

**DISTRICT OF FORT ST. JAMES  
FINANCIAL PLAN  
BYLAW NO. 1105, 2026**

*A Bylaw to enact the 2026 to 2030 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 the "Financial Plan Bylaw No. 1105, 2026".
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	14 <sup>TH</sup>	DAY OF	<b>APRIL</b>	, 2026.
READ FOR A SECOND TIME THIS	14 <sup>TH</sup>	DAY OF	<b>APRIL</b>	, 2026.
READ FOR A THIRD TIME THIS	14 <sup>TH</sup>	DAY OF	<b>APRIL</b>	, 2026.
ADOPTED THIS	28 <sup>TH</sup>	DAY OF	<b>APRIL</b>	, 2026.

\_\_\_\_\_  
Mayor

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*A. Bilsoni*  
Corporate Officer



**DISTRICT OF FORT ST. JAMES**  
**FINANCIAL PLAN BYLAW NO. 1105, 2026**  
**Schedule "A" - General Fund**

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

**REVENUES**

	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
<i>Property Tax</i>					
Municipal	4,581,348	4,763,137	4,952,355	5,137,237	5,341,885
Grants In Lieu of Tax	289,846	295,643	301,556	307,587	313,739
<i>Fees/Sale of Services</i>					
Protective Services	457,661	466,584	475,686	484,970	494,439
Environmental Services	193,912	201,869	210,144	218,749	223,124
Recreation Services	125,960	128,364	130,761	133,211	135,717
Licences and Permits	31,100	31,640	32,191	32,753	33,326
Rentals and Leases	51,373	67,385	67,006	66,329	66,329
Interest and Penalties	28,706	29,278	29,862	30,457	31,064
Other Fees and Charges	46,100	16,100	16,100	16,100	16,100
<i>Other Revenue</i>					
Community Forest Revenue	0	0	0	0	0
Grants from Other Governments	1,174,959	720,521	2,477,618	2,477,618	2,457,618
Internal Transfers	449,336	458,323	467,490	476,839	486,376
From Prior Year Surplus	400,000	0	0	0	0
From Reserve Funds	190,175	132,713	234,877	240,073	244,364
Collected for Other Government	2,131,731	2,131,731	2,131,731	2,131,731	2,131,731
Other Grants and Donations	2,612	1,200	1,200	1,200	1,200
<b>Total General Revenues</b>	<b>\$ 10,154,820</b>	<b>\$ 9,444,489</b>	<b>\$ 11,528,576</b>	<b>\$ 11,754,855</b>	<b>\$ 11,977,012</b>

**EXPENDITURES**

	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
<i>Municipal Services</i>					
General Government	2,162,269	1,988,430	2,006,816	2,107,798	2,133,997
Protective Services	1,067,896	824,701	849,642	856,900	873,638
Public Works	1,861,334	1,853,063	1,890,557	1,929,627	1,971,221
Environmental Services	168,858	172,235	175,680	179,193	182,777
Parks and Recreation	690,956	716,759	730,338	744,189	758,391
Library	315,450	323,145	331,029	339,106	347,380
Cemetery	30,219	30,823	31,440	32,069	32,710
Other Gov't Remittances	2,162,943	2,163,567	2,164,204	2,164,853	2,165,516
To Surplus					
Transfers to Reserve Funds	1,642,848	1,334,718	3,314,579	3,376,130	3,486,392
Transfer to Capital Fund	15,000	0	0	0	0
<i>Debt servicing</i>					
Principal	17,755	17,755	17,755	11,208	11,208
Interest	19,292	19,292	16,536	13,781	13,781
<b>Total General Expenditures</b>	<b>\$ 10,154,820</b>	<b>\$ 9,444,489</b>	<b>\$ 11,528,576</b>	<b>\$ 11,754,855</b>	<b>\$ 11,977,012</b>

**DISTRICT OF FORT ST. JAMES**  
**FINANCIAL PLAN BYLAW NO. 1105, 2026**  
**Schedule "B" - Water Fund**

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

**REVENUES**

	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Frontage Tax	0	0	0	0	0
Fees and Charges	461,330	479,091	498,559	517,759	533,644
Other Revenue	24,000	24,000	24,000	24,000	24,000
<i>Transfers from Funds</i>					
Reserve Funds					
Other Funds					
Surplus					
<b>Total Revenues</b>	<b>\$ 485,330</b>	<b>\$ 503,091</b>	<b>\$ 522,559</b>	<b>\$ 541,759</b>	<b>\$ 557,644</b>

**EXPENDITURES**

	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Water Supply & Distribution	388,879	398,279	401,976	419,954	414,006
<i>Transfers to Funds</i>					
To Reserve Funds	56,451	64,812	100,583	101,805	123,638
To Surplus					
To Capital Funds	40,000	40,000	20,000	20,000	20,000
Debt Servicing					
Principal	0	0	0	0	0
Interest	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$ 485,330</b>	<b>\$ 503,091</b>	<b>\$ 522,559</b>	<b>\$ 541,759</b>	<b>\$ 557,644</b>

**DISTRICT OF FORT ST. JAMES**  
**FINANCIAL PLAN BYLAW NO. 1105, 2026**  
**Schedule "C" - Sewer Fund**

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

**REVENUES**

	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
Frontage Tax	0	0	0	0	0
Fees and Charges	440,016	457,417	480,038	503,790	518,604
Other Revenue	110,000	110,000	110,000	110,000	110,000
<i>Transfers from Funds</i>					
Reserve Funds					
Other Funds					
Surplus					
<b>Total Revenue</b>	<b><u>\$ 550,016</u></b>	<b><u>\$ 567,417</u></b>	<b><u>\$ 590,038</u></b>	<b><u>\$ 613,790</u></b>	<b><u>\$ 628,604</u></b>

**EXPENDITURES**

	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
Sewer Collection and Treatment	518,242	497,595	507,158	516,932	525,520
<i>Transfers to Funds</i>					
To Reserve Funds	31,774	69,822	82,880	96,858	103,084
To Surplus					
To Capital Funds					
<i>Debt Servicing</i>					
Principal					
Interest					
<b>Total Expenditures</b>	<b><u>\$ 550,016</u></b>	<b><u>\$ 567,417</u></b>	<b><u>\$ 590,038</u></b>	<b><u>\$ 613,790</u></b>	<b><u>\$ 628,604</u></b>

**DISTRICT OF FORT ST. JAMES  
FINANCIAL PLAN BYLAW NO. 1105, 2026  
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>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
<i>Reserve Funds Surplus</i>	7,344,681	4,320,000	2,248,376	7,340,000	4,777,757
Operating Debt	55,000	40,000	20,000	20,000	20,000
Grants	5,233,577	2,800,000	-	-	-
Other Funds	225,000	91,000	9,500	65,000	65,000
<b>Total</b>	<b>\$ 12,858,258</b>	<b>\$ 7,251,000</b>	<b>\$ 2,277,876</b>	<b>\$ 7,425,000</b>	<b>\$ 4,862,757</b>

**CAPITAL EXPENDITURES**

	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
<b><u>General Fund</u></b>					
General Government	232,500	-	-	-	-
Airport	753,832	375,000	-	-	-
Library					
Protection	439,004	-	-	500,000	4,152,757
Public Works	1,864,898	981,000	788,000	905,000	690,000
Parks & Recreation	1,743,176	28,000	-	-	-
	5,033,410	1,384,000	788,000	1,405,000	4,842,757
<b><u>Water Fund</u></b>					
Water Supply	5,062,232	5,040,000	20,000	20,000	20,000
Water Lines	1,179,318	727,000	1,369,876	-	-
	6,241,550	5,767,000	1,389,876	20,000	20,000
<b><u>Sewer Fund</u></b>					
Lift Stations	15,000	-	-	-	-
Lagoon Aeration	550,000	-	-	-	-
Collection and Disposal	100,000	100,000	100,000	6,000,000	-
Lagoon Desludging	918,298	-	-	-	-
	1,583,298	100,000	100,000.00	6,000,000	-
<b>Total</b>	<b>12,858,258</b>	<b>\$ 7,251,000</b>	<b>\$ 2,277,876</b>	<b>\$ 7,425,000</b>	<b>\$ 4,862,757</b>

**DISTRICT OF FORT ST. JAMES  
FINANCIAL PLAN BYLAW NO. 1105, 2026  
Schedule "E" - Reserve Funds**

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

**REVENUES**

	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
<i>Transfers from Funds to reserves</i>					
General Fund	1,731,073	1,469,352	3,498,042	3,574,793	3,713,114
Other Funds	-	-	-	-	-
Other Revenue	-	-	-	-	-
Interest	350,882	351,228	350,001	423,498	200,000
	<u><b>\$ 2,081,955</b></u>	<u><b>\$ 1,820,580</b></u>	<u><b>\$ 3,848,043</b></u>	<u><b>\$ 3,998,291</b></u>	<u><b>\$ 3,913,114</b></u>

**EXPENDITURES**

	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
<i>Transfers to Funds</i>					
To General Fund	190,175	132,713	234,877	240,073	244,364
To Capital	7,344,681	4,320,000	2,248,376	7,340,000	4,777,757
To Surplus	-	-	-	-	-
	<u><b>\$ 7,534,856</b></u>	<u><b>\$ 4,452,713</b></u>	<u><b>\$ 2,483,253</b></u>	<u><b>\$ 7,580,073</b></u>	<u><b>\$ 5,022,121</b></u>

**DISTRICT OF FORT ST. JAMES  
FINANCIAL PLAN BYLAW NO. 1105, 2026  
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 2026.

<b>Revenue Source</b>	<b>Percentage</b>	<b>Value</b>
Property Taxes	36%	\$4,871,194
User Fees and Charges	14%	\$1,836,158
Other Sources	3%	\$361,612
Borrowing	0%	\$0
Government Grants	48%	\$6,408,536
<b>Total</b>	<b>100%</b>	<b>\$13,477,500</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>Amount</b>
Residential	21.5%	\$ 986,179
Utility	27.6%	\$ 1,267,537
Heavy Industrial	38.7%	\$ 1,776,616
Light Industrial	0.7%	\$ 32,668
Commercial	11.5%	\$ 526,602
Rec/Non-profit	0.0%	-
<b>Total</b>	<b>100.0%</b>	<b>\$4,589,602</b>

**Objective**

To maintain an acceptable level of taxation to support current levels of service and gradually replace assets.

**Policy**

Tax revenue is set based on operational and capital needs, while decreasing our reliance on the industrial tax base. The 2026 tax levy is based on maintaining the same tax rates as 2025.

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.