

DISTRICT OF FORT ST. JAMES
FINANCIAL PLAN
BYLAW NO. 1087, 2025

A Bylaw to enact the 2025 to 2029 Financial Plan for the District of Fort St. James.

The Council of the District of Fort St. James in open meeting assembled, enacts as follows:

1. This Bylaw may be cited for all purposes as "Financial Plan Bylaw No. 1087, 2025".
2. That Schedule "A", attached to and forming part of this Bylaw, sets out the Financial Plan for the District of Fort St. James for General Revenue Fund purposes.
3. That Schedule "B", attached to and forming part of this Bylaw, sets out the Financial Plan for the District of Fort St. James for Waterworks Utility purposes.
4. That Schedule "C", attached to and forming part of this Bylaw, sets out the Financial Plan for the District of Fort St. James for Sewer Utility purposes.
5. That Schedule "D", attached to and forming part of this Bylaw, sets out the Financial Plan for the District of Fort St. James for General, Water, and Sewer Capital Funds purposes.
6. That Schedule "E", attached to and forming part of this Bylaw, sets out the Financial Plan for the District of Fort St. James for Reserve Fund purposes.
7. That Schedule "F", attached to and forming part of this Bylaw, sets out the Financial Plan for the District of Fort St. James for Revenue Tax Policy purposes.

READ FOR A FIRST TIME THIS **22** DAY OF **APRIL** , 2025.

READ FOR A SECOND TIME THIS **22** DAY OF **APRIL** , 2025.

READ FOR A THIRD TIME THIS **22** DAY OF **APRIL** , 2025.

ADOPTED THIS **06** DAY OF **MAY** , 2025.

Mayor

Corporate Officer



DISTRICT OF FORT ST. JAMES
FINANCIAL PLAN BYLAW NO. 1087, 2025
Schedule "A" - General Fund

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

REVENUES

	2025	2026	2027	2028	2029
<i>Property Tax</i>					
Municipal	4,349,379	4,528,346	4,715,968	5,053,750	5,267,956
Grants In Lieu of Tax	254,007	259,088	264,270	269,555	274,945
<i>Fees/Sale of Services</i>					
Protective Services	383,803	391,260	398,864	406,621	414,534
Environmental Services	169,416	172,804	176,260	179,785	183,381
Recreation Services	119,616	111,680	113,874	116,022	118,212
Licences and Permits	26,274	26,794	27,323	27,864	28,415
Rentals and Leases	63,765	65,807	66,338	66,878	67,430
Interest and Penalties	28,948	29,694	30,286	30,890	31,505
Other Fees and Charges	14,100	13,600	13,600	13,600	13,600
<i>Other Revenue</i>					
Community Forest Revenue	0	0	0	0	0
Grants from Other Governments	7,178,107	834,271	734,271	2,471,368	634,271
Internal Transfers	440,527	449,339	458,322	467,491	476,840
From Prior Year Surplus					
From Reserve Funds	286,363	111,591	113,713	215,877	
Collected for Other Government	2,030,200	2,030,200	2,030,200	2,030,200	2,030,200
Other Grants and Donations	22,700	21,200	21,200	21,200	21,200
Total General Revenues	\$ 15,367,205	\$ 9,045,674	\$ 9,164,489	\$ 11,371,101	\$ 9,562,489

EXPENDITURES

	2025	2026	2027	2028	2029
<i>Municipal Services</i>					
General Government	2,084,919	1,837,868	1,902,979	1,900,820	1,999,099
Protective Services	1,505,302	959,399	874,481	900,894	908,643
Public Works	1,896,601	1,896,909	1,938,684	1,981,425	2,025,950
Environmental Services	158,093	161,255	164,480	167,770	171,125
Parks and Recreation	651,664	601,484	613,476	625,712	638,195
Library	308,704	314,878	321,175	327,599	334,151
Cemetery	26,362	26,889	27,427	27,975	28,535
<i>Other Gov't Remittances</i>	2,060,800	2,061,412	2,062,036	2,062,673	2,063,322
To Surplus					
Transfers to Reserve Funds	6,622,712	1,143,432	1,217,501	3,333,879	1,351,009
Transfer to Capital Fund	15,000	5,100	5,202	5,306	5,412
<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
Total General Expenditures	\$ 15,367,205	\$ 9,045,674	\$ 9,164,489	\$ 11,371,101	\$ 9,562,489

DISTRICT OF FORT ST. JAMES
FINANCIAL PLAN BYLAW NO. 1087, 2025
Schedule "B" - Water Fund

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

REVENUES

	2025	2026	2027	2028	2029
Frontage Tax					
Fees and Charges	387,329	423,764	443,909	465,055	487,010
Other Revenue	23,000	23,000	23,000	23,000	23,000
<i>Transfers from Funds</i>					
Reserve Funds					
Other Funds					
Surplus					
Total Revenues	\$ 410,329	\$ 446,764	\$ 466,909	\$ 488,055	\$ 510,010

EXPENDITURES

	2025	2026	2027	2028	2029
Water Supply & Distribution	406,151	360,971	372,468	374,314	391,412
<i>Transfers to Funds</i>					
To Reserve Funds	4,178	45,793	54,441	93,741	98,598
To Surplus					
To Capital Funds	0	40,000	40,000	20,000	20,000
Debt Servicing					
Principal	0	0	0	0	0
Interest	0	0	0	0	0
Total Expenditures	\$ 410,329	\$ 446,764	\$ 466,909	\$ 488,055	\$ 510,010

DISTRICT OF FORT ST. JAMES
FINANCIAL PLAN BYLAW NO. 1087, 2025
Schedule "C" - Sewer Fund

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

REVENUES

	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
Frontage Tax					
Fees and Charges	384,415	421,857	450,687	472,721	495,857
Other Revenue	72,152	72,152	72,152	72,152	72,152
<i>Transfers from Funds</i>					
Reserve Funds					
Other Funds					
Surplus					
Total Revenue	\$ 456,567	\$ 494,009	\$ 522,839	\$ 544,873	\$ 568,009

EXPENDITURES

	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
Sewer Collection and Treatment	429,353	437,487	445,799	454,298	462,984
<i>Transfers to Funds</i>					
To Reserve Funds	27,214	56,522	77,040	90,575	105,025
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
Total Expenditures	\$ 456,567	\$ 494,009	\$ 522,839	\$ 544,873	\$ 568,009

DISTRICT OF FORT ST. JAMES
FINANCIAL PLAN BYLAW NO. 1087, 2025
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

	2025	2026	2027	2028	2029
<i>Reserve Funds</i>	9,570,781	3,107,294	1,706,904	3,447,488	1,345,824
Surplus					
Operating		40,000	40,000	20,000	20,000
Debt					
<i>Grants</i>	3,897,258	400,000	300,000		
Other Funds	425,000	186,000	86,500	4,506,000	55,000
Total \$	13,893,039	\$ 3,733,294	\$ 2,133,404	\$ 7,973,488	\$ 1,420,824

CAPITAL EXPENDITURES

	2025	2026	2027	2028	2029
<u>General Fund</u>					
General Government	193,673	0	0		
Airport	1,050,000	500,000	375,000		
Library					
Protection	1,672,750	0	0	0	500,000
Public Works	1,537,444	916,100	986,202	578,306	895,412
Parks & Recreation	3,888,422	950,194	5,202	5,306	5,412
	8,342,289	2,366,294	1,366,404	583,612	1,400,824
<u>Water Fund</u>					
Water Supply	667,750	40,000	40,000	20,000	20,000
Water Lines	1,749,000	927,000	727,000	1,369,876	
Truck Replacements					
Water Treatment					
Bulk Water Station	82,000				
	2,498,750	967,000	767,000	1,389,876	20,000
<u>Sewer Fund</u>					
Lift Stations	15,000				
Generator	137,000				
Collection and Disposal	1,400,000	400,000		6,000,000	
Lagoon Desludging	1,500,000				
	3,052,000	400,000	-	6,000,000	-
Total \$	13,893,039	\$ 3,733,294	\$ 2,133,404	\$ 7,973,488	\$ 1,420,824

DISTRICT OF FORT ST. JAMES
FINANCIAL PLAN BYLAW NO. 1087, 2025
Schedule "E" - Reserve Funds

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

REVENUES

	2025	2026	2027	2028	2029
<i>Transfers from Funds to reserves</i>					
General Fund	6,654,104	1,245,747	1,348,982	3,518,195	1,554,632
Other Funds	-	-	-	-	-
Other Revenue	-	-	-	-	-
Interest	600,000	450,000	450,000	500,000	500,000
	\$ 7,254,104	\$ 1,695,747	\$ 1,798,982	\$ 4,018,195	\$ 2,054,632

EXPENDITURES

	2025	2026	2027	2028	2029
<i>Transfers to Funds</i>					
To General Fund	286,363	111,591	113,713	215,877	-
To Capital	9,570,781	3,107,294	1,706,904	3,447,488	1,345,824
To Surplus	-	-	-	-	-
	\$ 9,857,144	\$ 3,218,885	\$ 1,820,617	\$ 3,663,365	\$ 1,345,824

DISTRICT OF FORT ST. JAMES
FINANCIAL PLAN BYLAW NO. 1087, 2025
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 2025.

Revenue Source	Percentage	Value
Property Taxes	26%	\$4,603,386
User Fees and Charges	9%	\$1,577,666
Other Sources	3%	\$542,852
Borrowing	0%	\$0
Government Grants	62%	\$11,075,365
Total	100%	\$17,799,269

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	20.0%	\$ 871,154
Utility	27.9%	\$ 1,215,704
Heavy Industrial	39.8%	\$ 1,734,908
Light Industrial	0.8%	\$ 32,734
Commercial	11.5%	\$ 501,915
Rec/Non-profit	0.0%	\$ 1,206
Total	100%	\$4,357,623

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 2025 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 each year, and grants them for three years.

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