



# 2025-2029 Financial Plan

April 14, 2025

## Presentation Notes

This presentation focuses on the Village of Clinton priorities in the next 5 years.

All requisitions from other jurisdictions have been received and updated from last year.

Operating and Capital projects have been chosen from among the most pressing issues facing the Village.

The FP Bylaw is presented each year and includes a five-year plan.

## General Fund – OPERATING EXPENDITURE

	2024 Budget	2024 Actuals	2025 Budget	Budget Change
EXPENDITURE	\$	\$	\$	\$
Governance, Administration and Legislative	955,115	881,812	1,022,663	+67,548
Protective Services	117,059	170,427	279,019	+161,960
Public Works	500,558	443,728	526,426	+25,868
Recreation, Culture and Economic Development	162,850	136,240	128,500	-34,350
<b>Total Expenditure</b>	<b>1,735,582</b>	<b>1,632,027</b>	<b>1,956,608</b>	<b>+221,026</b>

### Notes:

1. 2025 Budgets incorporate scheduled wage increases in both admin and public works.
2. Governance/Admin/Legislative states an increase.
3. Protective services shows a very large increase. In 2024 we received \$100,000 FireSmart Grant which was not included in the 2024 budget as it was not expected. 2025 increase includes the FireSmart Coordinator position for the year.
4. PW increases: wage increases as per the union agreement + equipment maintenance.
5. Rec/Culture/Ec Dev down as the Woodlot Silviculture reserve has been fulfilled so not included in the 2025 budget.

**Context:** \$221k does not represent the total increase to taxes – this amount does not include associated revenue streams (ex. Grant funded expenses are included in this total)

**Governance, Admin & Legislative** covers many categories including the day-to-day operations of the Village office. A few of these things are the office building utilities, repair and maintenance, janitorial, telephone & internet, stationery and supplies, professional dues, legal services, insurance, and expenses related to the municipal audit. It also includes all expenses for Council including their remuneration, and training costs and staff wages and benefits.

**Governance, Admin & Legislative is higher** this year mainly due to the added FireSmart Coordinator position (covers MERCS and benefits. The CDC position has moved from part time to full time. This brings increase wages, benefits, MERCS. Wages for both positions are grant funded, only the expenses and benefits are expensed to the Village. There were also increases to the computer and IT budgets. Desktops are six years old and starting to have issues. Our IT is lacking, and we need to bring it up to standard – better protection and a new server is required.

**Protective Services** include all things relating to the fire department – remuneration, training, building and vehicles, equipment and supplies. Bylaw and animal control also fall into this category

**Large increase to Protective Services** – standard increase to costs of services and

supplies. SCBA equipment is required this year as well as new tires for one of the fire trucks (\$14,000). Protective Services also includes the FireSmart Coordinator wage for the year, which is **Grant-funded**.

**PW** – expenses include, but not limited to; wages, building repairs & maintenance, vehicles and equipment, insurance, phone and internet, roadway and sidewalk repair, and snow and ice removal.

**PW** – slight increase (3% overall) due to an increase in wages as per the Collective Agreement, a five percent increase to ParaTransit and an increase to the PW 2009 Dumptruck due to repairs needed.

**Recreation and Culture** expenses include the fitness room, museum, parks and playground, public washrooms, the skating arena and the curling rink as well as the woodlot and silviculture.

Expenses are down due to the Silviculture expense being fulfilled.

**We knew from last year that we would see an overall increase this year. We made large budget cuts last year as well as drawing from reserves which enabled us to lower tax rates and provide relief to our ratepayers.**

## Expense Details

Overall budgeted expense increase of \$177,313 (12%).

### **Some changes from 2024:**

Provincial Government Downloading and increased regulation:

- Continued work on Accessibility Committee, First Nations Engagement in Emergency Planning, Regular reporting on Green Initiatives, and asset management requirements.

Fire vehicle life span - \$800,000.00. A minimum of \$30,000.00 planned for Fire Department Reserve each year.

### **Decreases in expenses:**

Woodlot Silviculture obligations have been met.

Many smaller cuts where possible.

Every year Staff works hard on the budget. Cuts are made where possible and increases only cover what is needed. It should be noted the Village maintains a very tight budget. While we have begun a process of reviewing our long-term budget needs, and unlike other communities, we do not budget to cover possible extra expenses that may arise, only the costs of operating for the year. This helps to lower the amount of taxes needed from our ratepayers.

It should be noted that expenses include grant funded projects and therefore are covered by grant funding, not by the taxpayers.

The general expense fund budget has increased by 12%.

The Provincial Government mandates to undertake specific projects and reporting:

- increased requirements for Accessibility planning, Emergency Planning, Regular reporting on Green Initiatives and community planning requirements. A report will be coming from Staff.
- The government has set guidelines for Fire Protection. Fire vehicles have a certain life span, and the Village will be required to purchase a new truck within the next few years at a cost of approximately \$800,000.00 or more. Planning will need to start soon as there is a wait time for the new vehicle. An amount of \$30,000.00 has been included in this year's budget to be allocated to the Fire Department Reserve from general revenue.

## General Fund – OPERATING REVENUE

	2024 Actuals	2025 Budget	Change
<b>REVENUE</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Property Taxes*	919,325	956,678	+37,353
Fees and Charges	228,765	218,992	-9,773
Grants and Transfers	1,247,436	755,386	-492,050
<b>Total Revenue</b>	<b>2,395,526</b>	<b>1,931,056</b>	<b>-464,470</b>

### Notes:

#### \*Includes Grants in Lieu of Taxes

1. A 3.53% increase will be collected in Taxation.
2. In general, total revenue will see a decrease of 81% in 2025. These numbers include large grants received in 2024 that were unknown during preparation of the budget (Housing Capacity, Local Government Climate, Active Transportation, Indigenous Engagement). The total increase in revenue excluding grants and transfers is 5%.

Revenue from Property taxes, which include payments in lieu of taxes from utilities and crown corporations, will increase by **3.53% for 2025**. It was stated last year that we cannot continue to draw from reserves (especially since we are required to build them) and it was mentioned there will be a modest tax increase this year. Maintaining a contribution to reserves without an increase from last year, requires an increase to property taxes of 4.35% to cover costs. The Grant-in-Lieu amounts collected for 2025 are lower than the previous year (the Village has no control over these amounts collected). Grants-in-Lieu of taxes are collected from Fortis, Hydro, Telus, RCMP, Canada Post and the Liquor Distribution Branch.

In fees and charges, the Village always budgets to receive slightly less than actual numbers so that we don't run a shortfall. We were fortunate to get extra investment income last year from having some large grants.

## Water Fund – REVENUE & EXPENDITURE

	2024 Budget	2024 Actuals	2025 Budget	Change
	\$	\$	\$	\$
<b>Revenue</b>	375,408	374,790	381,225	+5,809
<b>Expenditure</b>				
Water Works	50,250	51,741	65,344	+15,094
General Administration	121,000	78,140	138,000	+17,000
<b>Total Expenditure</b>	<b>171,250</b>	<b>129,881</b>	<b>203,344</b>	<b>+32,094</b>

### Notes:

1. Increase in revenue is in line with the 2.5% fee increase over 2024.
2. Water works shows an increase due to the scheduled increase in wages and a slight increase to the training budget. PW employees require more training in water regulation.
3. General Administration expense shows an increase due to increased costs of services and supplies. \$15,000 was included in the 2024 budget for a dam assessment mandated by the Province. It was not completed and an extra \$20,000 has been included as the price for the evaluation has increased significantly.
4. An eight percent increase overall in expenditures.
5. \$26,400 will be set aside for Asset Management.

Water is funded through user fees and are billed separately from property taxation.

Revenue is up a small amount due to the 2.5% increase in fees from last year.

General administration sees a small increase due to increased costs.

\$26,400 will be allocated to the water reserve.

## Sewer Fund – REVENUE & EXPENDITURE

	2024 Budget	2024 Actuals	2025 Budget	Change
	\$	\$	\$	\$
<b>Revenue</b>	<b>133,012</b>	<b>137,484</b>	<b>135,507</b>	<b>+1,621</b>
<b>Expenditure</b>				
General Administration	<b>114,146</b>	<b>98,026</b>	<b>125,766</b>	<b>+4,668</b>

**Notes:**

1. Increase in revenue is in line with the 2.5% fee increase over 2024.
2. General Administration shows a very minimal increase (scheduled wage increases). An overall increase of 10% is projected.
3. \$13,832 will be set aside for Asset Management.

Revenue for sewer is the same as water - it is funded through user fees and are billed separately from property taxation.

Revenue is up a small amount due to the 2.5% increase in fees from last year.

General administration sees a small increase due to increased costs.

\$13,832 will be allocated to the sewer reserve.

## Capital Projects - 2025

	Budget Amount	Funding Source
Sander and 1 Ton Plow	20,000	General Revenue
New PW Truck	8,085	General Revenue
Office Walkway Entrance	17,000	Capital Reserve
Reg Conn Picnic Tables	12,000	\$6000 General Revenue \$6000 Capital Reserve
47 Mile Complex Arena Heaters	20,000	\$10,000 General Reserve \$10,000 Capital Reserve
OCP & Zoning Bylaw	146,440	Capacity Funding for Local Government Housing Initiatives Grant
Tennis/Basketball Court	100,000	\$30,000 Community Places Grant \$70,000 Community Forest Reserve
Front Steps at Memorial Hall (concrete)	18,000	Capital Reserve
Electrical Upgrade at Memorial Hall	15,000	General Revenue
Paving Reserve	30,000	General Revenue
Fire Truck	30,000	General Revenue

A new sander and plow are required for the 1 Ton PW truck.

A new 3/4-ton truck – An **estimate** for financing over 5 years is \$16,170 per year or \$1,350 per month, which has been incorporated into the budget. The first year is lower as only 6 months are included (if a loan was obtained by end of June). The 2013 half ton truck will be sold to help cover the cost.

The office walkway was scheduled for last year but was postponed.

Reg Conn Picnic Tables – one budgeted from last year and not purchased. One more required this year.

47 Mile Arena Heaters – budgeted last year but not purchased. Four will be purchased and installed this year.

The OCP and Zoning Bylaw update is strictly funded by grants. Completion over 2 years concludes this year.

The tennis and basketball court is 30% grant funded, and the rest funded from the new CCF reserve.

The front steps at the memorial hall were proposed for last year but the estimate received was too costly. This year we were able to conclude the work with a much more reasonable cost.

Unfortunately, the grant for the Memorial Hall upgrades was not successful. Electrical upgrades have been identified as a priority and staff recommend a phased approach to this project. This year we will start the upgrades and complete them next year.

The paving reserve is a fund we contribute to each year. It is saved in reserve until enough funds have accumulated for a project.

A fire truck reserve has been started and will be contributed to each year. A new truck is required soon at an approximate value of \$800,000.

## Summary

- Of taxation, the portion that comes from regular property taxes (excluding payments in lieu of taxes) was increased by 4.35%. \*This does not equate to a 4.35% increase for all property owners.
- The increase in taxes collected represents approximately:
- \$76.64 for the average Single-Family Dwelling
- \$95.12 for the average Business
- \$129.38 for the average Light Industry

Staff adjusted the weights so each class is paying a proportionate amount of taxes – meaning the increase was divided amongst each class so residents and businesses are not carrying the burden of the tax collection.

## Next Steps

The Village will accept **written** comments on the draft Financial Plan Bylaw until Tuesday, April 22<sup>nd</sup> at 3:00 PM. Submissions will be accepted at the Village office or by email at **[finance@village.clinton.bc.ca](mailto:finance@village.clinton.bc.ca)**

1. Council will be presented with any results from public input at the regular meeting on Wednesday, April 23<sup>rd</sup> at 6:30 PM.
2. The updated 2025-2029 Financial Plan Bylaw goes for third reading at the April 23<sup>rd</sup> meeting and then adoption at the Special meeting on May 8<sup>th</sup> meeting.
3. The 2025 Property Tax Bylaw is put forward for first, second and third reading at the April 23<sup>rd</sup> meeting and adoption at the May 8<sup>th</sup> meeting.