

District of Barriere
**REPORT TO
COUNCIL**
Memorandum

Date: November 4, 2024	File: 530.20/Rpts
To: Council	From: Chief Administrative Officer
Re: 2024 Actuals and 2025 Budget Timeline	

Purpose

To provide Council with an updated on 2024 Actuals and a 2025 budget process timeline.

Background

The attached financial reports are based on available information up until October 28, 2024, and consist of operating revenues and expenditures (which includes capital expenditures) for General Operations and the Utilities.

The timing of receipts or invoices may be a factor in whether certain revenues and expenses have been captured to date. The budget amounts used in these reports are those of the approved budget adopted by Council for 2024.

The following summary includes some highlights and additional information regarding the financial results.

Operating Revenue Highlights:

- Although the District sent invoices for all property taxes in June, there are still roughly \$281,000 in **Taxes** outstanding:
 - \$153,000 outstanding for 2024 taxes
 - \$85,000 outstanding for 2023 taxes
 - \$43,000 outstanding for 2022 and prior taxes
- **Revenue from Other Government** is below budget as the audit is not complete and as such the Community Works Fund (*formally Gas Tax*) has not yet been issued to the District. Once the audit is complete some or all of the remaining roughly \$150,000 will be transferred to the District.
- **Grants** are above budget by roughly \$180,000 as additional grants were received early in 2024. (FireSmart, etc.)

Operating Expense Highlights:

- **Grant Programs** are above budget and will continue to increase. This is due to the additional grants received and as such some expenses are offset by corresponding revenue. Other additional expenses include capital costs for the Barriere Business Center that needed to be funded as Council's portion of the grant.
- **Roads Services** optically have a large variance; however, this variance will largely be used up as part of the winter roads maintenance contract for 2024/25 which is valued in total at \$200,000. Only a portion will be invoiced to 2024.
- **Development-Planning/Zoning** budgets are trending higher this year. This is due to increased development activity in the community and the need for contractor services to support some of those inquiries such as those relating to subdivision.

Utilities Revenue and Expenses Highlights

- 3 out of 4 utility billing periods are complete
- The expenses for the Louis Creek Industrial Park (LCIP) are tracking above budget. As Council is aware, this is due to the completion of the LCIP reservoir capital project and involves additional expenses that were incurred. Council addressed this through funding from reserves.
- Overall, the Utility Actuals are on track.

General Notes on Operating and Utilities Budgets

- Although the overall taxes billed in 2024 are over \$2,360,000; the actual District portion was only \$1,060,000.
- At this point, the District has only submitted \$720,000 of the required \$1,327Mil to other governments.
- If the Taxes collected on behalf of other governments and corresponding taxes paid to other governments are removed, the actual variance percentage for the overall expenses are closer to 89% than the 78% indicated in the attached tables.
- The District's budget mixes operational budgets with capital budgets which does impact how expenses for such projects are displayed. This often creates inconsistencies (large fluctuations) when looking at year-over-year variances of the operating budget, and simultaneously can impact forecasts for budgeting processes. The auditor is recommending to separate capital and operating budgets for 2025 and going forward.
- Although the General Govt Expenses are currently within budget and on track at 89%, as Council is aware, there are several outstanding items that will have a negative impact on the Actuals in this category. Items such as Legal, Audit, and other consultants and specialist costs fall under this category and given the ongoing operational projects with Simpcw First Nation and the 2023 Audit, will use up a large portion of the remaining budget. As such, by year end, Staff anticipates this category to be above budget; however, overall the District would be within budget.

Budget 2025 Timeline

Adoption of a five-year financial plan is an annual requirement of the *Community Charter*. Adoption of the 2025-2029 Financial Plan is required before May 15, 2025, and must include a process of public consultation.

Staff has proposed the following schedule for Council workshops and meetings to present the draft budget and meet the statutory public consultation requirement.

The Regional District has a deadline of April 10th each year to provide their requisition amounts. As such, a Special Meeting may be required for first three readings of the Tax Rates Bylaw to meet the May 15th deadline for adoption. Due to the upcoming by-election, Staff have also delayed the overall budget process by 4 weeks to ensure that no final decisions are being made until after the election. As indicated in the timelines below, this results in a very condensed March-May meeting schedule for Council.

Given the above, and following a completion of the in-house process, Staff is proposing the following dates and times to undertake various workshops, public meetings, and Bylaw readings/adoptions.

Date	Forum	Activity
Jan 17, 2025	Management	2025-2029 Capital Plan complete 2025 Operating Budgets complete
Jan 31, 2025	Management	2025 Capital and Operating supporting documents complete for Finance and CAO review
February 7, 2025	Management / Council	Budget Package (First Draft) to be provided to Council
February 12, 2025*	Council Workshop	Presentation of Draft Budget (No.1) by Management
Placeholder	Council Workshop	2 nd workshop if required
March 10, 2025	Regular Meeting	Council approval of budget strategies, fee for service requests, proposed changes from No.1 Draft Budget, early capital approvals
March 17, 2025*	Special Meeting	Public Presentation of Second Draft (No. 2) Budget
March 24, 2025	Regular Meeting	First Three Readings of the 2025-2029 Financial Plan Bylaw
April 14, 2025	Regular Meeting	Adoption of the 2025-2029 Financial Plan Bylaw
April 23, 2025*	Special Meeting	First Three Readings of the 2025 Tax Rates Bylaw
May 5, 2025	Regular Meeting	Adoption of the 2025 Tax Rates Bylaw
May 15, 2025		Deadline to adopt the 2025-2029 Financial Plan Bylaw and Tax Rates Bylaw

*suggested date

**exact 2025 meeting dates may vary and subject to Council approval by resolution in December, 2024.

Next Steps

- As highlighted above

Attachments

- Operating and Utilities Budgets

Prepared by:
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District of Barriere - Financial Summary

28-Oct-24

Revenue	Approved Budget	Actuals	Variance	% of Budget
Taxes	\$ 2,385,307.51	\$ 2,364,909.55	\$ 20,397.96	99%
Grants in Lieu of Taxes	\$ 38,307.95	\$ 35,903.49	\$ 2,404.46	94%
Sales of Service	\$ 275,160.53	\$ 223,621.69	\$ 51,538.84	81%
Revenue from Own Source	\$ 202,791.84	\$ 161,651.30	\$ 41,140.54	80%
Transfer from Other Gov't	\$ 743,596.00	\$ 583,596.00	\$ 160,000.00	78%
Grants	\$ 799,950.56	\$ 981,730.27	-\$ 181,779.71	123%
Contract with Other Gov't	\$ 91,693.00	\$ 55,064.62	\$ 36,628.38	60%
	\$ 4,536,807.39	\$ 4,406,476.92	\$ 130,330.47	97%

Expenses	Approved Budget	Actual	Variance	% of Budget
General Govt	\$ 923,797.06	\$ 818,920.21	\$ 104,876.85	89%
Recreation	\$ 75,159.92	\$ 51,642.99	\$ 23,516.93	69%
Grant Programs	\$ 731,122.87	\$ 845,542.72	-\$ 114,419.85	116%
Highway Rescue	\$ 6,700.00	\$ 1,788.54	\$ 4,911.46	27%
Fire Services	\$ 232,448.50	\$ 199,845.58	\$ 32,602.92	86%
Bylaw Enforcement	\$ 2,649.25	\$ 98.60	\$ 2,550.65	4%
Roads Services	\$ 505,655.20	\$ 342,218.08	\$ 163,437.12	68%
Solid Waste Services	\$ 200,123.78	\$ 143,559.64	\$ 56,564.14	72%
Development-Building	\$ 29,930.12	\$ 17,213.85	\$ 12,716.27	58%
Development-Planning Zoning	\$ 3,937.50	\$ 5,655.68	-\$ 1,718.18	144%
Development-Subdivision	\$ 6,450.00	\$ 6,175.43	\$ 274.57	96%
Development-Economic	\$ 175.00	\$ -	\$ 175.00	0%
Development-Tourism	\$ -	\$ -	\$ -	0%
Parks/Community Hall	\$ 155,945.71	\$ 147,682.44	\$ 8,263.27	95%
Ball Diamonds	\$ 6,602.25	\$ 2,725.36	\$ 3,876.89	41%
Cemetery	\$ 11,183.50	\$ 3,730.77	\$ 7,452.73	33%
Taxes Paid to Other Gov't	\$ 1,327,090.65	\$ 719,667.72	\$ 607,422.93	54%
	\$ 4,218,971.31	\$ 3,306,467.61	\$ 912,503.70	78%

Transfers	Approved Budget	Actual	Variance	% of Budget
Trans from Surplus	\$ 44,360.98	\$ 44,360.98	\$ -	100%
Trans from Reserves	\$ 193,427.34	\$ 193,427.34	\$ -	100%
Transfer to Other Funds	\$ 555,624.40	\$ 495,637.41	\$ 59,986.99	89%
	\$ 793,412.72	\$ 733,425.73	\$ 59,986.99	92%

District of Barriere - Utilities Summary

28-Oct-24

Revenue				
	Approved Budget	Actuals	Variance	% of Budget
WATER	\$ 536,458.98	\$ 408,066.52	\$ 128,392.46	76%
WATER - LCIP	\$ 393,785.39	\$ 393,726.76	\$ 58.63	100%
DOWNTOWN WASTEWATER	\$ 179,493.85	\$ 143,451.12	\$ 36,042.73	80%
RIVERWALK	\$ 44,249.08	\$ 37,895.29	\$ 6,353.79	86%
SISKA	\$ 26,849.49	\$ 22,198.47	\$ 4,651.02	83%
	\$ 1,180,836.79	\$ 1,005,338.16	\$ 175,498.63	85%

Expenses				
	Approved Budget	Actuals	Variance	% of Budget
WATER	\$ 536,458.98	\$ 501,270.36	\$ 35,188.62	93%
WATER - LCIP	\$ 393,785.39	\$ 561,125.29	-\$ 167,339.90	142%
DOWNTOWN WASTEWATER	\$ 179,493.85	\$ 111,868.46	\$ 67,625.39	62%
RIVERWALK	\$ 44,249.08	\$ 24,189.34	\$ 20,059.74	55%
SISKA	\$ 26,849.49	\$ 16,346.04	\$ 10,503.45	61%
	\$ 1,180,836.79	\$ 1,214,799.49	-\$ 33,962.70	103%