



DISTRICT OF 100 MILE HOUSE

2021 - 2025 Financial Plan



Welcome

The Community Charter requires all Municipalities to adopt a financial plan on an annual basis.

This presentation is to provide a brief overview of the proposed financial plan and provide an opportunity for public consultation and comment.

The District welcomes input from all residents and taxpayers. Please submit your comments and questions to District@100milehouse.com before April 13th, 2021.



Mayor & Council



DISTRICT OF 100 MILE HOUSE

100 Mile House is a vibrant community set within a healthy natural environment, where people can thrive personally and economically.

Simply put - It is miles ahead!



COMMUNITY

Goals

CELEBRATE THE STRONG
SENSE OF COMMUNITY
AND ATTRACTIVE
LIFESTYLE OF 100 MILE
HOUSE AND MAINTAIN
THESE QUALITIES AS THE
COMMUNITY GROWS

FINANCIAL VISION

BUILD RESERVES
WHILE
MAINTAINING
SERVICE LEVELS



STABLE TAXATION



FUND PROJECTS
UTILIZING RESERVES

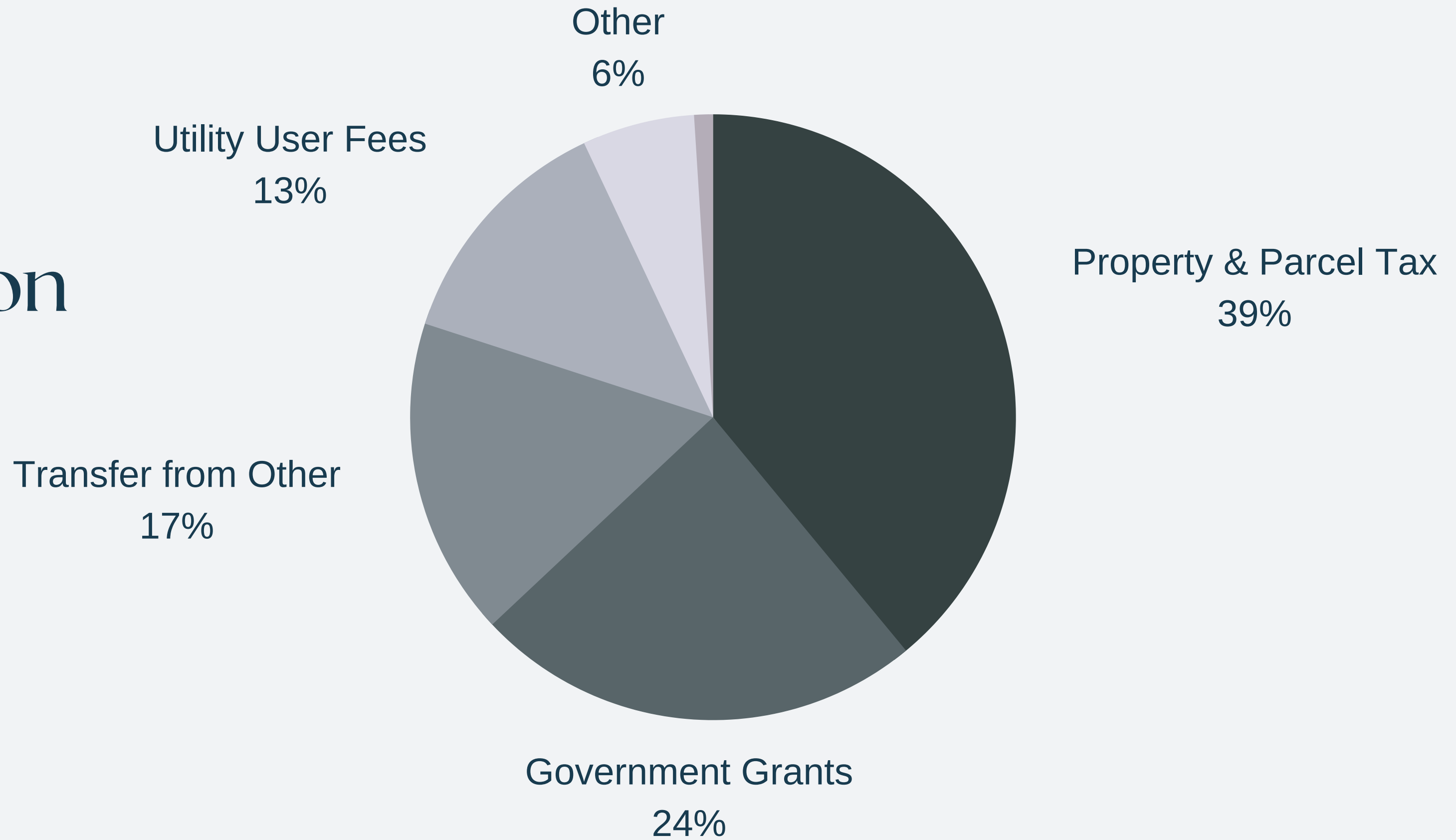


REVENUES

The following chart illustrates the proportion of total revenue to be raised from each funding source in 2021.

It is the policy of Council to approve 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.

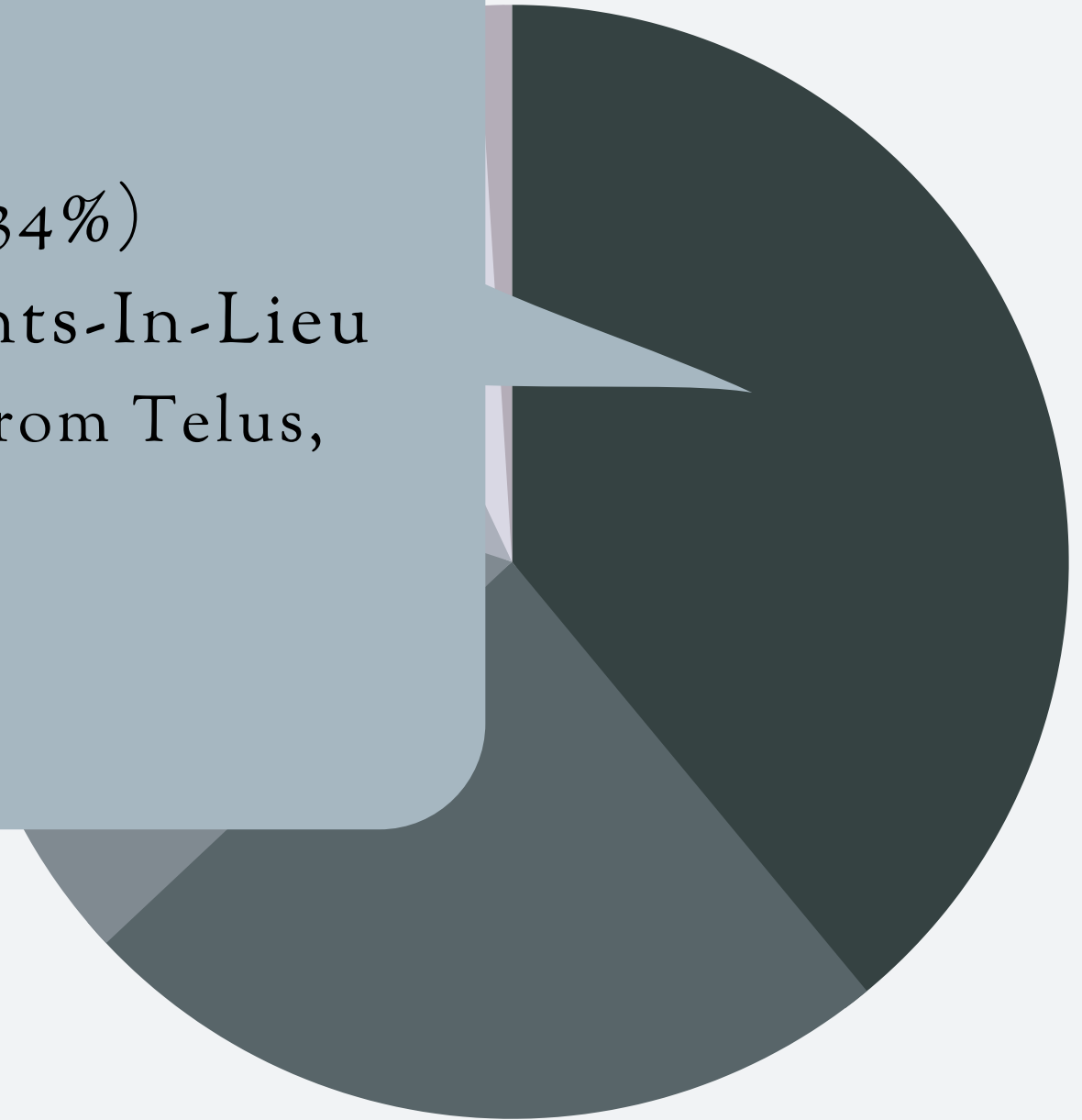
Revenue Distribution



Revenue Distribution

39 % = Property & Parcel Taxes

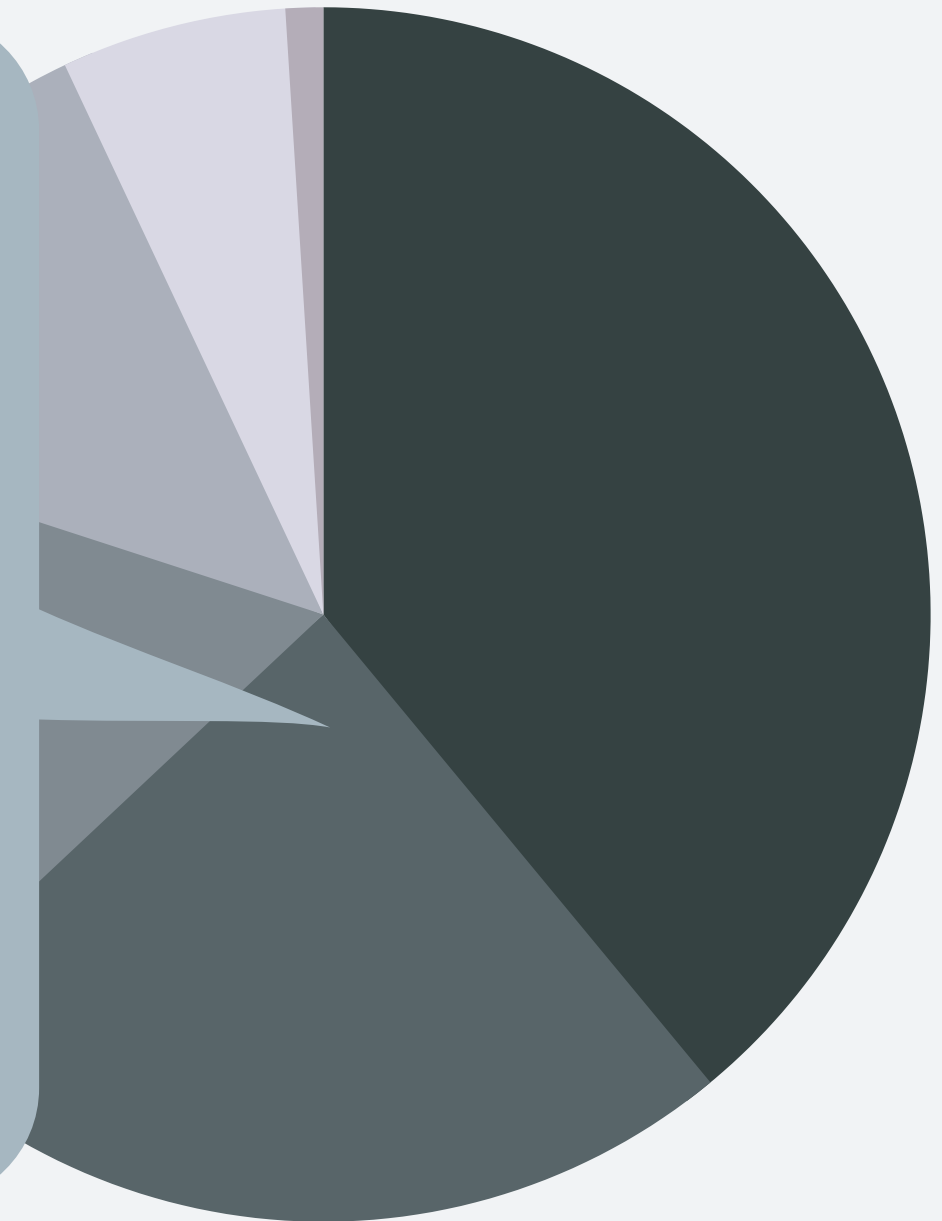
- General Municipal Levy (34%)
- Federal & Provincial Grants-In-Lieu
- 1% Utility Tax contribution from Telus, Hydro, Shaw, Fortis
- Penalties & Interest



Revenue Distribution

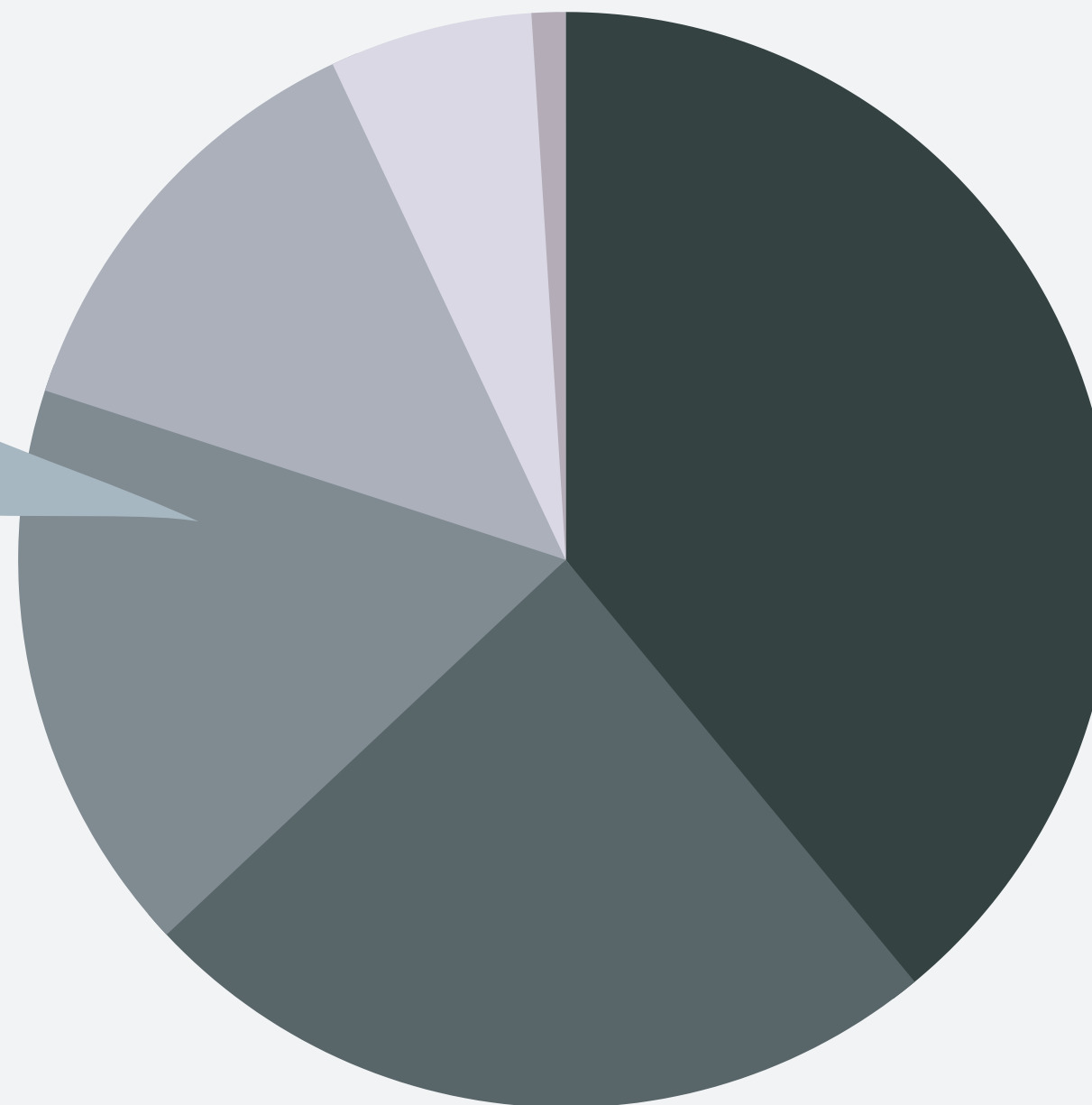
24 % = Other Government Transfers

- CRD Contributions
- Planning & Ec. Dev. Grants
- Small Community Grant
- COVID Grant Funding
- Community Works Fund
- Interior Health Transit Contribution
- NDI Grants



17 % = Transfer from Other

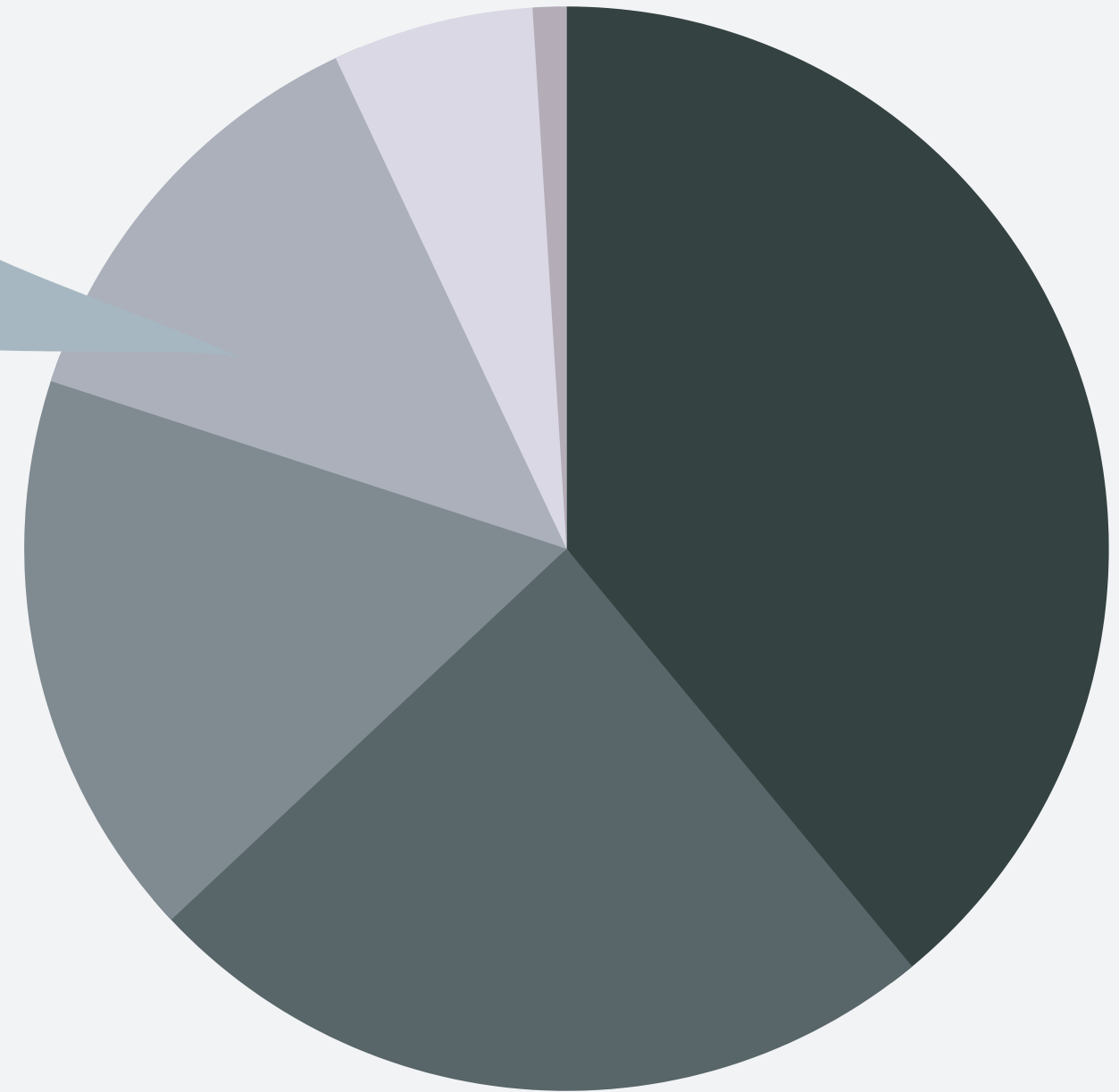
- Yearly recording of Tangible Capital Asset Depreciation in General, Water & Sewer Municipal Assets



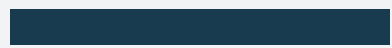
Revenue Distribution

13 % = Utility User Fees

- All Water & Sewer fees collected, Bylaw provides for a 5% increase per annum

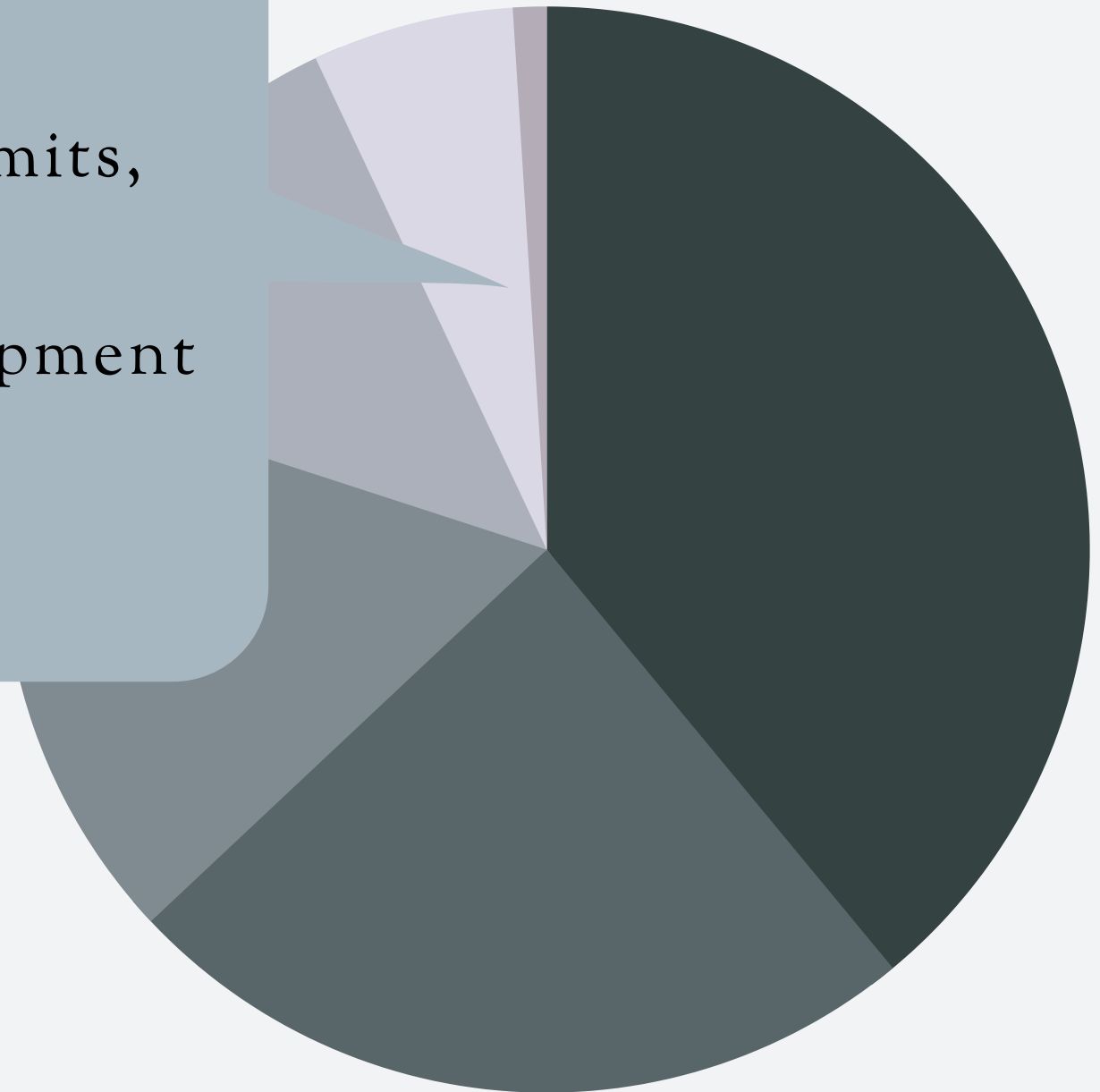


Revenue Distribution



6% = Other Revenues

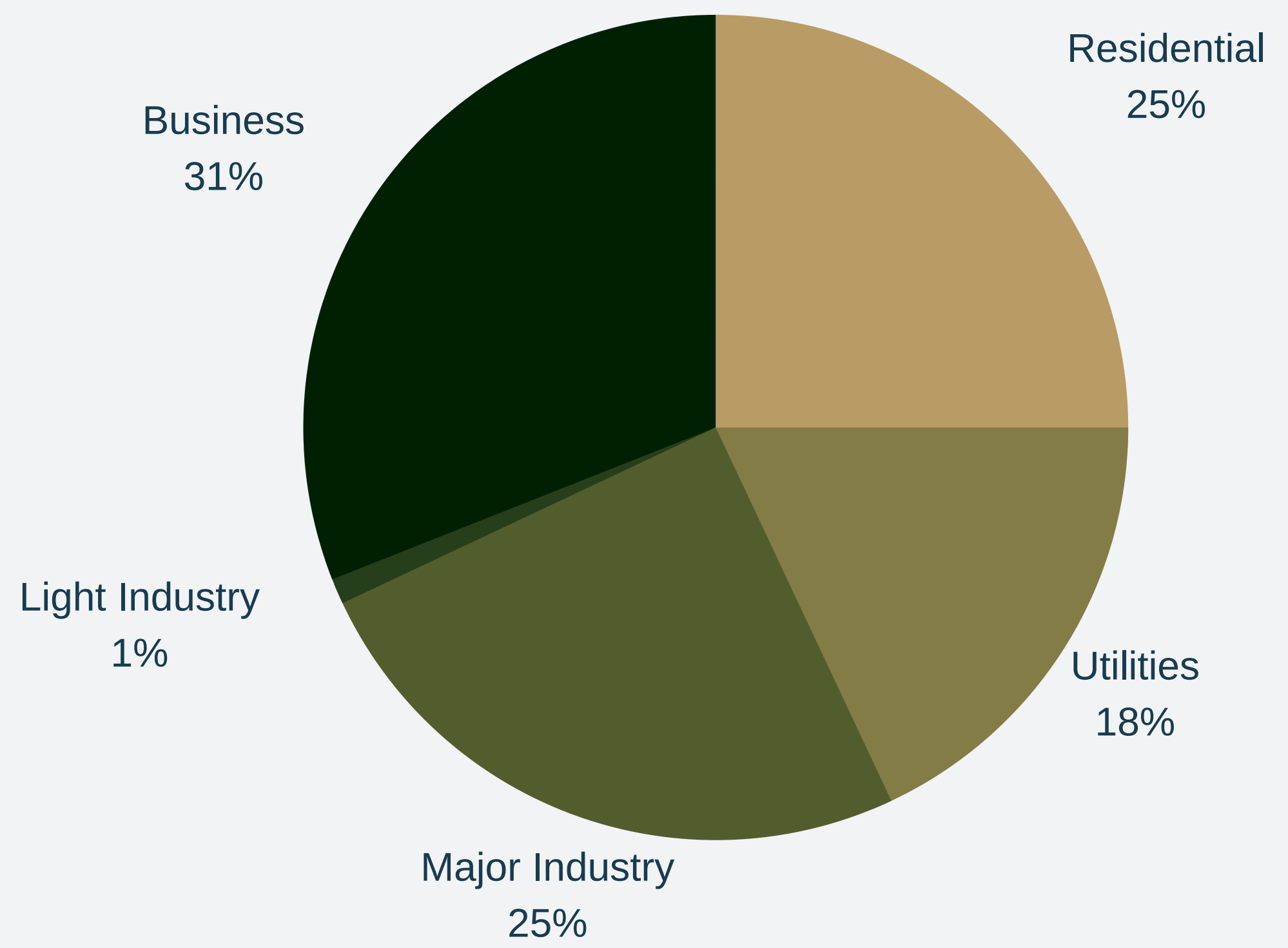
- Sales of services, building permits, Franchise Fees, Transit Fares, MMBC, rental income, development fees.



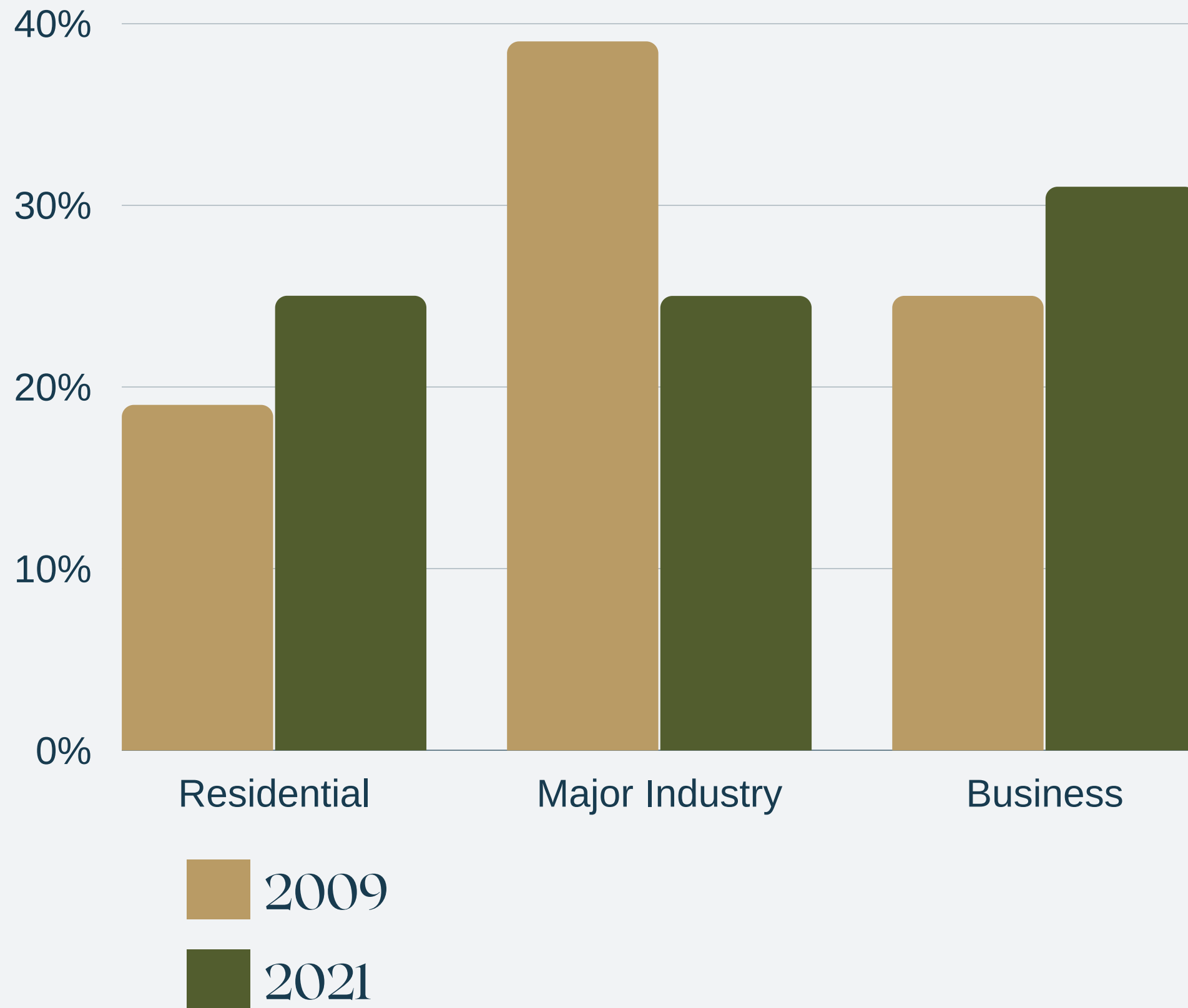
Revenue Distribution



Distribution of Property Taxes by Assessment Class



Distribution of Property Taxes Comparison 2009 - 2021



- This illustrates the gradual reduction of dependency on Major industry in preparing for shift in future assessment values.

“

WE RECOGNIZED THE
THREAT AND PLANNED FOR
IT - THE BENEFICIARIES ARE
OUR TAXPAYERS AS THEY
WILL NOT EXPERIENCE
DRASTIC INCREASES DUE TO
LOSS OF INDUSTRY

MITCH CAMPSALL, MAYOR

”

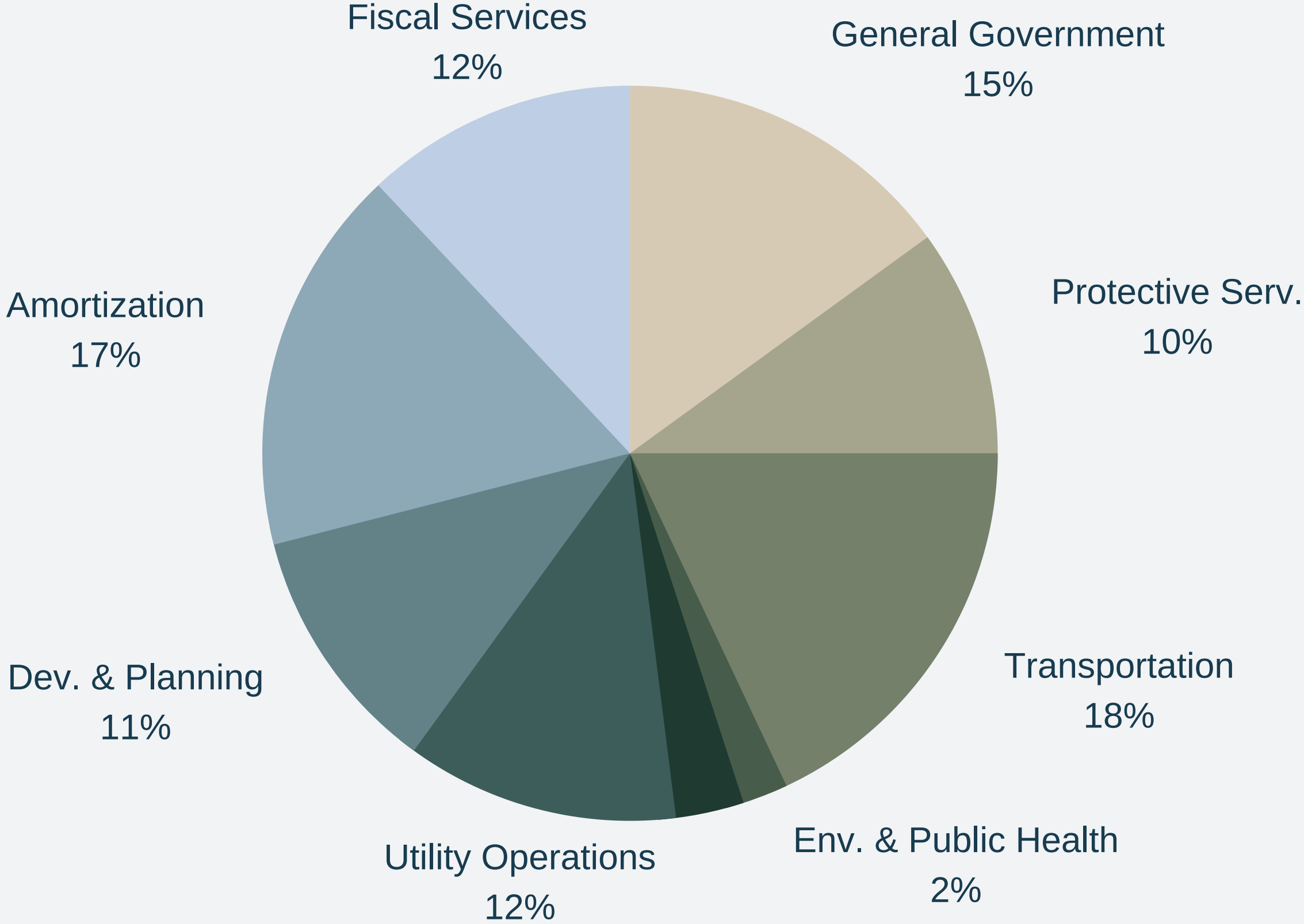


EXPENSES

The following chart illustrates the proportion of total expenditures by function in 2021.

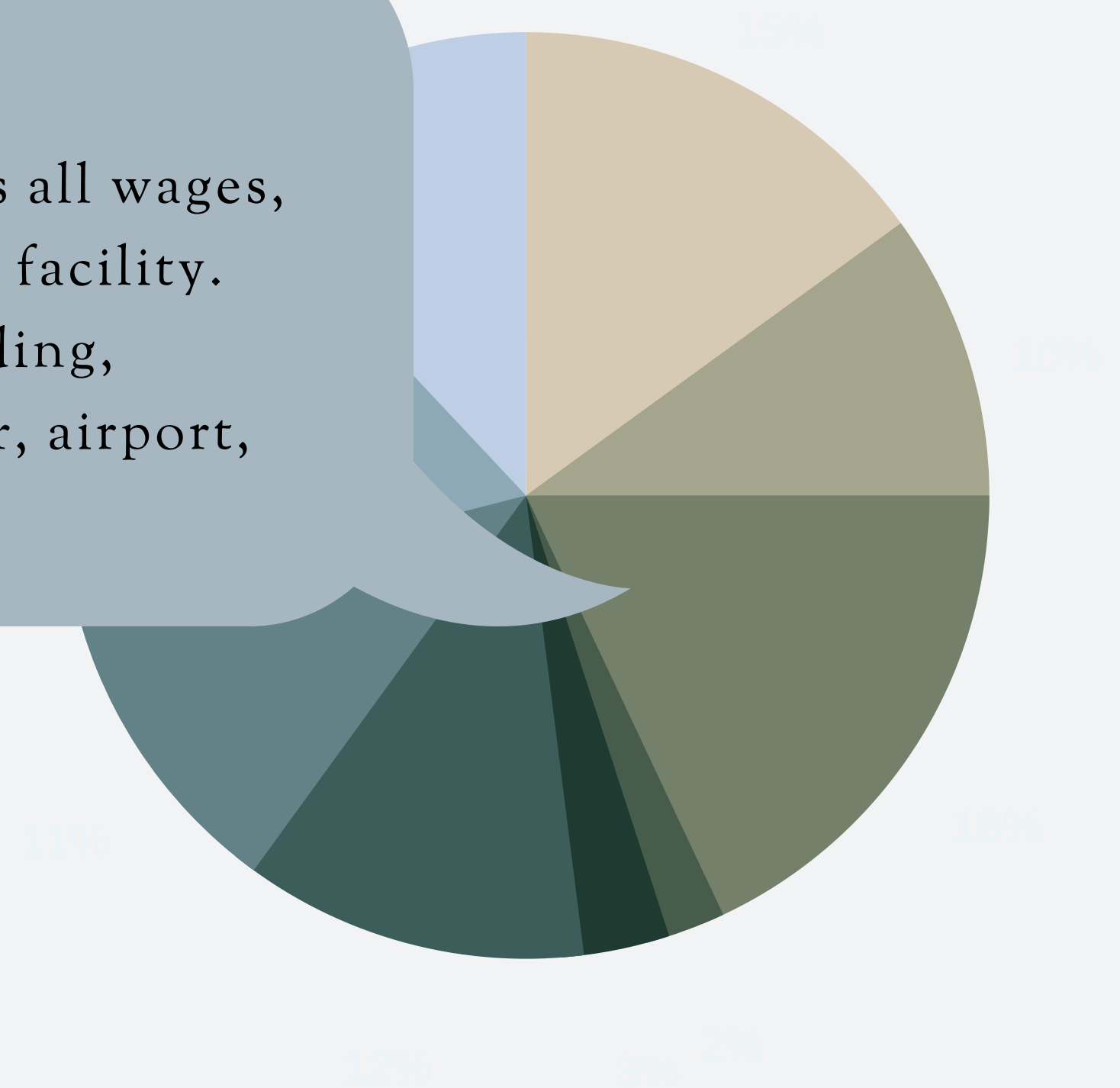
It is the policy of Council to limit the creation of long-term debt by seeking out and applying for grants whenever possible.

Expenditures by Function



18% = Transportation Services

- The heart of our operations this function includes all wages, benefits and operational costs to the public works facility. Road maintenance, sweeping, snow clearing, sanding, sidewalks, boulevards, street lighting, storm sewer, airport, sani-station, transit and fleet maintenance.

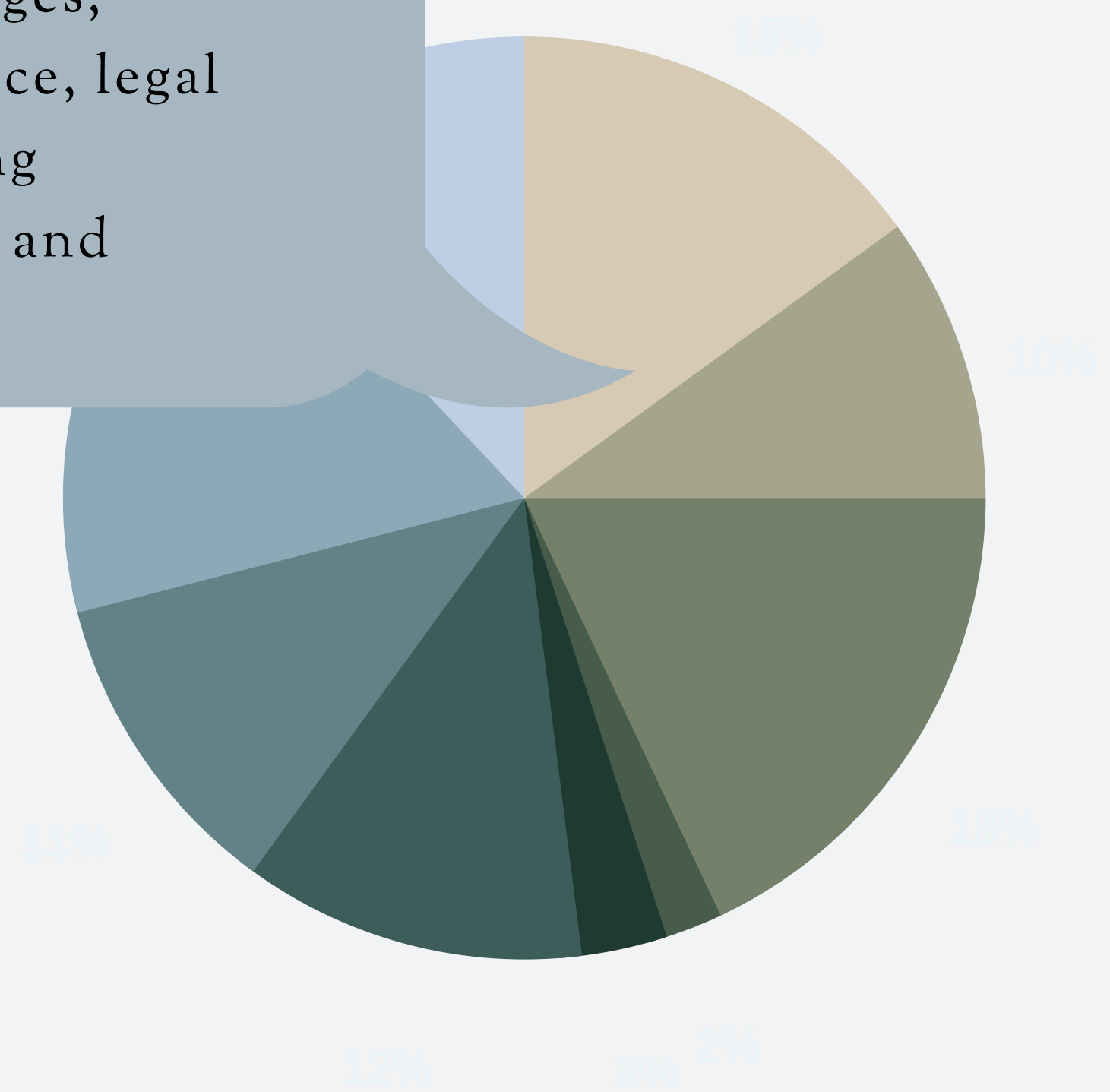


Expenditures by Function

15% = General Government

- All administration, corporate and finance staff wages, including training and travel. Grants for Assistance, legal services, advertising, insurance, municipal building maintenance, Mayor & Council stipends, training and travel.

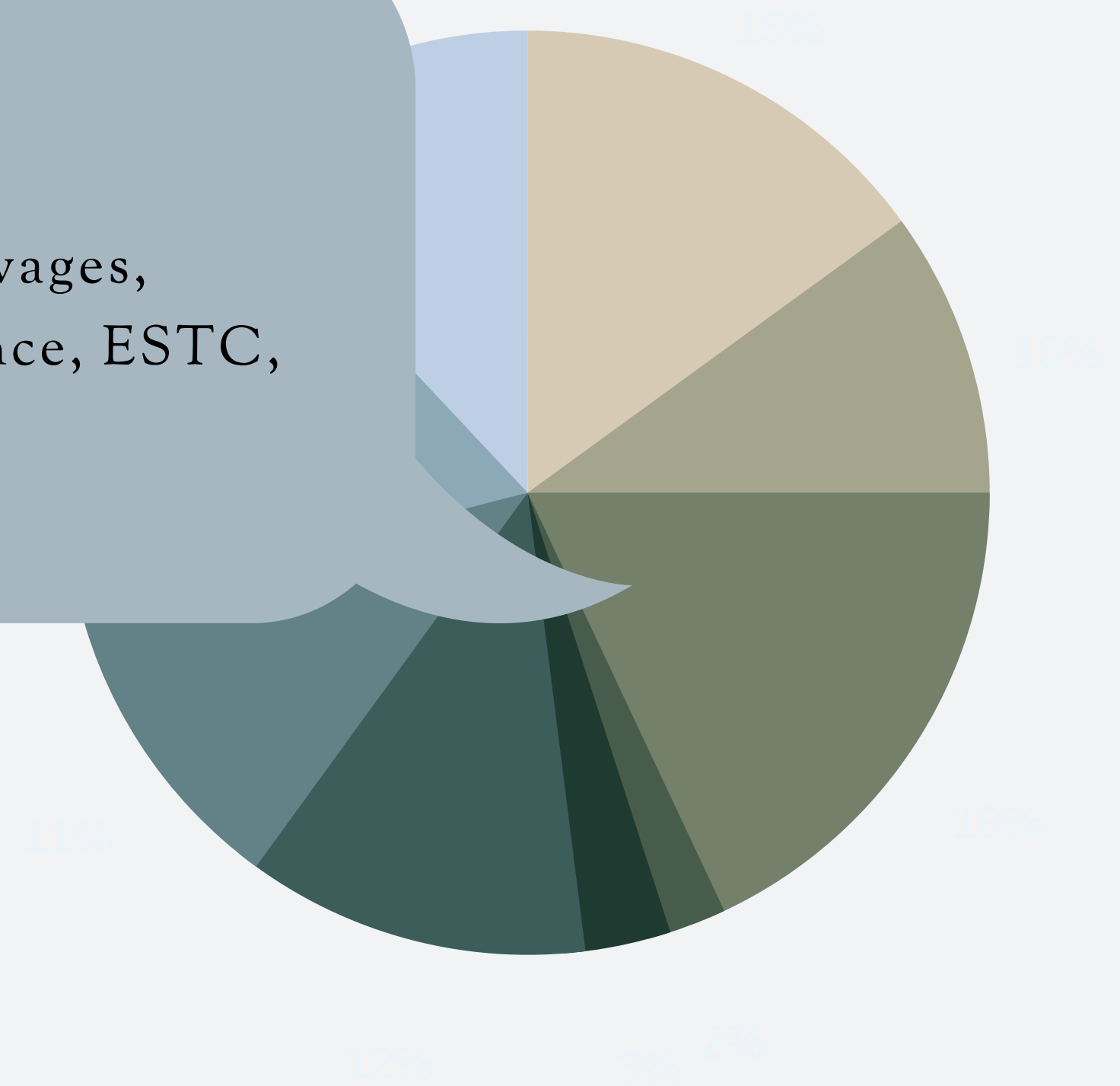
Expenditures by Function



10% = Protective Services

- All items related to 100 Mile House Fire-Rescue, wages, benefits, volunteers, fleet and building maintenance, ESTC, ESS, Bylaw enforcement, building inspection.

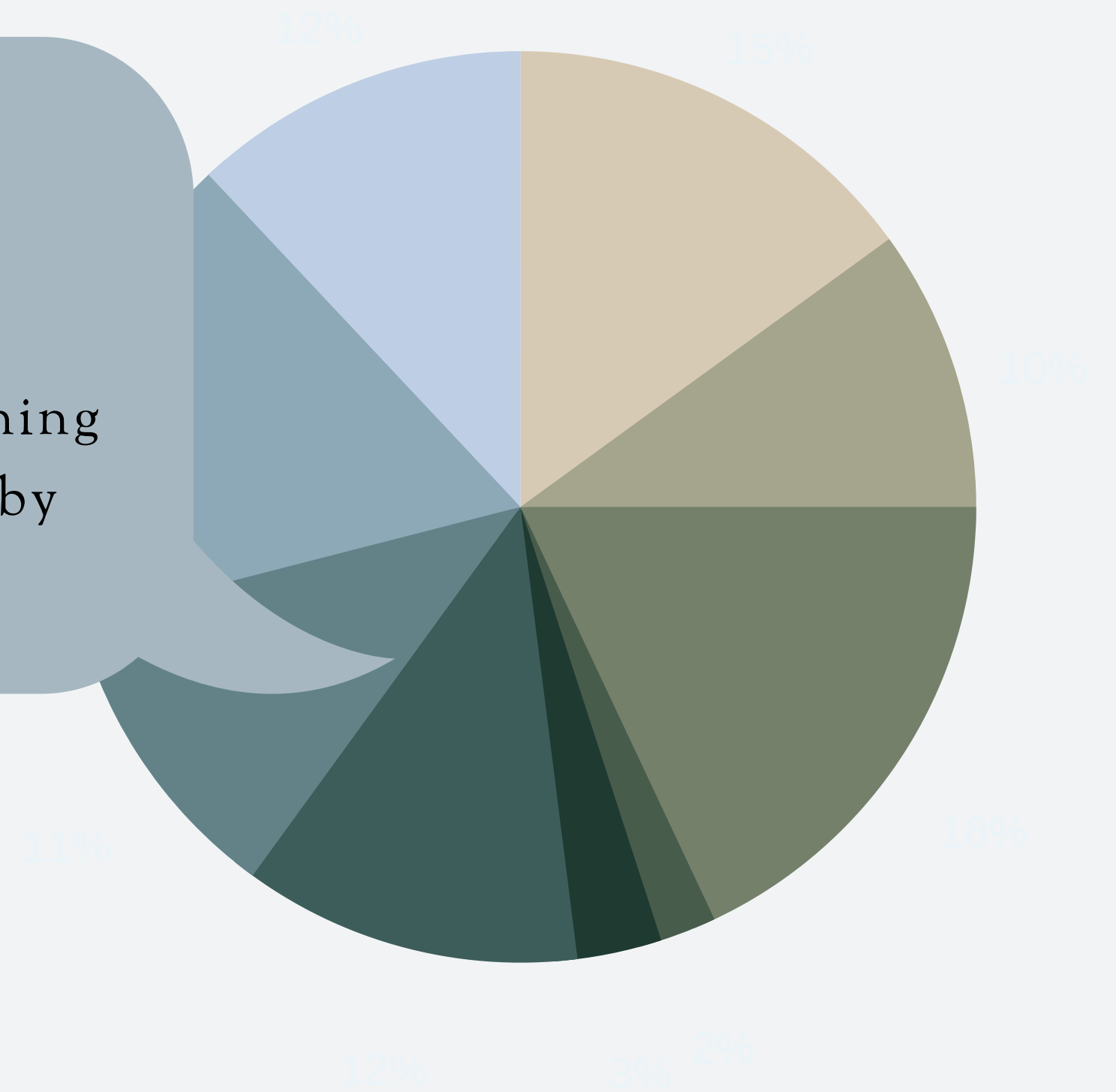
Expenditures by Function



11% = Development & Planning

- Economic Development & Planning projects, wages, benefits, Woodlot and District Lots. Many of the planning and economic development project expenses are offset by third party funding (Provincial, NDI, CCCTA, FEP)

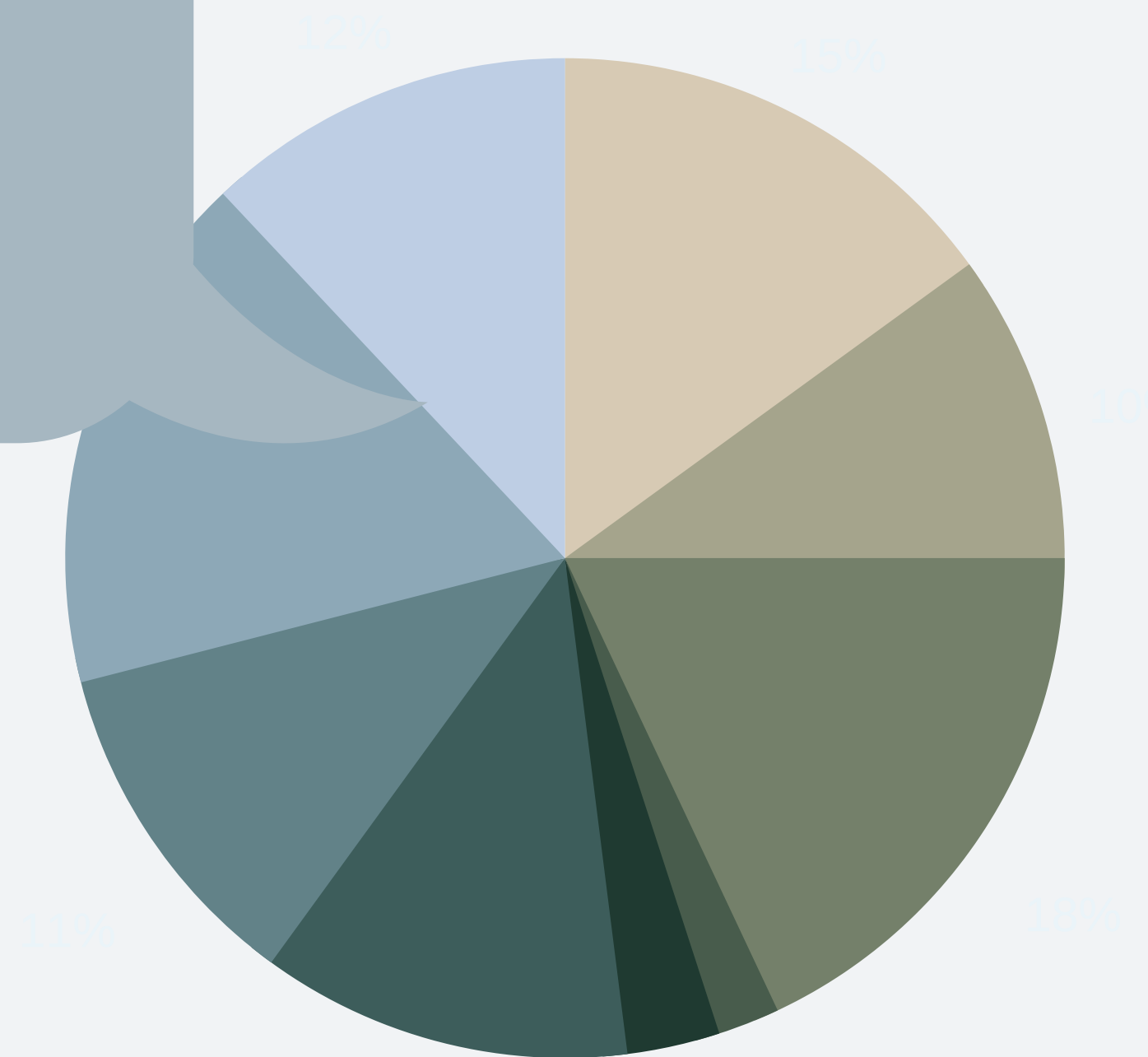
Expenditures by Function



12% = Fiscal Services / 17% = Amortization

- Fiscal Services & Amortization are comprised of transfer to reserves, the recording of Tangible Capital Asset Depreciation in General, Water & Sewer Assets and remaining small debt payments.

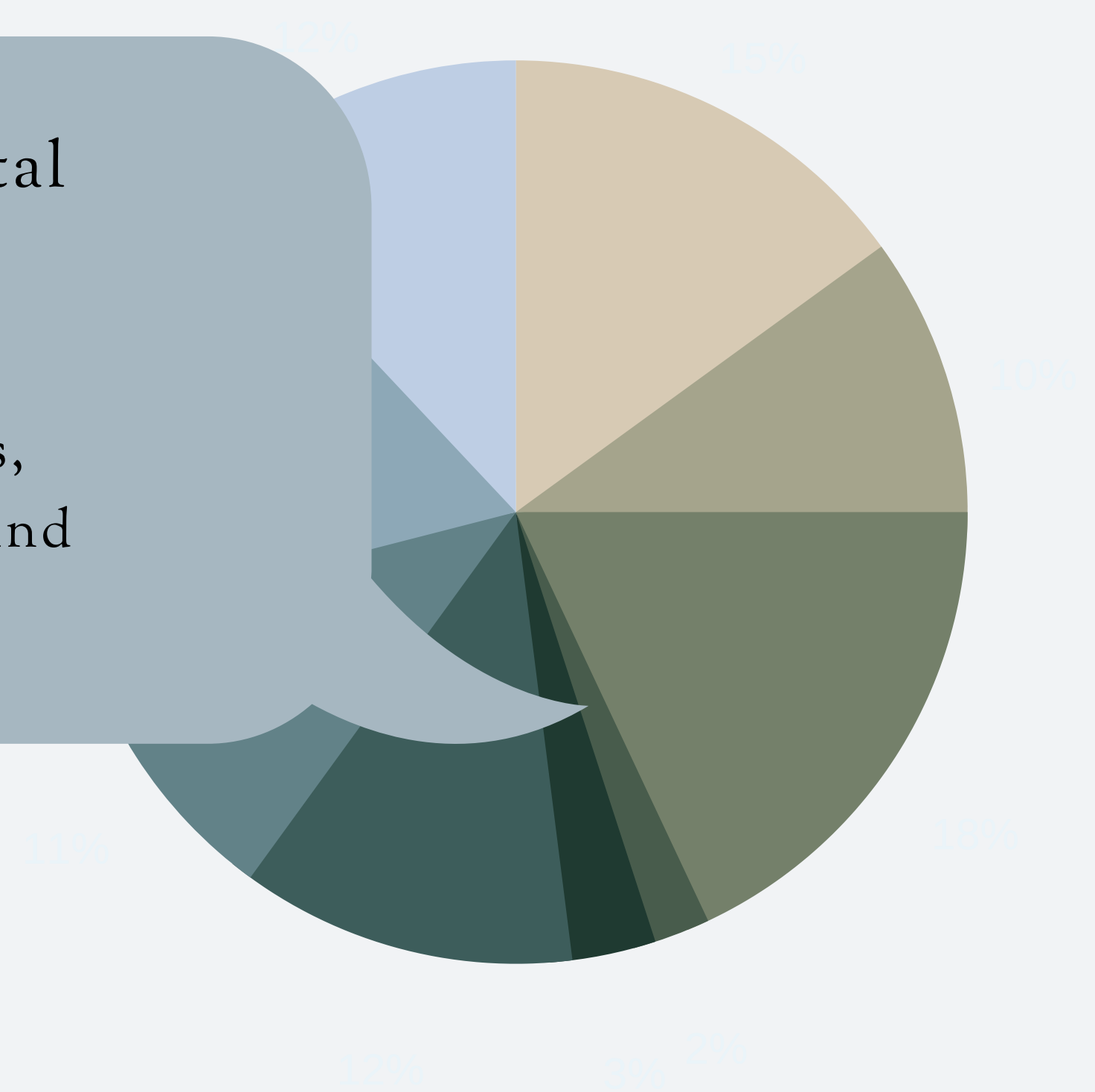
Expenditures by Function



3% = Recreation & Culture / 2% = Environmental & Public Health

- These vital functions cover the operations of all parks, playing fields, trails, campground, cemetery services and recycling and garbage collection.

Expenditures by Function



PLANNING & ECONOMIC DEVELOPMENT

The District of 100 Mile House always has many projects underway! Thanks to grant funding some projects include:

- Woodlot Fuel Break Treatments
- Community Transition Capacity Building
- Economic Development Plan Update & Rapid Needs Assessment
- Economic Development Strategy implementation
- Labour Market Study & Implementation
- Business Facade Program

100 MILE HOUSE

LOVE 100MILEHOUSE.COM



Long Term Borrowing

LOAN POSITION
AS OF
DEC.31.2020

ASPEN BIRCH / ROADS

Completed in 2020 - Balance \$0.

BLACKSTOCK SEWER

Complete in 2024 - Balance \$49,655.

2021 - 2025 CAPITAL

All current Capital projects are planned to be completed with grant funding and reserves.

The long term capital plan is subject to change; grant funding applications can significantly impact possible projects.



2021 - 2025 CAPITAL

Infrastructure

ROADS, WATER & SEWER



ROADS, WATER & SEWER

2021

Cariboo Trail sidewalk - \$1,330,000.
(*\$500,000. Grant funding / \$830,000. Reserves*)
Water & sewer safety equipment - \$30,000.
Paving - multiple locations = \$122,000. (Reserves)

Sewage lagoon upgrades = \$1,250,000. - Project
Pending (*\$750,000. Grant Application / \$500,000. Reserves*)

2023

Storm mains - \$197,000.
Paving - \$484,000.
Sidewalks - \$164,000.

2022

Horse Lake Rd. bridge - \$3,148,000.
(Grant funding pending)

Paving - \$200,000.
Sidewalks - \$190,000.

2024 - 2025

Sewer pumps & controls - \$350,000.
Paving - \$434,000.
Sidewalks - \$175,000

2021 - 2025 CAPITAL

Community Services

EQUIPMENT & PARKS



EQUIPMENT & PARKS

2021

Equipment upgrades - Grader - \$500,000.
(Reserves)

2023

Equipment upgrades - truck
replacements, large & small equipment
\$485,000.

2022

Truck replacements & small equipment
\$195,000.

2024 - 2025

Equipment upgrades - truck
replacements, large & small equipment
\$545,000.

2021 - 2025 CAPITAL

100 Mile Fire-Rescue

EQUIPMENT & VFD SAFETY



100 MILE FIRE-RESCUE

2021

ESTC Burn room liner - \$10,000.

Fire hose replacement - \$10,000.

Small equipment & turn out gear - \$25,000.

Battery operated combi-tool - \$15,000.

Communication tower upgrades - \$20,000.

(Reserves)

2023

Small equipment upgrades \$60,000.

2022

Fire apparatus replacement

\$1,000,000.

2024 - 2025

Fire apparatus replacement and

small equipment upgrades

\$755,000.

COVID-19

The District of 100 Mile House was a recipient of a Covid-19 Safe Restart Grant from the Province of BC. This funding was provided to support local governments to recoup Covid related expenses and revenue shortfalls experienced as a result of Covid in specific, eligible categories.

This enables local government to further minimize impacts on District financial resources.

The District will continue to utilize these funds in 2021 and likely into the 2022 fiscal years.



WE'RE ONLINE!



WEBSITE

www.100milehouse.com



FACEBOOK

District of 100 Mile House

Contact Details

YOU CAN REACH US HERE

ADDRESS

#1-385 Birch Ave, PO Box 340

100 Mile House, BC

V0K 2E0

PHONE

(250) 395-2434

EMAIL

District@100milehouse.com





**DISTRICT OF 100 MILE HOUSE
Bylaw No. 1377, 2021**

A bylaw to adopt the 2021 to 2025 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 2021 Financial Plan Bylaw No. 1377, 2021**".

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, 2021 until amended, repealed or replaced.

READ A FIRST, SECOND AND THIRD TIME this 9 day of March , 2021.

ADOPTED this _____ day of _____, 2021.

Mayor

Corporate Officer

DISTRICT OF 100 MILE HOUSE
2021 Financial Plan Bylaw No. 1377, 2021
Schedule A

REVENUES	2021	2022	2023	2024	2025
Taxes & Grants In Lieu	\$ 2,928,190	\$ 2,837,355	\$ 2,846,980	\$ 2,857,085	\$ 2,867,695
Utility Rates	930,930	977,335	1,025,950	1,077,000	1,130,605
Sales of Services	169,945	172,145	173,785	175,450	177,175
Government Grants	1,724,955	1,106,485	1,114,790	1,116,130	1,117,500
Contributions & DCC	4,090	4,090	4,090	4,090	4,090
Other Revenue	275,700	288,200	288,200	288,200	288,200
Transfer from Reserves	63,500	33,500	33,500	33,500	33,500
Transfer from Other	1,211,450	1,184,745	1,176,195	1,123,675	1,087,725
	\$ 7,308,760	\$ 6,603,855	\$ 6,663,490	\$ 6,675,130	\$ 6,706,490

EXPENDITURES					
General Government	\$ 1,129,945	\$ 923,765	\$ 939,510	\$ 942,425	\$ 952,035
Protective Services	743,285	737,175	742,980	748,935	754,950
Transportation Services	1,333,770	1,352,475	1,372,695	1,393,295	\$ 1,414,545
Environmental & Public Health	121,775	124,090	126,435	128,845	131,295
Recreation & Culture	216,910	203,790	206,735	208,505	210,305
Utility Operations	885,070	886,305	904,600	920,300	936,660
Development & Planning	790,455	299,040	302,050	303,585	305,135
Interest & Bank Charges	6,930	6,930	6,930	6,930	3,000
Principal Debt Payment	5,280	5,280	5,280	5,280	-
Amortization	1,211,450	1,184,740	1,179,915	1,123,665	1,088,430
Transfer to Capital Reserve	229,195	283,535	319,755	368,940	425,290
Transfer to Equipment Reserve	156,000	156,000	156,000	156,000	156,000
Transfer to Other Reserves	478,695	440,730	400,605	368,425	328,845
	\$ 7,308,760	\$ 6,603,855	\$ 6,663,490	\$ 6,675,130	\$ 6,706,490

	\$0	\$0	\$0	\$0	\$0
--	------------	------------	------------	------------	------------

CAPITAL	2021	2022	2023	2024	2025
Capital Expenditure	3,312,000	4,808,000	1,390,000	1,435,000	824,000
Transfer from Operating Surplus	-	-	-	-	-
Transfer from Reserves	2,062,000	4,808,000	1,390,000	1,435,000	824,000
Grant Funding	1,250,000	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -

DISTRICT OF 100 MILE HOUSE
2021 Financial Plan Bylaw No. 1377, 2021
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.

FUNDING SOURCES

The table below shows the proportion of total revenue to be raised from each funding source in 2021. 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 Source	% of Total Revenue	Dollar Value
Property & Parcel Taxes	39%	\$ 2,928,190
Government Grants	24%	1,724,955
Transfers from Other	17%	1,211,450
Utility User Fees	13%	930,930
Other Revenue	6%	449,735
Transfer from Own Reserves	1%	63,500
	100%	\$ 7,308,760

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.

DISTRICT OF 100 MILE HOUSE
2021 Financial Plan Bylaw No. 1377, 2021
Schedule “B”

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.

DISTRIBUTION OF PROPERTY TAXES

The projected distribution of property tax values included in the financial plan among the property classes for 2021 is as follows:

Assessment Class	% of Total Collection	Collection Dollar Value
Class 1 - Residential	25%	647,710
Class 2 - Utilities	18%	473,116
Class 4 - Major Industry	25%	611,587
Class 5 - Light Industry	1%	21,884
Class 6 - Business	31%	800,084
Class 8 - Recreation & Non-Profit	0%	1,793
Class 9 - Farm	0%	1,341
	100%	\$ 2,557,515

DISTRICT OF 100 MILE HOUSE
2021 Financial Plan Bylaw No. 1377, 2021
Schedule “B”

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.

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.
-

DISTRICT OF 100 MILE HOUSE
2021 Financial Plan Bylaw No. 1377, 2021
Schedule “B”

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
-

DISTRICT OF 100 MILE HOUSE
2021 Financial Plan Bylaw No. 1377, 2021
Schedule “B”

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.

THANK YOU!

Thank you for taking the time to review this presentation.

We value your comments and observations. We always welcome suggestions on how we can better serve our residents with the services we provide. Have an idea, suggestion or feedback, let us know!

If you don't reach out to the District your idea will never be heard. It is our responsibility as residents to be engaged in our community and the tax dollars at work.

Tammy Boulanger
Director of Finance





100 Mile House

BUSINESS IN THE DISTRICT

Partnership with 7 member municipalities in Explore Cariboo Campaign

WWW.EXPLORECARIBOO.COM



750,000. In Commercial Building Permits were issued in 2020

The District was awarded over \$650,000. to fund Economic Development & Tourism Projects



OVER \$60,000. HAS BEEN PROVIDED TO LOCAL BUSINESSES FROM THE ONSET OF THE BUSINESS FACADE PROGRAM



66 Active Members in the Love 100 Mile Program

400 Business Licences were issued in 2020
34 New!



ONE PERSON CAN MAKE A DIFFERENCE!
YOU CAN HELP BY SHOPPING LOCAL!

CONTACT US OR VISIT OUR NEW WEBSITE FOR MORE INFORMATION ON BUSINESS PROGRAMS



WWW.100MILEHOUSE.COM
250-395-2434



100 Mile House

Parks & Recreation



For an Active Lifestyle

THE DISTRICT ENCOURAGES ALL RESIDENTS AND VISITORS TO GET OUT AND ENJOY THE PARKS AND RECREATION TRAILS IN THE DISTRICT OF 100 MILE HOUSE.

THE RECREATION BUDGET INCLUDES ALL PARK MAINTENANCE AND DEVELOPMENT, 100 MILE MARSH TRAIL, MUNICIPAL CAMPSITE, BALLFIELDS, SOCCER FIELDS, DOG PARK AND SKATEBOARD PARK. DISTRICT COUNCIL WELCOMES IDEAS, FEEDBACK AND COMMENTS ON WAYS OUR COMMUNITY GETS ACTIVE!

CENTENNIAL PARK

\$500,000

Has been invested into Centennial Park capital in the last 5 years! This includes generous donations from passionate local organizations.



MARSH TRAIL & DOG PARK

Have you taken a stroll around the marsh trail? It is a great 1.5 Km loop that provides wildlife viewing opportunities.

The Dog Park is located behind the arena and is a safe place for your furry family to run and play!

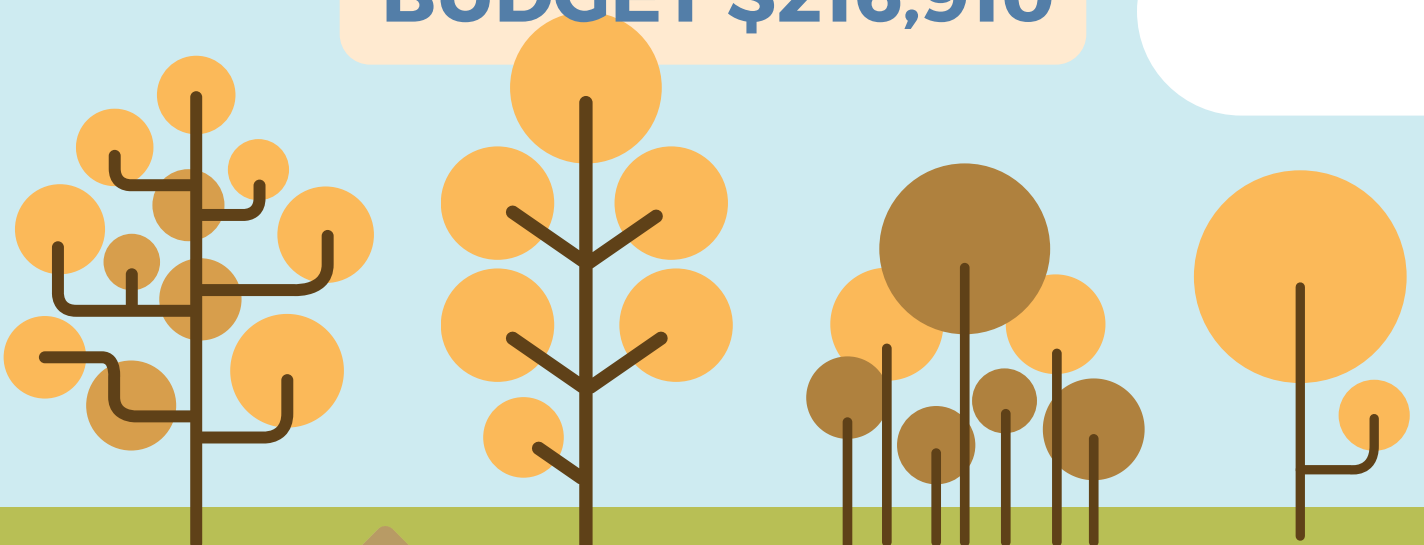
99 MILE

Many km's of trails in the 99 Mile Recreation Area are for walking, hiking, biking, snowshoeing and cross-country skiing..it's where it's at!

PICNIC PLANS

Plans are in place to build two more family shelters near the waterpark for people to enjoy! Demonstration forest trails are a great place to take a stroll in nature with family and friends.

2021 TOTAL RECREATION BUDGET \$216,910



DISTRICT OF 100 MILE HOUSE

PROPERTY TAXES

WHERE DO YOUR TAXES GO?



The municipal portion of your taxes fund items like parks and recreation, fire protection, roads, sidewalks, water, sewer, capital projects and much more. The remainder is collected on behalf of the Provincial School & Police Tax, BCAA, MFA, CRD & Hospital.



OUT OF 477
HOME OWNER
GRANTS
CLAIMED IN 2020
65% WERE
SENIORS

NEW FOR 2021 - HOME OWNER GRANTS ONLINE

AS OF JANUARY 1ST, 2021 ALL HOME OWNER GRANTS MUST BE APPLIED FOR ONLINE WITH THE PROVINCE OF BC

INFORMATION ON HOW TO APPLY
WILL BE INCLUDED WITH YOUR 2021 TAX NOTICE
OR GO TO:
WWW.GOV.BC.CA/HOMEOWNERGRANT

TYPICAL DAILY AVERAGE HOUSEHOLD EXPENSES



- INCOME TAX \$ 40.07
- HYDRO/GAS \$ 5.71
- CALBE/PHONE \$ 7.74
- COFFEE \$ 5.57
- MUNICIPAL TAX \$ 2.19
- SCHOOL TAX \$ 1.46
- CRD TAXE \$ 0.76
- HOSPITAL \$ 0.39
- RCMP/BCAA/MFA \$ 0.20

BASED ON STATS CAN 2017 AVG. SPENDING
VS 2020 TAX RATES & AVERAGE
ASSESSMENT



Ph: 250-395-2434 / email: district@100milehouse.com
www.100milehouse.com



DISTRICT OF 100 Mile House



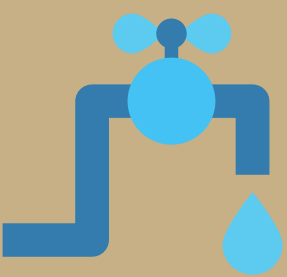
SERVICES WE PROVIDE

With the average resident paying approximately \$17/week in municipal property taxes we stand behind our work, and our commitment to our community



GOVERNANCE & ADMIN

Mayor & Council, administration, finance services, grant administration, Bylaw enforcement, reporting, legislative service, reserve management and planning. The municipal office answered over 6,000 phone calls over the past year!



WATER, SEWER, STORM

Clean safe drinking water, fire hydrants, sanitary sewer collection system and storm water management. Underground infrastructure maintenance, replacement and long term capital planning.



ROADS, PARKS & REC.

All road maintenance and construction, paving, sidewalks, street lighting, transit, cemetery, airport, boulevards, building maintenance and fleet. Parks, playing fields, trails and beautification.



PLANNING & EC. DEV.

Economic Development, planning services, building inspection, engineering, permits, licensing, business programs, opportunities and grant applications.



EMERGENCY SERVICES

Fire protection, first responder, highway rescue, emergency social services preparedness planning, training, fleet replacement and operation of the Emergency Services Training Centre.