

CITY OF FORT ST. JOHN

BYLAW NO. 2612, 2025

**A BYLAW OF THE CITY OF FORT ST. JOHN TO PROVIDE AN OPERATING FUNDS 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. 2612, 2025”.

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 2025 to 2029 until altered or amended by Council.

READ THE FIRST THREE TIMES THIS DAY OF 2025

ADOPTED THIS DAY OF 2025 BY 2/3 MAJORITY OF COUNCIL

LILIA HANSEN
MAYOR

BONNIE MCCUE
CORPORATE OFFICER

City of Fort St. John

Five Year Financial Plan Bylaw

SCHEDULE A

	2025	2026	2027	2028	2029
REVENUE					
Taxation	\$ 38,784,475	\$ 40,691,248	\$ 42,686,623	\$ 44,763,129	\$ 46,959,020
Local Improvement & Frontage	1,838,575	1,838,575	1,838,575	1,838,579	1,838,579
1% Taxes	395,000	425,000	428,000	431,000	439,000
Grants in Lieu of Taxes	585,000	610,000	640,000	666,000	694,000
Total Taxes	41,603,050	43,564,823	45,593,198	47,698,708	49,930,599
Services Provided to Other Governments	1,620,500	1,480,500	1,320,500	1,376,500	1,385,500
Sales of Services	1,872,000	1,917,000	1,937,000	1,962,000	1,982,000
Sales of Services - Water	7,492,000	7,692,000	7,892,000	8,097,000	8,198,000
Sales of Services - Sewer	5,536,500	5,591,500	5,646,500	5,651,500	5,656,500
Revenue - Other Sources	10,870,797	10,305,466	10,113,836	10,314,625	11,469,826
Grants - Operating	2,031,165	1,988,948	1,981,987	1,995,286	2,013,852
Grants - Capital	37,369,740	32,380,000	32,835,000	33,185,000	33,885,000
Return on Investments	3,495,000	3,190,000	2,885,000	2,630,000	2,375,000
Actuarial Adjustments	892,000	900,000	913,000	920,000	932,000
Transfer from Reserves	75,298,910	65,596,000	34,959,000	41,014,000	40,236,250
Collections for Other Governments	18,551,200	19,101,200	19,201,200	19,301,200	19,351,200
Total REVENUE	\$ 206,632,862	\$ 193,707,437	\$ 165,278,221	\$ 174,145,819	\$ 177,415,727
OPERATING EXPENSES					
General Government Services	17,143,362	17,026,393	17,227,398	17,134,543	17,356,353
Protective Services	20,705,801	20,726,656	21,351,688	22,060,677	22,675,200
Transit	3,520,000	3,596,000	3,682,000	3,763,000	3,854,000
Transportation	14,603,900	14,803,922	15,178,820	15,546,431	15,667,589
Public Health & Welfare	2,035,520	2,132,081	2,094,794	2,117,849	2,147,983
Environmental Development	946,145	936,737	959,973	983,869	1,008,710
Parks and Recreation	18,068,651	17,550,595	17,284,057	17,398,109	18,811,942
Water Utility	5,542,339	5,533,588	5,585,180	5,565,969	5,379,552
Sewer Utility	4,782,136	4,743,760	4,762,329	4,442,283	4,362,946
Collections for Other Governments	18,551,200	19,101,200	19,201,200	19,301,200	19,351,200
Transfers to Reserves	38,568,808	39,244,505	40,530,782	42,491,889	44,475,252
Total OPERATING EXPENSES	\$ 144,467,862	\$ 145,395,437	\$ 147,858,221	\$ 150,805,819	\$ 155,090,727
CAPITAL EXPENSES					
Road Infrastructure	23,580,000	24,970,000	3,600,000	7,350,000	13,975,000
Recreation/Municipal Infrastructure	11,997,000	13,823,000	750,000	1,245,000	650,000
Water and Sewer Infrastructure	18,210,000	8,250,000	12,450,000	14,050,000	7,250,000
Equipment (Fleet)	5,046,500	224,000	-	-	-
Planning projects	3,331,500	1,045,000	620,000	695,000	450,000
Total CAPITAL EXPENSES	\$ 62,165,000	\$ 48,312,000	\$ 17,420,000	\$ 23,340,000	\$ 22,325,000

SCHEDULE B

STATEMENT OF OBJECTIVES AND 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 2025. 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 20.13% and as high as 28.14%.

Excluding Government Transfers (most of which relates to revenues allocated to offset capital expenditures), user fees and charges (Sale of Services and Other Revenue) 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

SCHEDULE B

Table 1: Sources of Revenue

Revenue Source	% of Total Revenue	Dollar Value
Property Taxation	20.1%	\$ 41,603,050
Sale of Services (Fees & Charges)	8.0%	16,521,000
Government Transfers	19.1%	39,400,905
Interest Income	1.7%	3,495,000
Other Revenue	5.7%	11,762,797
Reserves	36.4%	75,298,910
Collection for other Govt's	9.0%	18,551,200
TOTAL	100%	\$ 206,632,862

DISTRIBUTION OF PROPERTY TAX RATES

Table 2 outlines the distribution of property taxes among the property classes. The Business and other class (6) and Residential class (1) 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

SCHEDULE B

Table 2: Distribution of Property Taxes

Property Class	% of Total Property Taxes	Dollar Value
Residential (1)	38.22%	\$ 15,900,000
Utilities (2)	0.54%	224,000
Major Industrial (4)	1.68%	700,000
Light Industrial (5)	1.62%	675,000
Business and Other (6)	47.11%	19,600,000
Recreation / Non-Profit (8)	0.58%	240,000
Farmland (9)	0.00%	475
Transit	3.47%	1,445,000
Local Area Service	4.42%	1,838,575
1% Taxes	0.95%	395,000
Grants in Lieu of Taxes	1.41%	585,000
TOTAL	100.0%	\$ 41,603,050

PERMISSIVE TAX EXEMPTIONS

The City changed its permissive tax exemption process effective for the 2021 taxation year in response to the City's strategic goal of financial sustainability. This change balanced the social benefits that not-for-profit organizations add to the quality of life in the community with the acknowledgment that all property owners must contribute towards services that the City provides.