## DISTRICT OF FORT ST. JAMES FINANCIAL PLAN BYLAW NO. 1074, 2024

A bylaw to enact the 2024 to 2028 Financial Plan for the District of Fort St. James.

The Council of the District of Fort St. James enacts as follows:

- 1. This bylaw may be cited as "District of Fort St. James Financial Plan Bylaw No. 1074, 2024".
- 2. Schedule "A" attached to and forming part of this bylaw is adopted as the Financial Plan for the District of Fort St. James for General Revenue Fund purposes.
- 3. Schedule "B" attached to and forming part of this bylaw is adopted as the Financial Plan for the District of Fort St. James for Waterworks Utility purposes.
- 4. Schedule "C" attached to and forming part of this bylaw is adopted as the Financial Plan for the District of Fort St. James for Sewer Utility purposes.
- 5. Schedule "D" attached to and forming part of this bylaw is adopted as the Financial Plan for the District of Fort St. James for General, Water, and Sewer Capital Funds purposes.
- 6. Schedule "E" attached to and forming part of this bylaw is adopted as the Financial Plan for the District of Fort St. James for Reserve Fund purposes.
- 7. Schedule "F" attached to and forming part of this Bylaw is adopted as the Financial Plan for the District of Fort St. James for Revenue Tax Policy purposes.
- 8. "Financial Plan Bylaw No. 1062, 2023" as amended is repealed.

[Original Signed] Mayor		· ·	riginal Signed] orate Officer	
[0 : 10: 1]		0.1	10. 11	
ADOPTED THIS	23 <sup>rd</sup>	DAY OF	APRIL	, 2024.
READ A THIRD TIME TH		2111 01	APRIL	, 2024.
READ A SECOND TIME T	THIS 17	th DAY OF	APRIL	, 2024.
READ A FIRST TIME THI	S 17	th DAY OF	APRIL	, 2024.

# 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					
	2024	2025	2026	2027	2028
Property Tax					
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
Fees/Sale of Services					
Protective Services	344,595	348,427	355,395	362,503	369,753
Environmental Services	153,419		159,617		
Recreation Services	123,171		113,578		
Licences and Permits	28,255		31,255		2.
Rentals and Leases	56,225			63,203	
Interest and Penalties	27,300		29,520	-	
Other Fees and Charges	13,550		12,550	12,550	
Other Revenue	,	,	,000	12,000	12,000
Community Forest Revenue					
Grants from Other Governments	1,035,074	662,494	662,494	662,494	662,494
Internal Transfers	430,627		449,339	458,326	
From Prior Year Surplus	100,027	110,021	440,000	400,020	407,433
From Reserve Funds	234,862	134,352			
Collected for Other Government	1,890,295		1,890,295	1,890,295	1,890,295
Other Grants and Donations	44,200	44,860	45,737	46,632	
Other Clanto and Denations	44,200	44,000	40,101	40,032	47,343
Total General Revenues					
Total General Revenues	\$ 8,262,929	\$ 7,990,974	\$ 7,962,416	\$ 8,068,426	\$ 8,176,550
Total General Revenues  EXPENDITURES	\$ 8,262,929	\$ 7,990,974			
	\$ 8,262,929	\$ 7,990,974			
	\$ 8,262,929	\$ 7,990,974 2025			
EXPENDITURES  Municipal Services	2024	2025	\$ 7,962,416 2026	\$ 8,068,426	\$ 8,176,550
EXPENDITURES  Municipal Services  General Government	<b>2024</b> 1,809,922	<b>2025</b> 1,681,617	\$ 7,962,416 2026 1,740,351	\$ 8,068,426 2027 1,763,767	\$ 8,176,550 2028 1,806,137
EXPENDITURES  Municipal Services  General Government Protective Services	2024 1,809,922 870,440	<b>2025</b> 1,681,617 718,561	\$ 7,962,416 2026 1,740,351 736,308	\$ 8,068,426 2027 1,763,767 746,331	\$ 8,176,550
EXPENDITURES  Municipal Services  General Government Protective Services Public Works	2024 1,809,922 870,440 1,551,035	2025 1,681,617 718,561 1,606,953	\$ 7,962,416 2026 1,740,351 736,308 1,641,527	\$ 8,068,426 2027 1,763,767	\$ 8,176,550 2028 1,806,137
EXPENDITURES  Municipal Services  General Government Protective Services Public Works Environmental Services	2024 1,809,922 870,440 1,551,035 136,107	2025 1,681,617 718,561 1,606,953 143,954	\$ 7,962,416 2026 1,740,351 736,308	\$ 8,068,426 2027 1,763,767 746,331	\$ 8,176,550 2028 1,806,137 764,631 1,718,540
EXPENDITURES  Municipal Services  General Government Protective Services Public Works Environmental Services Parks and Recreation	2024 1,809,922 870,440 1,551,035	2025 1,681,617 718,561 1,606,953	\$ 7,962,416 2026 1,740,351 736,308 1,641,527	\$ 8,068,426 2027 1,763,767 746,331 1,679,551	\$ 8,176,550 2028 1,806,137 764,631 1,718,540 152,765
EXPENDITURES  Municipal Services  General Government Protective Services Public Works Environmental Services Parks and Recreation Library	2024 1,809,922 870,440 1,551,035 136,107	2025 1,681,617 718,561 1,606,953 143,954	\$7,962,416 2026 1,740,351 736,308 1,641,527 146,833	\$8,068,426 2027 1,763,767 746,331 1,679,551 149,769	\$ 8,176,550 2028 1,806,137 764,631 1,718,540 152,765
EXPENDITURES  Municipal Services  General Government Protective Services Public Works Environmental Services Parks and Recreation Library Cemetery	1,809,922 870,440 1,551,035 136,107 538,025 294,227 24,702	2025 1,681,617 718,561 1,606,953 143,954 509,607	\$7,962,416 2026 1,740,351 736,308 1,641,527 146,833 527,127	\$8,068,426 2027 1,763,767 746,331 1,679,551 149,769 542,354	\$ 8,176,550 2028 1,806,137 764,631 1,718,540 152,765 561,326
EXPENDITURES  Municipal Services  General Government Protective Services Public Works Environmental Services Parks and Recreation Library Cemetery Other Gov't Remittances	2024 1,809,922 870,440 1,551,035 136,107 538,025 294,227	2025 1,681,617 718,561 1,606,953 143,954 509,607 301,496	\$7,962,416 2026 1,740,351 736,308 1,641,527 146,833 527,127 307,525	\$8,068,426 2027 1,763,767 746,331 1,679,551 149,769 542,354 313,675	\$8,176,550 2028 1,806,137 764,631 1,718,540 152,765 561,326 319,951
EXPENDITURES  Municipal Services  General Government Protective Services Public Works Environmental Services Parks and Recreation Library Cemetery	1,809,922 870,440 1,551,035 136,107 538,025 294,227 24,702	2025 1,681,617 718,561 1,606,953 143,954 509,607 301,496 22,012	\$7,962,416 2026 1,740,351 736,308 1,641,527 146,833 527,127 307,525 22,452	\$8,068,426 2027 1,763,767 746,331 1,679,551 149,769 542,354 313,675 22,901	\$8,176,550 2028 1,806,137 764,631 1,718,540 152,765 561,326 319,951 23,359
EXPENDITURES  Municipal Services  General Government Protective Services Public Works Environmental Services Parks and Recreation Library Cemetery Other Gov't Remittances	1,809,922 870,440 1,551,035 136,107 538,025 294,227 24,702	2025 1,681,617 718,561 1,606,953 143,954 509,607 301,496 22,012	\$7,962,416 2026 1,740,351 736,308 1,641,527 146,833 527,127 307,525 22,452	\$8,068,426 2027 1,763,767 746,331 1,679,551 149,769 542,354 313,675 22,901	\$8,176,550 2028 1,806,137 764,631 1,718,540 152,765 561,326 319,951 23,359
EXPENDITURES  Municipal Services  General Government Protective Services Public Works Environmental Services Parks and Recreation Library Cemetery Other Gov't Remittances To Surplus	1,809,922 870,440 1,551,035 136,107 538,025 294,227 24,702 1,920,294	2025 1,681,617 718,561 1,606,953 143,954 509,607 301,496 22,012 1,920,894	\$7,962,416 2026 1,740,351 736,308 1,641,527 146,833 527,127 307,525 22,452 1,921,506	\$8,068,426 2027 1,763,767 746,331 1,679,551 149,769 542,354 313,675 22,901 1,922,130	\$8,176,550 2028 1,806,137 764,631 1,718,540 152,765 561,326 319,951 23,359 1,922,767
EXPENDITURES  Municipal Services  General Government Protective Services Public Works Environmental Services Parks and Recreation Library Cemetery Other Gov't Remittances To Surplus Transfers to Reserve Funds	2024  1,809,922 870,440 1,551,035 136,107 538,025 294,227 24,702 1,920,294  1,040,129	2025 1,681,617 718,561 1,606,953 143,954 509,607 301,496 22,012 1,920,894	\$7,962,416 2026 1,740,351 736,308 1,641,527 146,833 527,127 307,525 22,452 1,921,506	\$8,068,426 2027 1,763,767 746,331 1,679,551 149,769 542,354 313,675 22,901 1,922,130	\$8,176,550 2028 1,806,137 764,631 1,718,540 152,765 561,326 319,951 23,359 1,922,767
EXPENDITURES  Municipal Services  General Government Protective Services Public Works Environmental Services Parks and Recreation Library Cemetery Other Gov't Remittances To Surplus Transfers to Reserve Funds Transfer to Capital Fund Debt servicing Principal	2024  1,809,922 870,440 1,551,035 136,107 538,025 294,227 24,702 1,920,294  1,040,129 41,000	2025 1,681,617 718,561 1,606,953 143,954 509,607 301,496 22,012 1,920,894	\$7,962,416 2026 1,740,351 736,308 1,641,527 146,833 527,127 307,525 22,452 1,921,506	\$8,068,426 2027 1,763,767 746,331 1,679,551 149,769 542,354 313,675 22,901 1,922,130	\$8,176,550 2028 1,806,137 764,631 1,718,540 152,765 561,326 319,951 23,359 1,922,767
EXPENDITURES  Municipal Services  General Government Protective Services Public Works Environmental Services Parks and Recreation Library Cemetery Other Gov't Remittances To Surplus Transfers to Reserve Funds Transfer to Capital Fund Debt servicing	2024  1,809,922 870,440 1,551,035 136,107 538,025 294,227 24,702 1,920,294  1,040,129 41,000	2025 1,681,617 718,561 1,606,953 143,954 509,607 301,496 22,012 1,920,894 1,048,832	\$7,962,416 2026 1,740,351 736,308 1,641,527 146,833 527,127 307,525 22,452 1,921,506 881,739	\$8,068,426 2027 1,763,767 746,331 1,679,551 149,769 542,354 313,675 22,901 1,922,130 890,900	\$8,176,550 2028 1,806,137 764,631 1,718,540 152,765 561,326 319,951 23,359 1,922,767 870,026

# DISTRICT OF FORT ST. JAMES FINANCIAL PLAN BYLAW NO. 1074, 2024 Schedule "B" - Water Fund

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

REVENUES					
	2024	2025	2026	2027	2028
Frontage Tax	35,000	35,000	35,000	35,000	35,000
Fees and Charges	369,724	387,329	405,660	424,899	445,095
Other Revenue	23,000	23,000	23,000	23,000	23,000
Transfers from Funds					

Reserve Funds Other Funds Surplus

**Total Expenditures** 

Total Revenues	\$ 427,724	\$ 445,329	\$ 463,660	\$ 482,899	\$ 503,09	95
EXPENDITURES						
	2024	2025	2026	2027	20	28
Water Supply & Distribution	346,027	362,051	368,852	375,808	382,9	21
Transfers to Funds						
To Reserve Funds	81,697	83,278	94,808	107,091	120,1	74
To Surplus						
To Capital Funds	0	0	0	0		0
Debt Servicing	x					
Principal	0	0	0	0	0	
Interest	0	0	0	0	0	

\$ 427,724 \$ 445,329 \$ 463,660 \$ 482,899 \$ 503,095

## 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

REVENUES						
		2024	2025	2026	2027	2028
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
Transfers from Funds						
Reserve Funds		185,000				
Other Funds						
Surplus						
Total Revenue	<u></u>	657,738	\$ 488,415	\$ 507,136	\$ 526,793	\$ 547,433
EXPENDITURES						
		2024	 2025	2026	2027	2028
Cover Collection and Tracture at		E07.004	274 002	204 020	000 400	000 505
Sewer Collection and Treatment		587,621	374,893	381,938	389,139	396,505
Transfers to Funds		70 447	440 500	105 100	107.054	450,000
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
Debt Servicing						
Principal		0	0	0	0	0
Interest		0	0	0	 0	0
Total Expenditures	\$	657,738	\$ 488,415	\$ 507,136	\$ 526,793	\$ 547,433

## 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.

Reserve Funds         4,360,919         5,727,00         5,647,00         1,195,00         395,00           Curplus         41,000         41,000         2,000,00         2,000,00         2,000,00         2,000,00         2,000,00         2,000,00         2,000,00         2,000,00         2,000,00         3,000,00         3,000,00         2,0	CAPITAL REVENUE	ES								
Surplus				2024		2025	2026	2027		2028
Name				4,360,919		5,727,000	5,647,000	1,195,000	ľ	395,000
Cher Funds         27,700         25,000         3,195,000         \$ 395,000           CAPITAL EXPENDITURES         2024         2025         2026         2027         2028           General Fund General Government Airport         471,259         2,300,000         2,300,000         2,300,000         2,300,000         2,300,000         2,300,000         2,300,000         2,300,000         395,000 </td <td>Operating</td> <td></td> <td></td> <td>41,000</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Operating			41,000						
Total         * 7,385,955         * 7,727,000         * 7,672,000         * 3,195,000         * 395,000           CAPITAL EXPENDITURES           2024         2025         2026         2027         2028           General Fund         126,700         2,300,000         2,300,000         2,300,000           Airport         471,259         2,300,000         2,300,000         2,300,000           Protection         1,235,600         400,000         645,000         395,000         395,000           Public Works         1,272,060         400,000         645,000         395,000         395,000           Parks & Recreation         3,228,836         2,300,000         2,945,000         2,695,000         395,000           Water Fund         Water Supply         210,000         727,000         727,000         500,000         0           Water Treatment         1,051,500         2,727,000         727,000         500,000         0           Sewer Fund         Lift Stations         4,000,000         4,000,000         0         0           Collection and Disposal         Truck Replacements         4,000,000         0         0         0           Light Stations         1,000,000         0 <td></td> <td></td> <td></td> <td></td> <td></td> <td>2,000,000</td> <td></td> <td></td> <td>k</td> <td></td>						2,000,000			k	
CAPITAL EXPENDITURES   2024   2025   2026   2027   2028		Total	\$		\$	7,727,000			\$	395,000
General Fund         2024         2025         2026         2027         2028           General Government Airport         126,700         2,300,000         2,300,000         2,300,000         2,300,000         2,300,000         2,300,000         2,300,000         2,300,000         2,300,000         395,000         39										
General Fund         2024         2025         2026         2027         2028           General Government Airport         126,700         2,300,000         2,300,000         2,300,000         2,300,000         2,300,000         2,300,000         2,300,000         2,300,000         2,300,000         395,000         39	CAPITAL EXPENDIT	TURES	S							
General Fund         General Government         126,700         Airport         471,259         2,300,000         2,300,000         2,300,000         2,300,000         2,300,000         2,300,000         2,300,000         2,300,000         2,300,000         2,300,000         395,000				2024		2025	2026	2027		2028
Airport	General Fund	,								
Library   Protection   1,235,600   400,000   645,000   395,000   395,000   395,000   Public Works   1,272,060   400,000   645,000   395,000   395,000   Parks & Recreation   6,334,455   5,000,000   2,945,000   2,695,000   395,000   Mater Fund   Fund   Water Supply   210,000   2,000,000   727,000   727,000   500,000   Truck Replacments   Water Treatment   1,051,500   2,727,000   727,000   500,000   0   0	General Governmen	t		126,700						
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         2,945,000         2,695,000         395,000           Water Fund Water Supply         210,000         2,000,000         727,000         500,000         500,000           Water Lines         841,500         727,000         727,000         500,000         0           Truck Replacements         4,000,000         4,000,000         4,000,000         0         0           Sewer Fund Lift Stations         4,000,000         4,000,000         4,000,000         0         0           CADA System Collection and Disposal Truck Replacements         4,000,000         0         0         0           Lagoon         0         0         4,000,000         0         0         0	Airport			471,259		2,300,000	2,300,000	2,300,000		
Public Works         1,272,060         400,000         645,000         395,000         395,000           Parks & Recreation         3,228,836         2,300,000         2,945,000         2,695,000         395,000           Water Fund Water Supply         210,000         2,000,000         500,000         500,000           Water Lines         841,500         727,000         727,000         500,000           Truck Replacements Water Treatment         1,051,500         2,727,000         727,000         500,000         0           Sewer Fund Lift Stations SCADA System Collection and Disposal Truck Replacements Lagoon         4,000,000         4,000,000         0         0	Library									
Water Fund Water Supply         210,000         2,000,000         2,945,000         2,695,000         395,000           Water Fund Water Supply         210,000         2,000,000         727,000         500,000         500,000           Truck Replacments Water Treatment         1,051,500         2,727,000         727,000         500,000         0           Sewer Fund Lift Stations SCADA System Collection and Disposal Truck Replacements Lagoon         4,000,000         4,000,000         0         0										
Water Fund Water Supply         210,000         2,000,000         2,945,000         2,695,000         395,000           Water Supply         210,000         2,000,000         727,000         500,000         727,000         500,000           Truck Replacments Water Treatment         1,051,500         2,727,000         727,000         500,000         0           Sewer Fund Lift Stations SCADA System Collection and Disposal Truck Replacements Lagoon         4,000,000         4,000,000         0	Public Works						645,000	395,000		395,000
Water Fund         Water Supply         210,000         2,000,000         727,000         500,000           Water Lines         841,500         727,000         727,000         500,000           Truck Replacments         1,051,500         2,727,000         727,000         500,000         0           Sewer Fund Lift Stations         SCADA System         4,000,000         Collection and Disposal Truck Replacements         1,000,000         0 </td <td>Parks &amp; Recreation</td> <td></td> <td></td> <td></td> <td></td> <td>2,300,000</td> <td></td> <td></td> <td></td> <td></td>	Parks & Recreation					2,300,000				
Water Supply       210,000       2,000,000         Water Lines       841,500       727,000       727,000       500,000         Truck Replacments       1,051,500       2,727,000       727,000       500,000       0         Sewer Fund Lift Stations       SCADA System         Collection and Disposal Truck Replacements       4,000,000       4,000,000       0       0         Lagoon       0       0       4,000,000       0       0				6,334,455		5,000,000	2,945,000	2,695,000		395,000
Water Supply       210,000       2,000,000         Water Lines       841,500       727,000       727,000       500,000         Truck Replacments       1,051,500       2,727,000       727,000       500,000       0         Sewer Fund Lift Stations       SCADA System         Collection and Disposal Truck Replacements       4,000,000       4,000,000       0       0         Lagoon       0       0       4,000,000       0       0										
Water Lines         841,500         727,000         727,000         500,000           Truck Replacments         1,051,500         2,727,000         727,000         500,000         0           Sewer Fund Lift Stations         SCADA System         4,000,000         Collection and Disposal Truck Replacements         4,000,000         0				0.40.000						
Truck Replacments Water Treatment  1,051,500 2,727,000 727,000 500,000 0  Sewer Fund Lift Stations SCADA System Collection and Disposal Truck Replacements Lagoon  0 0 4,000,000 0 0										
Sewer Fund         1,051,500         2,727,000         727,000         500,000         0           Sewer Fund Lift Stations         SCADA System         4,000,000         Collection and Disposal Truck Replacements         4,000,000         0				841,500		727,000	727,000	500,000		
1,051,500										
Sewer Fund           Lift Stations           SCADA System           Collection and Disposal         4,000,000           Truck Replacements           Lagoon         0         0         4,000,000         0         0	vvater rreatment	3		1.051.500		2 727 000	727 000	500,000		
Lift Stations SCADA System Collection and Disposal 4,000,000 Truck Replacements Lagoon 0 0 4,000,000 0 0				1,001,000		2,727,000	121,000	500,000		U
Lift Stations SCADA System Collection and Disposal 4,000,000 Truck Replacements Lagoon 0 0 4,000,000 0 0	Sewer Fund									
Collection and Disposal 4,000,000  Truck Replacements  Lagoon 0 0 4,000,000 0 0										
Collection and Disposal 4,000,000  Truck Replacements  Lagoon 0 0 4,000,000 0 0	SCADA System									
Truck Replacements Lagoon 0 0 4,000,000 0 0	Collection and Dispos	sal					4,000,000			
0 0 4,000,000 0 0	Truck Replacements									
	Lagoon									
Total \$ 7,385,955 \$ 7,727,000 \$ 7,672,000 \$ 3,195,000 \$ 395,000				0		0	4,000,000	0		0
		Total	\$	7,385,955	\$ 7	7,727,000	\$ 7,672,000	\$ 3,195,000	\$	395,000

## 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

	2024	2025	2026	2027	2028
Transfers from Funds to re	eserves				
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
	\$ 1,791,943	\$ 1,745,632	\$ 1,451,745	\$ 1,485,645	\$ 1,491,128

## **EXPENDITURES**

	2024	2025	2026	2027	2028
Transfers to Funds					
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
	\$ 4,780,781	\$ 5,861,352	\$ 5,647,000	\$ 1,195,000	\$ 395,000

## 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.

Revenue Source	Percentage	Value
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
Total	100%	\$9,591,643

#### 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:

Property Class	Percentage	Value
Residential	20.25%	740,902
Utility	31.24%	1,142,724
Heavy Industrial	36.10%	1,320,565
Light Industrial	0.77%	28,219
Commercial	11.61%	424,747
Rec/Non-profit Farm	0.03%	1,040
Total	100%	\$3,658,197

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.