

CITY OF FORT ST. JOHN

BYLAW NO. 2249, 2015

**A BYLAW OF THE CITY OF FORT ST. JOHN TO PROVIDE A FIVE YEAR FINANCIAL PLAN
PURSUANT TO THE PROVISIONS OF THE COMMUNITY CHARTER**

WHEREAS, Section 165 of the *Community Charter* requires Council, before the fifteenth of May in each year to cause to be prepared and adopted annually by bylaw, a Five Year Financial Plan.

NOW THEREFORE, the Council of the City of Fort St. John in open meeting assembled, enacts as follows:

TITLE

1. This Bylaw may be cited for all purposes as "Five Year Financial Plan Bylaw No. 2249, 2015".

ENACTMENT

2. THAT, the Five Year Financial Plan hereto annexed and marked as Schedule 'A' and Schedule "B" is hereby approved and authorized and shall stand as the estimates of Revenue and Expenditure for the years 2015 to 2019 until altered or amended by Council.

READ A FIRST TIME THIS 26th DAY OF January, 2015

READ A SECOND TIME THIS 26th DAY OF January, 2015

READ A THIRD TIME THIS 26th DAY OF January, 2015

ADOPTED THIS 10th DAY OF February, 2015
BY 2/3 MAJORITY OF COUNCIL



LORI ACKERMAN
MAYOR



JANET PRESTLEY, DIRECTOR OF
LEGISLATIVE AND ADMINISTRATIVE
SERVICES

City of Fort St. John
Five Year Financial Plan Bylaw
Schedule "A"

	2015	2016	2017	2018	2019
GENERAL FUND					
REVENUE					
Taxation	\$ 27,571,004	\$ 28,596,831	\$ 29,057,360	\$ 29,813,846	\$ 30,590,539
Local Improvement & Frontage Charges	1,203,987	1,203,987	1,203,987	816,707	816,707
1% Taxes	338,673	342,059	345,480	348,934	352,424
Total Taxes	29,113,664	30,142,877	30,606,827	30,979,487	31,759,670
Grants in Lieu of Taxes	420,000	424,200	428,442	432,726	437,053
Services Provided to Other Governments	734,582	746,124	759,769	773,044	786,679
Sale of Services	774,600	785,600	796,600	808,600	786,600
Sale of Services - Water	5,034,153	5,294,766	5,690,267	6,543,827	6,977,013
Sale of Services - Sewer	3,986,554	4,211,097	4,594,657	4,974,426	5,380,179
Revenue - Other Sources	7,900,488	7,429,844	7,074,792	6,620,135	6,691,755
Grants - Other Government	25,977,829	25,375,671	25,686,612	26,014,188	25,704,048
Developer Contributions	2,715,000	127,150	-	-	-
Proceeds from Borrowing	1,140,000	900,000	-	-	-
Collections for Other Governments	15,526,880	15,915,052	16,312,930	16,720,752	17,138,771
TOTAL REVENUE	\$ 93,323,750	\$ 91,352,381	\$ 91,950,896	\$ 93,867,185	\$ 95,661,768
EXPENDITURES					
General Government Services	5,617,797	5,561,257	5,608,621	5,352,121	5,376,133
Protective Services	13,791,184	14,466,804	14,902,967	15,276,726	15,565,684
Transit	2,524,225	2,931,354	2,807,081	2,926,501	3,051,375
Transportation	10,137,771	10,167,728	10,057,823	10,495,580	10,749,590
Public Health & Welfare	1,576,339	896,255	910,518	926,580	1,038,894
Environmental Development	1,709,149	1,403,085	1,384,923	1,409,887	1,399,722
Parks and Recreation	12,723,788	12,143,628	11,968,190	12,076,402	12,355,825
Water Supply	3,917,149	3,794,774	3,858,859	4,006,324	4,033,063
Sewer Disposal	2,589,910	2,500,631	2,571,105	2,607,795	2,642,204
Debt Servicing	4,565,980	4,605,790	4,617,400	4,309,552	4,378,282
Collections for Other Governments	15,526,880	15,915,052	16,312,930	16,720,752	17,138,771
Capital Expenditures	33,649,950	35,275,000	30,870,000	13,635,000	9,470,000
TOTAL EXPENDITURES	\$108,330,122	\$109,661,358	\$105,870,417	\$ 89,743,220	\$87,199,543
Transfer to/from					
Transfer from Reserves	31,945,822	36,109,020	32,426,167	15,158,497	11,043,939
Transfer from Accumulated Surplus	8,794,621	8,931,121	9,067,621	9,204,121	9,340,621
Transfers to Reserves	- 25,734,071	- 26,731,164	- 27,574,267	- 28,486,583	- 28,846,785
Total Transfer to/from	\$ 15,006,372	\$ 18,308,977	\$ 13,919,521	\$ 4,123,965	-\$ 8,462,225

City of Fort St. John
Five Year Financial Plan Bylaw 2249, 2015
SCHEDULE "B"

STATEMENT OF OBJECTIVES & POLICIES

In accordance with Section 165(3.1) of the Community Charter, the Municipal Council of the City of Fort St. John is required to include in the Five Year Financial Plan, objectives and policies regarding each of the following:

- a) The proportion of total revenue that is proposed to come from each of the funding sources described in Section 165(7) of the Community Charter;
- b) The distribution of property taxes among the property classes; and
- c) 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 2015. Property taxes generally form the greatest proportion of revenue. Property taxation is the primary revenue source for the City, with the five year financial plan showing this percentage as low as 29.9%, and as high as 32.3%.

User fees and charges form the second largest portion of planned revenue. This revenue source is for services that can be measured and charged on a user pay basis. These services are mainly for water, sewer and solid waste, but also include recreation user fees and items such as building permits, business licenses, and transit.

OBJECTIVES

- Sustainable service levels and funding
- Predictable property taxes and fees
- Maintain physical assets in good state of repair

POLICIES

- The City will review all user fees annually
- The City has implemented Development Cost Charges and will review additional Development Cost Charges
- The City will continue to apply for grant funding to support projects and initiatives
- The City will initiate partnerships and other measures that will diversify revenues in order to provided services and opportunities to the community that may have not otherwise been possible

City of Fort St. John
Five Year Financial Plan Bylaw 2249, 2015
SCHEDULE "B"

Table 1: Sources of Revenue

Revenue Source	% of Total Revenue	Dollar Value
Property taxes	29.9%	\$ 27,909,677
User fees & charges	10.5%	9,795,307
Frontage taxes	1.3%	1,203,987
Revenue from other sources	9.3%	8,635,070
Collections for other Gov'ts	16.6%	15,526,880
Grants/Donations	28.3%	26,397,829
Proceeds from borrowing	1.2%	1,140,000
Developer Contributions	2.9%	2,715,000
	100.0%	\$ 93,323,750

DISTRIBUTION OF PROPERTY TAX RATES

Table 2 outlines the distribution of property taxes among the property classes. The Business and other class (6) provide the largest proportion of property tax revenue.

OBJECTIVES

- To maintain tax rate ratios to achieve fairness and equity for all property classes
- Consult with Major Industry with regards to the tax policy

POLICIES

- The City will monitor the shifts in assessments when setting the tax rates so as not to penalize a particular class
- The City will continue formulating a Tax Policy that is fair and equitable for all property classes

Table 2: Distribution of Property Taxes

Property Class	% of Total Property Tax	Dollar Value
Residential (1)	46.2%	12,726,977
Utilities (2)	0.5%	126,821
Major industrial (4)	3.5%	967,133
Light industrial (5)	1.6%	446,284
Business and other (6)	48.1%	13,261,372
Recreation/Non-Profit (8)	0.1%	42,371
Farmland (9)	0.0%	46
	100.0%	27,571,004

City of Fort St. John
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SCHEDULE "B"

PERMISSIVE TAX EXEMPTIONS

The City updated the permissive tax exemption bylaw in 2014 for the 2015 taxation year. This bylaw provides the approval of permissive tax exemptions.

OBJECTIVES

- To annually consider providing permissive tax exemptions on the criteria as outlined in the Community Charter

POLICIES

- Guidelines have been established to provide consistent and equal consideration for all applicants
- The City is under no obligation to grant a permissive tax exemption