DISTRICT OF HUDSON'S HOPE
BYLAW NO.975, 2026

A Bylaw to adopt the financial plan for 2026 - 2030

WHEREAS the Council of District of Hudson's Hope shall adopt by bylaw a five-year financial plan;

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

GENERAL PROVISIONS

1. This Bylaw shall be cited as the "District of Hudson's Hope Five Year Financial Plan Bylaw No. 975, 2026."

2. District of Hudson's Hope Annual Financial Plan Bylaw No. 956, 2025, and its amendments, are herby repealed.

3. If any portion of this bylaw is declared invalid by a court, the invalid portion shall be severed, and the remainder of the Bylaw is deemed valid.

4. Schedules "A" and "B", are attached to and forms part of this Bylaw.

READ A FIRST TIME this the 29th day of April 2026

READ A SECOND TIME this 29th day of April 2026

READ A THIRD TIME this 29th day of April 2026

ADOPTED this 13th day of May 2026

[redacted] [redacted]

Travous Quibell, Mayor — Crystal Brown, Chief Administrative Officer

Certified a true copy of Bylaw No. 975, 2026
This ____ day of _____
Original signed by

____

Corporate Officer

SCHEDULE A

SUMMARY OF REVENUE AND EXPENDITURES

REVENUE	2026	2027	2028	2029	2030
TAXES	4,922,267	5,019,983	5,119,653	5,221,317	5,325,014
GRANTS IN LIEU OF TAXES	2,158,441	2,201,609	2,245,642	2,290,555	2,336,366
GRANTS - OPERATING	318,000	318,000	318,000	318,000	318,000
GRANTS - CAPITAL	6,303,951	770,321	13,750,000	14,980,000	521,099
CAPITAL RESERVE FUNDS	1,428,319	1,182,212	266,500	191,500	566,135
MFA BORROWING			10,000,000		
GENERAL GOVERNMENT SERVICES	107,950	107,950	107,950	107,950	107,950
ICBC	122,411	124,859	127,356	129,904	132,502
BYLAW	5,000	5,100	5,202	5,306	5,412
ASSET MANAGEMENT	10,000	10,000	10,000	10,000	10,000
PUBLIC WORKS	5,100	5,202	5,306	5,412	5,520
WASTE MANAGEMENT	85,000	85,000	85,000	85,000	85,000
CEMETERY	3,000	3,000	3,000	3,000	3,000
LIBRARY	7,679	7,833	7,989	8,149	8,312
ARENA	19,000	19,000	19,000	19,000	19,000
SWIMMING POOL	12,900	12,900	12,900	12,900	12,900
VISITOR INFORMATION CENTRE	15,510	15,520	15,531	15,541	15,552
CURLING CLUB	10,000	10,000	10,000	10,000	10,000
CAMPGROUNDS	58,500	58,500	58,500	58,500	58,500
SPECIAL EVENTS	5,050	5,101	5,153	5,206	5,260
LANDS DEVELOPMENT	108,200	1,530	1,561	1,592	1,624
ECONOMIC DEVELOPMENT	70,000	-	-	-	-
WATER	447,450	148,094	148,751	149,421	150,104
SEWER	82,178	82,268	82,360	82,453	82,549
SURPLUS REQUISITION FROM PRIOR YEAR	3,500,000	2,683,118	2,259,744	1,513,896	835,552
COLLECTED FOR OTHER AGENCIES	4,213,224	4,297,489	4,383,438	4,383,438	4,471,107
TOTAL REVENUE	**24,019,130**	**17,174,589**	**39,048,536**	**29,608,040**	**15,086,458**

EXPENSES – CAPITAL	2026	2027	2028	2029	2030
ADMINISTRATION	64,000	17,500	17,500	17,500	31,500
FLEET	72,000	485,000	320,000	360,000	105,000
FACILITIES	1,072,500	292,000	25,000	100,000	150,000
TRANSPORTATION INFRASTRUCTURE	225,000	400,000	-	50,000	300,000
WATER	6,025,000	875,000	-	915,000	250,000
WASTEWATER	398,894	240,000	-	-	500,000
COMMUNITY HALL	355,000	30,000	23,7800,00	13,780,000	30000
FIRE	257,000	147,000	24,000	135,000	27,000
TOTAL EXPENSES	**8,469,394**	**2,486,500**	**24,166,500**	**15,357,500**	**1,393,500**

OPERATING EXPENSES	2026	2027	2028	2029	2030
MFA INTEREST - COMMUNITY HALL			469,000	469,000	469,000
MFA PRINCIPAL - COMMUNITY HALL	0	0	351,798	351,798	351,798
COUNCIL	258,540	241,770	245,859	250,031	269,285
GRANT IN AID	47,103	48,045	49,006	49,986	50,986
GENERAL GOVERNMENT SERVICES	2,287,046	2,292,525	2,300,767	2,309,175	2,317,750
HUMAN RESOURCES	123,000	123,960	124,939	125,938	126,957
MUSEUM	94,343	95,758	97,673	99,627	101,619
ICBC & OTHER	87,845	89,238	89,422	89,609	89,800
FIRE DEPT	1,051,450	1,146,492	1,152,690	1,159,013	1,165,462
MUNICIPAL EMERGENCY	44,500	44,890	45,288	45,694	46,107
BYLAW & ANIMAL CONTROL	52,110	53,152	54,215	55,299	56,405
ASSET MANAGEMENT	19,500	47,000	22,040	12,081	12,122
PUBLIC WORKS	1,862,340	1,858,332	1,869,444	1,880,779	1,892,340
WASTE MANAGEMENT	268,920	171,600	175,032	176,172	179,696
PUBLIC HEALTH	8,000	8,160	8,323	8,490	8,659
LIBRARY	151,476	154,506	157,596	160,748	163,963
NEW HORIZONS	2,000	2,000	2,040	2,081	2,122
ARENA	249,085	250,176	253,488	256,867	260,314
SWIMMING POOL	303,196	306,728	308,040	309,379	310,745
VISITOR INFORMATION CENTRE	73,252	74,424	74,720	75,021	75,328
CURLING CLUB	49,400	50,388	51,396	52,424	53,472
COMMUNITY HALL	9,500	0	0	0	0
PARKS	151,770	144,118	144,473	144,835	145,205
CAMPGROUNDS	131,370	131,440	131,972	132,514	133,067
SPECIAL EVENTS	124,019	124,274	124,974	125,688	126,417
PLANNING AND DEVELOPMENT	169,549	53,406	53,974	54,554	55,145
TOTAL ECON DEV EXP	85,000	5,000	5,100	5,202	5,306
TOTAL WATER TREATMENT EXPENSES	778,740	484,110	489,587	495,174	500,873
WASTE WATER	149,840	123,964	126,443	128,972	131,552
EMERGENCY SERVICE TELECOMMUNICATIONS	20,500	5,400	5,400	5,400	5,400
TRANSFER TO OPERATING RESERVE	2,683,118	2,259,744	1,513,896	835,552	114,955
GOVERNMENT TRANSFERS	4,213,224	4,297,489	4,383,438	4,383,438	4,471,107
TOTAL OPERATING EXPENSES	**15,549,736**	**14,688,089**	**14,882,036**	**14,250,540**	**13,692,958**

SCHEDULE B

FIVE-YEAR FINANCIAL PLAN OBJECTIVES AND POLICIES

Funding Sources

Table 1 shows the proportion of total revenue proposed to be raised from each funding source in 2026. This does not include funds requisitioned on behalf of other agencies, such as school tax and PRRD.

For the 2026 fiscal year, provincial, federal, and other government grants form the largest portion of revenues due to capital infrastructure grant funding.

Property taxes form the second largest portion of revenue. As a revenue source, property taxation offers several advantages: it is simple to administer and is relatively easy for residents to understand. It also provides a stable and reliable source of revenue for services that are difficult or undesirable to fund on a user-pay basis, such as general administration, fire protection, parks and recreation, and bylaw enforcement.

General Surplus carried forward from 2025 forms the third largest revenue source.

Grants in Lieu of Taxes are the fourth largest revenue source.

Reserve Funds are the fifth largest revenue source, used for capital expenditures.

User fees and other charges are the sixth largest funding source. User fees and charges can be easily administered and include water and sewer usage, building permits, business licenses, and the sale of services. User fees are intended to align the cost of a service with those who use it.

Objective

- Use Peace River Agreement funding for capital projects.
- Increase the portion of revenue received from user fees and charges to ensure service users are not subsidized by non-users, particularly for water and sewer services.

Policies

- The District of Hudson's Hope will review all user fee levels to ensure they adequately cover both capital and service delivery costs.
- The District will review market comparators to assess how competitive its user fees and charges are.
- The District will continue to apply for grant funding to support projects and initiatives.

Table 1

2026 REVENUE SOURCES	DOLLAR VALUE	% OF REV
Provincial/Federal and Other Grants	7,148,801	36.08
Property Tax	4,909,925	24.78
Prior Year Surplus	3,500,000	17.66
Grant In Lieu of Taxes	2,158,440	10.89
Reserve Funds	1,428,319	7.21
Fees/Charges/Other Revenue	558,078	2.82
Interest and Penalties	112,342	0.57
TOTAL	**19,815,905**	**100.00**

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.

Objectives

- To have Property Class 2 (Utilities) close to municipal averages.
- To slowly raise the percentage of property tax rate in all classes.

Policies

- To compare the District against other municipalities within the Peace River Regional District and other municipalities of similar size to see the rate of property tax paid by each class.
- Continue to maintain and encourage economic development initiatives.

Table 2

PROPERTY CLASS	DOLLAR VALUE	% OF REV
1. RESIDENTIAL	$471,030	9.67
2. UTILITIES	$3,804,632	78.07
4. MAJOR INDUSTRY	$28,137.50	0.58
5. LIGHT INDUSTRY	$393,487.50	8.07
6. BUSINESS	$167,856	3.44
8. REC/NON-PROFIT	$416	0.01
9. FARM TAXES	$7,891	0.16
TOTAL	**4,851,886**	**100.00**

Permissive Tax Exemptions

The District of Hudson's Hope Property Tax Exemption Bylaw No. 908, 2019, 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

- 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 offering its Insurance Expansion Coverage Policy
- In ensure that applicants continue to be eligible and qualify under the districts tax exemption guidelines.