

**DISTRICT OF FORT ST. JAMES**  
**FINANCIAL PLAN BYLAW NO. 1074, 2024**  
**Schedule "A" - General Fund**

The following is the Financial Plan for the District of Fort St. James for General Revenue Fund purposes.

**REVENUES**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
<i>Property Tax</i>					
Municipal	3,658,075	3,841,717	3,917,823	3,995,451	4,074,631
Grants In Lieu of Tax	223,281	227,747	232,302	236,949	241,688
<i>Fees/Sale of Services</i>					
Protective Services	344,595	348,427	355,395	362,503	369,753
Environmental Services	153,419	156,487	159,617	162,809	166,065
Recreation Services	123,171	111,355	113,578	115,850	118,165
Licences and Permits	28,255	31,255	31,255	31,255	31,255
Rentals and Leases	56,225	60,520	62,511	63,203	63,908
Interest and Penalties	27,300	28,388	29,520	30,109	30,708
Other Fees and Charges	13,550	12,550	12,550	12,550	12,550
<i>Other Revenue</i>					
Community Forest Revenue					
Grants from Other Governments	1,035,074	662,494	662,494	662,494	662,494
Internal Transfers	430,627	440,527	449,339	458,326	467,493
From Prior Year Surplus					
From Reserve Funds	234,862	134,352			
Collected for Other Government	1,890,295	1,890,295	1,890,295	1,890,295	1,890,295
Other Grants and Donations	44,200	44,860	45,737	46,632	47,545
<b>Total General Revenues</b>	<b>\$ 8,262,929</b>	<b>\$ 7,990,974</b>	<b>\$ 7,962,416</b>	<b>\$ 8,068,426</b>	<b>\$ 8,176,550</b>

**EXPENDITURES**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
<i>Municipal Services</i>					
General Government	1,809,922	1,681,617	1,740,351	1,763,767	1,806,137
Protective Services	870,440	718,561	736,308	746,331	764,631
Public Works	1,551,035	1,606,953	1,641,527	1,679,551	1,718,540
Environmental Services	136,107	143,954	146,833	149,769	152,765
Parks and Recreation	538,025	509,607	527,127	542,354	561,326
Library	294,227	301,496	307,525	313,675	319,951
Cemetery	24,702	22,012	22,452	22,901	23,359
Other Gov't Remittances	1,920,294	1,920,894	1,921,506	1,922,130	1,922,767
To Surplus					
Transfers to Reserve Funds	1,040,129	1,048,832	881,739	890,900	870,026
Transfer to Capital Fund	41,000				
<i>Debt servicing</i>					
Principal	17,755	17,755	17,755	17,755	17,755
Interest	19,293	19,293	19,293	19,293	19,293
<b>Total General Expenditures</b>	<b>\$ 8,262,929</b>	<b>\$ 7,990,974</b>	<b>\$ 7,962,416</b>	<b>\$ 8,068,426</b>	<b>\$ 8,176,550</b>



**DISTRICT OF FORT ST. JAMES**  
**FINANCIAL PLAN BYLAW NO. 1074, 2024**  
**Schedule "C" - Sewer Fund**

The following is the Financial Plan for the District of Fort St. James for Sewer Utility purposes.

**REVENUES**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Frontage Tax	34,000	34,000	34,000	34,000	35,360
Fees and Charges	366,586	384,415	403,136	422,793	442,073
Other Revenue	72,152	70,000	70,000	70,000	70,000
<i>Transfers from Funds</i>					
Reserve Funds	185,000				
Other Funds					
Surplus					
<b>Total Revenue</b>	<b>\$ 657,738</b>	<b>\$ 488,415</b>	<b>\$ 507,136</b>	<b>\$ 526,793</b>	<b>\$ 547,433</b>

**EXPENDITURES**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Sewer Collection and Treatment	587,621	374,893	381,938	389,139	396,505
<i>Transfers to Funds</i>					
To Reserve Funds	70,117	113,522	125,198	137,654	150,928
To Surplus	0	0	0	0	0
To Capital Funds	0	0	0	0	0
<i>Debt Servicing</i>					
Principal	0	0	0	0	0
Interest	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$ 657,738</b>	<b>\$ 488,415</b>	<b>\$ 507,136</b>	<b>\$ 526,793</b>	<b>\$ 547,433</b>

**DISTRICT OF FORT ST. JAMES**  
**FINANCIAL PLAN BYLAW NO. 1074, 2024**  
**Schedule "D" - Capital Expenditure Plan**

The following is the Financial Plan for the District of Fort St. James for General Capital, Water Capital, and Sewer Capital Funds purposes.

**CAPITAL REVENUES**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Reserve Funds	4,360,919	5,727,000	5,647,000	1,195,000	395,000
Surplus					
Operating	41,000				
Debt					
Grants	2,956,336	2,000,000	2,000,000	2,000,000	
Other Funds	27,700		25,000		
<b>Total</b>	<b>\$ 7,385,955</b>	<b>\$ 7,727,000</b>	<b>\$ 7,672,000</b>	<b>\$ 3,195,000</b>	<b>\$ 395,000</b>

**CAPITAL EXPENDITURES**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
<u>General Fund</u>					
General Government	126,700				
Airport	471,259	2,300,000	2,300,000	2,300,000	
Library					
Protection	1,235,600				
Public Works	1,272,060	400,000	645,000	395,000	395,000
Parks & Recreation	3,228,836	2,300,000			
	6,334,455	5,000,000	2,945,000	2,695,000	395,000
<u>Water Fund</u>					
Water Supply	210,000	2,000,000			
Water Lines	841,500	727,000	727,000	500,000	
Truck Replacments					
Water Treatment					
	1,051,500	2,727,000	727,000	500,000	0
<u>Sewer Fund</u>					
Lift Stations					
SCADA System					
Collection and Disposal			4,000,000		
Truck Replacements					
Lagoon					
	0	0	4,000,000	0	0
<b>Total</b>	<b>\$ 7,385,955</b>	<b>\$ 7,727,000</b>	<b>\$ 7,672,000</b>	<b>\$ 3,195,000</b>	<b>\$ 395,000</b>

**DISTRICT OF FORT ST. JAMES  
FINANCIAL PLAN BYLAW NO. 1074, 2024  
Schedule "E" - Reserve Funds**

The following is the Financial Plan for the District of Fort St. James for Reserve Fund purposes.

**REVENUES**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
<i>Transfers from Funds to reserves</i>					
General Fund	1,191,943	1,245,632	1,101,745	1,135,645	1,141,128
Other Funds	0	0	0	0	0
Other Revenue	0	0	0	0	0
Interest	600,000	500,000	350,000	350,000	350,000
	<b>\$ 1,791,943</b>	<b>\$ 1,745,632</b>	<b>\$ 1,451,745</b>	<b>\$ 1,485,645</b>	<b>\$ 1,491,128</b>

**EXPENDITURES**

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
<i>Transfers to Funds</i>					
To General Fund	419,862	134,352	0	0	0
To Capital	4,360,919	5,727,000	5,647,000	1,195,000	395,000
To Surplus	0	0	0	0	0
	<b>\$ 4,780,781</b>	<b>\$ 5,861,352</b>	<b>\$ 5,647,000</b>	<b>\$ 1,195,000</b>	<b>\$ 395,000</b>

**DISTRICT OF FORT ST. JAMES**  
**FINANCIAL PLAN BYLAW NO. 1074, 2024**  
**Schedule "F" - Revenue and Tax Policy**

The following is the Financial Plan for the District of Fort St. James for Revenue Tax Policy purposes.

**Funding Sources**

The table below shows the proportion of total revenue proposed to be raised from each funding source in 2024.

<b>Revenue Source</b>	<b>Percentage</b>	<b>Value</b>
Property Taxes	41%	\$3,950,356
User Fees and Charges	15%	\$1,482,825
Other Sources	2%	\$167,052
Borrowing	0%	\$0
Government Grants	42%	\$3,991,410
<b>Total</b>	<b>100%</b>	<b>\$9,591,643</b>

**Objective**

Continue to maintain a fair and reasonable balance of funding sources.

**Policy**

The District will review the distribution of funding sources each year and compare them to other similar municipalities.

**Distribution of Property Taxes**

Property Taxes are distributed in the following proportions:

<b>Property Class</b>	<b>Percentage</b>	<b>Value</b>
Residential	20.38%	741,556
Utility	31.40%	1,142,724
Heavy Industrial	35.68%	1,298,485
Light Industrial	0.78%	28,219
Commercial	11.74%	427,058
Rec/Non-profit Farm	0.03%	1,040
<b>Total</b>	<b>100%</b>	<b>\$3,639,082</b>

Note: The above amounts do not include frontage taxes. Frontage taxes for the year 2024 are \$69,000.

**Objective**

To maintain an acceptable level of taxation in comparison to other municipalities of similar size and assessment base.

**Policy**

Current practice sees tax revenue set based on need to operate and purchase capital net of other sources.

The 2024 tax levy was based on a combination of operating needs and a rate review with surrounding communities.

Property Tax Class rates are compared to other similar municipalities to ensure they are within reason.

Council will generally consider the overall tax burden of representative properties in comparison to previous years.

**Permissive Tax Exemptions**

**Policy**

The District of Fort St. James issues permissive tax exemptions for church, recreational and private school properties on an annual basis.

Council may adopt Revitalization Tax Exemption program bylaws for the purpose of stimulating economic development.