



2025 Provisional Budget Presentation

AGENDA

- Budget Considerations
- Property Taxes
 - Tax revenue comparison 2025-2024
 - Impact on average assessed single-family residence
- Department Budgets
- Capital Projects
- Questions

BUDGET CONSIDERATIONS

- Reduction of Property Tax Revenue
 - Reduction of assessed value from Class 4 (Major Industry) \$34,506,600
 - Estimated tax revenue loss of \$1,760,074
 - Reduction of assessed value from Class 5 (Light Industry) \$2,054,900
 - Estimated tax revenue loss of \$53,439
 - Increase of assessed value from Class 6 (Business & Other) \$33,823,600
 - Estimate tax revenue increase of \$307,595

Overall estimated net tax revenue loss of \$1,505,918
- Contractual Obligations
- Increased inflationary costs for insurance, utilities and supplies
- Capital Renewal Levy
 - Amount equal to 2% of property tax revenue (\$87,412), compounded annually

PROPERTY TAXES

2025 Revenue \$12,227,020

2025 Expenses \$13,082,312

\$ (855,292) shortfall – to be funded by property taxes and other sources of funding

- Estimated 9.09% overall property tax revenue increase
 - 2.00% (\$87,412) transferred directly to Capital Renewal Reserve
 - 7.09% (\$349,662) for operational costs
- Other Sources of Funding
 - MLMCF \$ 50,000
 - Financial Stability Reserve \$100,000
 - Prior Year Surplus \$268,218

PROPERTY TAXES

Tax Revenue Comparison

	2025	2024	Increase	% of Increase
Class 1 – Residential	2,207,743	2,007,426	200,317	9.98%
Class 2 – Utilities	997,716	908,833	90,884	10.00%
Class 4 – Major Industry	329,380	2,059,512	(1,730,132)	(84.01)%
Class 5 – Light Industry	267,612	296,722	(29,110)	(9.81)%
Class 6 – Business & Other	1,002,996	604,221	398,775	66.00%
Class 8 - Recreation	247	214	33	15.62%
Total	4,807,694	5,876,927	(1,069,233)	(18.19)%

PROPERTY TAXES

Impact on average assessed single-family residence

	2025 (164,900)	2024 (165,200)	Increase
Municipal Property Tax	1,318.84	1,191.88	126.96
Water*	511.96	457.11	54.85
Sewer*	319.59	290.54	29.05
Garbage**	212.73	199.75	12.98
Total	2,363.12	2,139.28	223.84

*water, sewer and garbage rates are determined through bylaw and are not impacted by property taxes

**weekly garbage

Approximate increase of \$18.65/month

DEPARTMENT BUDGETS

General Revenue

2025 Provisional Budget	2024 Final Budget	Budget Change
9,920,231	10,790,639	(870,409)

- \$568,218 increase in 1% Utility Taxes, Grants in Lieu & Other Assessments
- \$7,623 increase in penalties and interest on taxes and investment income
- \$1,069,233 decrease in property taxes
- \$8,083 decrease in other sales of service (Fortis BC operating fee)
- \$368,934 decrease in Transfers from Other Governments
 - Received one-time payment from BC Hydro in 2024
 - Reduction in operational project grants

DEPARTMENT BUDGETS

General Government Expenses

2025 Provisional Budget	2024 Final Budget	Budget Change
2,482,009	2,592,053	(110,045)

- \$50,287 increase in personnel
 - \$20,173 increase due to contractual obligations
 - \$48,339 increase for 2nd economic development position
 - \$18,225 decrease due to no Intern for 2025
- \$79,372 decrease in contracted services
 - Decrease in travel, operational projects, printing
- \$80,960 decrease in materials/supplies and other expenditures
 - Decrease in economic development due to 2024 project completion
 - Decrease in community grants budget and reallocation of budget to Rec Centre and Public Works

DEPARTMENT BUDGETS

Protective Services Revenue

2025 Provisional Budget	2024 Final Budget	Budget Change
372,176	207,583	164,593

- \$5,273 increase in lease income from Justice Centre
- \$164,920 increase in fire department operational grants
 - Emergency Operations Grant (EOC), Community Resiliency Investment (CRI), IREN, Regional District of Fraser Fort George (RDFFG), Volunteer and Composite Fire Department Equipment and Training
- \$5,600 decrease in bylaw enforcement animal control fees
 - Budget closer to actual revenue

DEPARTMENT BUDGETS

Protective Services Expenses

2025 Provisional Budget	2024 Final Budget	Budget Change
1,435,022	1,447,034	(12,012)

- \$12,205 increase in personnel
 - \$27,732 increase due to contractual obligations and grant funded fire smart coordinator position
 - \$15,527 decrease in building inspection salaries – portion of year services through contract
- \$11,012 decrease in contracted services
 - \$22,621 increase due to operational costs and contract work for building inspection services
 - \$25,000 increase for training covered through grants
 - \$58,633 reduction due to training, legal, and 2024 fire smart project completions
- \$13,205 decrease in materials and supplies
 - 2024 grant funded project completed

DEPARTMENT BUDGETS

Transportation Services Revenue

2025 Provisional Budget	2024 Final Budget	Budget Change
159,000	157,000	2,000

- \$7,000 increase in roads sales of service/user fees for arterial highway works
- \$5,000 decrease in airport sales of service/user fees for lease that was not renewed for 2025

DEPARTMENT BUDGETS

Transportation Services Expenses

2025 Provisional Budget	2024 Final Budget	Budget Change
2,949,715	2,917,137	32,578

- \$41,162 increase to materials & supplies
 - Materials for storm basin repairs, vehicle repairs, street materials
- \$31,112 increase in other expenditures
 - In-kind budget for community grant requests
- \$9,609 decrease in personnel due to cost saving measures
- \$30,087 decrease in contracted services
 - 2024 one-time projects completed

DEPARTMENT BUDGETS

Solid Waste Revenue

2025 Provisional Budget	2024 Final Budget	Budget Change
512,583	490,599	21,984

- increase in user fees (determined by bylaw)
 - \$13,584 – Residential
 - \$8,400 - Commercial

DEPARTMENT BUDGETS

Solid Waste Expenses

2025 Provisional Budget	2024 Final Budget	Budget Change
321,295	423,762	(102,467)

- \$11,630 Residential Garbage increased
 - Additional costs for tipping fees and vehicle repairs
 - Net revenue transferred to reserves for garbage truck and bin replacement – located under Fiscal Services
- \$114,097 Commercial Garbage decreased
 - New vehicle only requires one staff - reduction of salaries/benefits
 - Tipping fee increase
 - Net revenue transferred to reserves for garbage truck and bin replacement – located under Fiscal Services

DEPARTMENT BUDGETS

Health, Social Services & Housing Revenue

2025 Provisional Budget	2024 Final Budget	Budget Change
50,523	50,523	0

Health, Social Services & Housing Expenses

2025 Provisional Budget	2024 Final Budget	Budget Change
142,362	143,457	(1,095)

- \$1,085 decrease in personnel
- \$10 decrease for insurance

DEPARTMENT BUDGETS

Parks, Recreation & Culture Revenue

2025 Provisional Budget	2024 Final Budget	Budget Change
367,711	385,566	(17,855)

- \$5,000 increase in little mac ski hill memberships
- \$5,645 increase for lease income, in-kind recovery from community grants and donations
- \$28,500 decrease in admissions and facility rentals
 - Closure of Rec Centre ½ day Monday year round, and Sundays from April to October

DEPARTMENT BUDGETS

Parks, Recreation & Culture Expenses

2025 Provisional Budget	2024 Final Budget	Budget Change
3,570,359	3,948,481	(378,122)

- \$313,287 decrease in personnel
 - Reduction of staffing levels due to facility closure hours, attrition and maternity leave not backfilled
- \$38,905 decrease in contracted services
 - Decrease in travel, training, telephone and external services
- \$25,930 decrease in materials & supplies
 - Reduction for hydro and gas costs
 - Reduction of costs for EBCC

DEPARTMENT BUDGETS

Fiscal Services Revenue

2025 Provisional Budget	2024 Final Budget	Budget Change
2,211,472	1,994,364	217,107

- \$260,351 increase for use of prior year surplus funds for projects and to fund shortfall
- \$43,244 decrease for contributions from Financial Stability Reserve

Fiscal Services Expenses

2025 Provisional Budget	2024 Final Budget	Budget Change
2,694,132	2,605,550	88,583

- Transfers
 - Increase in transfers to financial stability reserve, capital renewal reserve and vehicle reserve
 - Decrease in transfers to general capital reserve, ncpgr reserve and community works reserve

DEPARTMENT BUDGETS

Water Services Revenue

2025 Provisional Budget	2024 Final Budget	Budget Change
1,000,655	980,388	20,267

- \$87,040 increase in sales of service/user fees (determined by bylaw)
- \$66,773 decrease in transfers
 - \$52,714 funded by surplus for 2024 one-time projects/work programs
 - \$14,059 decrease from general operating fund for personnel

DEPARTMENT BUDGETS

Water Services Expenses

2025 Provisional Budget	2024 Final Budget	Budget Change
1,000,655	980,388	20,267

- \$8,356 increase in personnel due to contractual obligations
- \$54,002 increase in materials/supplies and other expenses
 - Main valve repairs materials
 - Hydrant repair materials
- \$20,304 decrease in contracted services
 - Portion of operational projects and work programs completed in 2024
 - Increase due to main valve repairs, reservoir cleaning and inspection
- \$21,787 decrease in transfers
 - Reduction of funds to reserves – allocated to operational projects

DEPARTMENT BUDGETS

Sewer Services Revenue

2025 Provisional Budget	2024 Final Budget	Budget Change
743,989	706,851	37,138

- \$46,511 increase in sales of service/user fees (determined by bylaw)
- \$9,373 decrease in transfers
 - decrease from general operating fund for personnel

DEPARTMENT BUDGETS

Sewer Services Expenses

2025 Provisional Budget	2024 Final Budget	Budget Change
743,989	706,851	37,138

- \$61,159 increase in materials & supplies
 - Additional funds for statutory right of way repairs
- \$14,890 decrease in personnel
 - Reduction of benefit costs
- \$4,737 decrease in contracted services
 - Portion of operational projects and work programs completed in 2024
- \$4,394 decrease in transfers
 - Reduction of funds to reserves – allocated to operational projects

Capital Projects

Based on current information

- Water & Sewer – workplans are in development
- Brought forward at future council meeting for approval

Estimated total cost of current projects: \$4,055,252

- \$3,312,012 to be funded by reserves
- \$743,240 to be funded by grants and other funding sources
- \$1,901,610 projects carried over from 2024
- \$2,153,642 new projects for 2025

Capital Projects

New projects for 2025 include:

General Government

- \$10,000 replace computer hardware for years 2015-2017

Fire Department

- \$50,000 purchase structural protection unit trailer and equipment

Public Works

- \$130,000 replace vacuum flusher/trailer that has reached the end of its useful life
- \$110,000 replace toolcat due to structural integrity
- \$60,000 replace bylaw van due to functional inefficiency and costly repairs
- \$16,010 replace quick attach forks for the loader due to structural integrity
- \$1,000,000 road paving as identified in the paving plan with consultation from engineer

Capital Projects

New projects for 2025 include:

Public Works cont

- \$30,000 replace boom flail that has reached the end of its useful life
- \$107,000 replace water/sewer truck due to inefficiency of truck configuration
(reallocated within the fleet)
- \$14,000 replace dump truck tailgate due to non-functionality as its reaches end of useful life
- \$55,000 install 2 motorized gates at public works and 1 motorized and 1 non-motorized at airport

Recreation Services

- \$21,263 install handrails in arena bleachers to meet building code
- \$20,000 install building surge protection to prevent equipment from damage during power outage or bumps

Capital Projects

New projects for 2025 include:

Recreation Services cont

- \$37,029 install boards on the outdoor rink (funded by grants)
- \$53,340 replace arena wheel dehumifier that has reached the end of its useful life
- \$100,000 replace arena emergency exit doors that have reached the end of their useful life

Water Services

- \$340,000 replace pressure reducing valves that have reached the end of their useful life



Questions