

**DISTRICT OF BARRIERE  
BYLAW NO. 79**

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A BYLAW OF THE DISTRICT OF BARRIERE RESPECTING THE FINANCIAL  
PLAN FOR THE YEARS 2011-2015, INCLUSIVE

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**NOW THEREFORE** The Council of the District of Barriere, in open meeting assembled, enacts as follows:

1. Schedule "A" attached hereto and made part of this Bylaw are hereby adopted and comprise the Financial Plan of the District of Barriere for the years 2011 to 2015, inclusive.
2. This Bylaw may be cited for all purposes as the "District of Barriere Financial Plan Bylaw No. 79."

READ A FIRST TIME this            18<sup>th</sup>    day of April, 2011

READ A SECOND TIME this       27<sup>th</sup>    day of April, 2011

READ A THIRD TIME this        27<sup>th</sup>    day of April, 2011

**ADOPTED this                                day of                                , 2011**

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Mayor Mike Fennell

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Colleen Hannigan, CAO

**District of Barriere  
Bylaw No. 79  
Schedule "A"**

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Schedule "A"  
2011-2015 Financial Plan  
Statement of Objectives and Policies

In accordance with Section 165(3.1) of the *Community Charter*, the District of Barriere 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 2011. At this time Government grants form the largest proportion of revenue. Property taxes form the second largest proportion of revenue. As a revenue source, property taxation offers a number of advantages. 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 and bylaw enforcement.

Many services can be measured and charged on a user-pay basis. Services where fees and charges can be easily administered include water and sewer usage, building permits, business licenses, and sale of services – these are charged on a user pay basis. User fees attempt to apportion the value of a service to those who use the service.

**Objective**

Over the next five years, the District of Barriere will increase the proportion of revenue that is received from user fees and charges continue over the current levels. The District will also look at growing our revenue sources so that government grants are not the largest source of revenue.

**Policies**

The District of Barriere will review all user fee levels to ensure they are adequately meeting both the capital and delivery costs of the service. Where possible, the District will endeavor to supplement revenues from user fees and charges, rather than taxation, to lessen the burden on its limited property tax base. As well, the District will actively encourage economic development and residential developments. Lastly, the District will investigate new revenue streams for products and services.

**Table 1: Sources of Revenue**

<b>Revenue Source</b>	<b>% of Total Revenue</b>	<b>Dollar Value</b>
Property taxes	28	620,000
User Fees and charges	24	531,423
Other Sources	13	280,198
Proceeds from borrowing	0	0
Government grants	35	768,832
<b>Total</b>	<b>100%</b>	<b>\$2,200,453</b>

**Distribution of Property Tax Rates**

Table 2 outlines the distribution of property taxes among the property classes. The residential property class provides the largest proportion of property tax revenue. This is appropriate as this class also forms the largest portion of the assessment base and consumes the majority of the District of Barriere services. Overtime, the District will work to increase the industrial and business uses in the District to lessen the impact on residential properties.

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

<b>Property Class</b>	<b>% of Total Property Taxation</b>	<b>Dollar Value</b>
Residential (1)	77.5740	480,959
Utilities (2)	3.1080	19,270
Social Housing	0	0
Major Industrial (4)	4.5681	28,322
Light Industrial (5)	1.2342	7,652
Business and Other (6)	13.2838	82,360
Recreation/Non-Profit (8)	0.1939	1,202
Farmland (9)	0.0380	235
<b>Total</b>	<b>100%</b>	<b>\$620,000</b>

Objectives

- Over the next five years, the District will work to increase the number of industrial and commercial businesses in the District. The District is looking at lessening the tax load that residential properties paid.
- Under Incorporation, the industrial tax rate was reduced.
- Maintain the property tax rate for businesses and other (class 6) at the current rate.

## Policies

- The District will look at developing new revenue sources to offset the tax rate for all classes.
- The District will develop economic initiatives to attract more retail and commercial development.
- The District will continue to compare our tax rates with our par communities.

## **Permissive Tax Exemptions**

The District provides tax exemptions for non-profit societies in our community. Non-profit groups provide key services for our community.

## **Objectives**

The District on a yearly basis will provide tax exemptions to non-profit societies. Over the next five years the District will look at expanding our permissive tax exemptions to cover the revitalization of Barriere Town Road. Where possible, green development will be encouraged.

## **Policies**

- Expand the permissive tax exemption to include the revitalization and redevelopment of Barriere Town Road.
- Develop the components of an exemption program that will target green activities.

**DISTRICT OF  
BARRIERE**  
Five Year Financial  
Plan 2011-2015  
Schedule "A"

DRAFT

18-Apr-11

	2010	2010 Acutal	2011	2012	2013	2014	2015
<b>Source of Funds</b>							
Municipal taxes	570,000	569,059	620,000	632,400	664,020	677,300	690,846
Taxes Collected for Other Government Grants in Lieu of Taxes	905,440	964,246	973,040	992,501	1,012,351	1,032,598	1,053,250
Sales of Service	20,000	26,916	29,179	29,762	30,358	30,965	31,584
Revenue from Own Source	474,450	484,504	531,423	537,449	546,741	556,219	565,887
Revenue from Other Government	105,100	110,951	109,969	115,625	117,938	120,296	122,702
Grants	337,790	337,578	606,978	606,978	494,478	494,478	494,478
Contract with Other Government	968,498	973,448	161,854	0	0	0	0
Transfer from Gas Tax	64,000	77,114	71,792	67,524	68,874	70,252	71,657
Transfer from Surplus	102,681	173,346	41,000	0	0	0	0
Transfer from Reserve	97,384	107,137	28,258	0	0	0	0
	160,208	160,208	0	0	100,000	0	0
<b>Total Source of Funds</b>	<b>3,805,551</b>	<b>3,984,507</b>	<b>3,173,493</b>	<b>2,982,239</b>	<b>3,034,760</b>	<b>2,982,108</b>	<b>3,030,404</b>
<b>Expenditure</b>							
Taxes Paid to Other Governments	905,440	967,429	976,240	995,765	1,015,680	1,035,994	1,056,714
<b>Municipal Operations</b>							
General Government	463,950	483,128	546,600	544,272	555,157	566,261	577,586
Grants	1,231,402	1,236,352	196,927	0	0	0	0
Protective Services	123,150	109,784	141,500	158,750	127,033	129,573	132,165
Transportation Services	21,630	21,517	33,500	23,970	72,809	122,285	138,733
Environmental Services	475,346	445,491	458,408	466,691	481,174	489,441	497,873
Development Services	110,500	90,479	93,450	77,227	78,527	79,852	81,201
Parks/Rec/Cemetary	67,325	122,761	105,025	96,826	98,762	100,735	102,946
<b>Transfer to Other Funds</b>							
Transfer to Reserves	154,889	154,889	414,219	422,395	366,153	318,502	303,722
Transfer to Surplus	39,250	98,405	51,359	76,879	20,000	20,000	20,000
Capital Function	92,684	-34,487	-128,195	-164,995	-64,995	-164,995	-164,995
Amortization	0	164,995	164,995	164,995	164,995	164,995	164,995
Transfer to Gas Tax Surplus	119,985	123,764	119,465	119,465	119,465	119,465	119,465
<b>Total Expenditures</b>	<b>3,805,551</b>	<b>3,984,507</b>	<b>3,173,493</b>	<b>2,982,239</b>	<b>3,034,760</b>	<b>2,982,108</b>	<b>3,030,404</b>
<b>Surplus/Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>