

**THE CORPORATION OF THE CITY OF DAWSON CREEK**

**BYLAW NO. 4101**

A bylaw of The Corporation of the City of Dawson Creek (hereinafter called "the City") respecting the Financial Plan for the years 2011 – 2015.

**WHEREAS**, pursuant to Section 165 of the Community Charter, the Council of the City shall cause to be prepared and adopted annually by bylaw, a Five Year Financial Plan.

**NOW THEREFORE**, the Council of the City hereby **ENACTS AS FOLLOWS**:

1. Schedules "A", "B" and "C" attached hereto and made part of this Bylaw are hereby adopted and form the Financial Plan of the City of Dawson Creek for the year commencing January 1, 2011.
2. All members of Council are authorized and instructed to represent the City as delegates to the conferences and in the delegations provided for by this Bylaw.
3. This Bylaw may be cited for all purposes as the **"FINANCIAL PLAN BYLAW NO. 4101, 2011"**

**READ** a first time this \_\_\_\_\_ day of \_\_\_\_\_, 2011.

**READ** a second time this \_\_\_\_\_ day of \_\_\_\_\_, 2011.

**READ** a third time this \_\_\_\_\_ day of \_\_\_\_\_, 2011.

**ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2011.

**CERTIFIED A TRUE AND CORRECT COPY** of Bylaw No. 4101 cited as "FINANCIAL PLAN BYLAW NO. 4101, 2011".

\_\_\_\_\_  
Brenda Ginter  
Director of Corporate Administration

The Corporate Seal of **THE CORPORATION OF THE CITY OF DAWSON CREEK** was affixed in the presence of:

\_\_\_\_\_  
Mike Bernier – Mayor

Schedule A, B & C

\_\_\_\_\_  
Brenda Ginter – Director of Corporate Administration

City of Dawson Creek

For the Twelve Months Ending December 31, 2011

Financial Plan Bylaw No 4101 - Schedule A

Description	2011	2012	2013	2014	2015
Operating Revenues	36,425,807	39,843,363	42,106,804	42,859,055	43,960,698
Collected on behalf of other governments	8,024,540	8,185,031	8,348,731	8,515,706	8,686,020
Capital Revenues	15,551,190	30,600	31,200	31,800	32,400
Statutory Reserve Revenues	8,425	8,593	8,765	8,941	9,119
Cemetery Reserve Revenues	8,436	8,605	8,777	8,952	9,131
<b>Consolidated Revenues</b>	<b>60,018,398</b>	<b>48,076,192</b>	<b>50,504,278</b>	<b>51,424,454</b>	<b>52,697,369</b>
Operating Expenditures (excluding principal payments)	30,118,733	32,646,852	33,212,123	32,241,014	32,729,998
Transfers to other governments	8,024,540	8,185,031	8,348,731	8,515,706	8,686,020
Capital Expenditures	32,753,268	8,350,000	8,002,500	6,710,000	6,460,000
<b>Consolidated Expenditures</b>	<b>70,896,541</b>	<b>49,181,883</b>	<b>49,563,355</b>	<b>47,466,720</b>	<b>47,876,018</b>
<b>Current Consolidated Revenue over Expenditures</b>	<b>-10,878,143</b>	<b>-1,105,691</b>	<b>940,923</b>	<b>3,957,734</b>	<b>4,821,350</b>
Debt Principal Repayment	2,255,313	2,690,905	2,752,878	1,986,079	1,986,079
Debt Proceeds	7,630,000	2,700,000	2,300,000	0	0
<b>Current Consolidated Surplus</b>	<b>-5,503,455</b>	<b>-1,096,596</b>	<b>488,045</b>	<b>1,971,655</b>	<b>2,835,271</b>
Opening Surplus	11,252,516	5,749,061	4,652,466	5,140,512	6,891,863
<b>Accumulated Consolidated Surplus</b>	<b>5,749,060</b>	<b>4,652,465</b>	<b>5,140,511</b>	<b>7,112,167</b>	<b>9,727,135</b>
===== General Municipal Taxes	12,612,916	13,142,914	13,559,866	13,778,560	14,230,897
===== Net Municipal Property Taxes	12,612,916	13,142,914	13,559,866	13,778,560	14,230,897
Grants in lieu	506,947	517,086	527,428	537,976	548,736
Policing Revenues	236,370	241,097	245,919	250,838	255,854
Fire Department Revenues	40,800	41,616	42,448	43,297	44,163
Building Inspection Fees	189,083	193,681	197,554	201,506	205,536
Business Licenses	174,787	178,283	181,849	185,486	189,195
Parking Violations	5,100	5,202	5,306	5,412	5,520
Transit Fees	119,646	122,039	124,480	126,969	129,509
Air Transportation	706,000	720,120	734,522	749,213	764,197
Environmental Waste Fees	589,500	601,290	613,316	625,582	638,094
Cemetery Fees	49,500	50,490	51,500	52,530	53,580
Climbing Wall Fees	75,370	76,877	78,415	79,983	81,583
Swimming Pool Fees	510,000	520,200	530,604	541,216	552,040
Recreation Program Fees	67,322	68,668	70,042	71,443	72,871
Youth Care Fees	62,424	63,672	64,946	66,245	67,570
Arena Fees	329,401	335,989	342,709	349,563	356,554

City of Dawson Creek

For the Twelve Months Ending December 31, 2011

Financial Plan Bylaw No 4101 - Schedule A

Description	2011	2012	2013	2014	2015
Fees and Charges	3,155,303	3,219,225	3,283,610	3,349,282	3,416,268
Other Revenues	1,218,708	1,268,343	1,286,522	1,290,035	1,364,713
Government Transfers	11,979,895	12,416,187	12,727,044	13,058,853	13,427,658
Return on Investments	52,500	53,550	54,621	55,713	56,828
<b>General Operating Revenues</b>	<b>29,526,270</b>	<b>30,617,305</b>	<b>31,439,092</b>	<b>32,070,420</b>	<b>33,045,099</b>
Water Utility Revenues	5,418,023	5,535,414	6,523,474	6,603,933	6,689,515
Sewer Utility Revenues	1,481,514	3,690,644	4,144,238	4,184,702	4,226,084
<b>Total Utility Revenues</b>	<b>6,899,537</b>	<b>9,226,058</b>	<b>10,667,712</b>	<b>10,788,635</b>	<b>10,915,599</b>
<b>Total Operating Revenues</b>	<b>36,425,807</b>	<b>39,843,363</b>	<b>42,106,804</b>	<b>42,859,055</b>	<b>43,960,698</b>
Legislative	378,069	382,393	386,804	391,303	395,891
Administration	1,146,077	975,815	1,000,305	1,014,396	1,031,235
Excellence Program	40,480	41,352	42,179	17,542	17,893
Finance	1,041,324	1,062,151	1,083,394	1,105,062	1,127,163
Other General	532,630	526,303	536,857	547,621	558,600
Election Expenditures	26,425	0	0	26,000	0
<b>General Government Services</b>	<b>3,165,005</b>	<b>2,988,014</b>	<b>3,049,538</b>	<b>3,101,923</b>	<b>3,130,782</b>
Project Initiatives	67,478	51,698	52,732	49,240	50,225
Land Development	416,730	123,165	194,628	196,120	127,643
Economic Development	575,753	698,868	661,645	610,382	672,389
Energy Planning & Sustainability	244,875	349,773	357,788	366,047	374,268
<b>Environmental Development Services</b>	<b>1,304,836</b>	<b>1,223,503</b>	<b>1,266,793</b>	<b>1,221,789</b>	<b>1,224,525</b>
<b>Environmental Waste Services</b>	<b>518,744</b>	<b>530,308</b>	<b>541,040</b>	<b>550,880</b>	<b>562,018</b>
Policing	3,563,371	3,635,169	3,805,873	3,881,438	3,959,066
Fire Department	2,744,488	2,758,577	2,813,749	2,870,024	2,927,424
Regulatory Services	552,075	657,050	670,483	586,760	598,776
<b>Protective Services</b>	<b>6,859,933</b>	<b>7,050,797</b>	<b>7,290,105</b>	<b>7,338,222</b>	<b>7,485,266</b>
<b>Cemetery Services</b>	<b>112,153</b>	<b>118,836</b>	<b>121,404</b>	<b>119,603</b>	<b>122,179</b>
Common Services	1,078,640	1,100,213	1,122,217	1,144,662	1,167,555
Public Works	1,918,252	1,963,068	2,008,652	2,055,021	2,102,193
BC Transit Services	726,252	730,577	745,189	760,092	775,294
Air Transportation Expenditures	1,213,646	1,239,795	1,266,429	1,293,560	1,321,196
<b>Transportation Services</b>	<b>4,936,790</b>	<b>5,033,653</b>	<b>5,142,487</b>	<b>5,253,334</b>	<b>5,366,239</b>
Parks and Playgrounds	1,202,669	1,226,723	1,251,257	1,276,282	1,301,808
Community Grants and Fees for Service	191,540	195,371	199,278	203,264	207,329
Community Services	329,062	338,299	345,064	349,203	356,187
Old Post Office Building	59,382	2,256	2,301	2,347	2,394
Multiplex	61,750	62,985	64,245	65,530	66,840

City of Dawson Creek

For the Twelve Months Ending December 31, 2011

Financial Plan Bylaw No 4101 - Schedule A

Description	2011	2012	2013	2014	2015
Encana Events Centre	2,107,743	1,574,248	1,575,733	1,577,247	1,578,792
Lakota Centre	144,060	146,941	149,880	152,878	155,935
Centennial Swimming Pool	1,100	1,122	1,144	1,167	1,191
Climbing Wall	103,666	105,739	107,854	110,011	112,211
Kenn Borek Aquatic Centre	1,585,397	1,617,105	1,649,447	1,682,436	1,716,085
Recreation Programs	548,571	562,254	576,157	590,284	604,642
Youth Care	148,135	151,098	154,120	157,202	160,346
Kin Arena	458,552	467,723	477,077	486,619	496,351
Memorial Arena	732,339	746,986	761,926	777,164	792,707
Exhibition Grounds	96,493	98,423	100,391	102,399	104,447
Public Library	497,302	507,248	517,393	527,741	538,295
<b>Recreation Services</b>	<b>8,267,761</b>	<b>7,804,520</b>	<b>7,933,268</b>	<b>8,061,775</b>	<b>8,195,563</b>
Interest	1,840,844	2,046,723	1,940,336	1,867,286	1,843,685
Principal Payments	2,255,313	2,690,905	2,752,878	1,986,079	1,986,079
<b>Total Debt Services</b>	<b>4,096,156</b>	<b>4,737,628</b>	<b>4,693,214</b>	<b>3,853,365</b>	<b>3,829,764</b>
<b>Subtotal</b>	<b>29,261,379</b>	<b>29,487,258</b>	<b>30,037,848</b>	<b>29,500,893</b>	<b>29,916,336</b>
Water Services	2,241,510	2,365,737	2,415,289	2,385,557	2,435,416
Sewer Services	871,156	3,484,761	3,511,864	2,340,644	2,364,325
<b>Operating Expenditures</b>	<b>32,374,045</b>	<b>35,337,757</b>	<b>35,965,001</b>	<b>34,227,093</b>	<b>34,716,077</b>
Operating Surplus before transfers	4,051,762	4,505,606	6,141,803	8,631,962	9,244,621
Transfer to Capital	6,187,490	4,570,000	5,297,500	6,135,000	6,160,000
Transfer from Cemetery Fund	1,500	1,530	1,561	1,592	1,624
Transfer Surplus to Equipment Pool	375,000	382,500	390,150	397,953	405,912
<b>Net Operating Surplus</b>	<b>-2,509,228</b>	<b>-445,364</b>	<b>455,714</b>	<b>2,100,601</b>	<b>2,680,333</b>
<b>Capital Funds</b>					
General Capital Revenues	5,411,190	15,300	15,600	15,900	16,200
Water Capital Revenues	10,000	10,200	10,400	10,600	10,800
Sewer Capital Revenues	10,130,000	5,100	5,200	5,300	5,400
<b>Total Capital Revenues</b>	<b>15,551,190</b>	<b>30,600</b>	<b>31,200</b>	<b>31,800</b>	<b>32,400</b>
Debt Proceeds	7,630,000	2,700,000	2,300,000	0	0
Transfer from Operating and Reserves	6,747,490	5,000,000	5,702,500	6,710,000	6,460,000
<b>Total Capital Funding</b>	<b>29,928,680</b>	<b>7,730,600</b>	<b>8,033,700</b>	<b>6,741,800</b>	<b>6,492,400</b>
Equipment Pool	560,000	430,000	405,000	575,000	300,000
Miscellaneous Equipment	590,504	155,000	200,000	150,000	150,000
Buildings and Facilities	13,912,764	1,555,000	1,782,500	1,120,000	960,000
Roads and Streets	2,300,000	2,300,000	2,300,000	2,350,000	2,350,000
Sidewalks	330,000	400,000	400,000	250,000	500,000
Parks and Playgrounds	0	50,000	50,000	50,000	50,000
<b>General Capital</b>	<b>17,693,268</b>	<b>4,890,000</b>	<b>5,137,500</b>	<b>4,495,000</b>	<b>4,310,000</b>
<b>Water Capital</b>	<b>1,530,000</b>	<b>2,810,000</b>	<b>2,430,000</b>	<b>1,430,000</b>	<b>1,330,000</b>
<b>Sewer Capital</b>	<b>13,530,000</b>	<b>650,000</b>	<b>435,000</b>	<b>785,000</b>	<b>820,000</b>

City of Dawson Creek

For the Twelve Months Ending December 31, 2011

Financial Plan Bylaw No 4101 - Schedule A

Description	2011	2012	2013	2014	2015
Total Capital Expenditures	32,753,268	8,350,000	8,002,500	6,710,000	6,460,000
General Fund Services Depreciation	4,532,557	4,462,599	4,272,131	4,226,216	4,098,761
Water Fund Service Depreciation	888,479	884,229	776,882	755,896	752,814
Sewer Fund Service Depreciation	274,983	262,810	262,810	257,390	257,390
Total Depreciation	5,696,019	5,609,638	5,311,823	5,239,502	5,108,965
Depreciation Transfer	-4,532,558	-4,462,599	-4,272,131	-4,226,216	-4,098,763
Depreciation Transfer	-888,479	-884,229	-776,882	-755,896	-752,814
Depreciation Transfer	-274,983	-262,810	-262,810	-257,390	-257,390
Total Depreciation Transfer	-5,696,020	-5,609,638	-5,311,823	-5,239,502	-5,108,967
Capital Surplus	-2,824,589	-619,400	31,200	31,800	32,398
Statutory Reserve Revenues	8,425	8,593	8,765	8,941	9,119
Transfer to General Capital	560,000	430,000	405,000	575,000	300,000
Statutory Reserve Surplus	-551,575	-421,407	-396,235	-566,059	-290,881
Cemetery Reserve Revenue	8,436	8,605	8,777	8,952	9,131
Transfer to General Operating Fund	1,500	1,530	1,561	1,592	1,624
Cemetery Reserve Surplus	6,936	7,075	7,216	7,361	7,508
Equipment Pool Charged to Operations	1,125,000	1,151,781	1,174,817	1,193,859	1,217,736
Equipment Pool Expenditures	1,125,000	1,151,781	1,174,817	1,193,859	1,217,736
Equipment Pool Revenues over Expenditures	0	0	0	0	0
EP Transfers from Operating	375,000	382,500	390,151	397,953	405,912
Equipment Pool Surplus	375,000	382,500	390,151	397,953	405,912
Current Consolidated Surplus	-5,503,456	-1,096,595	488,046	1,971,655	2,835,270
	=====	=====	=====	=====	=====
General Revenue Fund	219,719	579,239	503,325	21,470	32,666
Water Utility Fund	1,343,871	557,995	1,114,349	2,852,835	4,726,167
Sewer Utility Fund	61,275	42,268	17,542	861,512	1,687,626
Subtotal Operating Funds	1,624,866	1,179,501	1,635,216	3,735,817	6,446,460
General Appropriated Fund	1,233,675	1,233,675	1,233,675	1,233,675	1,233,675
Operating Fund Surplus	2,858,541	2,413,176	2,868,891	4,969,492	7,680,135
General Capital Fund	362	15,662	31,262	47,162	63,362
Water Capital Fund	1,081,440	1,091,640	1,102,040	1,112,640	1,123,440
Sewer Capital Fund	903,904	259,004	264,204	269,504	24,904
Capital Fund Surplus	1,985,705	1,366,306	1,397,506	1,429,306	1,211,706
Equipment Pool Fund	582,117	542,267	535,221	366,133	480,162
Other Statutory Reserve Funds	56,056	57,000	57,962	58,944	59,332

City of Dawson Creek

For the Twelve Months Ending December 31, 2011

Financial Plan Bylaw No 4101 - Schedule A

Description	2011	2012	2013	2014	2015
Statutory Reserve Fund Surplus	638,173	599,266	593,183	425,077	539,494
Cemetery Fund Surplus	266,642	273,717	280,932	288,293	295,800
Accumulated Consolidated Surplus	5,749,060	4,652,465	5,140,512	7,112,167	9,727,135
	=====	=====	=====	=====	=====

**FINANCIAL PLAN BYLAW 4101**  
**SCHEDULE B**  
**REVENUE DISCLOSURE REQUIREMENTS - OBJECTIVES AND POLICIES**

**Total Revenues:**

Council recognizes that changes in one revenue source may affect decisions relating to other sources and that City revenues are derived from the following sources:

- a) Municipal property taxes
- b) Grants in lieu of taxes
- c) User fees and charges
- d) Government transfers
- e) Utility fees and charges
- f) Return on investments
- g) Other revenues

**Municipal Property taxes**

Council will 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 City services.

**Grants in lieu of taxes**

Grants in lieu of taxes will be determined in accordance with the applicable Statutes and Acts regulating these revenues.

**Parcel taxes**

Parcel taxes will be levied in accordance with the Community Charter if and when a service is established that requires this type of tax to be imposed.

**User fees and charges**

Authority to impose various fees and charges will be in accordance with regulations under the Community Charter and any other regulating Acts. A comprehensive review of the City's fees and charges will be completed every three years to ensure the City's objectives are being addressed.

**Government transfers**

The City 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.

**Utility fees and charges**

Utility fees and charges will be levied at rates that consider utility frontage tax revenue. Further, combined revenue from these sources will be sufficient to meet service delivery costs and debt servicing within the utility funds.

**Return on investments**

Return on investment revenue will be considered general revenue. Investment revenue generated from restricted reserves will remain within the specified reserve.

**Other revenues**

Other revenues including franchise fee and gaming revenue will be considered as general revenue in the financial plan and any restriction placed on these revenues will be determined annually.

**Borrowing proceeds**

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.

**Distribution of property taxes among the property classes**

Annually, before approving the annual tax rates, Council will consider the amount of tax revenue required in relation to other sources of revenue in funding the cost of ongoing and new City services. Tax revenue and ratios between classes will be reviewed with consideration given to changes in the assessment base as a whole as well as changes to the components that make up the base.

**Permissive tax exemptions**

Permissive tax exemptions will be provided in accordance with the guidelines and regulations contained in the Community Charter.

The objectives and policies as stated above are put forward and 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. The assessment base, components of the base, priority and provision of services, as well as the various components of total revenues are all factors that are interrelated. Setting the annual tax rates after due consideration is given to each of these factors will ensure the process generates the best result.

**APPROVED BY COUNCIL:**

**DATE: February 4, 2008**

The Corporation of the City of Dawson Creek  
 2011 Financial Plan Bylaw 4101 - Schedule C  
 Summary of Taxation Revenues  
 Updated: 04.28.2011

			2011	2012	2013	2014	2015
Tax rates	Residential variable rate		5.16	5.16	5.26	5.26	5.37
	Business, light and major industrial tax rates		18.50	18.50	18.87	18.87	19.25
Analysis of taxation revenue							
1-0150-0000-5102	General municipal		8,402,661	8,251,686	8,656,084	9,604,507	10,122,725
1-0150-0000-5104	General debt		2,459,384	3,147,884	3,200,885	2,489,602	2,465,832
		N1	10,862,045	11,399,570	11,856,969	12,094,109	12,588,557
1-0150-0000-5106	Flat tax-improved		1,196,400	1,220,400	1,244,700	1,269,600	1,295,100
1-0150-0000-5108	Flat tax-vacant		28,800	29,400	30,000	30,600	31,200
		N2	1,225,200	1,249,800	1,274,700	1,300,200	1,326,300
1-0150-0000-5110	Chetwynd Industrial	N3	212,806	217,062	221,403	225,831	230,348
1-0150-0000-5112	Local improvement frontage	N5	312,863	276,483	206,794	158,420	85,692
			12,612,914	13,142,915	13,559,867	13,778,560	14,230,897

N1: Updated using proposed 2011 tax rates

N2: Adjusted to actual per completed roll

N3: Confirmed amount receivable from District of Chetwynd

N4: Frontage removed with new rate structure in 2011

N5: Based on actual Local Area Service payments

The City of Dawson Creek  
 Five Year Plan Bylaw 4101 - Schedule C1  
 Tax Rate Highlights

		2011	2012	2013	2014	2015
Assessment	residential	911,662,600	957,245,730	976,390,645	995,918,457	1,015,836,827
	commercial	307,142,259	322,499,372	328,949,359	335,528,347	342,238,914
	other	23,632,312	24,579,555	25,071,146	25,572,569	26,084,021
		1,242,437,171	1,304,324,657	1,330,411,150	1,357,019,373	1,384,159,761
Increase \$	residential	79,809,700	45,583,130	19,144,915	19,527,813	19,918,369
	commercial	20,041,812	15,357,113	6,449,987	6,578,987	6,710,567
	other	(893,412)	947,243	491,591	501,423	511,451
Increase %	residential	9.59%	5.00%	2.00%	2.00%	2.00%
	commercial	6.98%	5.00%	2.00%	2.00%	2.00%
	other	-3.64%	4.01%	2.00%	2.00%	2.00%
Tax rate	residential	5.16	5.16	5.26	5.26	5.37
	commercial	18.50	18.50	18.87	18.87	19.25
Increase \$	residential	-	-	0.10	-	0.11
	commercial	(0.65)	-	0.37	-	0.38
Increase %	residential	0.00%	0.00%	1.94%	0.00%	2.09%
	commercial	-3.39%	0.00%	2.00%	0.00%	2.01%
Tax revenues	residential	4,704,179	4,939,388	5,135,815	5,238,531	5,455,044
	flat tax	1,225,200	1,249,800	1,274,700	1,300,200	1,326,300
	commercial	5,682,132	5,966,238	6,207,274	6,331,420	6,588,099
	other	475,734	493,943	513,880	524,158	545,414
		12,087,245	12,649,370	13,131,669	13,394,309	13,914,857
Increase \$	residential	454,918	259,809	221,327	128,216	242,613
	commercial	184,158	284,107	241,036	124,145	256,679
	other	(42,453)	18,209	19,937	10,278	21,257
		596,623	562,125	482,300	262,639	520,549
Increase %	residential	9.59%	5.00%	3.98%	2.00%	4.13%
	commercial	3.35%	5.00%	4.04%	2.00%	4.05%
	other	-8.19%	3.83%	4.04%	2.00%	4.06%
		5.19%	4.65%	3.81%	2.00%	3.89%

Assessment roll increases are estimated at 5% in 2012 for residential and commercial, 2% all other classes and a 2% increase on all classes for the next 3 years

Tax rates are maintained at 2011 levels for 2012 with a 2% increase in 2013, 0% increase in 2014 and a 2% increase in 2015

The above rates are based on no new services being added.

Tax revenues increase over the next five years by \$ 1,827,612

The Corporation of the City of Dawson Creek  
 Five Year Plan Bylaw 4101 - Schedule C2  
 2011 Taxation Revenues

10,308,522

10,862,045

	Completed Roll 2010	2010 tax rate	Ratio	Taxation Revenue	% of Tax Revenue	Completed Roll 2011	2011 tax rate	Ratio	Taxation Revenue	% of Tax Revenue
Residential	831,852,900	5.16		4,292,361		911,662,600	5.16		4,704,179	
Flat tax	-	-		1,153,800	3,988	-	-		1,196,400	
	-	-		28,300	288	-	-		28,800	
		6.58 1:1		5,474,461	47.64%				5,929,379	49.05%
Utilities	1,952,875	47.88 1:7.28		93,504	0.81%	1,690,675	46.25	7.11	78,194	0.65%
Major industry	5,876,400	19.15 1:2.91		112,533	0.98%	5,423,400	18.50	2.84	100,333	0.83%
Light industry	16,092,900	19.15 1:2.91		308,179	2.68%	15,819,900	18.50	2.84	292,668	2.42%
Business and other	287,100,447	19.15 1:2.91		5,497,974	47.85%	307,142,259	18.50	2.84	5,682,132	47.01%
Rec/non profit	390,900	6.58 1:1.00		2,572	0.02%	388,200	6.50	1.00	2,523	0.02%
Farm	212,649	6.58 1:1.00		1,399	0.01%	310,137	6.50	1.00	2,016	0.02%
	1,143,479,071			11,490,622	100.00%	1,242,437,171			12,087,245	100.00%
Residential	831,852,900			5,474,461	47.64%	911,662,600			5,929,379	49.05%
Non residential	311,626,171			6,016,161	52.36%	330,774,571			6,157,866	50.95%
	1,143,479,071			11,490,622	100.00%	1,242,437,171			12,087,245	100.00%

Regulation 329/96 Taxation Rate Cap for Class 2 ( Refer Volume 1 Regulations)  
 > of \$ 40 for each \$ 1,000 of assessed value and 2.5 times the Class 6 rate

47.88

46.25

The increase in 2010 taxation revenue amounts to:

\$ 312,129 2.79%

The increase in 2011 taxation revenue amounts to:

\$ 596,623 5.19%

Residential contribution in dollars  
 Non residential contribution in dollars

260,818 83.56%  
 51,311 16.44%  
 \$ 312,129 100.00%

Residential contribution in dollars  
 Non residential contribution in dollars

454,918 76.25%  
 141,705 23.75%  
 \$ 596,623 100.00%

The above scenario suggests the following increases:

All amounts are taken from the 2010 Completed Roll Total Report		All amounts are taken from the 2011 Completed Roll Total Report	
<b>Tax rates reduced</b>			
A tax rate of \$5.16 generates	11,490,622	A tax rate of \$5.16 generates	12,087,245
Class 2 tax rate is capped at 2.5 times Class 6 tax rate at	47.88	Class 2 tax rate is capped at 2.5 times Class 6 tax rate at	46.25
The increase in taxation revenue from 2008 amounts to	312,129	The increase in taxation revenue from 2010 amounts to	596,623
Percentage increase to taxation revenues is	2.79%	Percentage increase to taxation revenues is	5.19%
Percentage decrease in the residential tax rate is	-3.55%	Percentage increase in the residential tax rate is	0.00%
Percentage decrease in business tax rate is	-9.46%	Percentage decrease in business tax rate is	-3.39%

The Corporation of the City of Dawson Creek  
 Five Year Plan Bylaw 4101 - Schedule C3

2012 Taxation Revenues

5 % increase to 2011 Completed Roll for residential, business and light industrial only, 2 % all other classes  
 2% increase to lot amount for flat tax  
 0% increase to all tax rates

10,862,045

11,399,570

	Completed Roll 2011	2011 tax rate	Ratio	Taxation Revenue	% of Tax Revenue	Estimated Completed Roll 2012	2012 tax rate	Ratio	Taxation Revenue	% of Tax Revenue
Residential	911,662,600	5.16		4,704,179		957,245,730	5.16		4,939,388	
Flat tax	3,988	-		1,196,400		4,068	-		1,220,400	
	288	-		28,800		294	-		29,400	
		6.50	1:1	5,929,379	49.05%		6.47	1:1	6,189,188	48.93%
Utilities	1,690,675	46.25	7.34	78,194	0.65%	1,724,489	46.25	7.24	79,758	0.63%
Major industry	5,423,400	18.50	2.93	100,333	0.83%	5,531,868	18.50	2.89	102,340	0.81%
Light industry	15,819,900	18.50	2.93	292,668	2.42%	16,610,895	18.50	2.89	307,302	2.43%
Business and other	307,142,259	18.50	2.93	5,682,132	47.01%	322,499,372	18.50	2.89	5,966,238	47.17%
Rec/non profit	388,200	6.50	1:1.00	2,523	0.02%	395,964	6.38	1:1.00	2,526	0.02%
Farm	310,137	6.50	1:1.00	2,016	0.02%	316,340	6.38	1:1.00	2,018	0.02%
	<u>1,242,437,171</u>			<u>12,087,245</u>	<u>100.00%</u>	<u>1,304,324,657</u>			<u>12,649,370</u>	<u>100.00%</u>
Residential	911,662,600			5,929,379	49.05%	957,245,730			6,189,188	48.93%
Non residential	330,774,571			6,157,866	50.95%	347,078,927			6,460,182	51.07%
	<u>1,242,437,171</u>			<u>12,087,245</u>	<u>100.00%</u>	<u>1,304,324,657</u>			<u>12,649,370</u>	<u>100.00%</u>

Regulation 329/96 Taxation Rate Cap for Class 2 ( Refer Volume 1 Regulations)

> of \$ 40 for each \$ 1,000 of assessed value and 2.5 times the Class 6 rate

46.25

46.25

The increase in 2011 taxation revenue amounts to:

\$ 596,623 \$ 596,623

The increase in 2012 taxation revenue amounts to:

\$ 562,125 562,125

Residential contribution in dollars

454,918

76.25%

Residential contribution in dollars

259,809

46.22%

Non residential contribution in dollars

141,705

23.75%

Non residential contribution in dollars

302,316

53.78%

\$ 596,623 100.00%

\$ 562,125 100.00%

The above scenario suggests the following increases:

Summary of Changes			
A tax rate of \$5.51 generates	<u>12,087,245</u>	A tax rate of \$5.16 generates	<u>12,649,370</u>
Class 2 tax rate is capped at 2.5 times Class 6 tax rate at	<u>46.25</u>	Class 2 tax rate is capped at 2.5 times Class 6 tax rate at	<u>46.25</u>
The increase in taxation revenue from 2008 amounts to	<u>596,623</u>	The increase in taxation revenue from 2011 amounts to	<u>562,125</u>
Percentage increase to taxation revenues is	<u>5.19%</u>	Percentage increase to taxation revenues is	<u>4.65%</u>
Percentage increase in the residential tax rate is	<u>0.00%</u>	Percentage increase in the residential tax rate is	<u>0.00%</u>
Percentage increase in business tax rate is	<u>-3.39%</u>	Percentage increase in business tax rate is	<u>0.00%</u>

The Corporation of the City of Dawson Creek  
 Five Year Plan Bylaw 4101 - Schedule C4  
 2013 Taxation Revenues  
 2 % increase to 2012 Estimated Completed Roll  
 2% increase to lot amount for flat tax  
 2% increase to all tax rates

11,399,570

11,856,969

	Estimated Completed Roll 2012	2012 tax rate	Ratio	Taxation Revenue	% of Tax Revenue	Estimated Completed Roll 2013	2013 tax rate	Ratio	Taxation Revenue	% of Tax Revenue
Residential	957,245,730	5.16		4,939,388		976,390,645	5.26		5,135,815	
Flat tax	4,068	-		1,220,400		4,149	-		1,244,700	
	294	-		29,400		300	-		30,000	
		6.47	1:1	6,189,188	48.93%		6.47	1:1	6,410,515	48.82%
Utilities	1,724,489	46.25	1:7.24	79,758	0.63%	1,758,978	47.18	1:7.29	82,989	0.63%
Major industry	5,531,868	18.50	1:2.89	102,340	0.81%	5,642,505	18.87	1:2.92	106,474	0.81%
Light industry	16,610,895	18.50	1:2.89	307,302	2.43%	16,943,113	18.87	1:2.92	319,717	2.43%
Business and other	322,499,372	18.50	1:2.89	5,966,238	47.17%	328,949,359	18.87	1:2.92	6,207,274	47.27%
Rec/non profit	395,964	6.38	1:1.00	2,526	0.02%	403,883	6.47	1:1.00	2,613	0.02%
Farm	316,340	6.38	1:1.00	2,018	0.02%	322,667	6.47	1:1.00	2,088	0.02%
	<u>1,304,324,657</u>			<u>12,649,371</u>	<u>100.00%</u>	<u>1,330,411,150</u>			<u>13,131,669</u>	<u>100.00%</u>
Residential	957,245,730			6,189,189	48.93%	976,390,645			6,410,515	48.82%
Non residential	347,078,927			6,460,182	51.07%	354,020,506			6,721,154	51.18%
	<u>1,304,324,657</u>			<u>12,649,371</u>	<u>100.00%</u>	<u>1,330,411,150</u>			<u>13,131,669</u>	<u>100.00%</u>

Regulation 329/96 Taxation Rate Cap for Class 2 ( Refer Volume 1 Regulations)  
 > of \$ 40 for each \$ 1,000 of assessed value and 2.5 times the Class 6 rate

46.25

47.18

The increase in 2012 taxation revenue amounts to:

\$ 233,088 233,088

The increase in 2012 taxation revenue amounts to:

\$ 482,299 482,299

Residential contribution in dollars  
 Non residential contribution in dollars

104,041 44.64%  
 129,047 55.36%  
 \$ 233,088 100.00%

Residential contribution in dollars  
 Non residential contribution in dollars

221,326 45.89%  
 260,973 54.11%  
 \$ 482,299 100.00%

The above scenario suggests the following increases:

Summary of Changes			
A tax rate of \$5.16 generates	12,649,371	A tax rate of \$5.26 generates	13,131,669
Class 2 tax rate is capped at 2.5 times Class 6 tax rate at	46.25	Class 2 tax rate is capped at 2.5 times Class 6 tax rate at	47.18
The increase in taxation revenue from 2008 amounts to	233,088	The increase in taxation revenue from 2012 amounts to	482,299
Percentage increase to taxation revenues is	1.85%	Percentage increase to taxation revenues is	3.81%
Percentage increase in the residential tax rate is	0.00%	Percentage increase in the residential tax rate is	1.94%
Percentage increase in business tax rate is	0.00%	Percentage increase in business tax rate is	2.00%

The Corporation of the City of Dawson Creek  
 Five Year Plan Bylaw 4101 - Schedule C5  
 2014 Taxation Revenues  
 2 % increase to 2013 Estimated Completed Roll  
 2% increase to lot amount for flat tax  
 0% increase to all tax rates

11,856,969

12,094,109

	Estimated Completed Roll 2013	2013 tax rate	Ratio	Taxation Revenue	% of Tax Revenue	Estimated Completed Roll 2014	2014 tax rate	Ratio	Taxation Revenue	% of Tax Revenue
Residential	976,390,645	5.26		5,135,815		995,918,457	5.26		5,238,531	
Flat tax	4,149	-		1,244,700		4,232	-		1,269,600	
	300	-		30,000		306	-		30,600	
		6.47	1:1	6,410,515	46.57%		6.47	1:1	6,538,731	48.82%
Utilities	1,758,978	47.18	1:7.29	82,989	0.81%	1,794,158	47.18	1:7.29	84,648	0.63%
Major industry	5,642,505	18.87	1:2.92	106,474	0.99%	5,755,355	18.87	1:2.92	108,604	0.81%
Light industry	16,943,113	18.87	1:2.92	319,717	3.86%	17,281,975	18.87	1:2.92	326,111	2.43%
Business and other	328,949,359	18.87	1:2.92	6,207,274	47.72%	335,528,347	18.87	1:2.92	6,331,420	47.27%
Rec/non profit	403,883	6.47	1:1.00	2,613	0.02%	411,961	6.47	1:1.00	2,665	0.02%
Farm	322,667	6.47	1:1.00	2,088	0.02%	329,120	6.47	1:1.00	2,129	0.02%
	1,330,411,150			13,131,669	100.00%	1,357,019,373			13,394,309	100.00%
Residential	976,390,645			6,410,515	48.82%	995,918,457			6,538,731	48.82%
Non residential	354,020,506			6,721,154	51.18%	361,100,916			6,855,577	51.18%
	1,330,411,150			13,131,669	100.00%	1,357,019,373			13,394,309	100.00%

Regulation 329/96 Taxation Rate Cap for Class 2 ( Refer Volume 1 Regulations)  
 > of \$ 40 for each \$ 1,000 of assessed value and 2.5 times the Class 6 rate

47.18

47.18

The increase in 2013 taxation revenue amounts to:

\$ 482,299 482,299

The increase in 2014 taxation revenue amounts to:

\$ 262,639 262,639

Residential contribution in dollars  
 Non residential contribution in dollars

221,326 45.89%  
 260,973 54.11%  
 \$ 482,299 100.00%

Residential contribution in dollars  
 Non residential contribution in dollars

128,216 48.82%  
 134,423 51.18%  
 \$ 262,639 100.00%

The above scenario suggests the following increases:

Summary of Changes			
A tax rate of \$5.68 generates	13,131,669	A tax rate of \$5.26 generates	13,394,309
Class 2 tax rate is capped at 2.5 times Class 6 tax rate at	47.18	Class 2 tax rate is capped at 2.5 times Class 6 tax rate at	47.18
The increase in taxation revenue from 2012 amounts to	482,299	The increase in taxation revenue from 2008 amounts to	262,639
Percentage increase to taxation revenues is	3.83%	Percentage increase to taxation revenues is	2.00%
Percentage increase in the residential tax rate is	1.94%	Percentage increase in the residential tax rate is	0.00%
Percentage increase in business tax rate is	2.00%	Percentage increase in business tax rate is	0.00%

The Corporation of the City of Dawson Creek  
 Five Year Plan Bylaw 4101 - Schedule C6  
 2015 Taxation Revenues  
 2 % increase to 2014 Estimated Completed Roll  
 2% increase to lot amount for flat tax  
 2% increase to all tax rates

12,094,109

12,588,557

	Estimated Completed Roll 2014	2014 tax rate	Ratio	Taxation Revenue	% of Tax Revenue	Estimated Completed Roll 2015	2015 tax rate	Ratio	Taxation Revenue	% of Tax Revenue
Residential	995,918,457	5.26		5,238,531		1,015,836,827	5.37		5,455,044	
Flat tax	4,232	-		1,269,600		4,317	-		1,295,100	
	306	-		30,600		312	-		31,200	
		6.47	1:1	6,538,731	48.82%		6.61	1:1	6,781,344	48.73%
Utilities	1,794,158	47.18	1:7.29	84,648	0.63%	1,830,041	48.13	1:7.28	88,080	0.63%
Major industry	5,755,355	18.87	1:2.92	108,604	0.81%	5,870,463	19.25	1:2.91	113,006	0.81%
Light industry	17,281,975	18.87	1:2.92	326,111	2.43%	17,627,615	19.25	1:2.91	339,332	2.44%
Business and other	335,528,347	18.87	1:2.92	6,331,420	47.27%	342,238,914	19.25	1:2.91	6,588,099	47.35%
Rec/non profit	411,961	6.47	1:1.00	2,665	0.02%	420,200	6.61	1:1.00	2,778	0.02%
Farm	329,120	6.47	1:1.00	2,129	0.02%	335,702	6.61	1:1.00	2,219	0.02%
	<u>1,357,019,373</u>			<u>13,394,309</u>	<u>100.00%</u>	<u>1,384,159,761</u>			<u>13,914,857</u>	<u>100.00%</u>
Residential	995,918,457			6,538,731	48.82%	1,015,836,827			6,781,344	48.73%
Non residential	361,100,916			6,855,577	51.18%	368,322,934			7,133,513	51.27%
	<u>1,357,019,373</u>			<u>13,394,309</u>	<u>100.00%</u>	<u>1,384,159,761</u>			<u>13,914,857</u>	<u>100.00%</u>

Regulation 329/96 Taxation Rate Cap for Class 2 ( Refer Volume 1 Regulations)  
 > of \$ 40 for each \$ 1,000 of assessed value and 2.5 times the Class 6 rate

47.18

48.13

The increase in 2014 taxation revenue amounts to:

\$ 262,639 266,054

The increase in 2014 taxation revenue amounts to:

\$ 520,549 520,549

Residential contribution in dollars  
 Non residential contribution in dollars

128,216 48.82%  
 134,423 51.18%  
 \$ 262,639 100.00%

Residential contribution in dollars  
 Non residential contribution in dollars

242,613 46.61%  
 277,936 53.39%  
 \$ 520,549 100.00%

The above scenario suggests the following increases:

Summary of Changes			
A tax rate of \$5.26 generates	13,914,857	A tax rate of \$5.26 generates	13,914,857
Class 2 tax rate is capped at 2.5 times Class 6 tax rate at	48.13	Class 2 tax rate is capped at 2.5 times Class 6 tax rate at	48.13
The increase in taxation revenue from 2013 amounts to	262,639	The increase in taxation revenue from 2008 amounts to	520,549
Percentage increase to taxation revenues is	2.00%	Percentage increase to taxation revenues is	3.89%
Percentage increase in the residential tax rate is	0.00%	Percentage increase in the residential tax rate is	0.00%
Percentage increase in business tax rate is	0.00%	Percentage increase in business tax rate is	0.00%