THE CORPORATION OF THE VILLAGE OF POUCE COUPE
BYLAW NO. 1090, 2026

A bylaw to adopt a financial plan for the years 2026 to 2030.

WHEREAS the Council of the Village of Pouce Coupe is required to adopt a five-year financial plan;

AND WHEREAS Council has undertaken public consultation regarding the proposed financial plan in accordance with Section 166 of the Community Charter;

NOW THEREFORE the Council of the Village of Pouce Coupe in open meeting assembled, enacts as follows:

1. Schedule "A" attached hereto and made part of this bylaw is hereby declared to be the Financial Plan of the Village of Pouce Coupe for the 5-year period ending December 31, 2030.

2. Schedule "B", attached hereto and made part of this bylaw is hereby declared to be the statement of Objectives and Policies for the Corporation of the Village of Pouce Coupe.

3. This bylaw may be cited for all purposes as the ***"2026-2030 Financial Plan Bylaw No. 1090, 2026"***.

READ A FIRST TIME this 11th day of March, 2026.
READ A SECOND TIME this 11th day of March, 2026.
READ A THIRD TIME this 11th day of March, 2026.
READ A FOURTH TIME AND ADOPTED this 14th day of April, 2026.

Danielle Veach
Mayor

Duncan Malkinson
Chief Administrative and Corporate Officer

Certified a true copy of the
"2026-2030 Financial Plan Bylaw No. 1090, 2026"
At Adoption

Duncan Malkinson
Chief Administrative and Corporate Officer

SCHEDULE "A"

2026-2030 Five Year Financial Plan

Village of Pouce Coupe
5 year Financial Plan 2026 - 2030

	2026	2027	2028	2029	2030
Operating Revenue					
Municipal Property taxes	781,886.00	810,597.85	840,745.79	872,400.11	905,637.66
Sale of Services	698,411.00	698,411.00	698,411.00	698,411.00	698,411.00
Fire Smart Grant (upon approval)		-	-	-	-
United Way Grant	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Grant revenue offset for Operations	33,850.00	33,850.00	33,850.00	33,850.00	33,850.00
Government Transfers		-	-	-	-
Peace River Agreement	692,097.00	692,097.00	692,097.00	692,097.00	692,097.00
Economic Development	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
PRRD Rural Fire Protection	108,575.00	108,575.00	108,575.00	108,575.00	108,575.00
NDIT Grant - Internship	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
Small Communities Grant	393,000.00	393,000.00	393,000.00	393,000.00	393,000.00
Canada Day Grant	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00
Cemetary Grant	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
	1,304,172.00	1,304,172.00	1,304,172.00	1,304,172.00	1,304,172.00
Interest Income	80,100.00	80,100.00	80,100.00	80,100.00	80,100.00
Other Revenue	12,793.00	12,793.00	12,793.00	12,793.00	12,793.00
Total Revenues	2,961,712.00	2,989,923.85	3,070,071.29	3,051,776.11	3,084,963.66
Operating Expenses					
Functions					
General Government	875,217.00	892,716.24	910,570.56	928,781.98	947,357.62
Anticipated wage variance	40,000.00				
Protective Services	468,663.00	478,036.26	487,596.99	497,348.92	507,295.90
Solid Waste Management	124,020.00	126,500.40	129,030.41	131,611.02	134,243.24
Housing/Health	57,500.00	58,650.00	59,823.00	61,019.46	62,239.85
Development Services	180,000.00	183,600.00	187,272.00	191,017.44	194,837.79
Transportation	597,275.00	609,220.50	621,404.91	633,833.01	646,509.67
Parks, Rec, Culture	260,755.00	265,970.10	271,289.50	276,715.29	282,249.60
Water Services	432,200.00	440,844.00	449,660.88	458,654.10	467,827.18
Sewer Services	83,800.00	85,476.00	87,185.52	88,929.23	90,707.82
Total Operating Expenses	3,119,425.00	3,141,013.50	3,203,833.77	3,267,910.45	3,333,268.65
Revenue over expenses	(158,213.00)	(151,089.65)	(183,762.48)	(216,184.34)	(248,304.99)
Add					
Government transfers for capital	1,081,000.00	800,000.00	800,000.00	800,000.00	800,000.00
Transfers from reserves for capital	347,500.00				
Transfer from reserves for operating	158,213.00	151,089.65	183,762.48	216,184.34	248,304.99
Total Addition	1,586,713.00	951,089.65	983,762.48	1,016,184.34	1,048,304.99
Deduct					
Transfer to reserve for future capital	92,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Capital Projects	1,336,500.00	700,000.00	700,000.00	700,000.00	700,000.00
Total Deduction	1,428,500.00	800,000.00	800,000.00	800,000.00	800,000.00
Financial Plan Balance	0.00	0.00	0.00	0.00	0.00

SCHEDULE "B"

Statement of Objectives and Policies

In accordance with Section 165 of the *Community Charter*, the Village of Pouce Coupe is required to include in the Five-Year Financial Plan, objectives and policies regarding each of the following:

1. Distribution of property taxes among the property classes;
2. Use of permissive tax exemptions; and
3. Proportion of total revenue that comes from each of the funding sources described in Section 165(7) of the *Community* Charter.

FUNDING SOURCES

The proportion of total revenue to be raised from each funding source for 2026 is shown below on Table 1.

Table 1	
Revenue	
Municipal Property taxes	781,886
Sales of Services	698,411
Government Transfers	2,469,022
Investment Income	80,100
Income from enterprises	-
Developer Contributions	-
Other	12,793
Gain/Loss on Assets	-
Transfers from reserves	505,713
Proceeds of debt	-
Proceeds on sale of TCA	-
Total Revenues	4,547,925

Without grant revenues from other non-taxation sources, the Village's municipal functions simply could not be maintained at existing service levels. This year, as in previous years, the Village will be taking advantage of all possible grant opportunities, and will continue to meet its current and future goals.

<u>Objectives</u>:

- To endeavour to supplement revenues from user fees and charges to lessen the burden on its limited property tax base.
- To investigate other potential funding sources and securing opportunities for additional revenues.
- To update development bylaws to respond to potential growth that may come with the increase in resource extraction activities.

Policies:

- The proportions of revenue proposed to come from various funding sources shall be re-considered from year to year as differing funding sources become available.
- The Village will consider the amount of revenue required to provide and maintain current service levels for all municipal services to our taxpayers. Any new or one-time expenses must be approved each year.
- Aggressively seek available grants for projects to mitigate the potential impact on property taxation rates.

DISTRIBUTION OF PROPERTY TAX RATES

Table 2 below shows the distribution of property tax revenue among the property classes. The residential property class provides the largest proportion of property tax revenue. This is appropriate as this class forms the largest portion of the assessment base and consumes the majority of Village services.

Objective:

- To set tax rates at levels comparable to other neighboring municipalities as to be competitive for both residential and commercial property owners to purchase property in the Village as opposed to outlying areas or other communities.

Policies:

- The amount of taxes proposed to be collected from the classes will be adjusted for taxation increases as approved by Council annually. Class multiples and tax rates will be reviewed annually to ensure that they are relative to those set by the Provincial Government and the neighboring communities.

The table below shows the proposed distribution of property tax revenue among the property classes.

		Table 2	
		Base	2026
Class	**Class Name**	**Levy**	**% by class**
1	Residential	381,946	67%
2	Utilities	22,169	4%
3	Supportive Housing		0%
4	Major Industry	0	0%
5	Light Industry	37,010	6%
6	Commercial	133,094	23%
8	Recreational		0%
9	Farm	18	0%
		574,237	100%

PERMISSIVE TAX EXEMPTIONS

Objective:

Council's principal objective in considering permissive tax exemptions under section 224 is to provide financial assistance to organizations that provide a valuable service to the broader community. These services may include cultural and recreational opportunities for adults and youth, promotion of the local economy and local charitable services.

Policies:

- The total amount of revenue to be foregone by permissive tax exemptions was approved by Council in the Village of Pouce Coupe's Tax Exemption Bylaw No. 1083, 2026.
- In September/October of 2028, Council will review its objectives and policies prior to determining the next period's permissive tax exemptions.
- Exemptions for 2026 were granted to:
  - Lot 22, Block 6, Plan 2252, "South Peace Bible Missionary Church Association"
  - Lot A, Plan PGP48064, "Pouce Coupe Community Church"
  - Lot 9, Block 2, Plan 1806, "Senior Citizens' Association, Branch No. 105"
  - Lot 6, Block 4, Plan 1806 and Lot 5, Block 4, Plan 1806: "Royal Canadian Legion Branch #34"