

DISTRICT OF 100 MILE HOUSE
Bylaw No. 1448, 2025

A bylaw to adopt the 2025 to 2029 Financial Plan.

The Council of the District of 100 Mile House in open meeting assembled, hereby enacts as follows:

TITLE

1. This bylaw may be cited for all purposes as "**District of 100 Mile House 2025 Financial Plan Bylaw No. 1448, 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"B" is hereby approved and authorized and shall be in full force and effect from January 1, 2025 until amended, repealed or replaced.

READ A FIRST, SECOND AND THIRD TIME this 8th day of April, 2025

ADOPTED this 22nd day of April, 2025

Mayor

Corporate Officer

DISTRICT OF 100 MILE HOUSE
2025 Financial Plan Bylaw No. 1448, 2025
Schedule "A"

REVENUES	2025	2026	2027	2028	2029
Taxes & Grants In Lieu	\$ 3,468,390	\$ 3,541,730	\$ 3,616,915	\$ 3,694,000	\$ 3,773,040
Utility Rates	1,184,250	1,243,235	1,305,170	1,370,195	1,438,475
Sales of Services	297,310	301,941	306,786	311,863	317,182
Government Grants	1,926,705	1,266,570	1,267,160	1,267,755	1,268,355
Contributions & DCC	4,090	4,090	4,090	4,090	4,090
Other Revenue	409,070	331,440	331,440	331,440	331,440
Transfer from Reserves	173,500	43,500	43,500	43,500	43,500
Transfer from Other	1,800,420	1,758,425	1,744,495	1,676,710	1,567,890

\$ 9,263,735 \$ 8,490,931 \$ 8,619,556 \$ 8,699,553 \$ 8,743,972

EXPENDITURES					
General Government	\$ 1,415,775	\$ 1,147,730	\$ 1,160,460	\$ 1,183,850	\$ 1,207,910
Protective Services	863,105	835,830	844,915	854,235	863,820
Transportation Services	1,695,890	1,699,120	1,722,095	1,750,985	\$ 1,781,980
Environmental & Public Health	146,185	142,500	145,235	148,010	150,020
Recreation & Culture	195,125	196,435	199,125	201,875	204,715
Utility Operations	1,230,455	1,003,731	1,019,401	1,046,463	1,062,682
Development & Planning	699,500	474,401	481,660	488,195	493,954
Interest & Bank Charges	14,200	14,200	14,200	14,200	14,200
Principal Debt Payment	-	-	-	-	-
Amortization	1,800,420	1,758,425	1,744,495	1,676,710	1,567,890
Transfer to Capital Reserve	402,225	503,205	562,654	614,462	681,058
Transfer to Equipment Reserve	214,900	214,900	214,900	214,900	214,900
Transfer to Other Reserves	585,955	500,455	510,416	505,668	500,843

\$ 9,263,735 \$ 8,490,931 \$ 8,619,556 \$ 8,699,553 \$ 8,743,972

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CAPITAL	2025	2026	2027	2028	2029
Capital Expenditure	12,637,225	6,272,000	14,268,000	6,561,000	1,519,000
Transfer from Operating Surplus	7,940	-	-	-	-
Transfer from Reserves	8,134,910	3,372,000	1,268,000	1,561,000	1,519,000
Grant Funding	3,094,375	2,900,000	13,000,000	5,000,000	-
Developer Contributions	1,400,000				

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Schedule “B”

STATEMENT OF OBJECTIVES & POLICIES

In accordance with the Sec 165 (3.1) of the *Community Charter*, the Council of the District of 100 Mile House must set out objectives and policies of the municipality in relation to the following:

- a) The proportion of total revenue that is proposed to come from each of the funding sources;
 - b) The distribution of property taxes among the property classes; and
 - c) The use of permissive tax exemptions.
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FUNDING SOURCES

The table below shows the proportion of total revenue to be raised from each funding source in 2025. Property taxes, which provide a stable and consistent source of funding, are the primary revenue source for the District, while Government grants and transfers from other and reserves, (which will fluctuate year to year) are second highest for planned funding sources.

Revenue Distribution	% of Total Revenue	Dollar Value
Property & Parcel Taxes	37.4%	\$ 3,468,390
Government Grants	20.8%	1,926,705
Transfers from Other	19.4%	1,800,420
Utility User Fees	12.8%	1,184,250
Other Revenue	7.7%	710,470
Transfer from Own Reserves	1.9%	173,500
	100%	\$ 9,263,735

Objectives

- To adequately maintain core municipal services exclusive of alternative local government funding programs.
- That the cost of living increases reduce the net worth of municipal taxation dollars.
- To review user fees and charges on an ongoing basis.

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Policies

- Utility user fees have been established and if needed, will be adjusted to ensure that these funds are self-liquidating.
 - Other revenues including franchise fees will be considered as general revenue in the financial plan and any restrictions placed on these revenues will be determined annually.
 - The District will ensure that all government transfers are used in accordance with the terms and conditions attached to the funding and that all reporting requirements are met. Unconditional government transfers will be considered as general revenue in the financial plan. The District will continue to apply for grant funding to support projects and initiatives.
 - The District will initiate partnerships and other measures that will diversify revenues in order to provide services and opportunities to the community that may have not otherwise been possible.
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DISTRIBUTION OF PROPERTY TAXES

The projected distribution of property tax values included in the financial plan among the property classes for 2025 is as follows:

Assessment Class	% of Total Collection	Collection Dollar Value
Class 1 - Residential	27%	825,480
Class 2 - Utilities	21%	634,726
Class 4 - Major Industry	16%	472,785
Class 5 - Light Industry	1%	43,859
Class 6 - Business	35%	1,059,531
Class 8 - Recreation & Non-Profit	0.04%	1,355
Class 9 - Farm	0.05%	1,499
	100%	\$ 3,039,235

Objectives

- To have stable taxation rates and that Council give consideration to cost of living increase for all classes.
- To have user fees that cover the cost of the service and reduce the burden on the entire tax base.
- Continue to encourage economic development initiatives designed to attract more investment in the community to expand the tax base.

Policy

- It is the policy of Council to approve Municipal property tax rates annually by considering changes in the assessment base, inflationary factors and economic conditions and costs of providing ongoing and new District services.

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PERMISSIVE TAX EXEMPTIONS

Objectives

- To exempt certain parcels of land in the District of 100 Mile House from taxation as provided by Section 220 and 224 of the Community Charter, Chapter 26.

Policy

- To continue to provide permissive exemptions to include religious institutions, not for profit societies and service organizations that the District feels are a benefit to the community. Historically these exemptions have been granted at 100% of taxes payable.
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SURPLUS AND RESERVES

It is in the best interest of the District of 100 Mile House to maintain healthy and functional surplus accounts and reserve funds in order to ensure long term financial sustainability.

Objectives

- Capital funding provided through the annual process will be adequate to maintain the District's capital assets and infrastructure and provide for the replenishment of capital assets.
- Establish and maintain reserves to provide stability to municipal operations and ensure the District can meet both current fiscal requirements and future obligations.
- Strive to increase the sum of the balances of the reserve funds and unappropriated surplus accounts.

Policies

- To establish a target of operational surplus in the General Fund in the amount of twenty percent (20%), of the total revenues to a maximum of \$500,000, in a given fiscal year. Any accumulated surplus which exceeds this amount shall be allocated to capital reserves.
 - To establish a target of operational surplus in each of the Sewer and Water funds in the amount of twenty percent (20%) of the total revenues from sales of sewer and water services in a given fiscal year and any accumulated surplus which exceeds these amounts shall be allocated to the Utility Infrastructure Reserve Fund.
 - To increase the following reserves annually from revenues in accordance with the annual approved budget:
 - Municipal Infrastructure Reserve Fund
 - Mobile Equipment Replacement Reserve Fund
 - Emergency Equipment Replacement Reserve Fund
 - Computer System Reserve Fund
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DEBT MANAGEMENT

Proceeds from borrowing will be used within the guidelines of the bylaw established to borrow the funds. The maximum amount of accumulated borrowings will be in accordance with the regulations outlined in the Community Charter.

Objectives

- Maintain the long-term debt servicing liability at a manageable level.

Policies

- Limit the creation of long-term debt to the financing of large infrastructure and economic development projects.
- Minimize debt costs by seeking out and applying for provincial and federal government grants whenever possible.

The objectives and policies as stated above are broad in nature to assist Council in their decision-making process. Rate capping and ratio limitations on property tax were intentionally excluded so as not to restrict Council’s ability to make future decisions.