry Forwards for Operating Grant Projects that have already started.
2. \$363,356 – Additional anticipated Revenue in Government Transfers in the General Fund for 2024 Carry Forward Projects:
  - a. FireSmart & Resiliency - \$69,147
  - b. LG Development Approvals Process - \$69,832
  - c. CEPF – Leone Dam Project - \$75,000
  - d. Fire Rescue Training - \$3,607
  - e. Flood Mitigation Plan - \$75,000
  - f. Flood Plain Mapping - \$70,770
3. \$82,661 – Additional Revenue in Government Transfers in the General Fund for 2025 Projects:
  - a. Canada Day - \$1,000
  - b. LGPS – Fire Dept Training - \$27,000
  - c. Community Forest – Tree Program - \$4,661
  - d. BC hydro – Regreening - \$8,000
  - e. EMCR – Indigenous Engagement – Year 2 - \$42,000
4. \$703,238 – Operating Grant Expenses in relation to the above Operating Projects and the corresponding revenue sources.
5. \$2,500 for the District's portion of the Bulk Water Station Study (\$5,000 grant funded, \$2,500 TNRD. TNRD is managing this project and is anticipated to bill us for it in 2025)
6. \$1,000 additional use of surplus funds to cover a minor shortfall, so total use of surplus funds to balance the budget is now \$22,500. (\$11,000 for IT projects, and \$11,500 to balance operating needs)
7. The District was not successful with the application to the REDIP grant, subsequently the related capital project was removed (\$700,000 in 2025).

The changes listed above produce the following updated consolidated summary view:

### 2025 CONSOLIDATED FINANCIAL PLAN

Operating	
Operating Revenue	3,897,646
Operating Expenditures	(3,615,842)
Operating Surplus	281,804
Transfer to Reserves	(326,817)
Net Operating Surplus	(45,013)
Transfer to Capital	45,013
Net After Capital Transfer	-

Capital	
Debt / Loan	175,000
Capital Grants	2,756,435
Transfer from Operations	(45,013)
Transfer from Reserves/surplus	1,665,170
Transfer from DCCs	-
Net Capital Funding	4,551,592
Capital Expenditures	(4,551,000)
<b>Capital - Surplus/Deficit</b>	<b>592</b>

#### Bush Truck Replacement

Staff have included the purchase and 50% financing of the new Bush Truck based on Council's previous resolution. Financing would begin in the Summer of 2025 of the five-year plan. The amounts included in the Financial Plan are based on a five-year MFA equipment financing amortization, with full year annual debt servicing costs of \$38,457, based on the quoted purchase price of \$350,000.

#### Summary

The Financial Plan is presented for first three readings and includes the discussed and requested changes by Council including Community Support, Grant-in-Aid, Council Request (Speed Signs), and strategies to balance the budget.

Other Taxing Authority Revenue and Expenses are not listed in this Bylaw as they are not directly related to the District's 5-year Financial Plan. These transactions will occur separately and balance each other out.

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#### Benefits or Impact

##### General

Adoption of a five-year financial plan is an annual requirement of the Community Charter. The 2025-2029 Financial Plan sets out the proposed funding sources, expenditures, and transfers to and from reserve funds for the current and additional four fiscal years.

## Finances

The 2025 budget includes a 9% tax revenue increase, equal to \$95,598. Preliminary calculations indicate that of the 948 taxable residential properties, 769 (81%) will see a reduction or minimal increase of less than \$100 in municipal taxes (with an average of \$43 increase). 17 of 73 (23%) of commercial properties will see a minimal increase of less than \$100 in municipal taxes.

Once the Financial Plan is approved, Transfers from Reserves and Accumulated Surplus accounts would occur based on Schedule B of the Bylaw and the supplementary projects schedule.

## Strategic Impact

Preparation of an annual budget and financial plan allows the District to ensure that adequate provision is made to meet its short and long-term operational and capital financial needs.

Objectives and Policies in the Bylaw have been revised to more accurately reflect current Council Strategies in relation to asset management guidelines and tax burden allocation for example.

## Risk Assessment

Compliance: Community Charter

Risk Impact: The 2025-2029 Five Year Financial Plan must be adopted before the annual property tax bylaw, and on or prior to May 14, 2025. Staff is recommending that Council adopt this bylaw on May 5, 2025, alongside the Tax Rates Bylaw, to ensure the statutory deadlines are met.

Internal Control Process:

A public special budget meeting was held on March 31, 2025, in compliance with the public consultation requirement of Section 166 of the Community Charter.

## Next Steps / Communication

If approved today, this bylaw will be presented at the May 5, 2025, Regular Meeting for adoption.

Staff is planning to proceed with distribution of copies of the attached brochure to the public and various organizations in the community.

Staff intends to move forward with processing of any funding and grant-in-aid requests which have been pre-approved by Council and included in the budget once the Bylaw is adopted.

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## **Attachments**

1. Bylaw 254 – 2025-2029 Financial Plan - Draft
2. Supplementary Schedule of 2025 Capital Projects for Financial Plan Bylaw
3. 2025 – Budget Brochure – April 14, 2025
4. Visual Summary – April 14, 2025
5. REDIP – Regrets Letter

## **Recommendation**

**THAT Council gives first three readings to the 2025-2029 Financial Plan Bylaw No. 254.**

## **Alternative Options**

1. Council could choose to request further changes to the financial plan. However, this would result in delays to its adoption and that of the Tax Rates Bylaw.

Prepared by: D. Drexler, Chief Administrative Officer



**BYLAW NO. 254**  
**2025 - 2029 FINANCIAL PLAN BYLAW**  
**DISTRICT OF BARRIERE**

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**A bylaw of the District of Barriere Respecting the Financial Plan  
for the years 2025 – 2029 inclusive.**

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

1. This bylaw may be cited as “**2025 - 2029 Financial Plan Bylaw No. 254**”.
2. Schedule “A” attached hereto and forming part of this bylaw is hereby adopted as the Statement of Objectives and Policies for the Five Year Financial Plan for the years 2025 to 2029.
3. Schedule “B” attached hereto and forming part of this bylaw is hereby adopted as the Financial Plan schedule of proposed funding sources, expenditures, and transfers between funds for the years 2025 to 2029.
4. This Bylaw repeals “*Financial Plan Bylaw No.242*”.

Read a first, second and third time by the Municipal Council this 14th day of April, 2025.

Adopted this 5th day of May, 2025.

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Rob Kerslake, Mayor

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Tasha Buchanan, Corporate Officer

**Certified Correct:**

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**Corporate Officer**

**Schedule “A”**  
**2025 - 2029 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 2025.

**Table 1: Sources of Revenue**

<b>Revenue Source</b>	<b>Amount</b>	<b>% of Total Revenue</b>
Property Value Taxes	\$1,197,298	14.10%
Parcel Taxes	\$ 0	0.00%
User Fees and Charges	\$1,153,729	13.58%
Other Sources	\$4,313,461	50.78%
Proceeds from Borrowing	\$ 175,000	2.06%
Development Cost Charges	\$ 0	0.00%
Reserve Funding	\$1,654,170	19.48%
<b>TOTAL</b>	<b>\$8,493,658</b>	<b>100.0%</b>

- “*Property Value Taxes*” forms the first portion 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 second portion of revenue. This source also offers a stable and reliable source of revenue for services on a user-pay basis.
- “*Other Sources*” includes primarily government operating and capital grants, funding from accumulated surplus, and other revenues.
- “*Proceeds from Borrowing*” represents a modest amount of revenue to cover immediate needs instead of utilizing reserve funding.
- “*Reserve Funding*” represent funding from capital reserves. This source of funding consists primarily of transfers from reserve 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 wastewater 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 review the proportion of revenue that is received from taxation and user fees and charges over the current levels, while ensuring that long-term needs for capital infrastructure are addressed
- The District will continue growing our revenue sources so that government grants are not the largest source of revenue.

### **Policies**

- The District of Barriere reviews all taxation and user fee levels to ensure they are adequately meeting both the capital and delivery costs of the service.
- Ensure that property tax increases remain as stable as possible over time, instead of large fluctuations, while utilizing a balance of inflation and construction price index to determine a reasonable taxation rate increase.
- Where possible, the District will endeavor to supplement revenues from fees and charges, rather than taxation, to lessen the burden on its limited property tax base.
- Utility rates should be increased consistently over time to fund capital reserves.
- As well, the District will actively encourage economic development and residential developments.
- Lastly, the District will encourage the use of alternate revenue streams instead of property taxes.

### **Distribution of Property Tax Rates**

Table 2 outlines the proposed 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. Over time, 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>Rate Multiple</b>	<b>% of Total Property Taxation</b>	<b>Dollar Value</b>
Residential (1)	1.00	75.88%	\$878,503
Utilities (2)	3.51	0.95%	\$10,976
Social Housing (3)	1.00	0.00%	\$0
Major Industrial (4)	3.41	2.66%	\$30,834
Light Industrial (5)	3.41	2.95%	\$34,215
Business and Other (6)	2.45	17.43%	\$201,833
Managed Forest (7)	3.01	0.00%	\$0
Recreation/Non-Profit (8)	1.00	0.11%	\$1,256
Farmland (9)	1.00	0.02%	\$198
<b>Total</b>		<b>100.00%</b>	<b>\$1,157,791</b>

#### **Objective**

- To ensure property taxes and rates are sufficient for the District's short and long-term needs.
- To ensure equity among property classes by reviewing the ratios of property class allocations annually

#### **Policies**

- The District will look at developing new revenue sources to offset the tax rate for all classes.
- Conduct periodic reviews of taxes paid by individual classes.
- Consider tax shifts or redistributions only where a full comprehensive analysis and impact is undertaken.
- Where a tax shift is required, consider a gradual phase-in to allow the properties in the class to adjust their budgets accordingly.
- In establishing property tax rates, take into consideration:
  - The amount of property taxes levied as compared to other municipalities.
  - The property class conversion ratio as compared to other municipalities.
  - The tax share borne by each property class.
  - The tax ratios of each property classification.



## **Tax Exemptions**

### **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 Exemption**

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**

- Optimize the provision of charitable and not-for-profit services for the benefit of District residents.
- Provide property tax exemptions as permitted under the *Community Charter* in a consistent and fair manner.
- Restrict the provision of exemption to those providing an extension to District services and minimize the impact on District revenues.
- Utilize the revitalization tax exemption program as a means of encouraging commercial investment and increasing the availability of housing in the community.

### **Policies**

- District residents must be primary beneficiaries of the organization's services, and the services provided must be accessible to all members of the public.
- In guiding and approving permissive tax exemptions, Council will take into consideration:
  - Not-for-profit occupiers of District property for the duration of their occupancy.
  - Land and improvements surrounding a statutorily exempt buildings for public worship.

**Schedule “B”**  
**Five Year Financial Plan 2025-2029\*\***

	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenues</b>					
Property Taxes	\$ 1,157,798	\$ 1,215,688	\$ 1,276,472	\$ 1,340,296	\$ 1,407,311
Parcel and Frontage Taxes	-	-	-	-	-
Grants in Lieu of Taxes	7,000	7,000	7,000	7,000	7,000
Percentage of Revenue Tax	32,500	32,500	32,500	32,500	32,500
Sales of Services and User Fees	1,153,729	1,211,415	1,271,986	1,335,586	1,402,365
Grants	3,966,953	3,264,480	961,918	961,918	961,918
Development Cost Charges	-	-	-	-	-
Other Revenues	64,880	64,880	64,880	64,880	64,880
<b>Total Revenues</b>	<b>6,382,860</b>	<b>5,795,964</b>	<b>3,614,757</b>	<b>3,742,180</b>	<b>3,875,974</b>
<b>Expenses</b>					
General Government	1,593,538	914,434	941,867	970,123	999,227
Protective Services	277,850	286,186	294,772	303,615	312,723
Transportation Services	545,850	562,226	579,092	596,465	614,359
Environmental & Health Services	178,450	183,804	189,318	194,998	200,848
Public Health Services	6,500	6,695	6,896	7,103	7,316
Planning and Development	14,000	14,420	14,853	15,299	15,758
Parks, Recreation and Cultural Services	372,850	384,037	395,559	407,425	419,648
Water Services	402,425	414,498	426,933	439,741	452,933
Wastewater Services	205,150	211,305	217,644	224,173	230,898
Amortization	654,118	725,043	771,989	830,240	893,443
Debt Interest	3,173	5,425	4,158	2,843	1,477
<b>Total Expenses</b>	<b>4,253,904</b>	<b>3,708,073</b>	<b>3,843,081</b>	<b>3,992,025</b>	<b>4,148,630</b>
<b>Surplus (Deficit) for the year</b>	<b>\$ 2,128,956</b>	<b>\$ 2,087,891</b>	<b>\$ (228,324)</b>	<b>\$ (249,845)</b>	<b>\$ (272,656)</b>
<b>Adjusted for non-cash items</b>					
Amortization	654,118	725,043	771,989	830,240	893,443
<b>Total Cash from Operations</b>	<b>\$ 2,783,074</b>	<b>\$ 2,812,934</b>	<b>\$ 543,665</b>	<b>\$ 580,395</b>	<b>\$ 620,787</b>
<b>Adjusted for Cash Items</b>					
Proceeds from Borrowing	175,000	-	-	-	-
Capital Expenditures	(4,551,000)	(3,417,500)	(2,134,000)	(2,469,000)	(1,220,000)
Debt Principal Repayments	(16,055)	(33,032)	(34,299)	(35,615)	(36,981)
Transfer from Land Sales Reserve	-	-	-	-	-
Transfer from Capital Reserves	1,654,170	837,400	-	-	-
Transfer to Capital Reserves	(326,817)	(171,000)	(171,000)	(171,000)	(171,000)
Transfer to/from Surplus	281,628	(28,802)	1,795,634	2,095,220	807,194
	<b>(2,783,074)</b>	<b>(2,812,934)</b>	<b>(543,665)</b>	<b>(580,395)</b>	<b>(620,787)</b>
<b>Financial Plan Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\*\*Supplementary Capital Reserve Schedule is attached as a reference for detailed funds transfers.

DISTRICT OF BARRIERE																								
2025 CAPITAL PROJECTS WITH PROPOSED FUNDING SOURCES																								
CAPITAL EXPENDITURES - 2024			FUNDED FROM																					
Description	Fund	Amount	Municipal Hall	Land	Parkland	Highway Rescue	Fire	Wildfire Reserve	First Resonders	Roads	Highway Signage	Environment	Parks	Community Hall	LCIP	Gas Tax / CWF	Water	Climate Action	Growing Community	Wastewater	DCC	GRANTS	DEBT	SURPLUS OTHER
2024 Carry Forward Projects	General General General																							
Subtotal 2024 Carry Forward Projects		-	-	-	-	-	-	-	-	-											-	-	-	-
2025 New Projects																								
Hall Road - CN Rail Crossing	Roads	25,000								25,000														
Road Program	Roads	100,000								100,000														
Garbage Dumpster - large metal bin	Environment	15,000										15,000												
Summers Road / DeeJay Water and Wastewater	Water / Grant	-																						
Wastewater Treatment Plant & Hwy 5 Wastewater	DCC / Grant	3,750,000																	1,003,565		2,746,435			
BBC Energy Retrofit	LGCAP	120,000		-														120,000						
Bush Truck replacement	Fire / Highway	350,000				10,000		165,000														175,000		
Turnout gear	Fire	20,000					10,000																	
IT Equipment (Network, phones, etc)	Surplus	11,000																						11,000
Emergency repairs	Water / Grant	50,000															50,000							
SCADA System	COVID	110,000																						110,000
Other Requests																								
Road Signs - 30km/h	Council	2,500																						
COVID Restart Funding to Operating	Council	45,605																						45,605
Balance Budget from Surplus to Operating	Council	11,500																						11,500
Subtotal 2025 New Projects		4,551,000	-	-	-	10,000	10,000	165,000	-	125,000	-	15,000	-	-	-	-	50,000	120,000	1,003,565	-	-	2,756,435	175,000	178,105
TOTAL CAPITAL EXPENDITURES		4,551,000	-	-	-	10,000	10,000	165,000	-	125,000	-	15,000	-	-	-	-	50,000	120,000	1,003,565	-	-	2,756,435	175,000	178,105

### Proposed Property Tax Rates

	2024-2025			
	2024	2025	Change	% Change
Residential	2.3689	2.4161	0.0472	1.99%
Utilities	8.3147	8.4803	0.1656	1.99%
Major Industry	8.0780	8.2387	0.1607	1.99%
Light Industry	8.0780	8.2387	0.1607	1.99%
Business And Other	5.8037	5.9193	0.1156	1.99%
Rec/Non Profit	2.3689	2.4161	0.0472	1.99%
Farm	2.3689	2.4161	0.0472	1.99%

### Municipal Taxes on a Typical Residential Property

	2024	2025
Assessed Value	\$365,000	\$383,000
Municipal Tax Rate	2.3689	2.4161
Municipal Taxes	\$864.65	\$925.35
<b>Total Municipal Taxes</b>	<b>\$864.65</b>	<b>\$925.35</b>
Change from 2024		\$60.70
% Change from 2024		7.0%

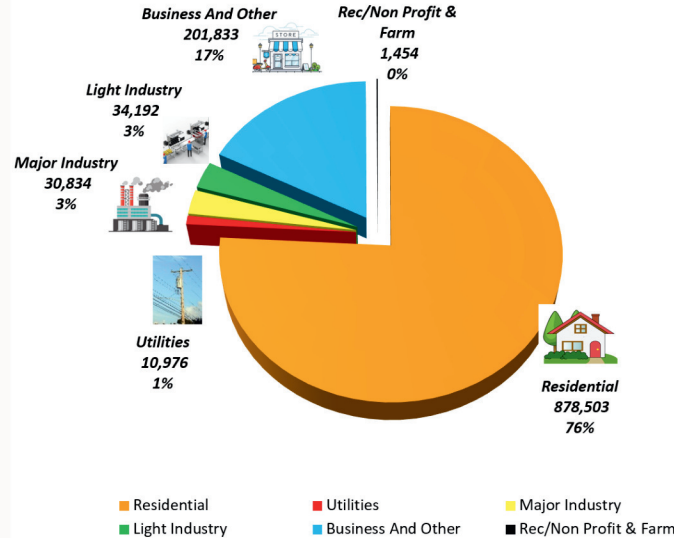
#### Residential

	# Folios	Taxes	Average Increase/Decrease
Decrease in taxes	106	(\$4,511)	(\$43)
Increase <\$100	663	28,432	43
Increase \$100-\$500	170	26,174	154
Increase \$500-\$1000	6	4,590	765
Increase >\$1000	3	3,522	1,174
	948	\$58,207	\$61

#### Commercial

	# Folios	Taxes	Average Increase/Decrease
Decrease in taxes	0	\$0 -	
Increase <\$100	17	960	56
Increase \$100-\$500	43	10,529	245
Increase \$500-\$1000	5	3,154	631
Increase >\$1000	8	17,272	2,159
	73	\$31,915	\$437

## Municipal Tax Revenue By Property Class



## Council Strategies to Balance the Budget

1. Utilize remainder of COVID-19 restart grant
2. Reduce Operational Expenditures by \$50,000 minimum
3. Reduce Council requests to \$2,500
4. Property Tax increase of up to 9%
5. 7.5% Water and 5% Wastewater increase
6. 5% User Fee increases where applicable
7. As last resort, utilize Surplus to offset shortfall
8. Cancel Voyent Alert, valued at \$1,700



## 2025 BUDGET



April 14, 2025

[www.Barriere.ca](http://www.Barriere.ca)



# Revenues & Expenses

## Where the Money Comes From

Property Taxes	1,157,798
Grant in Lieu & Other Taxes	39,500
User Fees & Charges	1,153,729
Government Transfers	3,966,953
Interest, Penalties & Other Recoveries	64,880
Transfers from Reserves - Carryforward P	0
Transfers from Reserves - Current Project	1,654,170
Funded from Debt/Loan	175,000
Funded from Development Cost Charges	0
Transfers from Surplus - Carryforwards	282,221
<b>Total Funding Available</b>	<b>8,494,251</b>

## Where the Money Goes

General Government	887,800
Protective Services	277,850
Transportation	545,850
Environmental & Public Health	184,950
Planning & Development	14,000
Parks & Recreation	232,800
Facilities	140,050
Water Utility Operations	402,425
Wastewater Utility Operations	205,150
Grant Projects - Ops (incl. Carry Forward)	705,738
Debt Servicing	19,229
<b>Operating Expenditures</b>	<b>3,615,842</b>
Capital Projects - Carry Forward	0
Capital Projects - Current Year	4,551,000
<b>Capital Expenditures</b>	<b>4,551,000</b>
<b>Transfer to Reserves</b>	<b>326,817</b>
<b>Total Expenditures</b>	<b>8,493,659</b>
<b>Current Year Net Surplus</b>	<b>592</b>

## Debt Servicing

	2025	2026	2027	2028	2029
<b>General Fund</b>					
Equipment Financing - Bush Truck \$175,000; 5 years; June 2030	19,229	38,457	38,457	38,458	38,458
<b>Total Debt Payments</b>	<b>19,229</b>	<b>38,457</b>	<b>38,457</b>	<b>38,458</b>	<b>38,458</b>

## Reserve Balances

	Beginning *	Ending	2025 Used
Municipal Hall	331,570	336,469	0
Land	45,745	46,431	0
Parkland	65,590	66,574	0
Highway Rescue	10,612	696	10,000
Fire	161,725	153,776	10,000
Wildfire Revenue	259,478	97,133	165,000
First Responders	192	195	0
Roads	206,585	83,521	125,000
Highway Signage	8,619	8,748	0
Environmental	13,789	222	15,000
Parks	111,727	113,515	0
Community Hall	19,617	19,911	0
Louis Creek Industrial Park	263,536	267,591	0
Gas Tax / Community Works	-61099	224,572	0
Covid Relief Fund	155,605	0	155,605
Water	436,954	392,383	50,000
Climate Action Program	227,050	109,556	120,000
Growing Communities	1,316,000	324,648	1,003,565
Wastewater	0	0	0
<b>Total Reserves</b>	<b>3,573,295</b>	<b>2,245,941</b>	<b>1,654,170</b>

\* after deducting 2024 carryforward projects

# Capital Projects

NEW CAPITAL PROJECTS		2025 BUDGET
PUBLIC WORKS	Solid Waste Dumpsters	15,000
FACILITIES	BBC Energy Retrofit	120,000
ROADS	Paving program	100,000
	Hall Road CN Rail Crossing	25,000
FIRE SERVICES	Bush Truck Replacement	350,000
	Turnout Gear	20,000
INFORMATION TECHNOLOGY	Office equipment & technology	11,000
WATER/SEWER	WWTP & Hwy 5 Wastewater	3,750,000
	Summers Road / DeeJay Water	-
	SCADA System	110,000
UTILITIES/PUBLIC WORKS	Emergency repair contingency	50,000
<b>TOTAL NEW CAPITAL PROJECTS</b>		<b>4,551,000</b>

## MUNICIPAL AND OTHER TAXES

	2021	2022	2023	2024	2025
<b>Municipal Property Taxes</b>					
Amount levied	\$ 916,498	\$ 966,391	\$ 1,012,189	\$ 1,062,194	\$1,157,791
Increase from previous year	\$ 39,898	\$ 49,893	\$ 45,798	\$ 50,005	\$ 95,597
% Increase from previous year	4.6%	5.4%	4.7%	4.9%	9.0%
<b>Regional District Requisition</b>					
Amount levied	\$ 280,751	\$ 312,266	\$ 315,452	\$ 329,394	\$ 352,928
Increase from previous year	\$ 5,870	\$ 31,515	\$ 3,186	\$ 13,942	23,534
% Increase from previous year	2.1%	11.2%	1.0%	4.4%	7.1%
Requisition as % of municipal taxes	30.6%	32.3%	31.2%	31.0%	30.5%
<b>Hospital Requisition</b>					
Amount levied	\$ 278,441	\$ 133,787	\$ 135,681	\$ 135,152	\$ 145,282
Increase from previous year	\$ 160,698	\$ (144,654)	\$ 1,894	\$ (529)	\$ 10,130
% Increase from previous year	136.5%	-52.0%	1.4%	-0.4%	7.5%
Requisition as % of municipal taxes	30.4%	13.8%	13.4%	12.7%	12.5%
<b>School Requisition</b>					
Amount levied	\$ 558,640	\$ 614,796	\$ 676,594	\$ 698,918	\$ 698,918
Increase from previous year	\$ 83,419	\$ 56,156	\$ 61,798	\$ 22,324	\$ -
% Increase from previous year	17.6%	10.1%	10.1%	3.3%	0.0%
Requisition as % of municipal taxes	61.0%	63.6%	66.8%	65.8%	60.4%
<b>Police Requisition</b>					
Amount levied	\$ 83,233	\$ 95,748	\$ 111,787	\$ 120,704	\$ 120,704
Increase from previous year	\$ (7,803)	\$ 12,515	\$ 16,039	\$ 8,917	\$ -
% Increase from previous year	-8.6%	15.0%	16.8%	8.0%	0.0%
Requisition as % of municipal taxes	9.1%	9.9%	11.0%	11.4%	10.4%
<b>Total Taxation</b>	\$ 2,131,547	\$ 2,138,519	\$ 2,272,445	\$ 2,363,783	\$2,493,044
<b>Other Taxing Authorities</b>	\$ 1,215,049	\$ 1,172,128	\$ 1,260,256	\$ 1,301,589	\$1,335,253
<b>% Compared to Municipal Taxes</b>	57%	55%	55%	55%	54%

2025 DRAFT BUDGET

April 14, 2025  
REGULAR MEETING

General Fund Revenues	
Property Taxes	1,062,200
Property Taxes - Increase	95,598
Grant in Lieu & Other Taxes	39,500
User Fees & Charges	454,750
User Fees - Increases	14,238
Government Transfers	1,210,518
Interest, Penalties & Other Recoveries	64,880
Other - Surplus	11,500
From Acc Surplus - 2024 Carry Forwards	259,721
	3,212,905



GENERAL FUND		
Operating		
Operating Revenue		3,212,905
Operating Expenditures		(3,008,267)
Net before Transfers		204,638
Transfer to Reserves		(326,817)
Net Available for Capital		(122,179)

General Fund Operating Expenditures		
General Government		887,800
Protective Services		277,850
Transportation		543,350
Environmental & Public Health		184,950
Planning & Development		14,000
Parks & Recreation		232,800
Facilities		140,050
Debt Servicing		19,229
Operating / Grant Project (non capital)		705,738
Community Service Increases		
Council Follow-up Items		2,500
		3,008,267

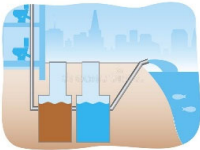
Water Fund Revenues	
Water - Fixed/Capital Charges	509,700
Water - Usage Charges	-
Water - Miscellaneous Charges	-
Water - Late Penalties	-
Water - Increase	27,080
	536,780



WATER FUND		
Operating		
Operating Revenue		536,780
Operating Expenditures		(402,425)
Net Available for Capital		134,355

Water Fund Operating Expenditures		
Water Utility Operations		402,425
Debt Servicing		-
Council Follow-up Items		
		402,425

Wastewater Fund Revenues	
Wastewater - Fixed/Capital Charges	142,900
Wastewater - Usage Charges	-
Wastewater - Miscellaneous Charges	-
Wastewater - Late Penalties	-
Wastewater - Increase	5,061
	147,961



WASTEWATER FUND		
Operating		
Operating Revenue		147,961
Operating Expenditures		(205,150)
Net Available for Capital		(57,189)

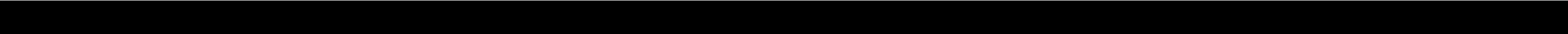
Wastewater Fund Operating Expenditures		
Wastewater Utility Operations		205,150
Debt Servicing		-
Council Follow-up Items		
		205,150

Capital Funding Sources	
Capital Grants	2,756,435
Debt / Loan	175,000
Operating Surplus Available	
General	(122,179)
Water	134,355
Wastewater	(57,189)
From Reserves and DCCs	1,608,565
From Accumulated Surplus	
	4,494,987



CAPITAL EXPENDITURES		
Capital		
Capital Funding		4,494,987
Capital Expenditures		(4,551,000)
Net Capital Surplus/Deficit		(56,013)

Capital Expenditures		
Information Technology		121,000
Emergency Services		370,000
Facilities		120,000
Fleet & Equipment		-
Engineering		50,000
Public Works		140,000
Water		-
Wastewater		3,750,000
		4,551,000



2025 DRAFT BUDGET - CONSOLIDATED

Operating Revenues	
General Fund	2,941,684
Water Fund	536,780
Wastewater Fund	147,961
Other Funding Sources - Surplus	271,221
	3,897,646

Capital Funding Sources	
Debt / Loan	175,000
Capital Grants	2,756,435
Funded from Development Cost Charges	-
Transfer from Reserves - 2024 carryforward projects	-
Transfer from Surplus - 2024 carryforward projects	-
Transfer from Reserves - current	1,654,170
	4,585,605

Other Program Funding Sources	
Capital Grants	-
Transfer from Reserves	-
Transfer from Accumulated Surplus	11,000
	11,000

ACCUMULATED SURPLUS	
Reserves	
Balance - December 31, 2024	3,573,294
2024 Carry Forward Capital Projects	-
Net after funding of Carry Forward Projects	3,573,294
Transfers in from Operating	326,817
Transfer in - 2024 Climate Action funding	-
Transfers in - fleet replacement/future capital	-
Used to fund 2025 Capital Projects	(1,654,170)
	2,245,941

	Beginning *	Ending	2025 Used
Municipal Hall	331,570	336,469	-
Land	45,745	46,431	-
Parkland	65,590	66,574	-
Highway Rescue	10,612	696	10,000
Fire	161,725	153,776	10,000
Wildfire Revenue	259,478	97,133	165,000
First Responders	192	195	-
Roads	206,585	83,521	125,000
Highway Signage	8,619	8,748	-
Environmental	13,789	222	15,000
Parks	111,727	113,515	-
Community Hall	19,617	19,911	-
Louis Creek Industrial Park	263,536	267,591	-
Gas Tax / Community Works	(61,100)	224,572	-
COVID Relief Fund	155,605	-	155,605
Water	436,954	392,383	50,000
Climate Action Program	227,050	109,556	120,000
Growing Communities	1,316,000	324,648	1,003,565
Wastewater	-	-	-
	3,573,294	2,245,941	1,654,170

2025 CONSOLIDATED FINANCIAL PLAN

Operating	
Operating Revenue	3,897,646
Operating Expenditures	(3,615,842)
Operating Surplus	281,804
Transfer to Reserves	(326,817)
Net Operating Surplus	(45,013)
Transfer to Capital	45,013
Net After Capital Transfer	-

Capital	
Debt / Loan	175,000
Capital Grants	2,756,435
Transfer from Operations	(45,013)
Transfer from Reserves/surplus	1,665,170
Transfer from DCCs	-
Net Capital Funding	4,551,592
Capital Expenditures	(4,551,000)
Capital - Surplus/Deficit	592

ACCUMULATED SURPLUS - NON LIQUID	
Investment in Capital Assets	
Beginning Balance	29,187,641
Capital Expenditures	4,551,000
Debt Principal Payments	16,055
Amortization	(654,118)
	33,100,578

ACCUMULATED SURPLUS	
TOTAL	
Operating Surplus	786,896
Investment in Capital Assets	33,100,578
Statutory Reserves	2,245,941
Internally Restricted Funds	-
	36,133,415

Operating Expenditures	
General Fund Operating	3,005,767
Water Fund Operating	402,425
Wastewater Fund Operating	205,150
Fee for Service - pending request	-
Council Follow-up Items	2,500
	3,615,842

Capital Expenditures	
New Projects	
General Fund	1,569,565
Water Fund	50,000
Wastewater Fund	-
Grant Funded	2,756,435
Debt Funded	175,000
Carryforward Projects	
General Fund	-
Water Fund	-
Wastewater Fund	-
Grant Funded	-
	4,551,000

ACCUMULATED SURPLUS	
Operating Surplus	
Beginning Balance	1,232,024
Net Income	2,140,457
Invested in Capital Assets	(3,912,937)
From Reserves - Current Projects	1,654,170
To Reserves - Community Works etc.	(326,817)
To Equipment Reserve	-
	786,896
Less: Internally Restricted	-
Net Operating Surplus	786,896

Internally Restricted Funds	
Restricted Fund 1	-
Restricted Fund 2	-
	-

\* after deducting 2024 carryforward projects



April 9, 2025

Application #: B16B32D6  
District of Barriere

Dear Daniel Drexler and David Alderdice,

**Re: Rural Economic Diversification and Infrastructure Program**  
**Application #: B16B32D6 - Highway 5 Utility Infrastructure for Economic Development**

Thank you for your application for funding under the Rural Economic Diversification and Infrastructure Program (REDIP). We would like to advise that, after careful consideration, the above-noted project was not selected for funding.

REDIP received a large number of applications during the intake period and unfortunately the total funding requested significantly exceeded the Program's available funds. As a result, the Program was not able to provide funding to your project.

This decision does not reflect on the importance of this project for your community, but rather the degree to which the program has been oversubscribed. We know significant effort goes into developing proposed projects and we appreciate the time you took to prepare your application.

Program staff are available to review your application and provide further details regarding the funding decision. If you would like to book a virtual follow up meeting, please contact the Program Office by phone at 250-356-7950 or by email at [ruraldevelopment@gov.bc.ca](mailto:ruraldevelopment@gov.bc.ca).

The 2024-25 REDIP intake marked the third year of the program. Future funding opportunities may be announced via the REDIP website at <http://www.gov.bc.ca/REDIP>. To stay informed, we encourage you to subscribe for email updates on the REDIP website.

Please note that JEDI Regional Economic Operations staff are also available to offer support for economic development in your community. The Regional Manager for your area is Myles Bruns and their contact information is: 250-312-7322, [Myles.Bruns@gov.bc.ca](mailto:Myles.Bruns@gov.bc.ca).

Thank you for your interest in REDIP.

Best regards,

Matthew Scott-Moncrieff, Director  
Rural Programs Branch  
Ministry of Jobs, Economic Development and Innovation