



## **DISTRICT OF HUDSON'S HOPE**

### **AGENDA**

Board Room

Tuesday, April 16, 2019

- 1. Call to Order:**
- 2. Delegations:**  
D1 KPMG, teleconference- 2018 Financial statements Page 1
- 3. Notice of New Business:**  
Mayor's List  
Councillors Additions  
CAO's Additions
- 4. Adoption of Agenda by Consensus:**
- 5. Declaration of Conflict of Interest:**
- 6. Adoption of Minutes:**
- 7. Business Arising From the Minutes:**
- 8. Public Hearing:**
- 9. Staff Reports**
- 10. Committee Meeting Reports:**
- 11. Bylaws:**  
B1 Annual Financial Plan Bylaw No. 905, 2019 Page 3  
B2 2019 Tax Rates Bylaw No. 906, 2019 Page 41
- 12. Correspondence**
- 13. Reports by Mayor & Council on Meetings and Liaison Responsibilities**

**14. Old Business:**

**15. New Business:**

**16. Public Inquiries:**

**17. In-Camera Session**

**18. Adjournment**



## DISTRICT OF HUDSON'S HOPE

### Delegation to Council Request Form

Name of person or group wishing to appear before Council:

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Subject of presentation: \_\_\_\_\_

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Purpose of presentation: ☐ information only  
☐ requesting a letter of support  
☐ requesting funding  
☐ other (provide details)

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Contact person (if different than above):

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Telephone number: \_\_\_\_\_

Email address: \_\_\_\_\_

Will you be providing supporting documentation? ☐ Yes ☐ No

If yes: ☐ handouts at meeting  
☐ publication in agenda (one original due by 4:30 the Wednesday prior to your appearance date)

Technical requirements:

- ☐ flip chart
- ☐ multimedia projector
- ☐ laptop
- ☐ other \_\_\_\_\_

**Rules for Delegations:**

1. fifteen minute maximum
2. name of person and or group and subject will be published in agenda (available to public and on internet)
3. direct your presentation to Council
4. Council may have questions
5. be courteous and polite
6. be respectful
7. is not a debate
8. don't expect an immediate answer
9. may not be on date requested as limit of three delegations per meeting on a first come, first served basis
10. bring enough handouts if your material is not published in agenda (the District will not provide reproduction services)

**Helpful Suggestions:**

- have a purpose
- get right to your point and make it
- be concise
- be prepared
- don't waste time
- state your request if any
- multiple-person presentations are still ten minutes maximum
- may be people in gallery who support or oppose you
- the Recording Secretary may ask for any relevant notes from you if not handed out or published in the agenda

I understand and agree to these rules for delegations

\_\_\_\_\_  
Name of Delegate or Representative of Group

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

For Office Use	
<input type="checkbox"/> Approved	<input type="checkbox"/> Rejected
By (signature): _____	<input type="checkbox"/> Mayor <input type="checkbox"/> CAO
Appearance date if applicable: _____	
Applicant informed of approval/rejection on (date): _____	
By (signature) _____	Date: _____

## REQUEST FOR DECISION

<b>RFD#:</b> CC-2019-30	<b>Date:</b> April 10, 2019
<b>Meeting#:</b> CM042319	<b>Originator:</b> Chris Cvik
<b>RFD TITLE:</b> 2019 Adoption of Annual Financial Plan (2019 – 2023)	

### **BACKGROUND:**

All municipalities must adopt a property tax bylaw each year. The property tax bylaw must be adopted after the annual budget (financial plan) has been approved by Council. The rationale is that based on the tax revenue requirements in the annual budget, the District will set its' municipal tax rates to raise the required revenue from the nine different classes of property. The annual tax rate bylaw must be adopted before May 15<sup>th</sup> of each year.

The Planning period for the Financial Plan must include the current fiscal year and the next four fiscal years (five-year plan). In addition to the financial information, the plan must include objectives and policies for the fiscal year regarding distribution of the funding sources, the distribution of property taxes amongst the various property classes, and the use of any permissive tax exemptions.

### **DISCUSSION:**

Council received the annual Operations budget for discussion on March 11, 2019, and the annual Capital budget for discussion on March 25, 2019. Since the presentation of those reports to Council, Administration has updated the information to include changes that are shown on Attachment A.

### **FINANCIAL:**

The proposed 2019 budget for the District of Hudson's Hope is \$8,915,338. This is based on the combined Operating and Capital Budget.

The overall tax requisition is \$2,079,059 of which \$347,459 is the residential requisition. For comparative purposes, the 2018 budget was \$8,375,376; however, this included Collection for Other Government which is a transfer in/out amount. The overall tax requisition in 2018 was \$2,015,499 of which \$340,206 was the residential requisition.

**RECOMMENDATION / RESOLUTION:**

1. That Council approve First, Second, and Third Reading to Bylaw No. 905, 2019 – A Bylaw to Adopt a Financial Plan for 2019.


**OTHER:**

Prior to adopting the financial plan, the District must undertake public consultation. The level of public consultation is not defined in legislation, but should at a minimum provide for residents in Hudson's Hope the opportunity to review, comment, and pose questions at a local government meeting. Administration will issue a PSA to notify residents about the annual financial plan and to direct them to a location on our website where they can review the plan and provide the date when the plan will be back at Council if they wish to pose questions.

**Attachment(s)**

1. Attachment A – Schedule of changes to the Operating and Capital Budgets.
2. Attachment B – Financial Plan Summary.
3. Bylaw No. 905, 2019 – District of Hudson's Hope Five Year Financial Plan (2019 – 2023).

Report Approved by:

  
Chris Cvik, Interim CAO

## ATTACHMENT A

### CHANGES TO THE 2019 PROVISIONAL OPERATIONS BUDGET

1. Administration – MSPBC Employer Health Tax (EHT). Increase of \$35,550 from \$17,550 to \$53,100 to reflect six months of new provincial tax implemented July 1, 2019.
2. Administration – Pacific Blue Cross Group Benefits. Increase of \$25,050 from \$47,250 to \$72,300 to reflect premium cost increases.
3. Recreation – Visitor Information Advertising. Increase the advertising and promotions budget by \$4,500 from \$8,500 to \$13,000 for the combined accounts (\$3,500 + \$9,500).
4. Recreation – Special Events Expense. Decrease Special Events Contracts by \$3,560 from \$17,560 to \$14,000.
5. Recreation – Special Events Expense. Increase Program and Special Events Expense by \$8,000 from \$22,000 to \$30,000.
6. Recreation – Arena Operations and Maintenance. Increase O&M by \$5,400 from \$20,000 to \$25,400 to reflect Council decision to move from Capital to Operating.
7. Environmental and Public Health – UBCM Fuel Treatment. Increase Revenue by \$6,000 from \$178,128 to \$184,120 to reflect return on deposits.
8. Environmental and Public Health – UBCM Fuel Treatment Expense. Increase Expense by \$9,814 from \$0 to \$9,814 for stumpage fees paid to the province.
9. Municipal Taxes – Decrease (\$2,089,821) to (\$2,079,057)
10. Grants in Lieu of Taxes – Increase (\$1,637,286) to (\$1,718,575)
11. Gen Government Services Revenue – Increase (\$59,450) to (\$1,009,450) transfer from General Surplus (\$950,000 as per Financial Statements) for 2019 reserve transfers.
12. General Government Services Expenses – Based on 2018 Financial Statements.
  - Transfer to General M&E fund increase from \$8,922 to \$90,032.
  - Transfer to Capital M&E DPW fund from \$94,083 to \$723,944.
  - Transfer to Water Capital Fund from \$120,000 to \$170,000
  - Transfer to Sewer Capital Fund from \$350,000 to \$400,000
  - Transfer to Protective Serves Fund from \$100,00 to \$250,000
  - Contingency Fund – from \$230,000 to \$250,000
13. Water Revenue – From Water Fund (Surplus 2018) – Increase from (\$163,259) to (\$419,078) as per Financial Statements.
14. Water Expense – Transfer to Water Capital Fund from \$61,209 to \$317,028 as per Financial Statements.
15. Sewer Revenue – From Sewer Fund (surplus 2018) – increased from (\$65,630) to (\$555,887) as per Financial Statements.
16. Sewer Expense – Transfers to Sewer Capital Fund from \$24,308 to \$514,565 as per Financial Statements.

## **ATTACHMENT A**

### **CHANGES TO 2019 PROVISIONAL CAPITAL BUDGET**

1. Public Works – Beattie Street Lift Station. Cost estimate change. Increase estimated Capital project cost from \$294,000 to \$295,000.
2. Public Works - Beryl Prairie Pump Station upgrade. Cost estimate change. Decrease estimated Capital project cost from \$13,000 to \$11,500.
3. Public Works - Commercial water stand upgrade. Cost estimate change. Decrease estimated Capital project cost from \$25,000 to \$13,500.
4. Public Works – Beryl Prairie Pump Septic Tank Replacement. Changed Source of Funding. Moved \$24,000 source of project funding from Water Reserve to Waste Water Reserve.
5. Protective Services – Fire – Special Operations Trailer. Changed Source of Funding. Moved \$22,000 source of project funding from Capital Machinery and Equipment Reserve to Protective Services Reserve Fund.
6. Administration – Council Chamber Sound System. Project Removed as per Council. Decrease from \$15,000 to \$0.
7. Recreation - Arena Equipment Purchase. Moved expenses from Capital to Recreation Operations and Maintenance. Decrease from \$5,400 to \$0.
8. Recreation – Beryl Prairie Playground. Previously omitted playground cost. Revenue was received in 2018. Decreased Capital Machinery and Equipment Reserve Fund by \$16,974.



**ATTACHMENT A**  
**CHANGES TO 2019 PROVISIONAL CAPITAL BUDGET**

2019-04-01 **AMENDED**

Proposed Capital Project List	Estimated Cost	Priority	Source of Funding	Department
Beattie Street Lift Station	\$350,000	High	Waste Water Reserve Fund	Public Works
Water and Hydrant Valve Replacement	\$295,000	High	Water Reserve Fund	Public Works
Fire - Turn Out Gear	\$7,500	High	Protective Services Reserve Fund	Protective Services
Fire - Structural Protection Unit	\$45,000	Medium	Protective Services Reserve Fund	Protective Services
Computer Replacment	\$20,000	Medium	Capital Machinery and Equipment Reserve	Administration
Gravel Replenish	\$250,000	Medium	Capital Machinery and Equipment Reserve	Public Works
Website Update	\$10,000	Medium	Capital Machinery and Equipment Reserve	Administration
GPS Equipment	\$10,000	Medium	Capital Machinery and Equipment Reserve	Public Works
Loader - Public Works	\$240,000	Medium	Capital Machinery and Equipment Reserve	Public Works
Beryl Prairie Pump Station Updgrades	\$11,500	Low	Water Reserve Fund	Public Works
Beryl Prairie Septic Tank Replacement	\$24,000	Low	Waste Water Reserve Fund	Public Works
Fire - Special Operations Trailer***	\$22,000	Low	Capital Machinery and Equipment Reserve	Protective Services
Council Chamber - Sound System	\$0	Low	Capital Machinery and Equipment Reserve	Administration
Commercial Water Stand Upgrades	\$13,500	Low	Water Reserve Fund	Public Works
Phone System Upgrades	\$8,000	Low	Capital Machinery and Equipment Reserve	Administration
ATV Campground Development	\$100,000	Low	Land Reserve Fund	Recreation
Beryl Prairie Campground	\$16,974	Low	Capital Machinery and Equipment Reserve	Recreation
Arena Equipment Purchase	\$0	Low	Capital Machinery and Equipment Reserve	Recreation
<b>Total</b>	<b>\$1,423,474</b>			

**Breakdown of Funding**

Sewer Reserve Fund	\$374,000
Water Reserve Fund	\$320,000
Capital Machinery and Equipment Reserve Fund	\$554,974
Land Reserve Fund	\$100,000
Protective Services Reserve Fund	\$74,500
	<u>\$1,423,474</u>

**ATTACHMENT B**  
**2019 FINANCIAL PLAN SUMMARY**

	<b>WATER SEWER BUDGET</b>		<b>2019 BUDGET</b>	<b>2018 BUDGET</b>
	<u><b>WATER REVENUE</b></u>			
<b>04-40-4000-4501</b>	<b>Users Charge</b>		<b>-115,250</b>	
<b>04-40-4000-4502</b>	<b>Metered Commercial Water Stand</b>		<b>-25,000</b>	
<b>04-40-4000-4503</b>	<b>Residential Water Stand</b>		<b>-6,200</b>	
<b>04-40-4000-4507</b>	<b>Metered Commercial Buildings</b>		<b>-8,500</b>	
<b>04-40-4000-4512</b>	<b>Water Discounts</b>		<b>3,200</b>	
<b>04-40-4000-4506</b>	<b>Water Surplus Fund</b>		<b>-419,078</b>	
<b>04-40-4000-4603</b>	<b>Transfer from General Operating Fund</b>		<b>0</b>	
			<b>-570,828</b>	
	<u><b>WATER PIPING &amp; DISTRIBUTION</b></u>			
<b>04-40-4001-4504</b>	<b>Connections</b>		<b>-1,000</b>	
	<b>TOTAL WATER PIPING &amp; DISTRIBUTION REVENUE</b>		<b>-1,000</b>	
	<b>TOTAL WATER REVENUE</b>			<b>-571,828</b>
				<b>-352,107</b>
	<b>WATER</b>			
	<b>Expense</b>			
<b>04-40-4000-5002</b>	<b>Wages &amp; Overhead</b>		<b>36,500</b>	
<b>04-40-4000-5005</b>	<b>Overtime</b>		<b>10,000</b>	
<b>04-40-4000-5017</b>	<b>Travel Expenses</b>		<b>5,500</b>	
<b>04-40-4000-5018</b>	<b>Training &amp; Development</b>		<b>8,000</b>	
<b>04-40-4000-5100</b>	<b>Communications - Phone, Fax, Internet, etc.</b>		<b>6,000</b>	
<b>04-40-4000-5102</b>	<b>Electricity - BC Hydro</b>		<b>40,000</b>	
<b>04-40-4000-5104</b>	<b>Courier &amp; Freight</b>		<b>750</b>	
<b>04-40-4000-5112</b>	<b>Licenses &amp; Permits</b>		<b>2,500</b>	
<b>04-40-4000-5124</b>	<b>Contracted Services</b>		<b>10,000</b>	
<b>04-40-4000-5126</b>	<b>Chemicals</b>		<b>12,500</b>	
<b>04-40-4000-5765</b>	<b>Transfer to Water Fund</b>		<b>317,028</b>	
<b>04-40-4000-5800</b>	<b>O&amp;M Treatment</b>		<b>65,000</b>	
	<b>TOTAL WATER TREATMENT EXPENSES</b>		<b>513,778</b>	

	<b>WATER PIPING &amp; DISTRIBUTION</b>			April 16, 2019 Special Council Meeting	<b>2018 BUDGET</b>
<b>04-40-4001-5002</b>	<b>Wages &amp; Overhead &amp; BP Well Wages</b>		<b>35,000</b>		
<b>04-40-4001-5005</b>	<b>Overtime</b>		<b>10,000</b>		
<b>04-40-4001-5102</b>	<b>Electricity</b>		<b>11,050</b>		
<b>04-40-4001-5805</b>	<b>Beryl Prairie Well</b>		<b>2,000</b>		
	<b>TOTAL WATER PIPING &amp; DISTRIBUTION EXPENSES</b>		<b>58,050</b>		
	<b>TOTAL WATER EXPENSE</b>			<b>571,828</b>	<b>352,107</b>

<b>SEWER TREATMENT REVENUE</b>				<b>2018 BUDGET</b>	
05-50-5000-4502	Unmetered User Charges		-70,600		
05-50-5000-4505	Lagoon Dumps: commercial ceased		-2,500		
05-50-5000-4508	Metered Sewer Services		-4,000		
05-50-5000-4513	Sewer Discounts		2,300		
05-50-5000-4506	Sewer Surplus Fund		-555,887		
05-50-5000-4603	Transfer from General Operating Fund		0		
	<b>TOTAL SEWER TREATMENT REVENUE</b>		<b>-630,687</b>		
<b>SEWER PIPING &amp; COLLECTION REVENUE</b>					
05-50-5001-4504	Connections		-1,000		
05-50-5001-4514	Thompson Sewer Bylaw#877		-4,678		
	<b>TOTAL SEWER PIPING &amp; DISTRIBUTION REVENUE</b>		<b>-5,678</b>		
	<b>TOTAL SEWER REVENUE</b>			<b>-636,365</b>	<b>-682,979</b>
<b>WASTE WATER EXPENSE</b>					
05-50-5000-5002	Wages & Overhead		27,000		
05-50-5000-5004	Overtime		7,500		
05-50-5000-5017	Travel Expenses		1,500		
05-50-5000-5018	Training & Development		6,000		
05-50-5000-5100	Communications - Phone, Fax, Internet, etc.		1,500		
05-50-5000-5104	Courier & Freight		500		
05-50-5000-5112	Licenses & Permits		1,000		
05-50-5000-5124	Contract Services		2,500		
05-50-5000-5766	Transfer to Sewer Fund		514,565		
05-50-5000-5802	O&M Lagoon		45,000		
	<b>TOTAL SEWER TREATMENT EXPENSES</b>		<b>607,065</b>		

	<b>Sewer Collection Expense</b>			April 16, 2019 Special Council Meeting	<b>2018 BUDGET</b>
<b>05-50-5001-5002</b>	<b>Wages &amp; Overhead :new</b>		<b>20,000</b>		
<b>05-50-5001-5005</b>	<b>Overtime</b>		<b>5,000</b>		
<b>05-50-5001-5100</b>	<b>Communications</b>		<b>1,500</b>		
<b>05-50-5001-5101</b>	<b>Natural Gas - Fortis</b>		<b>1,800</b>		
<b>05-50-5001-5102</b>	<b>Electricity</b>		<b>0</b>		
<b>05-50-5001-5803</b>	<b>Connection costs</b>		<b>1,000</b>		
	<b>TOTAL SEWER COLLECTION</b>		<b>29,300</b>		
	<b>TOTAL SEWER EXPENSES</b>			<b>636,365</b>	<b>682,979</b>

<b>GENERAL GOVERNMENT SERVICES BUDGET</b>			<b>2018 BUDGET</b>		
	<b>REVENUES</b>				
	<b>TAXES</b>				
<b>01-10-1000-4002</b>	<b>Penalties</b>		<b>-10,000</b>		
<b>01-10-1000-4003</b>	<b>Interest on Arrears</b>		<b>-2,000</b>		
<b>01-10-1000-4004</b>	<b>Interest on Delinquent</b>		<b>-1,000</b>		
<b>01-10-1000-4101</b>	<b>Residential Taxes</b>		<b>-347,459</b>	<b>-2,079,057</b>	
<b>01-10-1000-4102</b>	<b>Utilities Taxes</b>		<b>-1,389,350</b>		
<b>01-10-1000-4103</b>	<b>Industry Taxes</b>		<b>-190,454</b>		
<b>01-10-1000-4104</b>	<b>Business Taxes</b>		<b>-140,534</b>		
<b>01-10-1000-4105</b>	<b>Recreational/Non Profit Taxes</b>		<b>-3,966</b>		
<b>01-10-1000-4106</b>	<b>Farm Taxes</b>		<b>-7,294</b>		
<b>01-10-1000-4107</b>	<b>Twelve Mile Ext Parcel Taxes or Light Industrial</b>	<b>2019</b>	<b>-2,536</b>		
<b>01-10-1000-4110</b>	<b>1% BC Hydro</b>	<b>2019</b>	<b>-12,299</b>		
<b>01-10-1000-4112</b>	<b>1% Eastlink</b>	<b>2019</b>	<b>-563</b>		
<b>01-10-1000-4113</b>	<b>1% Fortis</b>	<b>2019</b>	<b>-4,327</b>		
<b>01-10-1000-4114</b>	<b>1% Telus</b>	<b>2019</b>	<b>-2,489</b>		
	<b>TOTAL TAXES</b>		<b>-2,114,271</b>		
	<b>GRANTS IN LIEU OF TAXES</b>				
<b>01-10-1001-4201</b>	<b>Federal Government Grant</b>		<b>-8,500</b>		
<b>01-10-1001-4202</b>	<b>Provincial Government Grant</b>		<b>-2,555</b>		
<b>01-10-1001-4203</b>	<b>BC Hydro Grant in Lieu</b>		<b>-145,820</b>		
<b>01-10-1001-4204</b>	<b>BC Hydro Dams/Reservoir</b>		<b>-1,561,700</b>		
	<b>TOTAL GRANTS IN LIEU OF TAXES</b>		<b>-1,718,575</b>		
	<b>GRANTS</b>				
<b>01-10-1003-4206</b>	<b>Peace River Agreement (Fair Share)</b>		<b>-732,616</b>		
<b>01-10-1003-4611</b>	<b>Site C Revenue</b>		<b>-5,000</b>		
<b>01-10-1003-4208</b>	<b>Community Works Fund (Federal Gas Tax Grant)</b>		<b>-97,849</b>		
	<b>TOTAL GRANTS</b>		<b>-835,465</b>		

**2018 BUDGET**

	<b>GENERAL GOVERNMENT SERVICES</b>				
<b>01-10-1005-4001</b>	<b>Bank Interest</b>		<b>-35,000</b>		
<b>01-10-1005-4111</b>	<b>Fortis 3% Franchise Fee</b>		<b>-13,700</b>		
<b>01-10-1005-4322</b>	<b>Curling Club/New Horizon/Library (% Insurance Bldg)</b>		<b>-750</b>		
<b>01-10-1005-4324</b>	<b>Bulletin Ads</b>		<b>-5,500</b>		
<b>01-10-1005-4405</b>	<b>Miscellaneous Revenue</b>		<b>-2,500</b>		
<b>01-10-1005-4411</b>	<b>Retail Sales</b>		<b>-2,000</b>		
<b>01-10-1005-4506</b>	<b>General Surplus Fund</b>		<b>-950,000</b>		
	<b>TOTAL GENERAL GOVERNMENT SERVICES</b>		<b>-1,009,450</b>		
	<b>COLLECTION FOR OTHER GOVERNMENT</b>				
<b>01-10-1009-4115</b>	<b>School Tax</b>		<b>-2,649,086</b>		
<b>01-10-1009-4116</b>	<b>Peace River Region District</b>		<b>-179,010</b>		
<b>01-10-1009-4117</b>	<b>Peace River Region Hospital</b>		<b>-224,722</b>		
<b>01-10-1009-4118</b>	<b>BC Assessment Authority</b>		<b>-35,614</b>		
<b>01-10-1009-4119</b>	<b>Municipal Finance Authority</b>		<b>-76</b>		
<b>01-10-1009-4120</b>	<b>Police Tax</b>		<b>-102,825</b>		
	<b>TOTAL COLLECTION FOR OTHER GOVERNMENT</b>		<b>-3,191,333</b>		
	<b>TOTAL GOVERNMENT REVENUE</b>			<b>-8,869,094</b>	<b>-7,074,595</b>

<b>EXPENSES</b>					
<b>LEGISLATIVE EXPENSES</b>					
<b>01-10-1002-5001</b>	<b>Indemnities</b>		<b>68,393</b>		
<b>01-10-1002-5017</b>	<b>Council Travel Expenses</b>		<b>25,500</b>		
<b>01-10-1002-5019</b>	<b>Local Meetings</b>		<b>2,000</b>		
<b>01-10-1002-5039</b>	<b>Elections &amp; Referendums</b>		<b>2,500</b>		
<b>01-10-1002-5100</b>	<b>Communications</b>		<b>8,670</b>		
<b>01-10-1002-5106</b>	<b>Publications (Hosting &amp; Promotion)</b>		<b>5,000</b>		
<b>01-10-1002-5107</b>	<b>Legal Fees</b>		<b>7,000</b>		
<b>01-10-1002-5109</b>	<b>Council Memberships</b>		<b>4,000</b>		
<b>01-10-1002-5127</b>	<b>Scholarship/Grad Expense</b>		<b>4,000</b>		
<b>01-10-1002-5133</b>	<b>Awards - Volunteer Appreciation</b>		<b>2,500</b>		
<b>01-10-1002-5309</b>	<b>Staff Appreciation</b>		<b>6,000</b>		
	<b>TOTAL LEGISLATIVE EXPENSES</b>		<b>135,563</b>		



	<b>GRANTS</b>			<b>2018 BUDGET</b>
<b>01-10-1003-5038</b>	<b>Grants in Aid - Financial Assistance Grants</b>		<b>50,700</b>	
	<i>included 15000 for exemption bylaw costs</i>		<b>50,700</b>	
	<b>GENERAL GOVERNMENT SERVICES EXPENSES</b>			
<b>01-10-1005-5002</b>	<b>Wages &amp; Overhead</b>		<b>375,000</b>	
<b>01-10-1005-5003</b>	<b>Wages Casual</b>		<b>18,000</b>	
<b>01-10-1005-5011</b>	<b>WCB</b>		<b>16,200</b>	
<b>01-10-1005-5012</b>	<b>MSPBC</b>		<b>53,100</b>	
<b>01-10-1005-5013</b>	<b>PBC Dental &amp; EHC; UBCM Life &amp; ADD</b>		<b>72,300</b>	
<b>01-10-1005-5017</b>	<b>Staff Business Travel</b>		<b>12,500</b>	
<b>01-10-1005-5018</b>	<b>Training &amp; Development</b>		<b>25,000</b>	
<b>01-10-1005-5024</b>	<b>Custodian Wages/Casual</b>		<b>5,000</b>	
<b>01-10-1005-5100</b>	<b>Communications - Phone, Fax, Internet, etc.</b>		<b>12,000</b>	
<b>01-10-1005-5101</b>	<b>Natural Gas</b>		<b>3,000</b>	
<b>01-10-1005-5102</b>	<b>Electricity</b>		<b>4,810</b>	
<b>01-10-1005-5103</b>	<b>Postage</b>		<b>7,000</b>	
<b>01-10-1005-5104</b>	<b>Courier &amp; Freight</b>		<b>1,500</b>	
<b>01-10-1005-5105</b>	<b>Advertising (admin)</b>		<b>3,500</b>	
<b>01-10-1005-5106</b>	<b>Publications (Hosting &amp; Promotion)</b>		<b>4,000</b>	
<b>01-10-1005-5107</b>	<b>Legal Fees</b>		<b>10,000</b>	
<b>01-10-1005-5108</b>	<b>Audit</b>		<b>40,500</b>	
<b>01-10-1005-5109</b>	<b>Memberships &amp; Dues</b>		<b>3,500</b>	
<b>01-10-1005-5110</b>	<b>Insurance</b>		<b>76,850</b>	
<b>01-10-1005-5111</b>	<b>Supplies</b>		<b>28,500</b>	
<b>01-10-1005-5112</b>	<b>Licences &amp; Permits</b>		<b>500</b>	
<b>01-10-1005-5113</b>	<b>Equipment Rentals &amp; Leases (A-Mais/I.T/car lease)</b>		<b>26,700</b>	
<b>01-10-1005-5117</b>	<b>Protective Clothing/First Aid</b>		<b>500</b>	
<b>01-10-1005-5118</b>	<b>Building Maintenance &amp; Supplies</b>		<b>15,000</b>	
<b>01-10-1005-5124</b>	<b>Contract Services (IT Partner/Temple/PC Maint)</b>		<b>95,000</b>	
<b>01-10-1005-5128</b>	<b>Site C</b>		<b>5,000</b>	
<b>01-10-1005-5130</b>	<b>Bank Charges &amp; Payroll Costs</b>		<b>15,000</b>	

<b>01-10-1005-5131</b>	<b>Retail Purchase for sales</b>		<b>5,000</b>		<b>2018 BUDGET</b>
<b>01-10-1005-5750</b>	<b>MFA PYMT: 12 Mile Road</b>		<b>398</b>		
<b>01-10-1005-5751</b>	<b>NSF Chqs &amp; Misc Bank Charges</b>		<b>3,000</b>		
<b>01-10-1005-5752</b>	<b>Admin Acct/Overpymnts/EI Rebate</b>		<b>1,600</b>		
<b>01-10-1005-5760</b>	<b>Transfer to General Capital Mach &amp; Equip Fund Office</b>		<b>90,032</b>		
<b>01-10-1005-5761</b>	<b>Transfer to General Capital Mach &amp; Equip Fund DPW</b>		<b>723,944</b>		
<b>01-10-1005-5764</b>	<b>MFA Pymnt: 12 Mile Road</b>		<b>2,617</b>		
<b>01-10-1005-5765</b>	<b>Transfer to Water Fund</b>		<b>170,000</b>	<b>PRA</b>	
<b>01-10-1005-5766</b>	<b>Transfer to Sewer Fund</b>		<b>400,000</b>	<b>PRA</b>	
<b>01-10-1005-5761</b>	<b>Transfer to Capital Mach &amp; Equip Fund DPW</b>	<b>loader</b>	<b>240,000</b>	<b>PRA</b>	
<b>01-10-1005-5769</b>	<b>Transfer to Protective Services Mach &amp; Equip Fund</b>		<b>250,000</b>		
<b>01-10-1005-5771</b>	<b>Trans to Cemetery Fund</b>		<b>300</b>		
<b>01-10-1005-5772</b>	<b>Trans to Community Hall Fund (fr PRA grnt)</b>		<b>30,000</b>		
<b>01-10-1005-5773</b>	<b>Trans to Tax Sale</b>		<b>0</b>		
<b>01-10-1005-5774</b>	<b>Contingency Fund (new)</b>		<b>250,000</b>		
	<b>TOTAL GGS EXPENSE</b>		<b>3,096,851</b>		

<b>OTHER GOVERNMENT SERVICES EXPENSES</b>					
	<b>ICBC</b>				
	<b>REVENUE</b>				
<b>01-10-1006-4313</b>	<b>Hunting &amp; Fishing Licences</b>		<b>-10,500</b>		
<b>01-10-1006-4319</b>	<b>Tower Rental</b>		<b>-4,025</b>		
<b>01-10-1006-4320</b>	<b>ICBC Revenue</b>		<b>-130,000</b>		
			<b>-144,525</b>		
	<b>EXPENSE</b>				
<b>01-10-1006-5002</b>	<b>ICBC Wages &amp; Overhead</b>		<b>57,850</b>		
<b>01-10-1006-5017</b>	<b>Travel Expenses</b>		<b>1,000</b>		
<b>01-10-1006-5018</b>	<b>Training &amp; Development</b>		<b>5,000</b>		
<b>01-10-1006-5131</b>	<b>Hunting &amp; Fishing Licences</b>		<b>10,500</b>		
	<b>TOTAL OGS EXPENSE</b>		<b>74,350</b>		
	<b>TOTAL ICBC</b>			<b>-70,175</b>	<b>60,901</b>
<b>01-10-1009-5050</b>	<b>School Tax</b>		<b>2,649,086</b>		
<b>01-10-1009-5051</b>	<b>Peace River Region District</b>		<b>179,010</b>		
<b>01-10-1009-5052</b>	<b>Peace River Region Hospital</b>		<b>224,722</b>		
<b>01-10-1009-5053</b>	<b>BC Assessment Authority</b>		<b>35,614</b>		
<b>01-10-1009-5054</b>	<b>Municipal Finance Authority</b>		<b>76</b>		
<b>01-10-1009-5055</b>	<b>Police Tax</b>		<b>102,825</b>		
	<b>TOTAL COLLECTION FOR OTHER GOVERNMENT</b>		<b>3,191,333</b>		
	<b>TOTAL GOVERNMENT SERVICES</b>			<b>6,474,447</b>	<b>4,109,898</b>

<b>PROTECTIVE SERVICES BUDGET</b>				<b>2018 BUDGET</b>
<b>REVENUE</b>				
<b>01-12-1008-4318</b>	<b>Fire Response out of area</b>		<b>-5,000</b>	
	<b>TOTAL FIRE REVENUE</b>		<b>-5,000</b>	
<b>FIRE DEPT EXPENSES</b>				
<b>01-12-1200-5002</b>	<b>Wages &amp; Overhead</b>		<b>96,077</b>	
<b>01-12-1200-5003</b>	<b>Fire Protection Wages (DPW)</b>		<b>8,800</b>	
<b>01-12-1200-5017</b>	<b>Travel Expense</b>		<b>1,500</b>	
<b>01-12-1200-5018</b>	<b>Training &amp; Development</b>		<b>8,000</b>	
<b>01-12-1200-5022</b>	<b>Volunteer Stipend</b>		<b>20,000</b>	
<b>01-12-1200-5023</b>	<b>Volunteer Trainng Course &amp; Material</b>		<b>20,000</b>	
<b>01-12-1200-5100</b>	<b>Communications - Phone, Fax, Internet, TV, etc.</b>		<b>10,750</b>	
<b>01-12-1200-5101</b>	<b>Natural Gas</b>		<b>2,500</b>	
<b>01-12-1200-5102</b>	<b>Electricity</b>		<b>2,500</b>	
<b>01-12-1200-5104</b>	<b>Courier &amp; Freight</b>		<b>500</b>	
<b>01-12-1200-5109</b>	<b>Membership &amp; Dues</b>		<b>1,200</b>	
<b>01-12-1200-5110</b>	<b>Insurance</b>		<b>5,600</b>	
<b>01-12-1200-5111</b>	<b>Office Supplies</b>		<b>2,000</b>	
<b>01-12-1200-5112</b>	<b>Licenses &amp; Permits (Radio lic)</b>		<b>1,000</b>	
<b>01-12-1200-5113</b>	<b>Equipment Rentals &amp; Leases</b>		<b>1,500</b>	
<b>01-12-1200-5114</b>	<b>Fuel, Oil, Lubricants</b>		<b>600</b>	
<b>01-12-1200-5115</b>	<b>Vehicle O&amp;M/Repairs</b>		<b>25,000</b>	
<b>01-12-1200-5120</b>	<b>Materials &amp; Supplies</b>		<b>30,000</b>	
<b>01-12-1200-5123</b>	<b>Inspections</b>		<b>9,000</b>	
<b>01-12-1200-5124</b>	<b>Contract Services (IT Partner/Bell Exp)</b>		<b>17,000</b>	
<b>01-12-1200-5200</b>	<b>O&amp;M Fire Hall</b>		<b>15,000</b>	
<b>01-12-1200-5201</b>	<b>O&amp;M Fire Equipment</b>		<b>10,000</b>	
<b>01-12-1200-5202</b>	<b>Wages &amp; Overhead (Duty Officer)</b>		<b>6,000</b>	
<b>01-12-1200-5204</b>	<b>SCBA&amp;C</b>		<b>4,200</b>	
<b>01-12-1200-5207</b>	<b>Out of Area Response Expenses</b>		<b>2,500</b>	
<b>01-12-1200-5209</b>	<b>Public Relations</b>		<b>3,000</b>	
	<b>Total Fire Dept Expense</b>		<b>304,227</b>	

MUNICIPAL EMERGENCY PREPAREDNESS				2018 BUDGET	
01-12-1201-5018	Staff Training & Development		1,000		
01-12-1201-5100	Communications - Phone, Fax, Internet, etc.		1,800		
01-12-1201-5111	Office Supplies		250		
01-12-1201-5120	EOC facility supplies & materials		2,000		
	Total Municipal Emergency Preparedness Expense		5,050		
	Total Protective Services Expense			309,277	351,350
BYLAW / LANDS BUDGET					
REVENUE					
BYLAW ENFORCEMENT					
01-13-1300-4310	Business Licences		-5,000		
01-13-1300-4311	Bylaw Fines		-250		
01-13-1300-4327	Remedial Action Requirement		0		
	TOTAL BYLAW ENFORCEMENT REVENUE		-5,250		
ANIMAL CONTROL					
01-13-1301-4312	Dog Licenses & Fines		-2,000		
	TOTAL BYLAW ENFORCEMENT REVENUE		-2,000		
BUILDING INSPECTION					
01-13-1302-4315	Building Permits		-2,075		
	TOTAL BUILDING INSPECTION REVENUE		-2,075		
	TOTAL BYLAW REVENUE			-9,325	-77,500
BYLAW ENFORCEMENT EXPENSES					
01-13-1300-5018	Staff Training & Development		2,000		
01-13-1300-5037	Remidial Action		3,000		
01-13-1300-5100	Communications - Phone, Fax, Internet, etc.		500		
01-13-1300-5105	Advertising		500		
01-13-1300-5107	Legal Fees		3,000		
01-13-1300-5108	Adjudication Expense		3,000		
01-13-1300-5109	Memberships & Dues		500		
01-13-1300-5111	Office Supplies		200		
01-13-1300-5120	Material & Supplies		500		
	TOTAL BYLAW ENFORCEMENT EXPENSES		13,200		

	<b>ANIMAL CONTROL EXPENSES</b>			<b>2018 BUDGET</b>	
<b>01-13-1301-5002</b>	<b>Wages &amp; Overhead PDW</b>		<b>1,000</b>		
<b>01-13-1301-5026</b>	<b>Contract Wages</b>		<b>34,415</b>		
<b>01-13-1301-5027</b>	<b>Contract Expenses</b>		<b>1,500</b>		
<b>01-13-1301-5110</b>	<b>Insurance</b>		<b>1,865</b>		
<b>01-13-1301-5116</b>	<b>Uniforms</b>		<b>250</b>		
<b>01-13-1301-5120</b>	<b>Materials, Supplies &amp; Services</b>		<b>1,000</b>		
	<b>TOTAL ANIMAL CONTROL EXPENSES</b>		<b>40,030</b>		
	<b>BUILDING INSPECTION EXPENSES</b>				
<b>01-13-1302-5124</b>	<b>Contract Services</b>		<b>17,400</b>		
	<b>TOTAL BUILDING INSPECTION EXPENSES</b>		<b>17,400</b>		
	<b>TOTAL BYLAW &amp; BUILDING INSPECTION EXPENSES</b>			<b>70,630</b>	<b>267,857</b>

<b>PUBLIC WORKS BUDGET</b>		<b>Revenue</b>	<b>2018 BUDGET</b>	
<b>01-14-1007-4303</b>	<b>Carip Grant/Coop Discount rebate</b>	<b>-10,000</b>		
<b>01-14-1007-4317</b>	<b>Canada Student Grant</b>	<b>-4,000</b>		
	<b>TOTAL REVENUE</b>	<b>-14,000</b>		
	<b>TOTAL PUBLIC WORKS REVENUE</b>		<b>-14,000</b>	<b>-14,804</b>
	<b>PUBLIC WORKS EXPENSES</b>			
	<b>ADMINISTRATION</b>			
<b>01-14-1007-5002</b>	<b>Wages &amp; Overhead</b>	<b>217,000</b>		
<b>01-14-1007-5017</b>	<b>Travel</b>	<b>10,000</b>		
<b>01-14-1007-5018</b>	<b>Training &amp; Development</b>	<b>10,000</b>		
<b>01-14-1007-5029</b>	<b>OH &amp; Safety Equipment (no wgs pst to 5002)</b>	<b>8,500</b>		
<b>01-14-1007-5104</b>	<b>Courier &amp; Freight</b>	<b>3,500</b>		
<b>01-14-1007-5105</b>	<b>Advertising</b>	<b>2,000</b>		
<b>01-14-1007-5109</b>	<b>Membership &amp; Dues</b>	<b>2,000</b>		
<b>01-14-1007-5110</b>	<b>Insurance (Fleet)</b>	<b>47,000</b>		
<b>01-14-1007-5117</b>	<b>Protective Clothing/First Aid</b>	<b>11,000</b>		
	<b>TOTAL PW ADMINISTRATION EXPENSES</b>	<b>311,000</b>		
	<b>PUBLIC WORKS SHOP EXPENSES</b>			
<b>01-14-1400-5002</b>	<b>Wages (Stat/Vac/Bo/t/DIL/Safety Mtg/Mechanic</b>	<b>165,000</b>		
<b>01-14-1400-5003</b>	<b>Wages Casual</b>	<b>15,414</b>		
<b>01-14-1400-5005</b>	<b>Overtime</b>	<b>5,000</b>		
<b>01-14-1400-5006</b>	<b>Stand by Pay</b>	<b>20,500</b>		
<b>01-14-1400-5007</b>	<b>Sick Pay</b>	<b>15,000</b>		
<b>01-14-1400-5100</b>	<b>Communications - Phone, Fax, Internet, etc</b>	<b>12,000</b>		
<b>01-14-1400-5101</b>	<b>Natural Gas</b>	<b>1,100</b>		
<b>01-14-1400-5102</b>	<b>Electricity</b>	<b>18,780</b>		
<b>01-14-1400-5111</b>	<b>Supplies</b>	<b>6,500</b>		
<b>01-14-1400-5112</b>	<b>Licenses &amp; Permits</b>	<b>1,100</b>		
<b>01-14-1400-5121</b>	<b>Small Tools</b>	<b>2,500</b>		
<b>01-14-1400-5124</b>	<b>Contract Services</b>	<b>3,000</b>		
<b>01-14-1400-5300</b>	<b>O&amp;M Public Works Shop</b>	<b>46,000</b>		
	<b>TOTAL PW SHOP EXPENSES</b>	<b>311,894</b>		

PUBLIC WORKS EXPENSES		2018 BUDGET	
ROADS			
01-14-1401-5002	Wages & Overhead	65,000	
01-14-1401-5003	Wages Casual	15,414	
01-14-1401-5005	Overtime	50,000	
01-14-1401-5102	Street Lighting	35,000	
01-14-1401-5113	Equipment Leases/ Rentals	9,500	
01-14-1401-5114	Fuel, Oils, Lubricants	71,270	
01-14-1401-5122	Replacement Parts & Equipment	45,000	
01-14-1401-5123	Vehicle Inspections	4,000	
01-14-1401-5301	O&M Roads	140,000	
	TOTAL PW ROADS EXPENSES	435,184	
AIRSTRIP MAINTENANCE			
01-14-1402-5102	Electricity kwh	150	
01-14-1402-5302	O&M Airstrip	1,000	
	TOTAL AIRSTRIP MAINTENANCE	1,150	
GROUNDSKEEPER			
01-14-1710-5002	Wages & Overhead	55,000	
01-14-1710-5120	Materials & Supplies:	10,000	
	TOTAL GROUNDSKEEPER EXPENSE	65,000	
	TOTAL PUBLIC WORKS EXPENSES	1,124,228	1,191,017



<b>ENVIRONMENTAL &amp; PUBLIC HEALTH BUDGET</b>					
	<b>REVENUE</b>				
	<b>ENVIRONMENTAL SERVICES REVENUE</b>				
01-15-1500-4301	Residential Garbage Fees		-70,500		
01-15-1500-4303	UBCM Fuel Treatment		-184,120		
01-15-1500-4405	Misc Revenue		-500		
	<b>TOTAL ENVIROMENTAL REVENUE</b>		<b>-255,120</b>		
	<b>PUBLIC HEALTH</b>				
01-15-1600-4304	Cemetery Fees		-2,300		
	<b>TOTAL PUBLIC HEALTH REVENUE</b>		<b>-2,300</b>		
	<b>TOTAL ENVIRO &amp; PUBLIC HEALTH REVENUE</b>			<b>-257,420</b>	<b>-255,357</b>
	<b>EXPENSE</b>				
	<b>ENVIRONMENTAL SERVICES EXPENSES</b>				
01-15-1500-5002	Wages & Overhead		62,000		
01-15-1500-5017	Travel Expenses		1,500		
01-15-1500-5018	Environmental Training & Development		1,500		
01-15-1500-5115	Vehicle O&M		5,000		
01-15-1500-5307	Wages - Recycling		29,750		
01-15-1500-5400	O&M Environmental		15,000		
01-15-1500-5401	Landfill fees (Chetwynd)		25,000		
01-15-1500-5402	Landfill clean up		9,500		
01-15-1500-5403	Energy Plans & Projects		1,000		
01-15-1500-5404	Fuel Treatment		9,814		
	<b>TOTAL ENVIRONMENTAL SERVICES EXPENSES</b>		<b>160,064</b>		
	<b>PUBLIC HEALTH EXPENSES</b>				
01-15-1600-5017	Travel Expenses		500		
01-15-1500-5018	Training & Development		1,000		
01-15-1600-5500	Cemetery Expenses (web design?)		2,500		
01-15-1600-5502	O&M Public Health		3,000		
	<b>TOTAL PUBLIC HEALTH EXPENSES</b>		<b>7,000</b>		
	<b>TOTAL ENVIRONMENTAL &amp; HEALTH EXPENSES</b>			<b>167,064</b>	<b>195,519</b>

	<b>RECREATION BUDGET</b>				<b>2018 BUDGET</b>
	<b>REVENUE</b>				
	<b>ARENA REVENUE</b>				
01-17-1700-4401	Drop in Fees		-1,500		
01-17-1700-4402	Pass Fees		-2,200		
01-17-1700-4404	Rental Fees		-22,500		
01-17-1700-4405	Miscellaneous		-500		
01-17-1700-4411	Retail Sales - Vending Machines		-1,400		
	<b>TOTAL ARENA REVENUE</b>		<b>-28,100</b>		
	<b>SWIMMING POOL</b>				
01-17-1701-4401	Drop in Fees		-15,000		
01-17-1701-4402	Pass Fees		-8,000		
01-17-1701-4403	Lessons		-3,200		
01-17-1701-4404	Rental Fees		-400		
01-17-1701-4411	Retail sales Pool		-150		
01-17-1701-4317	Canada student Grant		-3,040		
	<b>TOTAL SWIMMING POOL REVENUE</b>		<b>-29,790</b>		
	<b>VISITOR INFORMATION CENTER</b>				
01-17-1702-4205	Tourism BC Grant (NBC CTO/Destination BC)		-10,000		
01-17-1702-4411	Retail Sales		-1,650		
	<b>TOTAL VISITOR INFORMATION CENTER REVENUE</b>		<b>-11,650</b>		
	<b>Curling Club</b>				
1-17-1703-4308	Rental		-10,000		
	<b>Total Curling Club Revenue</b>		<b>-10,000</b>		
	<b>LIBRARY REVENUE</b>				
01-17-1705-4124	Maintenance Fees		-9,600		
	<b>Total Library Revenue</b>		<b>-9,600</b>		

<b>PARK REVENUE</b>				<b>2018 BUDGET</b>
<b>01-17-1706-4203</b>	<b>BCH: TREE GRANT</b>		<b>-2,000</b>	
			<b>-2,000</b>	
<b>CAMPGROUNDS</b>				
<b>01-17-1707-4402</b>	<b>Park Passes</b>		<b>-6,000</b>	
<b>01-17-1707-4405</b>	<b>Miscellaneous - Extra Firewood, Showers, etc.</b>		<b>-4,500</b>	
<b>01-17-1707-4406</b>	<b>Alwin Holland Day Pass</b>		<b>-3,000</b>	
<b>01-17-1707-4407</b>	<b>Cameron Lake Day Pass</b>		<b>-25,000</b>	
<b>01-17-1707-4409</b>	<b>Dinosaur Lake Day Pass</b>		<b>-15,000</b>	
<b>01-17-1707-4410</b>	<b>King Gething Day Pass</b>		<b>-3,000</b>	
	<b>TOTAL CAMPGROUNDS REVENUE</b>		<b>-56,500</b>	
<b>SPECIAL EVENTS REVENUE</b>				
<b>01-17-1708-4214</b>	<b>Grants</b>		<b>-1,000</b>	
<b>01-17-1708-4215</b>	<b>Program Registration</b>		<b>-8,000</b>	
<b>01-17-1708-4330</b>	<b>Winter Carnival Donations</b>		<b>-10,000</b>	
<b>01-17-1708-4331</b>	<b>Donations</b>		<b>-5,000</b>	
<b>01-17-1708-4321</b>	<b>Staffing Grants</b>		<b>-1,500</b>	
	<b>TOTAL SPECIAL EVENTS REVENUE</b>		<b>-25,500</b>	
	<b>TOTAL RECREATION REVENUE</b>			<b>-173,140</b>
				<b>-171,557</b>
<b>LANDS</b>				
<b>01-18-1800-4316</b>	<b>Land Use Application Fees</b>		<b>-1,000</b>	
			<b>-1,000</b>	
	<b>TOTAL LANDS DEVELOPMENT REVENUE</b>			<b>-1,000.00</b>
				<b>-5,400</b>

EXPENSES					
ARENA EXPENSES					
01-17-1700-5002	Wages & Overhead		67,100		
01-17-1700-5003	Wages Casual		15,414		
01-17-1700-5005	Overtime		5,000		
01-17-1700-5017	Travel Expenses		1,500		
01-17-1700-5018	Training & Development		3,000		
01-17-1700-5031	Special Events Expenses		3,000		
01-17-1700-5100	Communications - Phone, Fax, Internet, etc.		4,000		
01-17-1700-5101	Natural Gas		11,240		
01-17-1700-5102	Electricity		27,500		
01-17-1700-5104	Courier & Freight		500		
01-17-1700-5111	Office Supplies		3,500		
01-17-1700-5131	Retail Purchase Arena		2,000		
01-17-1700-5900	O&M Arena		25,400		
	TOTAL ARENA EXPENSES		169,154		
SWIMMING POOL EXPENSES					
01-17-1701-5002	Wages & Overhead DPW		22,500		
01-17-1701-5003	Wages Seasonal/Casual		140,000		
01-17-1701-5005	Overtime		5,000		
01-17-1701-5017	Travel Expenses		1,000		
01-17-1701-5018	Training & Development		3,200		
01-17-1701-5100	Communications - Phone, Fax, Internet, etc.		1,500		
01-17-1701-5101	Natural Gas		14,200		
01-17-1701-5102	Electricity		13,500		
01-17-1701-5104	Courier & Freight		250		
01-17-1701-5111	Supplies		5,500		
01-17-1701-5124	Contract Services		600		
01-17-1701-5901	O&M Pool		52,500		
	TOTAL SWIMMING POOL EXPENSES		259,750		

	<b>VISITOR INFORMATION CENTER EXPENSES</b>			<b>2018 BUDGET</b>
<b>01-17-1702-5002</b>	<b>Wages &amp; Overhead DPW</b>		<b>1,000</b>	
<b>01-17-1702-5003</b>	<b>Wages Seasonal</b>		<b>37,670</b>	
<b>01-17-1702-5017</b>	<b>Travel Expenses</b>		<b>500</b>	
<b>01-17-1702-5018</b>	<b>Training &amp; Development</b>		<b>1,000</b>	
<b>01-17-1702-5100</b>	<b>Communications - Phone, Fax, Internet, etc.</b>		<b>4,200</b>	
<b>01-17-1702-5102</b>	<b>Electricity kwh</b>		<b>1,850</b>	
<b>01-17-1702-5105</b>	<b>Advertising</b>		<b>3,500</b>	
<b>01-17-1702-5106</b>	<b>Publications (Hosting/Promotions)</b>		<b>9,500</b>	
<b>01-17-1702-5109</b>	<b>Memberships &amp; Dues</b>		<b>1,400</b>	
<b>01-17-1702-5111</b>	<b>Supplies</b>		<b>2,500</b>	
<b>01-17-1702-5116</b>	<b>Uniforms</b>		<b>200</b>	
<b>01-17-1702-5124</b>	<b>Contract Services</b>		<b>650</b>	
<b>01-17-1702-5131</b>	<b>Retail Sales</b>		<b>1,000</b>	
<b>01-17-1702-5903</b>	<b>O&amp;M Visitor Information Center</b>		<b>25,000</b>	
	<b>TOTAL VISITOR INFORMATION CENTER EXPENSE</b>		<b>89,970</b>	

<b>EXPENSES</b>					<b>2018 BUDGET</b>
<b>CURLING CLUB EXPENSES</b>					
<b>01-17-1703-5100</b>	<b>Communication &amp; Satellite</b>		<b>2,500</b>		
<b>01-17-1703-5101</b>	<b>Natural Gas</b>		<b>2,500</b>		
<b>01-17-1703-5102</b>	<b>Electricity</b>		<b>2,500</b>		
<b>01-17-1703-5124</b>	<b>Contracts</b>		<b>1,000</b>		
<b>01-17-1703-5906</b>	<b>O&amp;M</b>		<b>14,000</b>		
	<b>TOTAL CURLING CLUB EXPENSES</b>		<b>22,500</b>		
<b>COMMUNITY HALL EXPENSES</b>					
<b>01-17-1704-5038</b>	<b>Grant in Aid</b>		<b>0</b>		
	<b>TOTAL COMMUNITY HALL EXPENSES</b>		<b>0</b>		
<b>LIBRARY EXPENSES</b>					
<b>01-17-1705-5002</b>	<b>Wages &amp; Overhead</b>		<b>1,500</b>		
<b>01-17-1705-5038</b>	<b>Grant in Aid</b>		<b>119,904</b>		
<b>01-17-1705-5119</b>	<b>Building O&amp;M Exp</b>		<b>55,000</b>		
<b>01-17-1705-5124</b>	<b>Contracted Services: IT Maintenance</b>		<b>9,600</b>		
	<b>TOTAL LIBRARY EXPENSES</b>		<b>186,004</b>		
<b>PARKS EXPENSES</b>					
<b>01-17-1706-5003</b>	<b>Wages Casual</b>		<b>43,868</b>		
<b>01-17-1706-5101</b>	<b>Natural Gas</b>		<b>500</b>		
<b>01-17-1706-5102</b>	<b>Electricity</b>		<b>2,200</b>		
<b>01-17-1706-5120</b>	<b>Materials &amp; Supplies</b>		<b>82,500</b>		
<b>01-17-1706-5121</b>	<b>Small Tools</b>		<b>500</b>		
<b>01-17-1706-5124</b>	<b>Contract Services</b>		<b>1,000</b>		
<b>01-17-1706-5132</b>	<b>Tree Program</b>		<b>600</b>		
<b>01-17-1706-5902</b>	<b>O &amp; M Parks (Replcmt parts &amp; equip)</b>		<b>15,500</b>		
	<b>TOTAL PARKS EXPENSES</b>		<b>146,668</b>		

**2018 BUDGET**

	<b>CAMPGROUNDS EXPENSES</b>				
<b>01-17-1707-5002</b>	<b>Wages &amp; Overhead DPW</b>		<b>4,200</b>		
<b>01-17-1707-5003</b>	<b>Wages Seasonal</b>		<b>52,500</b>		
<b>01-17-1707-5005</b>	<b>Overtime</b>		<b>7,500</b>		
<b>01-17-1707-5100</b>	<b>Communication</b>		<b>150</b>		
<b>01-17-1707-5111</b>	<b>Stationary Supplies</b>		<b>150</b>		
<b>01-17-1707-5113</b>	<b>Equipment Rentals &amp; Maintenance</b>		<b>500</b>		
<b>01-17-1707-5124</b>	<b>Contract Services (Personal Tch Answg)</b>		<b>2,500</b>		
<b>01-17-1707-5905</b>	<b>O &amp; M Campgrounds</b>		<b>10,000</b>		
	<b>TOTAL CAMPGROUNDS EXPENSES</b>		<b>77,500</b>		
	<b>SPECIAL EVENTS EXPENSES</b>				
<b>01-17-1708-5002</b>	<b>Wages Coordinator</b>		<b>62,007</b>		
<b>01-17-1708-5003</b>	<b>Wages Casuals</b>		<b>11,805</b>		
<b>01-17-1708-5017</b>	<b>Travel Expenses</b>		<b>5,000</b>		
<b>01-17-1708-5018</b>	<b>Training &amp; Development</b>		<b>5,000</b>		
<b>01-17-1708-5021</b>	<b>Wages Public Works</b>		<b>6,800</b>		
<b>01-17-1708-5030</b>	<b>Special Events Contracts: Hiking, Fit for Life, snowshoeing, gymnastic</b>		<b>14,000</b>		
<b>01-17-1708-5031</b>	<b>Program and Special Events Expenses</b>		<b>30,000</b>		
<b>01-17-1708-5100</b>	<b>Communications - Phone, Fax, Internet, etc.</b>		<b>800</b>		
<b>01-17-1708-5109</b>	<b>Memberships &amp; Dues</b>		<b>1,000</b>		
<b>01-17-1708-5111</b>	<b>Supplies</b>		<b>2,200</b>		
<b>01-17-1708-5308</b>	<b>Winter Carnival Expenses: 2018 &amp; 2019</b>		<b>22,000</b>		
<b>01-17-1708-5311</b>	<b>Special Projects: Design and Printing of trail map brochures, installatio</b>		<b>30,000</b>		
	<b>TOTAL SPECIAL EVENTS EXPENSES</b>		<b>190,612</b>		

**2018 BUDGET**

	<b>MUSEUM EXPENSES</b>				
<b>01-17-1709-5038</b>	<b>Grant in Aid (Historical Society)</b>		<b>85,850</b>		
	<b>TOTAL MUSEUM EXPENSES</b>		<b>85,850</b>		
	<b>NEW HORIZONS</b>				
<b>01-17-1711-5119</b>	<b>Building Exp</b>		<b>3,500</b>		
			<b>3,500</b>		
	<b>TOTAL RECREATION EXPENSES</b>			<b>1,231,508.00</b>	<b>1,208,233</b>
	<b>LANDS</b>				
<b>01-18-1800-5034</b>	<b>Bylaw Development</b>		<b>5,000</b>		
<b>01-18-1800-5107</b>	<b>Consultants/Legal Fees</b>		<b>1,000</b>		
<b>01-18-1800-5303</b>	<b>Survey/Mapping/GPS</b>		<b>1,000</b>		
<b>01-18-1800-5304</b>	<b>GIS/Asset Managment Training</b>		<b>3,000</b>		
			<b>10,000</b>		
	<b>TOTAL LANDS DEVELOPMENT EXPENSES</b>			<b>10,000.00</b>	<b>24,000</b>
	<b>ECONOMIC DEVELOPMENT BUDGET</b>				
	<b>REVENUE</b>				
<b>01-19-1900-4328</b>	<b>Active Communities: Mult-Use Trail Project Grant</b>		<b>-1,000</b>		
<b>01-19-1900-4405</b>	<b>Miscellaneous</b>		<b>-500</b>		
	<b>TOTAL EDO REV</b>		<b>-1,500</b>		
	<b>TOTAL REVENUE</b>			<b>-1,500.00</b>	<b>-85,600</b>
	<b>EXPENSES</b>				
<b>01-19-1900-5002</b>	<b>Wages &amp; Overhead</b>		<b>1,000</b>		
<b>01-19-1900-5124</b>	<b>Contract Services</b>		<b>7,500</b>		
<b>01-19-1900-5400</b>	<b>O &amp; M Economic Dev (Signs/Xmas lights ect)</b>		<b>5,000</b>		
	<b>TOTAL EDO EXP</b>		<b>13,500</b>		
	<b>TOTAL EDO EXPENSES</b>			<b>13,500.00</b>	<b>52,100</b>



<b>CAPITAL BUDGET</b>			
	<b>WATER CAPITAL WORKS, M&amp;E RESERVE</b>		
	<b>REVENUE</b>		
04-80-4000-4601	Transfers from Water Capital Fund (pra 120,000)		-320,000
04-80-4000-4603	Transfers from General Operating Fund		0
	<b>TOTAL WATER CAPITAL REVENUE</b>		<b>-320,000</b>
	<b>EXPENSE</b>		
04-80-4001-5706	Water Infrastructure Capital Projects (valves & hydrnts)		320,000
	<b>TOTAL WATER CAPITAL EXPENSE</b>		<b>320,000</b>
	<b>SEWER CAPITAL WORKS, M&amp;E RESERVE</b>		
	<b>REVENUE</b>		
05-80-5000-4602	Transfers from Sewer Capital Reserve Fund (pra 350,000)		-374,000
05-80-5000-4216	BCF Grant		0
05-80-5000-4219	Investing in Canada		0
05-80-5000-4603	Transfers from General Operating Fund		0
	<b>TOTAL SEWER CAPITAL REVENUE</b>		<b>-374,000</b>
	<b>EXPENSE</b>		
05-80-5001-5707	Sewer Infrastructure Capital Projects		79,000
05-80-5001-5712	Beattle Street Lift Station		295,000
	<b>TOTAL SEWER CAPITAL EXPENSE</b>		<b>374,000</b>
	<b>GENERAL CAPITAL WORKS, M&amp;E RESERVE</b>		
	<b>REVENUE</b>		
08-80-1100-4603	Transfers from General Operating Fund		0
08-80-1100-4604	Transfers from Capital Works M&E Reserve (pra 240,000)		-554,974
08-80-1100-4605	Transfers from Protective Services Reserve Fund		-74,500
08-80-1100-4608	Transfer from Land Reserve Fund		-100,000
08-80-1100-4610	UBCM SPF grant		0
08-80-1100-4612	BCH Atkinson Property Development		0
	<b>TOTAL Capital Project REVENUE</b>		<b>-729,474</b>
	<b>EXPENSE</b>		
08-80-1100-5710	Land		100,000
08-80-1100-5712	GGs: Land & Buildings		0
08-80-1100-5713	GGs: Machinery & Equipment		38,000
08-80-1100-5714	REC: Land & Building		0
08-80-1100-5715	REC: Machinery & Equipment		16,974
08-80-1100-5716	DPW: Land & Buildings		0
08-80-1100-5717	DPW: Machinery & Equipment		500,000
08-80-1100-5718	PS: Land & Buildings		0
08-80-1100-5719	PS: Machinery & Equipment		74,500
	<b>TOTAL General Capital EXPENSE</b>		<b>729,474</b>

REVENUE		
<b>Fund 01: General</b>		<b>2019 BUDGET</b>
<b>Dept 10: General Gov Serv</b>		
<b>Activity 1000: Taxes</b>		
Account: Revenue	TOTAL Activity 1000: Taxes: <b>1000</b>	-2,114,271
<b>Activity 1001: Grants in Lieu of Taxes</b>		
Account: Revenue	NET Account: Revenue: <b>1001</b>	-1,718,575
<b>Activity 1003: Grants</b>		
Account: Revenue	NET Account: Revenue: <b>1003</b>	-835,465
<b>Activity 1005: General Government Services</b>		
Account: Revenue	NET Account: Revenue: <b>1005</b>	-1,009,450
<b>Activity 1006: Other Government Services</b>		
Account: Revenue	NET Account: Revenue: <b>1006</b>	-144,525
<b>Activity 1200: Fire Department</b>		
Account: Revenue	NET Account: Revenue: <b>1200</b>	-5,000
<b>Activity 1300: Bylaw Enforcement</b>		
Account: Revenue	NET Account: Revenue: <b>1300</b>	-5,250
<b>Activity 1301: Animal Control</b>		
Account: Revenue	NET Account: Revenue: <b>1301</b>	-2,000
<b>Activity 1302: Building Inspection</b>		
Account: Revenue	NET Account: Revenue: <b>1302</b>	-2,075
<b>Dept 14: Public Works</b>		
Activity 1007: Administration	NET Account: Revenue: <b>1007</b>	-14,000
<b>Dept 15: Environmental</b>		
Activity 1500: Environmental	NET Account: Revenue: <b>1500</b>	-255,120
<b>Activity 1600: Public Health</b>		
Account: Revenue	NET Account: Revenue: <b>1600</b>	-2,300
<b>Dept 17: Recreation</b>		
Activity 1700: Arena	NET Account: Revenue: <b>1700</b>	-28,100
<b>Activity 1701: Swimming Pool</b>		
Account: Revenue	NET Account: Revenue: <b>1701</b>	-29,790
<b>Activity 1702: Visitor Information Center</b>		
Account: Revenue	NET Account: Revenue: <b>1702</b>	-11,650
<b>Activity 1703: Curling Club</b>		
Account: Revenue	NET Account: Revenue: <b>1703</b>	-10,000
<b>Activity 1705: Library</b>		
Account: Revenue	NET Account: Revenue: <b>1705</b>	-9,600
<b>Activity 1706: Parks</b>		
Account: Revenue	NET Account: Revenue: <b>1706</b>	-2,000
<b>Activity 1707: Campgrounds</b>		
Account: Revenue	NET Account: Revenue: <b>1707</b>	-56,500
<b>Activity 1708: Special Events</b>		
Account: Revenue	NET Account: Revenue: <b>1708</b>	-25,500
<b>Activity 1800: Lands</b>		
Account: Revenue	NET Account: Revenue: <b>1800</b>	-1,000
<b>Activity 1900: Economic Development</b>		
Account: Revenue	NET Account: Revenue: <b>1900</b>	-1,500
<b>Activity 4000: Water Treatment</b>		
Account: Revenue	NET Account: Revenue: <b>4000</b>	-570,828
<b>Activity 4001: Water Piping &amp; Distribution</b>		
Account: Revenue	NET Account: Revenue: <b>4001</b>	-1,000
<b>Activity 4000: Water Treatment Capital</b>		
Account: Revenue	NET Account: Revenue: <b>4000 Capital</b>	-320,000

<b>Activity 5000: Sewer Treatment</b>		
Account: Revenue	NET Account: Revenue: <b>5000</b>	-630,687
<b>Activity 5001: Sewer Piping &amp; Distribution</b>		
Account: Revenue	NET Account: Revenue: <b>5001</b>	-5,678
<b>Activity 5000: Sewer Treatment Capital</b>		
Account: Revenue	NET Account: Revenue: <b>5000 Capital</b>	-374,000
<b>Activity 1100: Capital Projects</b>		
Account: Revenue	NET Account: Revenue: <b>1100 Capital</b>	-729,474
	<b>TOTAL REVENUE</b>	<b>-8,915,338</b>

DISTRICT OF HUDSON'S HOPE FUND POSITION				
NP S& CU FUND #	2019 Opening Bals to Fin Stmts 2018	Transfer To Reserves	Tmsf fr Reserves for Cap Proj 2019	2019 End Balances
# GEN M & E OFFICE FUND	0	120,582	0	120,582
#206 CAP MACH & EQUIP RESVE FUND	857,926	993,994	-554,974	1,296,946
#202 WATER RESERVE FUND	214,043	170,000	-320,000	64,043
#203 SEWER RESERVE FUND	35,047	400,000	-374,000	61,047
#204 TX SALE PRO RESERVE FUND	217,462	0	0	217,462
#209 PROTECTIVE SERVICE FUND	323,769	250,000	-74,500	499,269
#207 LAND RESERVE FUND	120,334	0	-100,000	20,334
#210 COMMUNITY HALL FUND	30,051	30,000	0	60,051
	1,798,632	1,964,576	-1,423,474	2,339,734
<b>OTHER FUNDS</b>				
#202 CEMETARY FUND		300	0	300
		300	0	300
PRIOR YEAR SURPLUS	2019 Opening Bals to Fin Stmts 2018	Transfer to Reserves	Gen Fund to O&M for Cap Proj 2019	2019 End Balances
General Optg Fund (2018 Surplus)	3,469,147	0	-950,000	2,519,147
Water Fund (2018 Surplus)	419,078	-317,028	0	102,050
Sewer Fund (2018 Surplus)	555,887	-514,565	0	41,322
	4,444,112	-831,593	-950,000	2,662,519



## BYLAW NO. 905, 2019

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### A Bylaw to Adopt a Financial Plan for 2019- 2023

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WHEREAS section 165 of the Community Charter requires the adoption of an annual financial plan by bylaw and the financial plan is to include the current year plus the following 4 years;

NOW THEREFORE the Council of the District of Hudson's Hope, in open public meeting assembled, enacts as follows:

1. This Bylaw shall be cited as the "Annual Financial Plan Bylaw for 2019-2023 No. 905, 2019".
2. Schedule "A" which is attached to and forms part of this Bylaw, is adopted as the Financial Plan of the District of Hudson's Hope for the years 2019 to 2023.
3. Schedule "B" which is attached to and forms part of this Bylaw, is adopted as the Statement of Objectives and Policies of the the District of Hudson's Hope for the years 2019 to 2023.
4. Annual Financial Plan Bylaw No. 896, 2018 is hereby repealed.

Read a First Time on this \_\_\_ day of \_\_\_, 2019.

Read a Second Time on this \_\_\_ day of \_\_\_, 2019.

Read a Third Time on this \_\_\_ day of \_\_\_, 2019.

Adoption of Bylaw on this \_\_\_ day of \_\_\_, 2019.

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Dave Heiberg, Mayor

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Tammy McKeown, Corporate Officer

Certified a true copy of Bylaw No 905, 2019  
this day \_\_\_ of \_\_\_, 2019

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Corporate Officer

<b>BYLAW #906, 2019 - Schedule A</b>					
<b>General Operations</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>General Revenue</b>					
Water O&M	- 570,828	- 582,245	- 593,889	- 605,767	- 617,883
Water Utility Fund	- 1,000	- 1,020	- 1,040	- 1,061	- 1,082
Sewer O&M	- 630,687	- 643,301	- 656,167	- 669,290	- 682,676
Sewer Utility Fund	- 5,678	- 5,792	- 5,907	- 6,026	- 6,146
Property Taxes	- 2,114,271	- 2,156,556	- 2,199,688	- 2,243,681	- 2,288,555
grants in lieu	- 1,718,575	- 1,752,947	- 1,788,005	- 1,823,766	- 1,860,241
grants other	- 835,465	- 835,465	- 840,148	- 840,148	- 845,056
General Government Services	- 59,450	- 60,639	- 61,852	- 63,089	- 64,351
ICBC	- 144,525	- 147,416	- 150,364	- 153,371	- 156,439
protective services	- 5,000	- 5,100	- 5,202	- 5,306	- 5,412
Bylaw/Lands	- 9,325	- 9,512	- 9,702	- 9,896	- 10,094
Public Works	- 14,000	- 14,000	- 14,000	- 14,000	- 14,000
Environmental & Public Health	- 257,420	- 74,766	- 76,261	- 77,787	- 79,342
Recreation	- 173,140	- 176,603	- 180,135	- 183,738	- 187,412
EDO	- 2,500	- 2,550	- 2,601	- 2,653	- 2,706
to/(-)from General Fund	- 950,000	- 965,791	- 1,316,546	- 1,645,959	- 1,678,054
<b>General Operations Revenue</b>	<b>-\$ 7,491,864</b>	<b>-\$ 7,433,701</b>	<b>-\$ 7,901,507</b>	<b>-\$ 8,345,537</b>	<b>-\$ 8,499,448</b>
<b>General Expenditure</b>					
water	571,828	583,265	594,930	606,828	618,965
sewer	636,365	649,092	662,074	675,316	688,822
Legislative	135,563	138,274	141,040	143,861	146,738
Grants in Aid to Cmty	50,700	51,714	52,748	53,803	54,879
GGS	1,192,575	1,216,427	1,240,755	1,265,570	1,290,882
ICBC	74,350	75,837	77,354	78,901	80,479
Protective Services	309,277	315,463	321,772	328,207	334,771
Bylaw/Lands	70,630	72,043	73,483	74,953	76,452
Public Works	1,124,228	1,146,713	1,169,647	1,193,040	1,216,901
Environmental & Public Health	167,064	170,405	173,813	177,290	180,835
Recreation	1,231,508	1,256,138	1,281,261	1,306,886	1,333,024
EDO	23,500	23,970	24,449	24,938	25,437
TRANS TO CEMETERY FUND	300	306	312	318	325
TRANS TO GENRL OPTG M&E FUND	90,032	91,833	93,669	95,543	97,454
TRANS TO DPW M&E RESERVE	963,944	983,223	1,002,887	1,022,945	1,043,404
TRANS TO PROTEC SERV M&E RESERVE	250,000	255,000	260,100	265,302	270,608
TRANS TO SEWER RESERVE	400,000	200,000	300,000	200,000	204,000
TRANS TO WATER RESERVE	170,000	173,400	400,000	800,000	800,000
Trans Community Hall Fund	30,000	30,600	31,212	31,836	32,473
Trans to Tax Sale	-	-	-	-	-
to/(-)from General Fund to Capital		-	-	-	-
<b>Total General Operations Expense</b>	<b>\$ 7,491,864</b>	<b>\$ 7,433,701</b>	<b>\$ 7,901,507</b>	<b>\$ 8,345,537</b>	<b>\$ 8,496,448</b>
Surplus / (-)deficit: must be 0					
<b>CAPITAL OPERATIONS</b>					

<b>Transfer from Funds, Reserves; Capital Revenue</b>					
Water Capital Reserve	-320,000	-162,000	-600,000	-1,050,000	-1,100,000
Sewer Capital Reserve	-374,000	-200,000	-300,000	-200,000	-400,000
Mach & Equip Capital Reserve	-554,974	-1,475,000	-1,524,500	-1,187,500	-1,382,500
Protective Services Reserve	-74,500	-7500	-7500	-7500	-7500
Land Capital Reserve	-100,000	0	0	0	0
Total Capital Revenue	-\$ 1,423,474	-\$ 1,844,500	-\$ 2,432,000	-\$ 2,445,000	-\$ 2,890,000
<b>Capital Operations Expenditure</b>					
Water Capital Expense	320,000	162,000	600,000	1,050,000	1,100,000
Sewer Capital Expense	374,000	200,000	300,000	200,000	400,000
General Capital Expense	729,474	1,482,500	1,532,000	1,195,000	1,390,000
Total Capital Operations Expense	\$ 1,423,474	\$ 1,844,500	\$ 2,432,000	\$ 2,445,000	\$ 2,890,000

**District of Hudson's Hope  
2019-2023 Financial Plan  
Statement of Objectives and Policies  
Schedule 'B' of Bylaw No. 905, 2019**

In accordance with Section 165(3.1) of the *Community Charter*, the Town is required to include in the Five- Year Financial Plan, objectives and policies regarding each of the following:

1. The proportion of total revenue that comes from each of the funding sources described in Section 165(7) of the *Community Charter*;
2. The distribution of property taxes among the property classes, and
3. 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 2019.

For the 2019 fiscal year Property taxes form the largest portion of revenue. As a revenue source, property taxation offers a number of advantages, for example, it is simple to administer and it is fairly easy for residents to understand. It offers a stable and reliable source of revenue for services that are difficult or undesirable to fund on a user-pay basis. These include services such as general administration, fire protection, police services, bylaw enforcement and street lighting.

Funds and Reserve is the second largest source of revenue. A large portion of this revenue was the 2018 Surplus.

Grants in Lieu is the third largest source of revenue with Grant in Lieu payments from BC Hydro Dam/Reservoir payments accounting for the largest percentage.

The fourth largest source of Revenue is Other Grants which includes the Peace River Agreement (PRA) Grant (formerly known as Fair Share and the Community Works Fund (Gas Tax).

**Objective**

- To use Peace River Agreement Funding on Capital and not Operating expenses.
- To increase the proportion of revenue that is received from user fees and charges to ensure that users of the service are not being subsidized by non-users especially with respect to water and sewer services.

**Policies**

- The District of Hudson's Hope will review all user fee levels to ensure they are adequately meeting both the capital and delivery costs of the service.
- The District will look at market comparables to see how competitive the District is.



**Table 1: Sources of Revenue**

REVENUE SOURCE 2019	DOLLAR VALUE	% OF TOTAL REVENUE
Grants in Lieu	1,718,575	22.94
Property Taxes	2,079,057	27.75
Grants Others	835,465	11.15
User Fees & Charges	483,670	6.46
Other sources	442,918	5.91
Parcel Tax	7,214	0.10
Funds & Reserve (2018 Surplus)	1,924,965	25.69
<b>TOTAL</b>	<b>7,491,864</b>	<b>100.00</b>

**Distribution of Property Tax Rates**

Table 2 outlines the distribution of property taxes among the property classes. The Utilities property class provides the largest proportion of property tax revenue. This is appropriate as this class forms the largest portion of the assessment base.

**Objectives**

- To have Property Class 2 close to the Provincial Average.
- To slowly raise the percentage of property tax raised from Class 1 – Residential.
- Maintain the property tax rate for Business and Other (Class 6), Light Industry (Class 5) and Major Industrial (Class 4) at the current rate.

**Policies**

- To compare the District against other municipalities within the Peace River Regional District and municipalities of similar size to see the percentage of property tax paid by each Property Class.
- Continue to maintain and encourage economic development initiatives designed to attract more Light Industrial business to invest in the community. New investment from this areas will help provide more revenue for the District.
- Regularly review and compare the District's distributions of tax burden relative to other BC municipalities.

**Table 2: Distribution of Property Tax Rates**

PROPERTY CLASS 2019	DOLLAR VALUE	% OF REVENUE
Utilities (Class 2)	1,389,350	66.83
Residential (Class 1)	347,459	16.71
Business & Other (Class 6)	140,534	6.76
Light Industry (Class 5)	174,828	8.41
Major Industry (Class 4)	15,626	0.75
Farmland (Class 9)	7,294	0.35
Recreation/non-profit (Class 8)	3,966	0.19
<b>TOTAL</b>	<b>2,079,057</b>	<b>100.00</b>

### **Permissive Tax Exemptions**

The District of Hudson's Hope has an existing permissive tax exemption (Bylaw No. #754) which guides the administration and approval of permissive tax exemptions. Some of the eligibility criteria for permissive tax exemptions that are outlined in the policy include the following:

- The tax exemption must demonstrate benefit to the community and residents of District of Hudson's Hope by enhancing the quality of life (economically, socially, and culturally) within the community.
- The goals, policies and principles of the organization receiving the exemption must not be inconsistent or in conflict with those of the District of Hudson's Hope.
- The organization receiving the exemption must be a registered non-profit society, as the support of the municipality will not be used for commercial and private gain.
- Permissive tax exemptions will be considered in conjunction with: (a) other assistance being provided by the District; (b) the potential demands for the District services or infrastructure arising from the property; and (c) the amount of revenue that the District will lose if the exemption is granted.

### **Objective**

- Over the next 5 years the District of Hudson's Hope will continue with its current bylaw to provide permissive tax exemptions to non-profit societies.

### **Policies**

- To continue with encouraging the development of non-profit societies that provide services (as per its Property Tax Exemption Bylaw) to the communities by its offering of its Insurance Expansion Coverage Policy.
- To ensure that applicants continue to be eligible and qualify under the District's tax exemption guidelines.

## REQUEST FOR DECISION

<b>RFD#:</b>	<b>Date:</b> April 12, 2019
<b>Meeting#:</b> CM042319	<b>Originator:</b> Rhonda Eastman
<b>RFD TITLE:</b> Tax Rate Bylaw No, 906, 2019	

**RECOMMENDATION:**
**THAT:**

Council approve First, Second and Third Readings of the *"Tax Rate Bylaw No, 906, 2019"*.

**BACKGROUND:**
**Community Charter: Annual property tax bylaw**

**197** (1) Each year, after adoption of the financial plan but before May 15, a council must, by bylaw, impose property value taxes for the year by establishing tax rates for

(a) the municipal revenue proposed to be raised for the year from property value taxes, as provided in the financial plan, and

(b) the amounts to be collected for the year by means of rates established by the municipality to meet its taxing obligations in relation to another local government or other public body.

(2) Unless otherwise permitted by this or another Act, a property value tax under subsection (1) must be imposed

(a) on all land and improvements in the municipality, other than land and improvements that are exempt under this or another Act in relation to the tax, and

(b) on the basis of the assessed value of the land and improvements.

(3) For the purposes of subsection (1) (a), the bylaw may establish for each property class

(a) a single rate for all revenue to be raised, or

(b) separate rates for revenue to be raised for different purposes but, in this case, the relationships between the different property class rates must be the same for all purposes.

(3.1) In relation to tax rates established for the purposes of subsection (1)

(a), before adopting the bylaw, the council must consider the tax rates proposed for each property class in conjunction with the objectives and policies set out under section 165 (3.1) (b) [*property value tax distribution*] in its financial plan.

- (4) For the purposes of subsection (1) (b), for each local government or other public body in relation to which the amounts are to be collected,
- (a) the bylaw must establish separate rates for each property class, and
- (b) the relationships between the different property class rates must be the same as the relationships established under subsection (3) unless otherwise required under this or another Act.
- (5) If the amount of revenue raised in any year for a body under subsection (1) (b) is more or less than the amount that is required to meet the municipality's obligation, the difference must be used to adjust the rate under subsection (1) (b) for the next year.
- (6) The minimum amount of tax under subsection (1) in any year on a parcel of real property is \$1.
- (7) Property value taxes under subsection (1) are deemed to be imposed on January 1 of the year in which the bylaw under that subsection is adopted, unless expressly provided otherwise by the bylaw or by the enactment under which they are imposed.

**DISCUSSION:** Section 197 of the Community Charter to adopt a bylaw before May 15 in each year to impose property taxes. The proposed Tax Rate Bylaw is attached for Council's review.

**FINANCIAL CONSIDERATIONS:**

**ADMINISTRATOR COMMENTS:**

Report Approved By: \_\_\_\_\_

  
Chris Cvik, Interim CAO

**ATTACHMENTS:**

1. Draft copy of "Tax Rate Bylaw 906, 2019".



Rhonda Eastman, Deputy Treasurer



**DISTRICT OF HUDSON'S HOPE  
Tax Rate Bylaw No. 906, 2019**

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A bylaw to levy rates for municipal, regional district and regional hospital district purposes for 2019

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**WHEREAS** section 197 of the *Community Charter* directs the Council to adopt a bylaw, before May 15 in each year, to impose property value taxes, subject to the Charter, on all taxable land and improvements according to their assessed values;

**NOW THEREFORE** the Council of the District of Hudson's Hope, in open public meeting assembled, enacts as follows:

1. This Bylaw shall be cited as the "2019 Tax Rates Bylaw No. 906, 2019".
2. The following property value taxes are imposed and levied for 2019 :
  - (a) for purposes of the District of Hudson's Hope on the assessed value of land and improvements taxable for general municipal purposes, the tax rates appearing in column "A" of the Schedule attached to and made part of this Bylaw;
  - (b) for purposes of the Peace River Regional District on the assessed value of land and improvements taxable for regional district purposes, the tax rates appearing in column "B" of the Schedule attached to and made part of this Bylaw;
  - (c) for the 911 emergency telephone service of the Peace River Regional District on the assessed value of improvements taxable for regional district purposes, the tax rates appearing in column "C" of the Schedule attached to and made part of this Bylaw; and
  - (d) for purposes of the Peace River Regional Hospital District on the assessed value of land and improvements taxable for regional hospital district purposes, the tax rates appearing in column "D" of the Schedule attached to and made part of this Bylaw.

Read a First Time on this \_\_\_ day of \_\_\_, 2019.

Read a Second Time on this \_\_\_ day of \_\_\_, 2019.

Read a Third Time on this \_\_\_ day of \_\_\_, 2019.

Adoption of Bylaw on this \_\_\_ day of \_\_\_, 2019.

\_\_\_\_\_  
Dave Heiberg,  
MAYOR

\_\_\_\_\_  
Tammy McKeown  
Corporate Officer

Certified a true copy of Bylaw No. 906, 2019

this \_\_\_ day of \_\_\_\_\_

\_\_\_\_\_  
Corporate Officer

**District of Hudson's Hope****Schedule to 2019 Tax Rates Bylaw No. 906, 2019**

<b>Tax Rates (dollars of tax per \$1,000 of taxable value)</b>				
	<b>"A"</b> District of Hudson's Hope	<b>"B"</b> Peace River Regional District	<b>"C"</b> Peace River Regional District (9-1-1)	<b>"D"</b> Peace River Regional Hospital District
<b>Property Class</b>				
1. Residential	3.5	0.1898	0.3197	0.5925
2. Utilities	24.0	0.6644	1.1190	2.0738
4. Major Industry	16.0	0.6454	1.0870	2.0146
5. Light Industry	16.0	0.6454	1.0870	2.0146
6. Business/Other	9.7	0.4651	0.7833	1.4517
8. Recreational/ Non Profit	3.0	0.1898	0.3197	0.5925
9. Farm	3.0	0.1898	0.3197	0.5925