

**AGENDA - COMMITTEE OF THE WHOLE**

**Monday, March 6, 2023 @ 6:00 PM**

**In the City Hall Council Chambers | 4850 Argyle Street, Port Alberni, BC**

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*The following pages list all agenda items received by the deadline [12:00 noon on the Wednesday before the scheduled meeting]. A sample resolution is provided for most items in italics for the consideration of Committee members. For a complete copy of the agenda including all correspondence and reports please refer to the City's website [portalberni.ca](http://portalberni.ca) or contact the Director of Corporate Services at 250.720.2823 or by email [danielle\\_leurebourg@portalberni.ca](mailto:danielle_leurebourg@portalberni.ca) or the Deputy Director of Corporate Services at 250.720.2822 or by email [sara\\_darling@portalberni.ca](mailto:sara_darling@portalberni.ca)*

**A. CALL TO ORDER & APPROVAL OF THE AGENDA**

1. Recognition of unceded Traditional Territories.
2. Late items identified by Committee members.
3. Late items identified by the Corporate Officer.
4. Notice of Video Recording (live-streaming and recorded/broadcast on YouTube)

*That the agenda be approved as circulated.*

**B. ADOPTION OF MINUTES - Page 2**

1. Minutes of the meeting held at 6:00 pm on February 6, 2023, as presented.

**C. DELEGATIONS**

**D. UNFINISHED BUSINESS**

1. "City of Port Alberni 2023 – 2027 Financial Plan Bylaw No. 5075, 2023" - Page 6  
Staff report dated February 14, 2023 from the Director of Finance providing members with an overview of the draft financial plan to date and inviting further questions, clarifications or recommendations from members of the Committee.

**E. STAFF REPORTS**

1. **Current and Proposed Financial Reserves** - Page 54  
Staff report dated February 10, 2023 from the Deputy Director of Finance providing members with information relating to reserve funds.

**F. CORRESPONDENCE - Page 63**

- a. L. Walerius | Financial Plan Questions

**G. NEW BUSINESS**

**H. QUESTION PERIOD**

**I. ADJOURNMENT**

*That the meeting adjourn at     pm.*

**MINUTES OF THE COMMITTEE OF THE WHOLE**  
**Monday, February 6, 2023 @ 6:00 PM**  
**In the City Hall Council Chambers | 4850 Argyle Street, Port Alberni, BC**

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**PRESENT**

Council: Mayor S. Minions  
Councillor D. Dame  
Councillor D. Haggard  
Councillor C. Mealey, Chair  
Councillor C. Solda

Staff: T. Pley, Chief Administrative Officer  
S. Smith, Director of Development Services | Deputy CAO  
D. Leurebourg, Director of Corporate Services  
A. McGifford, Director of Finance  
S. Darling, Deputy Director of Corporate Services/Recording Secretary

**ABSENT**

Council: Councillor J. Douglas  
Councillor T. Patola

Gallery: 8

**A. CALL TO ORDER & APPROVAL OF THE AGENDA**

The meeting was called to order at 6:00 PM.

*MOVED AND SECONDED, THAT the agenda be approved as printed and circulated.*

**CARRIED**

**B. ADOPTION OF MINUTES**

*MOVED AND SECONDED, THAT the minutes of the meeting held at 6:00 pm on January 31, 2023 be adopted, as presented.*

**CARRIED**

**C. DELEGATIONS**

**D. UNFINISHED BUSINESS**

**E. STAFF REPORTS**

**F. CORRESPONDENCE**

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**G. NEW BUSINESS**

1. Five Year Financial Plan 2023 – 2027

The Director of Finance introduced the draft Five-Year Financial Plan 2023 – 2027 providing an overview of the timeline, linkage to strategic priorities, tax distribution, projected impact of taxation, revenue, expenses and capital plan.

The following outlines questions from Members of the Committee and associated staff responses. *[Note: Financial Plan questions posed by Members of the Committee have also been captured on the Q&A summary document and where answers are not provided, they will be addressed on the summary at the future meeting.]*

Members of the Committee commented/questioned as follows:

- Request for placeholder within financial plan for proposed Youth Comprehensive Strategy project.  
*Will be brought forward with available options to fund at a future Financial Plan meeting.*
- Not comfortable with decrease to contingency fund from \$200,000 to \$100,000.
- Merchants of Johnston Road would like to see decorative lighting added to the corridor.
- Park space in Westporte Place needs to be addressed.  
*The Westcoast Native Healthcare Society will be attending the February 13<sup>th</sup> Regular meeting as a delegation and will address park space in relation to their ongoing developments. A Parks Master Plan will be established in alignment with the Official Community Plan review and update that is presently underway.*
- Consideration for funding for ball fields repair and maintenance.
- Consideration for funding for trail maintenance.
- Status of Water Meter Replacement project and future funding available to complete?
- Clarity regarding the return to pre-Covid service levels at Museum?  
*Hours of operations and staffing levels returned to pre-2019 levels.*

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**H. PUBLIC INPUT/QUESTION PERIOD**

*[Note: Financial Plan questions posed by members of the public have also been captured on the Q&A summary document and where answers are not provided, they will be addressed on the summary at the future meeting.]*

**R. Smith**

- Have gaming funds been restored to pre-Covid levels?  
*Host Community Gaming funding returned to pre-COVID levels in 2022. The 2023 Financial Plan reflects this revenue expectation.*
- How much contingency funding was used in 2022? [Committee member acknowledged this question and requested contingency funding used in previous 5 years be brought forward].

**T. Legare**

- Request for additional funding to be committed to ball fields repair and ongoing maintenance.

**Lisa Hagen**

- Clarity on Bill 26, waiving of Public Hearings.  
*Local governments are able to waive the public hearing when an amended zoning bylaw is consistent with an existing Official Community Plan. Where a public hearing is not needed, local governments are obligated to give public notice of the proposed zoning bylaw before first reading takes place. This is intended to ensure that the public is informed of the bylaw amendment and to enable the provision of feedback to Council through regular channels (e.g., letters and emails).*
- How does the 15-minute cities initiative relate to the Official Community Plan review and update?  
*The City is not currently pursuing the Smart Cities or 15-minute Cities initiatives. The Official Community Plan review and update will include community engagement discussions and events in person and online for climate change action and growth scenarios to develop policies (direction for how the City will develop, how the City will support those in need, act on climate change, support affordable housing, and more).*
- Where to find opportunities for public input within Official Community Plan review and update.  
<https://www.letsconnectpa.ca/ocp>
- What is the ICLEI Report?  
*The Together for Climate (T4C) project, supported eight communities across Vancouver Island, including Port Alberni in advancing their climate adaptation and resilience efforts. The report can be found here.*  
[https://portalberni.ca/sites/default/files/doc\\_library/Attachment\\_Port-Alberni-Climate-Adaptation-Report\\_FINAL.pdf](https://portalberni.ca/sites/default/files/doc_library/Attachment_Port-Alberni-Climate-Adaptation-Report_FINAL.pdf)

- Smart Cities Grant Funding – Approved?  
*In 2018, the City entered a federal Smart Cities Challenge and applied for a \$10 million grant towards becoming the first true zero waste community in Canada. We were not successful in that application.*
- Council meeting times on website?  
<https://portalberni.ca/council-agendas-minutes>

**L. Walerius**

- Commented on the Financial Plan Road map.
- City website updates: Procurement and Asset Management Policy, Audit Committee meeting agendas and minutes from previous years.

**S. McRuer**

- Roger Creek map signage faded.
- How is the funding [76,500] allocated for Tree Planting Program?

**S. Rollin**

- Request for action plan to address expenditures within the budget and plans for increasing revenue.
- Owner of Wesco Foods, a local food store looking for opportunities for collaboration to support further localized food production development, agriculture & accessibility within the community.

**R. Smith**

- Will City senior management be present at future Financial Plan meetings to address public inquiries where possible?  
*Senior management staff will be in attendance and if and where possible will address inquiries. Questions that require follow-up will be included on the Q&A document and addressed at a future meeting.*

**I. ADJOURNMENT**

*MOVED and SECONDED, THAT the meeting adjourn at 7:19 pm.*

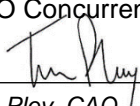
**CARRIED**

CERTIFIED CORRECT

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Corporate Officer

Date: February 14, 2023  
 File No: 1700-20-2023  
 To: Committee of the Whole  
 From: Tim Pley, CAO  
 Subject: **2023 – 2027 Draft Financial Plan**

Prepared by: <i>A. MCGIFFORD</i> Director of Finance	Supervisor: <i>T. PLEY</i> CHIEF ADMINISTRATIVE OFFICER	CAO Concurrence:  Tim Pley, CAO
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**RECOMMENDATION[S]**

*Committee direction is required.*

**PURPOSE**

To provide members of the Committee Financial Plan information as follows:

- overview of revenues and expenditures;
- overview of capital projects proposed for 2023;
- considerations for amendments based on Council [Committee members] requests; and
- summary of Financial Plan questions and responses to date.

**BACKGROUND**

At the Committee of the Whole meeting of February 6<sup>th</sup> Committee members were provided with an overview of the draft Five-Year Financial Plan. A detailed draft Financial Plan was subsequently received by City Council for consideration and first reading of the Financial Plan Bylaw provided at its Regular meeting of February 13<sup>th</sup>. Presently, the Plan reflects a preliminary increase in property taxes for general purposes of 8.0%. The proposed property taxation rate reflects current levels of service and the associated inflationary cost drivers.

The draft plan is a living document and Council [members of the Committee] will be reviewing the Plan and considering amendments over the next few months.

**ALTERNATIVES/OPTIONS**

1. That the CoW make recommendations to amend the “City of Port Alberni 2023 – 2027 Financial Plan Bylaw No. 5075, 2023” based on additional information provided in this report.
2. That the CoW request additional information to be brought to a future meeting.
3. That the CoW provide alternate direction.

## **ANALYSIS**

Information presented in this report related to Revenue and Expenditures is unchanged from the information that was provided to the Committee members at the February 6<sup>th</sup> meeting and has been provided as an overview.

### **Revenue overview:**

- Currently the draft Financial Plan general municipal taxation rate reflects an 8.00% increase, or \$2,052,134 over 2022;
- Anticipated high volume of building permit and inspection activity is anticipated in 2023, revenue from which is expected to fully offset costs in Development Services;
- Overall Parks and Recreation revenue is anticipated to return to pre-pandemic levels;
- Host community gaming revenues returned to pre-pandemic levels in 2022. The 2023 Financial Plan reflects this revenue expectation.

### **Expenditure overview:**

- City Legislative & Administration Functions:
  - 9.42% overall increase, or \$437,585
  - 0.5 FTE Information Services position increase
  - 0.5 FTE Asset Management position increase
  - IT hardware and software
  - Returning full budget to CAO role
  - Full year of operating costs at new Public Safety Building
  - Current levels of service will be maintained
- RCMP & Administration of Service
  - 9.29% overall increase or \$750,252
  - RCMP contract costs reflect new Collective Agreement
  - 0.5 FTE – RCMP IT position increase
  - Current levels of policing service will be maintained
- Fire & Administration of Service
  - 7.53% overall increase, or \$307,702
  - New Collective Agreement - retroactive pay occurs in 2023
  - ERRF contribution in 2023 suspended
  - Current levels of service will be maintained
- Building Inspection Service
  - 51.15% overall increase, or \$108,017
  - Full cost recovery anticipated for services provided
- Animal Control
  - No cost increase in 2023
- Engineering & Public Work Administration
  - 13.53% overall increase, or \$337,063
  - 0.33 FTE Project Management (full time position 2/3 funded from service fees)
  - GIS & Transportation Study work
  - Current levels of service will be maintained

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- Public Works/Road/Storm
    - (2.95) % overall decrease, or (\$85,698)
    - 2021 Carry forward amount - \$155,000, otherwise the increase would have been 2.38%
    - Current levels of service will be maintained
  - Solid Waste Collection
    - (11.22) % overall decrease, or (\$166,221)
    - ERRF contribution in 2023\* suspended
    - \$180 average Single-Family Household rate maintained through 2023
    - One of the lowest cost 3 stream waste services on Vancouver Island
    - Current levels of service will be maintained
  - Development Services:
    - 22.76% overall increase, or \$230,492
    - OCP, DCC & Zoning Bylaw updates
    - GIS requirements to better serve public and streamline processes
    - Shifting a full-time administrative support position from Economic Development to Development Services
  - Economic Development Services:
    - (13.35) % overall decrease, or (\$53,959)
    - Shifting administrative support position to Development Services
    - Current levels of service will be maintained
  - Parks & Recreation
    - 8.77% overall increase, or \$518,286
    - FTE Parks staff resource – one new full-time position
    - Parks and Recreation facility rental fees – currently reflect rates set in 2015
    - levels of service are returning to pre-pandemic levels
  - Museum
    - 7.27% overall increase, or \$31,731
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    - Current levels of service, including programming, will return to pre-pandemic levels.
  - McLean Mill
    - (3.65) % overall decrease, or (\$8,195)
    - Levels of service are subject to ongoing negotiations with contractor
  - Vancouver Island Regional Library
    - 8.84% overall increase \$74,217
    - Current levels of service will be maintained
  - Other:
    - Contingency - Lowered to \$100,000 - Usually \$200,000
    - Connect the Quays deferred from 2023 to 2024
    - Surplus from prior years – January 31, 2023 cut-off



## **2023 Capital Projects**

In June of 2022, Council approved a new procurement policy, authorizing staff to proceed with procurement in situations where the project or service is within the approved Financial Plan. The project must also be within the allocated budget to proceed. Expenditures must be within the staff approval thresholds of the policy. With this delegation of authority, it becomes even more important that Council understand each capital project prior to adoption of the *“City of Port Alberni 2023 – 2027 Financial Plan Bylaw No. 5075, 2023”*. An overview of each project is provided, and Council may seek additional information. Council may identify any Capital project to bring back to Council for final approval if desired. If that occurs, direction to staff should be made by resolution.

### **1) Child Care Centre (3045 8<sup>th</sup> Avenue)**

This project is already in progress. In May of 2021 the City received a grant through the Childcare BC New Spaces Fund. The Child Care Centre will be located between the Rollin Arts Centre and SD70's Eighth Avenue Learning Centre. Flexible space usage concepts will allow for before and after school room designs, a community kitchen, and multi-purpose space layouts, which can be utilized for events and workshops. Eventually, the multi-purpose spaces will be available for rent to community partners outside of the child care schedule. In addition, there will be a grand entry connecting the Child Care Centre to the existing Rolling Arts Centre featuring a Children's Art Gallery, ensuring strong physical and philosophical ties between the property partners. Funding for the project will come from:

- Childcare BC New Spaces Fund Grant of \$4,144,989;
- City taxation of \$500,000 in 2023.

### **2) Somass Mill Redevelopment**

The City undertook an Expression of Interest process in 2022 to identify potential development partners for the Somass Lands. There was significant interest expressed. The next step in the process to select a development partner is the issuing of a request for qualifications, expected to occur in early 2023. In 2022, the financial plan included \$200,000 to support some minor project management, site security and initial redevelopment planning. In 2023, funding for similar work will be identified in the capital plan as the City seeks to invest in the property to add value and better-position the property for redevelopment. Funding in 2023 will support redevelopment services, security, project management to support salvage and remediation projects. The City has submitted a grant application, and will continue to seek grant funding toward the goal of achieving a certificate of compliance, required prior to redevelopment of the property. Funding for the project will be sourced from:

- Land Sale Reserve - \$650,000

### **3) Annual Tree Planting**

The *2019 – 2023 Corporate Strategic Plan* includes reference to a strategic tree planting program – *“1.1.3 Initiate a proactive tree planting program as part of greening existing streets that are not being redeveloped.”* The Financial Plan supports this priority with an annual funding allotment of \$75,000. In 2023 that amount is increased by 2%. Funding for the project will be sourced from:

- Taxation - \$76,500

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**4) Hyper Converged Infrastructure Solution | Server Upgrade**

Results from a Request for Proposals for this project were presented to Council on December 12, 2022. Although Council at the time approved that the expenditure would come from the General Reserve, the draft Financial Plan considers using funds from the Equipment Replacement Reserve Fund [ERRF]. There was \$170,000 in the ERRF for this project, another \$155,000 is considered. The annual ERRF contribution for future replacement will be increased over the next five years. Funding from the project will be sourced from:

- ERRF - \$325,000

**5) Annual Computer Equipment Replacement**

The City has contributed to the ERRF annually to support the renewal of all the computer hardware and devices to ensure that timely replacement is enabled. The expenditure for the “evergreening” of all City hardware has been impacted by supply chain challenges and rates of inflation. In order to maintain recommended replacement schedules, an increase to the annual hardware expenditure must be made in 2023. These replacements are for the entire City and the Financial Plan reflects ERRF contributions from each department. Funding from the project will be sourced from:

- ERRF - \$86,000

**6) Fire Department**

Scheduled replacement of the 2007 Dodge Dakota truck is in the ERRF, with \$46,675 available for that purchase. Replacement cost is estimated at \$70,000. The new Platform (aerial) apparatus to replace the #2 Ladder Truck is approved for purchase at \$1,994,358. Funding for these purchases will be sourced from:

- ERRF - \$2,064,358

**7) Transportation Services**

The City of Port Alberni was an early adopter of asset management with regard to fleet assets. In 1973, the City established the ERRF to address the ongoing replacement of the equipment across the City. This has enabled a steady stream of capital funding and investment revenue for asset replacement within the City fleet. While there will be a significant draw down on the ERRF in the next few years, the balance will recover after the high volume of expenditures slows in future years and increases are applied to reflect and offset the rate of inflation. Staff recommend adjusting the current anticipated rate of inflation calculation with regard to ERRF contributions from 2% to 3%.

The City follows internal guidelines for equipment replacement, including not replacing equipment that continues to have useful working life. Scheduled replacements are reviewed each year to assess potential for the existing equipment to continue providing value to the City.

One replacement that was scheduled for 2024 but is being recommended for 2023 is the 2018 Freightliner Solid Waste Truck #401. With the three-stream service for waste collection, the City utilizes three garbage trucks daily with no backup available. Any down time impacts operations. It would help seamless service provision to have a spare truck that would enable coverage for any unplanned maintenance. The replacement plan for the solid waste trucks will be:

- 1) Increase fleet to 4.

- 2) Advance replacement of 1 truck in 2023, hold #401 in the fleet for a spare.
- 3) Purchase second truck in 2024, keep the best of the 2018 fleet for a spare.
- 4) Purchase a third truck in 2025, keep the best of the 2018 remaining until replacement schedule resumes in 2029 [at earliest].
- 5) The ERRF will now reflect the replacement schedule of 4 trucks in different years.

Overall, replacement costs have increased significantly over the past few years, and supply of new additions to the fleet have been difficult to source due to supply chain issues. The Financial Plan includes 2023 equipment replacements totalling \$2,038,061 in expenditures, while funds in hand and identified in ERRF for those replacements are \$1,223,883. Funding for these purchases will be sourced from:

- ERRF - \$2,038,061
- Carbon Trust Reserve – 22,600

## 8) Paving & Road Construction

The undertaking of a Street Renewal Master Plan would be advantageous to support future planning and budgeting. Due to budget constraints, the required \$150,000 is not included in the draft Financial Plan. A Master Plan would identify high-use roads, poor or very poor pavement condition, and reflect required and planned future underground infrastructure projects over the next 30 years.

Paving projects identified for completion include:

- Ship Creek Road (remove existing asphalt and base, and reconstruct to existing width, widening where possible to provide adequate shoulders, due to high truck traffic and steep grades the road is at risk of failure)
- Anderson between Ship Creek Road and Ravenhill Avenue (remove existing asphalt, reconstruct road where base failure has occurred, and repave to existing width, widening for shoulders where possible)
- 3<sup>rd</sup> Avenue between Napier Street and Bute Street (mill and pave travel lanes, reconstructing base to remove rutting)
- Anderson Avenue at North Park Drive (mill and pave failing west half of road to mirror reconstruction undertaken with the development on the opposite side of the road)
- Wallace Street between 4<sup>th</sup> Avenue and 6<sup>th</sup> Avenue (required as part of a Combined Sewer Overflow reduction project).

Funding for these projects will be sourced from:

- Canada Community-Building Fund Reserve - \$680,000

## 9) Traffic Upgrades

Intersection Safety at Gertrude Street and Roger Street to improve visibility, reconstruct north east curb and island to meet current standards, revise traffic controls and assess lighting. Traffic Signal Controller Replacement at 3<sup>rd</sup> Avenue and Redford Street. Funding for these projects will be sourced from:

- Canada Community-Building Fund Reserve - \$156,000

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**10) CSO Project aligned with sewer project**

The City submitted a grant application to undertake sanitary and storm sewer separation work under Argyle Street between 1<sup>st</sup> Avenue and 3<sup>rd</sup> Avenue. An end-of life water main will be replaced at the same time. The street cross section will be reconstructed to reflect the block of Argyle Street between Kingsway Street and 1<sup>st</sup> Avenue. This project will proceed only if grant funding is successfully acquired. Another CSO project on Wallace Street between 4<sup>th</sup> Avenue and 6<sup>th</sup> Avenue involves separation of sanitary and stormwater, and replacing an end of life water main. Funding for these projects will be sourced from:

- Canada Community-Building Fund Reserve - \$380,000
- Grant funding

**11) Lon Miles & Recreation Park Field Upgrades**

Council provided direction on November 14, 2022 *for early budget approval of \$240,000 in the 2023-2027 Financial Plan* for the cost to prepare Lon Miles and Recreation Park baseball diamonds to host the 2023 Canadian National Oldtimers Baseball Federation Championship. Taxation was considered as a source for funding, however the draft Financial Plan identifies that the expenditure will be sourced from reserves in order to support a lower tax rate increase. Funding for this project will be sourced from:

- Parks and Recreation Reserve - \$240,000

**12) McLean Mill Capital Projects**

The City receives annual contributions from the ACRD and the federal government to support heritage assets at the Mill site. The City leverages these funds with an annual City capital contribution of \$30,000. The Capital Plan reflects the John Dam report. Funding for this project will be sourced from:

- Taxation - \$30,000

**13) Train Station-Phase II**

The work to complete the seismic upgrade at the Train Station is nearing completion. The next phase of work involves undertaking additional works in order for the building to be in a leasable condition. The City identified a preferred tenancy proponent through an RFP process conducted in 2022. Funding for this project will be sourced from:

- Surplus from Prior year (anticipated) - \$320,000

**14) City Facilities – Various Projects**

Each year there is a significant list of facilities-related projects for which there is an inability to provide current year funding. Facility-related items in the 2023 Financial Plan include a discharge line at the Multiplex, Gutters at the Echo Park Field House, Aquatic Centre [pool] equipment, Carpet at Echo Centre, and replacement of hot water tanks. Funding for these projects will be sourced from:

- Taxation - \$300,000

**15) Water Fund Projects**

The Water Capital Fund covers water-related capital expenditures in the Capital Plan. There is no taxation impact from these projects, as funding is derived from fees and charges for the water service. In 2023 the Cowichan Reservoir trunk main between Fowlie Crescent and the Cowichan Reservoirs will be replaced. This represents the final phase of this trunk watermain project between Cowichan and Burde Street

reservoirs, improving fire flows and pressure, accommodating future growth, and providing resilience in the City’s water system. This is the largest 2023 water project, estimated to cost \$2.1 million. Funding for this project will be sourced from the Water Capital Fund - \$ 2,798,000. Other water projects include:

- Minor capital allocation of \$100,000, an annual allocation;
- Water quality - Looping program at Dunbar St and 10<sup>th</sup> Avenue for \$100,000;
- Design work of the Bainbridge to Cowichan Reservoir main for \$150,000;
- Burde Street between 11<sup>th</sup> Avenue and Estevan Street – Development related improvements for \$160,000;
- CSO - Argyle Street between 1<sup>st</sup> Avenue and 3<sup>rd</sup> Avenue, a grant related project with \$115,000 from City Water Reserves;
- CSO – 6<sup>th</sup> Avenue between Bruce St and Melrose Street for \$48,000; and
- CSO – Wallace Street between 4<sup>th</sup> Avenue and 6<sup>th</sup> Avenue for \$25,000.

**16) Sewer Fund projects**

The Sewer Capital Fund will cover sewer-related capital expenditures in the Capital Plan. There is no taxation impact from these projects as the funding comes from fees and charges for the Sewer service.

Funding for these projects will be sourced from the Sewer Capital Fund - \$ 765,000.

- Sewer Main Video Program – May be amended to be included in operating budget
- CSO - 7<sup>th</sup> Avenue between Redford Street and Bute Street, a budget increase of \$270,000;
- Josephine Street Forcemain Detailed Design & Geotech - \$250,000;
- CSO – Wallace Street between 4<sup>th</sup> Avenue and 6<sup>th</sup> Avenue, detailed design & Geotech for \$45,000;
- Annual small capital main replacements for \$100,000.

During the February 6<sup>th</sup> Committee of the Whole meeting and February 13<sup>th</sup> Regular meeting Council [Committee members] requested information be brought forward related to potential considerations for amendments to the Financial Plan. These have been provided in the table below for consideration.

Line	Amount	Taxation impact	Consideration
N/A	\$500,000	1.95%	Request from a member of Council to consider for inclusion in the financial plan a provision for a new youth program. Staff reviewed the option to use the Emergency Reserve as a funding source to avoid taxation increases. Unfortunately, the outstanding liability associated with the RCMP retro pay has virtually allocated all available reserve funding.
29911	\$100,000	0.39%	Restore Contingency in the Financial Plan to the usual level of \$200,000.
Capital Plan	\$837,543	3.27%	This is the value of cost of 2023 equipment replacement over the amount identified in the ERRF. That amount could come from taxation in 2023 rather than drawing down of the ERRF reserve.
23121	\$150,000	0.58%	The draft Financial Plan does not include the \$150,000 discussed earlier in this report for the undertaking of a Street Renewal Master Plan.
23137	\$90,000	0.35%	Consulting work to prepare an analysis of the options to replace the Public Works facility to the extent that the project could be grant-ready.

Capital Plan	\$800,000	3.12%	The estimated cost to undertake boiler and roof replacement at the Public Works Yard.
Capital Plan	\$240,000	0.94%	Move the expense for the planned Lon Miles & Recreation Park field upgrades from the Parks and Recreation Reserve to Taxation.
	<b>\$2,717,543</b>		

**IMPLICATIONS**

The Committee may make recommendations to Council for possible amendments to the Financial Plan. The final impact of the Financial Plan will not be confirmed until April 2023. The province requires adoption of the Financial Plan and associated bylaws before May 15<sup>th</sup> of each year.

**COMMUNICATIONS**

The table below outlines the proposed schedule of the City’s “Five Year Financial Plan 2023 – 2027, Bylaw No. 5075, 2023”:

Date	Meeting	Purpose
February 6, 2023	CoW	Director of Finance to provide an overview and summarize the City’s proposed Five-Year Financial Plan
February 13, 2023	RCM	Council to consider First Reading   “City of Port Alberni 2023 – 2027 Financial Plan Bylaw No. 5075, 2023”
February 21, 2023	CoW	Opportunity for an informal exchange between Council, staff and members of the public.
February 27, 2023	RCM	Staff to formally respond to comments and/or questions from previous CoWs and RCMs.
March 6, 2023	CoW	E-Town Hall   Expanding on public engagement – providing an electronic platform
March 13, 2023	RCM	Council to consider Second Reading   “City of Port Alberni 2023 – 2027 Financial Plan Bylaw No. 5075, 2023”
March 27, 2023	RCM	Address any follow up Council to consider Third Reading   “City of Port Alberni 2023 – 2027 Financial Plan Bylaw No. 5075, 2023”
April 11, 2023	RCM	Address any follow up Council to consider Final Adoption   “City of Port Alberni 2023 – 2027 Financial Plan Bylaw No. 5075, 2023”

Council has the ability to schedule additional CoW meetings should they be required. The City will continue to communicate regarding opportunities for public engagement including details as to how citizens may participate at the E-Town Hall scheduled to be held March 6<sup>th</sup>.

**BYLAWS/PLANS/POLICIES**

- “City of Port Alberni 2023 – 2027 Financial Plan Bylaw No. 5075, 2023”

**SUMMARY**

- The 2023–2027 draft Financial Plan identifies a proposed tax increase of 8.0% in the 2023 year;
- Council will review the assessed values and tax shares to consider allocation for each property classification at a future date;
- The Plan will be reviewed and confirmed by Council throughout the financial planning process and a tentative schedule is outlined above, that is subject to change if required;

- Council can balance the need to fund improvements in the community and continue current levels of service, while understanding the need to balance the impact of taxation to all taxpayers in the community;
- Adoption must occur prior to May 15, 2023.

**ATTACHMENTS/REFERENCE MATERIALS**

- *Q & A – Council summary of questions and follow up*
- *“City of Port Alberni 2023 – 2027 Financial Plan Bylaw No. 5075, 2023”*
- Draft Financial Plan 2023-2027 dated March 6, 2023

C: *D. Leurebourg, Director of Corporate Services.*



# 2023 - 2027 Financial Plan Questions & Responses

*The following is an active document reflecting questions and responses in relation to the 2023-2027 Financial Plan. This is a living document and as such, will continue to be updated accordingly throughout the Financial Planning process. Citizens are encouraged to engage throughout the process by submitting comments/questions to [council@portalberni.ca](mailto:council@portalberni.ca).*

Date	Q or C	QUESTION/COMMENT	RESPONSE
<b>February 6 CoW</b>			
<b>Public Input/Question Period</b>	1	Request for placeholder within financial plan for proposed Youth Comprehensive Strategy project.	<i>Will be brought forward with available options to fund at a future Financial Plan meeting.</i>
	2	Not comfortable with decrease to contingency fund from 200,000 to 100,000.	<i>Council may increase or decrease any line item in the Financial Plan and staff can provide options for Council to source the funding or to reallocate funds.</i>
	3	Merchants of Johnston Road would like to see decorative lighting added to the corridor.	<i>In order to populate the Financial Plan, additional details and quotes may need to be provided.</i>
	4	Park space in Westporte Place needs to be addressed.	<i>The Westcoast Native Healthcare Society will be attending the February 13th Regular meeting as a delegation and will address park space in relation to their ongoing developments. A Parks Master Plan will be established in alignment with the Official Community Plan review and update that is presently underway.</i>
	5	Consideration of funding for ball fields repair and maintenance.	<i>In 2022, Council directed \$240,000 of funding within the 2023 Financial Plan, specifically for Lon Miles And Recreation Park ball fields. Regular maintenance of all other fields will be sourced from line items 27210 through 27230 [based on expenditure criteria] of the Financial Plan.</i>
	6	Consideration of funding for trail maintenance.	<i>Regular maintenance of trails will be sourced from the line items 27210 through 27230 [based on expenditure criteria] of the Financial Plan.</i>
	7	Status of Water Meter Replacement project and future funding available to complete?	<i>Director of Engineering and Public Works to prepare staff report for future meeting.</i>
	8	Clarity regarding the return to pre-Covid service levels at Museum?	<i>Hours of operations and staffing levels returned to pre 2019 levels.</i>
	9	Have gaming funds been restored to pre-Covid levels?	<i>Host Community Gaming funding returned to pre-COVID levels in 2022. The 2023 Financial Plan reflects this revenue expectation.</i>
	10	How much contingency funding was used in 2022? [Committee member acknowledged this question and requested contingency funding used in previous 5 years be brought forward].	<i>Contingency over the past five years (2018 to 2022) - Line 29911: 2022 - \$200,000 2021 - \$ 11,896 2020 - \$ 16,163 2019 - \$ 20,752 2018 - \$200,000</i>
	11	Request for additional funding to be committed to ball fields repair and ongoing maintenance.	<i>Council may increase or decrease any line item in the Financial Plan and staff can provide options for Council to source the funding or reallocate funds.</i>



	12	City website updates: Procurement and Asset Management Policy, Audit Committee meeting agendas and minutes from previous years.	<i>We are working to rectify the outdated policy manual and ensuring an up-to-date copy is available on the website. The issue noted with regards to the Audit Committee agendas and minutes missing from previous years was due to a security update recently performed and has since been addressed and rectified. We have been actively recruiting for the communications manager position for some time, which is responsible for upkeep and maintenance of the website. We understand the importance of the website and the access to City content it provides the public. Staff are doing their best to update and manage the website content within the department's current limited capacity.</i>
	13	Roger Creek map signage faded.	<i>Regular maintenance of trails, including trail signage will be sourced from the line items 27210 through 27230 [based on expenditure criteria] of the Financial Plan and dependent upon project priorities and staff capacity.</i>
	14	How is the funding allocated for Tree Planting Program?	<i>As a strategic priority of Council, the budget was populated with an additional \$75,000 of funding in 2021 in the Parks Maintenance operational budget. In 2022 and moving forward, the tree planting budget is a specific line item in the City's Capital Plan. In 2023, the proposed amount is \$76,500. The City utilized a contractor in the first years allocations and in 2022 the approach changed to using City staff to plant the trees. When City staff are used the hours, equipment and supplies are all charged against the project. Areas that trees were plant included Williamson Park and Rex Road.</i>
	15	Request for action plan to address expenditures within the budget and plans for increasing revenue.	<i>Revenue sources are outlined with the Financial Plan. Council may direct staff should they wish to address opportunities for additional revenue sources.</i>
	16	Will City senior management be present at future Financial Plan meetings to address public inquiries where possible?	<i>Senior management staff will be in attendance and if and where possible will address inquiries. Questions that require follow-up will be included on the Q&amp;A document and addressed at a future meeting.</i>

**February 27 RCM**

<b>Public Input/Question Period</b>	17	<p>Questions related to City agreement with FortisBC:            What is the operating fee revenue received by the City from FortisBC on March 1 for the years 2018 through 2022 inclusive?            Will the March 1, 2023 operating fee revenue be made available during this year's budget deliberations once that fee has been received by the City?            Where is this revenue captured [line number, category, and schedule] on the City's financial documents?            For the revenue that is derived from this operating fee, where is this revenue typically directed for use in the City budget?</p>	<p>2018 - \$77,896.52 - received March 1, 2019            2019 - \$85,440.81 - received March 1, 2020            2020 - \$98,631.48 - received March 1, 2021            2021 - \$122,002.58 - received March 1, 2022            2022 - \$162,129.75 - to be received March 1, 2023            Revenue is captured within the line item 011910 - Utility Tax 1%.            The funding is used in the General Revenue Fund.</p>
	18	<p>Questions related to Agreements [2] between the City and the Alberni Valley Chamber of Commerce [expired December 31, 2022]:            Have either, or both of these Agreements been renewed?            What are the time lengths for each Agreement?            What is the total contracted amount for the life of each agreement?</p>	
	19	<p>What is the procedure for funding received by the City from senior governments/grant funds, etc.?</p>	<p><i>When senior government provides grant funding, a local government must then ensure the funding requirements are met, each instance is specific on how the funds are used. The recently announced \$1-billion Growing Communities Fund funding program noted "will be going to local governments in B.C. to help build community infrastructure and amenities to meet the demands of unprecedented population growth." Further details on requirements will be provided and that will be shared once received.</i></p>

	20	Cost allocation within Financial Plan for 2023 related to Somass Lands [security, insurance, etc.]?	<i>The Financial Plan includes \$650,000 funded from the Land Sale Reserve in 2023 to fund all costs associated with managing the property, including, site security, project management, risk management as required, development contracts, etc. These costs will be separated moving forward under a specific project number.</i>
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**CITY OF PORT ALBERNI  
BYLAW NO. 5075**

**A BYLAW TO ESTABLISH A FIVE-YEAR FINANCIAL PLAN**

WHEREAS Section 165 of the *Community Charter* stipulates that a municipality must have a financial plan that is adopted on an annual basis;

NOW THEREFORE, the Municipal Council of the City of Port Alberni in open meeting assembled hereby enacts as follows:

1. Schedules 'A' & 'B' attached hereto and forming part of this Bylaw is hereby adopted and is the Financial Plan of the City of Port Alberni for the five-year period from January 1, 2023 to December 31, 2027.
2. This Bylaw may be cited for all purposes as "*City of Port Alberni 2023 – 2027 Financial Plan Bylaw No. 5075, 2023*" and shall become effective upon adoption.

**READ A FIRST TIME** this 13<sup>th</sup> day of February, 2023.

**READ A SECOND TIME** this      day of      , 2023.

**READ A THIRD TIME** this      day of      , 2023.

**FINALLY ADOPTED** this      day of 2023.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Corporate Officer



**SCHEDULE A TO BYLAW NO. 5075  
CITY OF PORT ALBERNI  
CONSOLIDATED FINANCIAL PLAN 2023-2027**

	2023	2024	2025	2026	2027
<b>Revenue</b>					
<b>Taxes</b>					
Property Taxes	27,703,805	29,892,406	32,346,572	34,756,392	36,820,921
Other Taxes	804,028	822,077	840,667	859,816	879,538
Grants in Lieu of Taxes	229,245	229,245	229,245	229,245	229,245
<b>Fees and Charges</b>					
Sales of Service	4,341,991	4,535,835	4,620,129	4,742,742	4,831,717
Sales of Service/Utilities	7,220,988	7,563,559	7,858,375	8,300,580	8,696,772
Service to other Government	50,000	53,045	53,045	54,636	56,275
User Fees/Fines	602,000	613,535	625,299	637,297	649,534
<b>Rentals</b>	186,090	191,673	197,423	203,346	209,446
Interest/Penalties/Miscellaneous	973,100	979,340	985,716	992,231	998,887
Grants/Other Governments	1,190,000	1,195,100	1,200,302	1,205,608	1,211,020
Other Contributions	4,234,889	89,900	89,900	89,900	89,900
	<u>47,536,136</u>	<u>46,165,715</u>	<u>49,046,673</u>	<u>52,071,793</u>	<u>54,673,255</u>
<b>Expenses</b>					
Debt Interest	583,795	583,795	583,795	583,795	583,795
Capital Expenses	15,666,408	9,262,510	5,716,011	5,687,756	5,054,274
<b>Other Municipal Purposes</b>					
General Municipal	5,084,377	5,320,490	5,401,468	5,540,768	5,653,432
Police Services	8,823,414	9,205,661	9,459,677	9,722,586	10,001,032
Fire Services	4,394,298	4,851,944	4,991,248	5,130,532	5,273,873
Other Protective Services	469,126	456,147	467,384	478,930	520,789
Transportation Services	4,910,933	5,644,157	5,825,396	6,009,138	6,207,746
Environmental Health and Development	3,394,219	3,483,010	3,485,303	3,491,569	3,612,604
Parks and Recreation	6,426,140	6,812,709	6,990,396	7,156,467	7,339,762
Cultural	1,598,099	1,636,405	1,656,032	1,686,788	1,718,884
Water	1,937,328	1,989,928	2,044,037	2,099,666	2,156,870
Sewer	1,673,974	1,713,007	1,753,333	1,794,372	1,841,024
Contingency	100,000	300,000	300,000	300,000	300,000
	<u>55,062,111</u>	<u>51,259,763</u>	<u>48,674,080</u>	<u>49,682,367</u>	<u>50,264,085</u>
<b>Revenue Over (Under) Expenses Before Other</b>	<u>(7,525,975)</u>	<u>(5,094,048)</u>	<u>372,593</u>	<u>2,389,426</u>	<u>4,409,170</u>
<b>Other</b>					
Debt Proceeds	-	-	-	-	-
Debt Principal	(371,426)	(572,870)	(572,870)	(572,870)	(572,870)
Transfer from Equipment Replacement Reserve	4,513,419	1,835,404	919,521	1,206,674	520,192
Transfer from Land Sale Reserve	650,000	-	-	-	-
Transfer from Cemetery Trust	2,000	2,000	2,000	2,000	2,000
Transfer from (to) Reserves	2,731,982	3,829,514	(721,244)	(3,260,230)	(4,358,492)
	<u>7,525,975</u>	<u>5,094,048</u>	<u>(372,593)</u>	<u>(2,624,426)</u>	<u>(4,409,170)</u>
<b>Balanced Budget</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

## SCHEDULE B TO BYLAW NO. 5075 REVENUE POLICY DISCLOSURE

### Objectives and Policies

The City of Port Alberni's 2019 – 2023 Corporate Strategic Plan [Strategic Plan] provides municipal objectives and policy direction. The "City of Port Alberni 2023 – 2027 Financial Plan Bylaw No. 5075, 2023" [Financial Plan] will continue with initiatives arising from these stated priorities related directly to revenue generation, property taxation, and permissive tax exemptions until alternate direction has been made for an updated Corporate Strategic Plan.

The *Financial Plan* seeks continued levels of service that are currently provided for the community, and where required, additional resources to support that level of service have been added.

### Proportion of Revenue from Funding Sources

**Property Taxes** – The majority of the City of Port Alberni's revenue arises from property taxation; in 2023, approximately 67% in the *Financial Plan*.

The *Financial Plan* proposes an 8.00% increase in property taxes collected for 2023, with increases in subsequent years ranging from 6.00% to 8.00%. Property tax increases over the previous five years were lower than those projected for the next five years. Property tax collected in 2022 was 14.09% higher than property tax collected in 2018. The projected annual tax increases will allow for successful implementation of corporate strategic priorities set out by Council in the *Strategic Plan*, as well commitments to capital projects, collective bargaining agreements, and projects that require debt service.

**2023-2027 Annual Tax Rates**

2023	2024	2025	2026	2027
8.00%	7.90%	8.21%	7.45%	5.94%

**Parcel Taxes** – No new parcel tax levies are proposed in the *Financial Plan*.

**Fees and Charges** – In 2023, approximately 23% of the City of Port Alberni's revenues will be derived from fees and charges. Services funded through fees and charges include water and sewer utilities, solid waste collection and disposal, building inspection, cemetery operations and a portion of the parks, recreation, heritage and cultural services. City Council has directed that, where possible, it is preferable to charge a user fee for services that are identifiable to specific users instead of levying a general tax to all property owners.

**Borrowing Proceeds** – The City borrows as needed to finance significant capital projects, with more routine capital work funded through general revenue and Community Building Funding taxes. In 2022, a borrowing request was submitted to the Municipal Finance Authority of BC in the amount of \$8.5 Million. These funds will be received in Spring of 2023.

**Other Sources** – Other revenue sources are rentals of City-owned property, interest/penalties, payments in lieu of taxes and grants from senior governments. In 2023, approximately 1-3% of the City of Port Alberni's revenues will be derived from these other sources.

Revenue from some rentals and interest are increasing based on CPI and prescribed interest rates now in the 5% to 7% range. Grants from senior governments vary significantly from year to year depending on successful application for conditional funding.

### **Distribution of Property Taxes among Property Classes**

Council will provide the policy direction which will be incorporated in the *Financial Plan*. The previous year tax shares were allocated as follows:

**Class 1 – Residential** - Tax increases will reflect the 8.00% for this class [share to be confirmed by Council]. Between 2005 and 2022 the share of property taxation paid by Class 1 increased from 40.00% to 60.81%.

**Class 4 – Major Industry** - In 2006, Council directed that significant tax reductions be provided for Class 4 taxpayers over a five-year period in response to continued market weakness in the coastal forest industry and higher than average municipal tax rates for Major Industry in Port Alberni. These reductions were implemented in 2006. The City subsequently further committed that through 2013 to 2017 there would be no increase in taxes for Major Industry as part of the agreement to purchase Catalyst's sewage lagoon infrastructure. The above noted reductions and freezes resulted in the Major Industry share of taxation decreasing from 41.80% in 2005 to 18.71% in 2022.

**Class 5 - Light Industry** – Growth has occurred in the Class 5 property classification since 2019. Historically the rate of Class 4 and 5 were the same. These classes were delinked in 2021. The tax share of Class 5 was 2.54% in 2022.

**Class 6 – Business** In committing to successful implementation of our *Strategic Plan* business rates will be reviewed to allocate the increase of 8.00%. Business property tax rates had a taxation share of 17.60% in 2022.

**Other Classes** Approximately 0.35% of total taxation arises from the other property classes in Port Alberni. Council will consider the share of taxation paid by other classes for 2022 to allocate the tax increase of 8.00%.

### **Permissive Tax Exemptions**

Permissive tax exemptions are provided by the City of Port Alberni as permitted under the *Community Charter* and in compliance with Council policy. Permissive tax exemptions must also fall within the budget constraints identified by Council to be considered for approval. December 31, 2023 will signal the end of the current permissive tax exemption bylaw period. Council may wish to consider a review and update of the Permissive Tax Exemption policy prior to establishment of the bylaw for 2024.

Generally, permissive tax exemptions are a means for Council to support organizations within the community which further Council's objectives of enhancing quality of life (economic, social, and cultural) and delivering services economically. Specifically, the policy allows for annual application by eligible organizations for permissive tax exemptions on the lands or buildings they occupy, and who provide for:

- athletic or recreational programs or facilities for youth;
- services and facilities for persons requiring additional supports; mental wellness and addictions;
- programming for youth and seniors;
- protection and maintenance of important community heritage;
- arts, cultural or educational programs or facilities;
- emergency or rescue services;
- services for the public in a formal partnership with the City or;

- preservation of an environmentally or ecologically sensitive area designated within the Official Community Plan;

Eligible organizations may be considered for tax exemptions exceeding one year (to a maximum of 10 years) where it is demonstrated that the services/benefits they offer to the community are of duration equal to or greater than the period of tax exemption.

In 2021, 54 organizations were approved, with a total annual property tax exemption value of approximately \$226,197.64.

### **Revitalization Tax Exemptions**

Council adopted “*City of Port Alberni Revitalization Tax Exemption Program, Bylaw No.4824*” in 2013, an aggressive bylaw designed to encourage revitalization of the uptown area. Council amended the Bylaw in March 2016 to include Harbour Quay and City owned properties to the Schedule of eligible properties. Also, in 2016, Council adopted a new Revitalization Tax Exemption Bylaw covering all other commercial areas. Council’s objective is to stimulate growth and development in the City’s commercial areas by encouraging investment in new commercial space and improvements to existing commercial buildings. In 2020, one application was received and approved. This approved application experienced the first tax exemption in 2021 and is in effect for a period of five years [expires December 31, 2025].

### **Strategic Community Investment (SCI) and Traffic Fine Revenue Sharing (TFRS) Funds**

The Strategic Community Investment Fund Plan is an unconditional grant from the Province to municipalities to assist in provision of basic services. The Traffic Fine Revenue Sharing Fund returns net revenues from traffic violations to municipalities responsible for policing costs.

The City is expecting to receive approximately \$600,000 in 2023. Performance targets are not expected to change from 2022 to 2023. SCI and TFRS funds are allocated to general revenue to support local government service delivery.

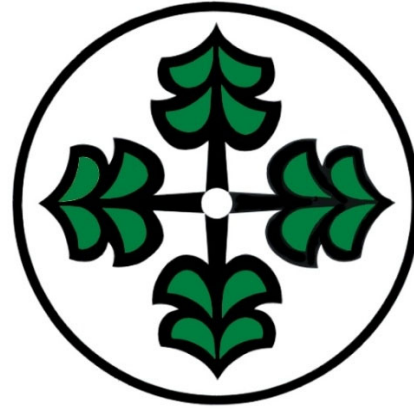
### **Community Gaming Funding**

On October 23, 2007 the City of Port Alberni and the Province of BC signed the Host Financial Assistance Agreement providing for the transfer to the City (Host) of ten (10%) percent of net gaming revenue from the casino located within the City’s boundaries. The budget assumes that the City of Port Alberni will continue to receive a share of gaming revenue through the five years of this Financial Plan. It should be noted that there is no long-term agreement in place with the Province.

Community gaming funds must be applied to Eligible Costs only. Eligible Costs are defined by the Province as “the costs and expenses incurred by the Host for any purpose that is of public benefit to the Host and within the lawful authority of the Host.”

Through 2020 to 2022, COVID-19 impacted the revenue received to support the annual funding to eligible costs. The draft Plan continues the support of the eligible costs in 2023 with an expectation of normal funding through the entire year from the Host Financial Assistance Agreement.

<b>2023 Funding Allocation</b>	<b>Funds (\$) Allocated</b>
McLean Mill National Historic Site Operations	\$216,079
Visitor Centre Funding	100,000
Offset Economic Development	159,721
Community Investment Plan/Grants in Aid	44,200
<b>Total commitments</b>	<b>\$520,000</b>



CITY OF PORT ALBERNI

FINANCIAL PLAN

2023-2027

March 6, 2023





**CITY OF PORT ALBERNI  
CONSOLIDATED FINANCIAL PLAN 2023-2027**

	2023	2024	2025	2026	2027
<b>Revenue</b>					
<b>Taxes</b>					
Property Taxes	27,703,805	29,892,406	32,346,572	34,756,392	36,820,921
Other Taxes	804,028	822,077	840,667	859,816	879,538
Grants in Lieu of Taxes	229,245	229,245	229,245	229,245	229,245
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Sales of Service	4,341,991	4,535,835	4,620,129	4,742,742	4,831,717
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Service to other Government	50,000	53,045	53,045	54,636	56,275
User Fees/Fines	602,000	613,535	625,299	637,297	649,534
<b>Rentals</b>					
Rentals	186,090	191,673	197,423	203,346	209,446
Interest/Penalties/Miscellaneous	973,100	979,340	985,716	992,231	998,887
Grants/Other Governments	1,190,000	1,195,100	1,200,302	1,205,608	1,211,020
Other Contributions	4,234,889	89,900	89,900	89,900	89,900
	<u>47,536,136</u>	<u>46,165,715</u>	<u>49,046,673</u>	<u>52,071,793</u>	<u>54,673,255</u>
<b>Expenses</b>					
Debt Interest	580,082	580,082	580,082	580,082	580,082
Capital Expenses	15,666,408	9,262,510	5,716,011	5,687,756	5,054,274
<b>Other Municipal Purposes</b>					
General Municipal	5,084,377	5,320,490	5,401,468	5,540,768	5,653,432
Police Services	8,823,414	9,205,661	9,459,677	9,722,586	10,001,032
Fire Services	4,394,298	4,851,944	4,991,248	5,130,532	5,273,873
Other Protective Services	469,126	456,147	467,384	478,930	520,789
Transportation Services	4,910,933	5,644,157	5,825,396	6,009,138	6,207,746
Environmental Health and Development	3,394,219	3,483,010	3,485,303	3,491,569	3,612,604
Parks and Recreation	6,426,140	6,812,709	6,990,396	7,156,467	7,339,762
Cultural	1,598,099	1,654,051	1,674,031	1,705,147	1,737,610
Water	1,937,328	1,989,928	2,044,037	2,099,666	2,156,870
Sewer	1,673,974	1,713,007	1,753,333	1,794,372	1,841,024
Contingency	100,000	300,000	300,000	300,000	300,000
	<u>55,058,398</u>	<u>51,273,696</u>	<u>48,688,366</u>	<u>49,697,013</u>	<u>50,279,098</u>
<b>Revenue Over (Under) Expenses Before Other</b>	<u>(7,522,262)</u>	<u>(5,107,981)</u>	<u>358,307</u>	<u>2,374,780</u>	<u>4,394,157</u>
<b>Other</b>					
Debt Proceeds	-	-	-	-	-
Debt Principal	(371,426)	(572,870)	(572,870)	(572,870)	(572,870)
Transfer from Equipment Replacement Reserve	4,513,419	1,835,404	919,521	1,206,674	520,192
Transfer from Land Sale Reserve	650,000	-	-	-	-
Transfer from Cemetery Trust	2,000	2,000	2,000	2,000	2,000
Transfer from (to) Reserves	2,728,269	3,843,447	(706,958)	(3,010,584)	(4,343,479)
	<u>7,522,262</u>	<u>5,107,981</u>	<u>(358,307)</u>	<u>(2,374,780)</u>	<u>(4,394,157)</u>
<b>Balanced Budget</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>



**CITY OF PORT ALBERNI  
GENERAL FUND - REVENUE  
2023-2027 FINANCIAL PLAN**

	Budget 2022	Actual 2022	Variance \$	Variance %	Budget 2023	Increase %	Budget 2024	Increase %	Budget 2025	Increase %	Budget 2026	Increase %	Budget 2027	Increase %
<b>REAL PROPERTY TAXES</b>														
		<i>(unaudited)</i>	<i>(unaudited)</i>	<i>(unaudited)</i>										
11111 General Purposes - Taxes	25,440,000	25,418,147	(21,853)	-0.09%	27,492,134	8.07%	29,680,735	7.96%	32,134,901	8.27%	34,544,721	7.50%	36,609,250	5.98%
11112 Debt Purposes - Taxes	211,671	211,361	(310)	-0.15%	211,671	0.00%	211,671	0.00%	211,671	0.00%	211,671	0.00%	211,671	0.00%
<i>TAX LEVY</i>	25,651,671	25,629,508	(22,163)	-0.09%	27,703,805	8.00%	29,892,406	7.90%	32,346,572	8.21%	34,756,392	7.45%	36,820,921	5.94%
					2,052,134									
11211 Special Area Levy	14,650	12,882	(1,768)	-12.07%	18,000	22.87%	18,540	3.00%	19,096	3.00%	19,669	3.00%	20,259	3.00%
<i>SPECIAL ASSESSMENTS</i>	14,650	12,882	(1,768)	-12.07%	18,000	22.87%	18,540	3.00%	19,096	3.00%	19,669	3.00%	20,259	3.00%
11910 Utility Tax 1%	746,741	744,051	(2,690)	-0.36%	786,028	5.26%	803,537	2.23%	821,571	2.24%	840,147	2.26%	859,279	2.28%
<i>TAXES</i>	26,413,062	26,386,441	(26,621)	-0.10%	28,507,833	7.93%	30,714,483	7.74%	33,187,239	8.05%	35,616,208	7.32%	37,700,459	5.85%
<b>FEDERAL GOVERNMENT</b>														
12110 Federal Building Grant	575	522	(53)	-9.22%	520	-9.57%	520	0.00%	520	0.00%	520	0.00%	520	0.00%
12210 CBC Grant	3,200	3,502	302	9.44%	3,500	9.38%	3,500	0.00%	3,500	0.00%	3,500	0.00%	3,500	0.00%
<b>PROVINCIAL GOVERNMENT</b>														
12310 Provincial Government Grant	50,000	54,003	4,003	8.01%	54,000	8.00%	54,000	0.00%	54,000	0.00%	54,000	0.00%	54,000	0.00%
12410 BC Hydro	100,000	106,065	6,065	6.07%	106,000	6.00%	106,000	0.00%	106,000	0.00%	106,000	0.00%	106,000	0.00%
12411 Public Housing Grant (in lieu of taxes)	80,000	65,313	(14,687)	-18.36%	65,000	-18.75%	65,000	0.00%	65,000	0.00%	65,000	0.00%	65,000	0.00%
<b>OTHER ENTITIES</b>														
12910 University of Victoria	180	225	45	25.00%	225	25.00%	225	0.00%	225	0.00%	225	0.00%	225	0.00%
<i>GRANTS IN LIEU OF TAXES</i>	233,955	229,630	(4,325)	-1.85%	229,245	-2.01%	229,245	0.00%	229,245	0.00%	229,245	0.00%	229,245	0.00%
<b>SERVICES PROVIDED TO GOVERNMENT</b>														
13121 PRISONER EXPENSE RECOVERY	100,000	50,261	(49,739)	-49.74%	50,000	-50.00%	51,500	3.00%	53,045	3.00%	54,636	3.00%	56,275	3.00%
<b>SALES OF SERVICES</b>														
14120 ADMINISTRATION SERVICE CHARGE	45,000	24,607	(20,393)	-45.32%	25,500	-43.33%	25,500	0.00%	25,500	0.00%	25,500	0.00%	25,500	0.00%
14221 Law Enforcement Service Charge	141,500	237,941	96,441	68.16%	191,500	35.34%	192,500	0.52%	193,500	0.52%	194,520	0.53%	195,550	0.53%
14241 Fire Department Service Charge	198,338	190,379	(7,959)	-4.01%	198,490	0.08%	203,797	2.67%	209,263	2.68%	214,893	2.69%	220,691	2.70%
<i>PROTECTIVE SERVICES</i>	339,838	428,320	88,482	26.04%	389,990	14.76%	396,297	1.62%	402,763	1.63%	409,413	1.65%	416,241	1.67%
14310 Public Works Service Charge	77,600	6,747	(70,853)	-91.31%	77,800	0.26%	77,800	0.00%	77,800	0.00%	77,800	0.00%	77,800	0.00%
14400 Public Transit Revenue	288,230	313,954	25,724	8.92%	288,349	0.04%	293,503	1.79%	298,769	1.79%	304,152	1.80%	309,652	1.81%
<i>TRANSPORTATION SERVICES</i>	365,830	320,701	(45,129)	-12.34%	366,149	0.09%	371,303	1.41%	376,569	1.42%	381,952	1.43%	387,452	1.44%
14433 Commercial Solid Waste Collection	10,000	12,886	2,886	28.86%	-	-100.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
14434 Residential Solid Waste Collection	1,381,260	1,208,262	(172,998)	-12.52%	1,409,780	2.06%	1,519,211	7.76%	1,561,388	2.78%	1,626,023	4.14%	1,671,053	2.77%
14434 Recycle BC Collection Incentive	287,239	296,675	9,436	3.28%	293,183	2.07%	296,115	1.00%	299,076	1.00%	302,066	1.00%	305,087	1.00%
<i>CURBSIDE WASTE COLLECTION</i>	1,678,499	1,517,823	(160,676)	-9.57%	1,702,963	1.46%	1,815,326	6.60%	1,860,464	2.49%	1,928,089	3.63%	1,976,140	2.49%
14516 PUBLIC HEALTH-CEMETERIES	66,600	93,558	26,958	40.48%	86,000	29.13%	87,720	2.00%	89,474	2.00%	91,264	2.00%	93,089	2.00%
14550 PLANNING ADMINISTRATION	46,100	218,130	172,030	373.17%	66,712	44.71%	68,303	2.38%	69,941	2.40%	71,627	2.41%	73,363	2.42%
14560 ECONOMIC DEVELOPMENT	8,500	254,580	246,080	2895.06%	8,500	0.00%	8,500	0.00%	8,500	0.00%	8,500	0.00%	8,500	0.00%
14600 Marine Commercial Building	87,000	68,625	(18,375)	-21.12%	63,000	-27.59%	90,000	42.86%	92,700	3.00%	95,481	3.00%	98,345	3.00%
14601 Port Building	26,000	25,023	(977)	-3.76%	27,560	6.00%	28,387	3.00%	29,238	3.00%	30,116	3.00%	31,019	3.00%
14602 Market Square	30,000	26,381	(3,619)	-12.06%	30,600	2.00%	31,518	3.00%	32,464	3.00%	33,437	3.00%	34,441	3.00%
14690 A. H. Q. Miscellaneous Revenue	2,500	-	(2,500)	-100.00%	500	-80.00%	500	0.00%	500	0.00%	500	0.00%	500	0.00%
<i>ALBERNI HARBOUR QUAY</i>	145,500	120,029	(25,471)	-17.51%	121,660	-16.38%	150,405	23.63%	154,902	2.99%	159,534	2.99%	164,305	2.99%
<b>RECREATION SERVICES</b>														
<b>RECREATION FACILITIES</b>														
14710 Gyro Youth Centre	6,000	5,822	(178)	-2.97%	6,000	0.00%	6,180	3.00%	6,365	2.99%	6,556	3.00%	6,753	3.00%
14712 Echo '67 Centre	206,121	189,729	(16,392)	-7.95%	200,520	-2.72%	206,786	3.12%	213,209	3.11%	219,795	3.09%	226,549	3.07%
14714 Glenwood Centre	39,600	26,898	(12,702)	-32.08%	27,950	-29.42%	29,050	3.94%	30,150	3.79%	31,250	3.65%	32,350	3.52%
14716 Echo Aquatic Centre	42,344	34,424	(7,920)	-18.70%	39,000	-7.90%	40,200	3.08%	41,404	3.00%	42,612	2.92%	43,824	2.84%
14718 AV Multiplex	388,356	563,352	174,996	45.06%	499,000	28.49%	510,000	2.20%	520,000	1.96%	527,000	1.35%	534,000	1.33%
14720 Stadium & Athletic Fields	29,683	14,468	(15,215)	-51.26%	18,000	-39.36%	19,500	8.33%	21,000	7.69%	22,500	7.14%	24,000	6.67%
<b>RECREATION PROGRAMS</b>														
<b>SPORT PROGRAMS</b>														



**CITY OF PORT ALBERNI  
GENERAL FUND - REVENUE  
2023-2027 FINANCIAL PLAN**

	Budget 2022	Actual 2022	Variance \$	Variance %	Budget 2023	Increase %	Budget 2024	Increase %	Budget 2025	Increase %	Budget 2026	Increase %	Budget 2027	Increase %
14730 Glenwood Centre	3,090	177	(2,913)	-94.27%	1,500	-51.46%	1,500	0.00%	1,500	0.00%	1,500	0.00%	1,500	0.00%
14732 Echo Aquatic Centre	89,000	191,374	102,374	115.03%	182,000	104.49%	182,000	0.00%	182,000	0.00%	182,000	0.00%	182,000	0.00%
14734 AV Multiplex	10,800	19,494	8,694	80.50%	38,500	256.48%	38,890	1.01%	39,470	1.49%	39,969	1.26%	40,478	1.27%
<b>LEISURE PROGRAMS</b>														
14738 Children's Programs	92,000	205,991	113,991	123.90%	229,500	149.46%	234,750	2.29%	240,158	2.30%	245,727	2.32%	251,464	2.33%
14740 Youth Programs & Services	30,500	15,476	(15,024)	-49.26%	10,000	-67.21%	10,180	1.80%	10,363	1.80%	10,550	1.80%	10,741	1.81%
14742 Adult Programs	49,000	59,240	10,240	20.90%	68,400	39.59%	70,298	2.77%	72,250	2.78%	74,257	2.78%	76,321	2.78%
14750 Special Events	1,000	1,627	627	62.70%	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%
<b>COMMUNITY SERVICES</b>														
14760 Community Services Misc. Revenue	4,101	5,145	1,044	25.46%	5,500	34.11%	5,500	0.00%	5,500	0.00%	5,500	0.00%	5,500	0.00%
14770 Contributions & Grants	128,447	212,035	83,588	65.08%	140,447	9.34%	140,447	0.00%	140,447	0.00%	140,447	0.00%	140,447	0.00%
<i>RECREATION SERVICES</i>	1,120,042	1,545,252	425,210	37.96%	1,467,317	31.01%	1,496,281	1.97%	1,524,816	1.91%	1,550,663	1.70%	1,576,927	1.69%
<b>CULTURAL SERVICES</b>														
<b>MUSEUM SERVICES</b>														
14810 Museum-Sales & Service	38,600	101,625	63,025	163.28%	35,800	-7.25%	44,800	25.14%	35,800	-20.09%	44,800	25.14%	38,800	-13.39%
14820 Museum-Federal Grants	3,400	-	(3,400)	-100.00%	3,400	0.00%	3,400	0.00%	3,400	0.00%	3,400	0.00%	3,400	0.00%
14830 Museum-Provincial Grants	65,000	68,750	3,750	5.77%	68,000	4.62%	68,000	0.00%	68,000	0.00%	68,000	0.00%	68,000	0.00%
<i>CULTURAL SERVICES</i>	107,000	170,375	63,375	59.23%	107,200	0.19%	116,200	8.40%	107,200	-7.75%	116,200	8.40%	110,200	-5.16%
<i>SALES OF SERVICES</i>	3,922,909	4,693,375	770,466	19.64%	4,341,991	10.68%	4,535,835	4.46%	4,620,129	1.86%	4,742,742	2.65%	4,831,717	1.88%
<b>OTHER REVENUE OWN SOURCES</b>														
15110 Business License Fees	165,000	194,294	29,294	17.75%	170,000	3.03%	173,400	2.00%	176,868	2.00%	180,405	2.00%	184,013	2.00%
15160 Dog License Fees	11,000	16,146	5,146	46.78%	13,500	22.73%	13,635	1.00%	13,771	1.00%	13,909	1.00%	14,048	1.00%
15170 Building & Plumbing Permit Fees	300,000	310,278	10,278	3.43%	400,000	33.33%	408,000	2.00%	416,160	2.00%	424,483	2.00%	432,973	2.00%
15181 Other Const/Demolition Permit Fees	500	280	(220)	-44.00%	500	0.00%	500	0.00%	500	0.00%	500	0.00%	500	0.00%
15190 Vacant Bldg. Registration Permit Fees	1,000	-	(1,000)	-100.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%
<i>LICENCES &amp; PERMITS</i>	477,500	520,998	43,498	9.11%	585,000	22.51%	596,535	1.97%	608,299	1.97%	620,297	1.97%	632,534	1.97%
15210 FINES & PARKING TICKETS	17,000	13,297	(3,703)	-21.78%	17,000	0.00%	17,000	0.00%	17,000	0.00%	17,000	0.00%	17,000	0.00%
15320 RENTALS	153,500	153,874	374	0.24%	186,090	21.23%	191,673	3.00%	197,423	3.00%	203,346	3.00%	209,446	3.00%
15510 Interest On Investments	240,000	7,452	(232,548)	-96.90%	300,000	25.00%	300,000	0.00%	300,000	0.00%	300,000	0.00%	300,000	0.00%
15590 Other Interest	36,000	111,544	75,544	209.84%	146,000	305.56%	146,000	0.00%	146,000	0.00%	146,000	0.00%	146,000	0.00%
<i>RETURN ON INVESTMENTS</i>	276,000	118,996	(157,004)	-56.89%	446,000	61.59%	446,000	0.00%	446,000	0.00%	446,000	0.00%	446,000	0.00%
15611 Current Tax Penalties	145,000	175,442	30,442	20.99%	190,000	31.03%	190,000	0.00%	190,000	0.00%	190,000	0.00%	190,000	0.00%
15621 Arrears & Delinquent Tax Interest	48,600	48,263	(337)	-0.69%	53,600	10.29%	53,600	0.00%	53,600	0.00%	53,600	0.00%	53,600	0.00%
15625 Residential Garbage Penalties	16,500	9,154	(7,346)	-44.52%	20,000	21.21%	20,600	3.00%	21,218	3.00%	21,855	3.00%	22,510	3.00%
<i>PENALTIES &amp; INTEREST</i>	210,100	232,859	22,759	10.83%	263,600	25.46%	264,200	0.23%	264,818	0.23%	265,455	0.24%	266,110	0.25%
15930 Miscellaneous Revenue	203,500	212,678	9,178	4.51%	230,500	13.27%	235,150	2.02%	239,888	2.01%	244,716	2.01%	249,635	2.01%
15940 Miscellaneous Revenue-IT Services	28,275	33,488	5,213	18.44%	33,000	16.71%	33,990	3.00%	35,010	3.00%	36,060	3.00%	37,142	3.00%
<i>MISCELLANEOUS REVENUE</i>	231,775	246,166	14,391	6.21%	263,500	13.69%	269,140	2.14%	274,898	2.14%	280,776	2.14%	286,777	2.14%
<b>OTHER REVENUE OWN SOURCES</b>	1,365,875	1,286,190	(79,685)	-5.83%	1,761,190	28.94%	1,784,548	1.33%	1,808,438	1.34%	1,832,874	1.35%	1,857,867	1.36%
<b>UNCONDITIONAL TRANSFERS OTHER GOV'T</b>														
<b>PROVINCIAL GOVERNMENT</b>														
16212 Small Community Protection Grant	235,000	226,000	(9,000)	-3.83%	255,000	8.51%	260,100	2.00%	265,302	2.00%	270,608	2.00%	276,020	2.00%
16214 Revenue Sharing - Traffic Fines	345,000	290,165	(54,835)	-15.89%	345,000	0.00%	345,000	0.00%	345,000	0.00%	345,000	0.00%	345,000	0.00%
16215 Community Gaming Revenue	445,840	446,083	243	0.05%	520,000	16.63%	520,000	0.00%	520,000	0.00%	520,000	0.00%	520,000	0.00%
<i>UNCOND TFRS OTHER GOV'T</i>	1,025,840	962,248	(63,592)	-6.20%	1,120,000	9.18%	1,125,100	0.46%	1,130,302	0.46%	1,135,608	0.47%	1,141,020	0.48%
<b>CONDITIONAL TRANSFERS OTHER</b>														
18120 Grants/Contributions UBCM/FCM	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
18121 Grants/Contributions Other	70,000	70,000	-	0.00%	70,000	0.00%	70,000	0.00%	70,000	0.00%	70,000	0.00%	70,000	0.00%
<i>CONDITIONAL TRANSFERS - OTHER</i>	70,000	70,000	-	0.00%	70,000	0.00%	70,000	0.00%	70,000	0.00%	70,000	0.00%	70,000	0.00%
<b>OTHER TRANSFERS &amp; COLLECTIONS</b>														
19110 Cemetery Trust Fund	2,000	-	(2,000)	-100.00%	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000	0.00%



**CITY OF PORT ALBERNI  
GENERAL FUND - REVENUE  
2023-2027 FINANCIAL PLAN**

	Budget 2022	Actual 2022	Variance \$	Variance %	Budget 2023	Increase %	Budget 2024	Increase %	Budget 2025	Increase %	Budget 2026	Increase %	Budget 2027	Increase %
19114 Operating Funds From Prior Years	922,000	922,000	-	0.00%	532,253	-42.27%	400,000	-24.85%	400,000	0.00%	400,000	0.00%	400,000	0.00%
19115 Transfer from RCMP Surplus Reserve	191,462	191,462	-	0.00%	204,490	6.80%	209,981	2.69%	215,636	2.69%	221,459	2.70%	227,457	2.71%
<b>TRANSFERS FROM OWN RESERVES</b>	<b>1,115,462</b>	<b>1,113,462</b>	<b>(2,000)</b>	<b>-0.18%</b>	<b>738,743</b>	<b>-33.77%</b>	<b>611,981</b>	<b>-17.16%</b>	<b>617,636</b>	<b>0.92%</b>	<b>623,459</b>	<b>0.94%</b>	<b>629,457</b>	<b>0.96%</b>
<b>COLLECTIONS FOR OTHER GOVT</b>														
19811 Non-Residential School Tax	1,749,007	2,048,655	299,648	17.13%	1,783,987	2.00%	1,819,667	2.00%	1,856,060	2.00%	1,893,181	2.00%	1,931,045	2.00%
19812 Residential School Tax	4,380,106	4,591,169	211,063	4.82%	4,467,708	2.00%	4,557,062	2.00%	4,648,203	2.00%	4,741,167	2.00%	4,835,991	2.00%
<b>COLLECTIONS FOR OTHER GOVT</b>	<b>6,129,113</b>	<b>6,639,824</b>	<b>510,711</b>	<b>8.33%</b>	<b>6,251,695</b>	<b>2.00%</b>	<b>6,376,729</b>	<b>2.00%</b>	<b>6,504,263</b>	<b>2.00%</b>	<b>6,634,348</b>	<b>2.00%</b>	<b>6,767,036</b>	<b>2.00%</b>
<b>REGIONAL GOVERNMENT</b>														
19820 Alberni-Clayoquot Regional Hosp Dist.	680,000	695,350	15,350	2.26%	684,504	0.66%	684,504	0.00%	684,504	0.00%	684,504	0.00%	684,504	0.00%
19821 Alberni-Clayoquot Regional District	1,491,725	1,594,758	103,033	6.91%	1,825,777	22.39%	2,033,571	11.38%	2,151,347	5.79%	2,293,679	6.62%	2,378,553	3.70%
<b>REGIONAL GOVERNMENT</b>	<b>2,171,725</b>	<b>2,290,108</b>	<b>118,383</b>	<b>5.45%</b>	<b>2,510,281</b>	<b>15.59%</b>	<b>2,718,075</b>	<b>8.28%</b>	<b>2,835,851</b>	<b>4.33%</b>	<b>2,978,183</b>	<b>5.02%</b>	<b>3,063,057</b>	<b>2.85%</b>
<b>JOINT BOARDS AND COMMISSIONS</b>														
19830 Municipal Finance Authority	700	959	259	37.00%	700	0.00%	714	2.00%	728	1.96%	743	2.06%	758	2.02%
19831 BC Assessment	182,810	208,577	25,767	14.09%	190,000	3.93%	195,700	3.00%	201,571	3.00%	207,618	3.00%	213,847	3.00%
<b>JOINT BOARDS AND COMMISSIONS</b>	<b>183,510</b>	<b>209,536</b>	<b>26,026</b>	<b>14.18%</b>	<b>190,700</b>	<b>3.92%</b>	<b>196,414</b>	<b>3.00%</b>	<b>202,299</b>	<b>3.00%</b>	<b>208,361</b>	<b>3.00%</b>	<b>214,605</b>	<b>3.00%</b>
<b>OTHER TRANSFERS, COLLECTIONS</b>	<b>8,484,348</b>	<b>9,139,468</b>	<b>655,120</b>	<b>7.72%</b>	<b>8,952,676</b>	<b>5.52%</b>	<b>9,291,218</b>	<b>3.78%</b>	<b>9,542,413</b>	<b>2.70%</b>	<b>9,820,892</b>	<b>2.92%</b>	<b>10,044,698</b>	<b>2.28%</b>
<b>GENERAL FUND REVENUE</b>	<b>43,231,451</b>	<b>43,931,074</b>	<b>699,623</b>	<b>1.62%</b>	<b>45,771,678</b>	<b>5.88%</b>	<b>48,413,910</b>	<b>5.77%</b>	<b>51,258,447</b>	<b>5.88%</b>	<b>54,125,664</b>	<b>5.59%</b>	<b>56,560,738</b>	<b>4.50%</b>



**CITY OF PORT ALBERNI  
GENERAL FUND - EXPENSE  
2023-2027 FINANCIAL PLAN**

	Budget 2022	Actual 2022	Variance \$	Variance %	Budget 2023	Increase %	Budget 2024	Increase %	Budget 2025	Increase %	Budget 2026	Increase %	Budget 2027	Increase %
<b>GENERAL GOVERNMENT SERVICE</b>														
<b>LEGISLATIVE</b>														
		(unaudited)	(unaudited)	(unaudited)										
21110 Mayor	49,183	50,664	(1,481)	-3.01%	72,070	46.53%	74,117	2.84%	76,225	2.84%	78,397	2.85%	80,633	2.85%
21130 Council	139,263	136,585	2,678	1.92%	193,052	38.62%	198,827	2.99%	204,775	2.99%	210,901	2.99%	217,211	2.99%
21190 Receptions and Other Services	34,000	22,040	11,960	35.18%	34,260	0.76%	34,520	0.76%	34,785	0.77%	35,045	0.75%	36,200	3.30%
<i>LEGISLATIVE</i>	222,446	209,289	13,157	5.91%	299,382	34.59%	307,464	2.70%	315,785	2.71%	324,343	2.71%	334,044	2.99%
<b>GENERAL ADMINISTRATION</b>														
<b>ADMINISTRATIVE</b>														
21211 Chief Administrative Officer	185,751	184,014	1,737	0.94%	235,020	26.52%	238,657	1.55%	245,421	2.83%	252,389	2.84%	259,608	2.86%
21212 Corporate Services	599,424	654,933	(55,509)	-9.26%	678,929	13.26%	620,694	-8.58%	637,187	2.66%	654,038	2.64%	671,329	2.64%
21215 Legal Services	25,000	23,628	1,372	5.49%	25,000	0.00%	25,000	0.00%	25,000	0.00%	25,000	0.00%	25,000	0.00%
21216 Bylaw Enforcement	503,370	635,636	(132,266)	-26.28%	449,373	-10.73%	458,916	2.12%	470,263	2.47%	481,864	2.47%	493,738	2.46%
22140 Parking Enforcement	25,000	-	25,000	100.00%	-	-100.00%	25,000	0.00%	25,000	0.00%	25,000	0.00%	25,000	0.00%
21217 Bylaw Enforcement Vehicles	14,820	16,689	(1,869)	-12.61%	20,769	40.14%	21,362	2.86%	21,973	2.86%	22,602	2.86%	23,250	2.87%
21218 Public Safety Building	-	-	-	-	48,000	0.00%	59,495	23.95%	61,030	2.58%	62,606	2.58%	64,223	2.58%
<b>FINANCIAL MANAGEMENT</b>														
21221 Financial Management Administration	898,099	827,069	71,030	7.91%	999,412	11.28%	1,041,605	4.22%	1,067,496	2.49%	1,094,117	2.49%	1,121,430	2.50%
21225 External Audit	34,500	27,650	6,850	19.86%	32,000	-7.25%	32,960	3.00%	33,949	3.00%	34,967	3.00%	36,016	3.00%
21226 Purchasing Administration	137,845	148,844	(10,999)	-7.98%	147,350	6.90%	150,283	1.99%	153,287	2.00%	156,386	2.02%	159,525	2.01%
21229 Other Financial Management	47,500	42,677	4,823	10.15%	66,812	40.66%	71,602	7.17%	46,960	-34.42%	47,326	0.78%	47,701	0.79%
<b>COMMON SERVICES</b>														
21222 Administration Vehicle	10,100	10,240	(140)	-1.39%	12,271	21.50%	12,639	3.00%	13,018	3.00%	13,409	3.00%	13,811	3.00%
21252 City Hall	116,727	127,170	(10,443)	-8.95%	119,776	2.61%	122,599	2.36%	125,465	2.34%	128,373	2.32%	131,353	2.32%
21253 Other City Buildings	2,100	1,707	393	18.71%	2,100	0.00%	2,163	3.00%	2,228	3.01%	2,295	3.01%	2,364	3.01%
21259 Other Common Services	462,500	478,537	(16,037)	-3.47%	503,140	8.79%	514,599	2.28%	526,407	2.29%	538,575	2.31%	551,533	2.41%
21260 Carbon Offsets	45,000	45,000	-	0.00%	45,000	0.00%	51,500	14.44%	53,045	3.00%	54,636	3.00%	56,275	3.00%
<b>INFORMATION SERVICES</b>														
21261 Information Services	751,625	744,439	7,186	0.96%	854,216	13.65%	960,743	12.47%	986,052	2.63%	975,121	-1.11%	1,001,913	2.75%
<b>OTHER ADMINISTRATIVE SERVICES</b>														
21282 Appraisals	25,000	23,000	2,000	8.00%	-	-	-	-	27,500	-	-	-	-	-
21283 Personnel (Human Resources)	379,686	363,146	16,540	4.36%	385,823	1.62%	434,297	12.56%	386,015	-11.12%	394,984	2.32%	436,212	10.44%
21285 Employee Wellness (EFAP)	15,372	12,242	3,130	20.36%	16,599	7.98%	17,097	3.00%	17,610	3.00%	18,139	3.00%	18,683	3.00%
<b>RECOVERIES</b>														
21290 Administration Services Recovered	(493,000)	(517,200)	24,200	-4.91%	(503,000)	2.03%	(513,000)	1.99%	(523,000)	1.95%	(533,000)	1.91%	(543,000)	1.88%
<i>GENERAL ADMINISTRATION</i>	3,786,419	3,849,421	(63,002)	-1.66%	4,138,590	9.30%	4,348,211	5.07%	4,401,906	1.23%	4,448,827	1.07%	4,595,964	3.31%
21911 Election Expense	25,240	56,578	(31,338)	-124.16%	-	-	-	-	-	-	64,290	-	-	-
21920 Training and Development	148,937	123,385	25,552	17.16%	150,427	1.00%	154,940	3.00%	159,588	3.00%	164,376	3.00%	169,307	3.00%
21925 Council Travel and Development	55,000	42,773	12,227	22.23%	71,100	29.27%	73,233	3.00%	75,430	3.00%	77,693	3.00%	80,024	3.00%
21930 Insurance	376,750	372,540	4,210	1.12%	392,878	4.28%	404,642	2.99%	416,759	2.99%	429,239	2.99%	442,093	2.99%
21931 Damage Claims	21,000	9,091	11,909	56.71%	21,000	0.00%	21,000	0.00%	21,000	0.00%	21,000	0.00%	21,000	0.00%
21950 Grants In Aid	11,000	21,000	(10,000)	-90.91%	11,000	0.00%	11,000	0.00%	11,000	0.00%	11,000	0.00%	11,000	0.00%
<i>OTHER GENERAL GOV'T SERVICES</i>	637,927	625,367	12,560	1.97%	646,405	1.33%	664,815	2.85%	683,777	2.85%	767,598	12.26%	723,424	-5.75%
<b>GENERAL GOVERNMENT SERVICE</b>	<b>4,646,792</b>	<b>4,684,076</b>	<b>(37,284)</b>	<b>-0.80%</b>	<b>5,084,377</b>	<b>9.42%</b>	<b>5,320,490</b>	<b>4.64%</b>	<b>5,401,468</b>	<b>1.52%</b>	<b>5,540,768</b>	<b>2.58%</b>	<b>5,653,432</b>	<b>2.03%</b>
<b>PROTECTIVE SERVICES</b>														
22121 Police Services Contract	6,053,092	6,009,273	43,819	0.72%	6,730,009	11.18%	7,037,988	4.58%	7,254,656	3.08%	7,464,781	2.90%	7,673,138	2.79%
22122 Police Services Administration	1,139,285	1,109,096	30,189	2.65%	1,184,096	3.93%	1,224,518	3.41%	1,253,449	2.36%	1,283,217	2.37%	1,313,635	2.37%
22123 Police Services Consulting	32,000	32,827	(827)	-2.59%	33,000	3.13%	33,990	3.00%	35,010	3.00%	36,060	3.00%	37,142	3.00%
22130 Community Policing	191,462	232,527	(41,065)	-21.45%	154,490	-19.31%	158,481	2.58%	162,591	2.59%	166,823	2.60%	171,182	2.61%
22160 Police Building Maintenance	145,283	236,632	(91,349)	-62.88%	195,886	34.83%	212,730	8.60%	203,689	-4.25%	208,781	2.50%	230,046	10.19%
22180 Detention & Custody of Prisoners	512,040	517,458	(5,418)	-1.06%	525,933	2.71%	537,954	2.29%	550,282	2.29%	562,924	2.30%	575,889	2.30%
<i>POLICE PROTECTION</i>	8,073,162	8,137,813	(64,651)	-0.80%	8,823,414	9.29%	9,205,661	4.33%	9,459,677	2.76%	9,722,586	2.78%	10,001,032	2.86%
22411 Fire Protection Administration	382,873	349,844	33,029	8.63%	399,819	4.43%	410,874	2.77%	422,499	2.83%	434,006	2.72%	445,848	2.73%
22421 Fire Crew	2,906,820	3,134,846	(228,026)	-7.84%	3,397,501	16.88%	3,499,426	3.00%	3,604,409	3.00%	3,712,541	3.00%	3,823,917	3.00%



**CITY OF PORT ALBERNI  
GENERAL FUND - EXPENSE  
2023-2027 FINANCIAL PLAN**

	Budget 2022	Actual 2022	Variance \$	Variance %	Budget 2023	Increase %	Budget 2024	Increase %	Budget 2025	Increase %	Budget 2026	Increase %	Budget 2027	Increase %
22422 Personnel Expense	52,077	35,816	16,261	31.22%	52,597	1.00%	53,649	2.00%	54,722	2.00%	55,816	2.00%	56,932	2.00%
22431 Communication System	8,500	7,270	1,230	14.47%	8,560	0.71%	8,731	2.00%	8,906	2.00%	9,084	2.00%	9,266	2.00%
22440 Fire Investigation	2,000	-	2,000	100.00%	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000	0.00%
22441 Fire Prevention	177,279	166,264	11,015	6.21%	172,095	-2.92%	186,220	8.21%	190,448	2.27%	194,767	2.27%	199,159	2.26%
22471 Fire Building Maintenance	102,713	73,559	29,154	28.38%	90,182	-12.20%	90,715	0.59%	92,285	1.73%	93,893	1.74%	95,540	1.75%
22480 Vehicle Repair & Maintenance	386,778	432,333	(45,555)	-11.78%	203,066	-47.50%	530,354	161.17%	544,968	2.76%	555,827	1.99%	566,989	2.01%
22481 Sundry Equipment Repair & Mtce	26,999	10,885	16,114	59.68%	27,269	1.00%	27,814	2.00%	28,457	2.31%	29,193	2.59%	29,949	2.59%
22482 Fire Fighting Tools/Supplies Purchases	40,557	31,060	9,497	23.42%	41,209	1.61%	42,161	2.31%	42,554	0.93%	43,405	2.00%	44,273	2.00%
<b>FIRE PROTECTION</b>	<b>4,086,596</b>	<b>4,241,877</b>	<b>(155,281)</b>	<b>-3.80%</b>	<b>4,394,298</b>	<b>7.53%</b>	<b>4,851,944</b>	<b>10.41%</b>	<b>4,991,248</b>	<b>2.87%</b>	<b>5,130,532</b>	<b>2.79%</b>	<b>5,273,873</b>	<b>2.79%</b>
22510 Emergency Program (Tsunami Warning)	570	1,885	(1,315)	-230.70%	585	2.63%	1,941	231.79%	1,988	2.42%	2,035	2.36%	2,076	2.01%
22921 Building & Plumbing Inspection	207,250	159,574	47,676	23.00%	308,321	48.77%	288,448	-6.45%	294,726	2.18%	301,167	2.19%	337,774	12.16%
22926 Building Inspector Vehicle	3,946	6,945	(2,999)	-76.00%	10,892	176.03%	11,995	10.13%	12,339	2.87%	12,692	2.86%	13,057	2.88%
22931 Animal Control Services Contract	149,264	147,757	1,507	1.01%	149,328	0.04%	153,763	2.97%	158,331	2.97%	163,036	2.97%	167,882	2.97%
<b>OTHER PROTECTION</b>	<b>360,460</b>	<b>314,276</b>	<b>46,184</b>	<b>12.81%</b>	<b>468,541</b>	<b>29.98%</b>	<b>454,206</b>	<b>-3.06%</b>	<b>465,396</b>	<b>2.46%</b>	<b>476,895</b>	<b>2.47%</b>	<b>518,713</b>	<b>8.77%</b>
<b>PROTECTIVE SERVICES</b>	<b>12,520,788</b>	<b>12,695,852</b>	<b>(175,064)</b>	<b>-1.40%</b>	<b>13,686,838</b>	<b>9.31%</b>	<b>14,513,752</b>	<b>6.04%</b>	<b>14,918,309</b>	<b>2.79%</b>	<b>15,332,048</b>	<b>2.77%</b>	<b>15,795,694</b>	<b>3.02%</b>
<b>TRANSPORTATION SERVICE</b>														
<b>COMMON SERVICES</b>														
23110 Engineering Administration	744,065	774,697	(30,632)	-4.12%	971,113	30.51%	1,076,338	10.84%	1,099,382	2.14%	1,123,056	2.15%	1,147,300	2.16%
23121 Engineering Consulting Services	50,000	109,999	(59,999)	-120.00%	50,000	0.00%	50,000	0.00%	50,000	0.00%	50,000	0.00%	50,000	0.00%
<b>PUBLIC WORKS ADMINISTRATION</b>														
23129 Clerical & Reception-Operation	126,145	124,459	1,686	1.34%	132,007	4.65%	134,693	2.03%	137,416	2.02%	140,220	2.04%	143,603	2.41%
23130 Supervision Operations	456,660	369,043	87,617	19.19%	455,616	-0.23%	467,971	2.71%	480,605	2.70%	493,518	2.69%	506,764	2.68%
23134 Small Tools/Equipment/Supplies	41,819	42,052	(233)	-0.56%	43,212	3.33%	44,117	2.09%	45,041	2.09%	45,985	2.10%	47,247	2.74%
23136 Works Yard Maintenance	114,299	117,659	(3,360)	-2.94%	122,607	7.27%	125,246	2.15%	127,946	2.16%	130,708	2.16%	133,533	2.16%
23137 Main Building Maintenance	166,773	145,252	21,521	12.90%	148,894	-10.72%	151,950	2.05%	155,044	2.04%	158,178	2.02%	162,172	2.53%
23138 Shop Overhead	76,955	93,206	(16,251)	-21.12%	102,897	33.71%	103,861	0.94%	106,389	2.43%	108,983	2.44%	111,649	2.45%
23160 General Equipment Maintenance	666,224	878,576	(212,352)	-31.87%	731,816	9.85%	738,353	0.89%	749,634	1.53%	761,126	1.53%	777,102	2.10%
23161 Vehicle Maintenance & Replacement	11,987	39,343	(27,356)	-228.21%	33,113	176.24%	34,107	3.00%	35,130	3.00%	36,184	3.00%	37,269	3.00%
23162 Supv Vehicle Mtce & Replacement	35,756	19,533	16,223	45.37%	36,471	2.00%	37,201	2.00%	37,945	2.00%	38,703	2.00%	39,465	3.00%
<b>COMMON SERVICES</b>	<b>2,490,683</b>	<b>2,713,819</b>	<b>(223,136)</b>	<b>-8.96%</b>	<b>2,827,746</b>	<b>13.53%</b>	<b>2,963,837</b>	<b>4.81%</b>	<b>3,024,532</b>	<b>2.05%</b>	<b>3,086,661</b>	<b>2.05%</b>	<b>3,156,504</b>	<b>2.26%</b>
<b>ROAD TRANSPORTATION</b>														
<b>ROADS AND STREETS</b>														
23205 Customer Service Requests-Streets	18,198	32,289	(14,091)	-77.43%	28,816	58.35%	29,491	2.34%	30,184	2.35%	30,894	2.35%	31,623	2.36%
23210 Small Tools/Supplies-Streets	12,226	-	12,226	100.00%	2,286	-81.30%	2,354	2.97%	2,425	3.02%	2,498	3.01%	2,573	3.00%
23220 Streets Inspections	42,006	40,165	1,841	4.38%	42,775	1.83%	43,678	2.11%	44,603	2.12%	45,551	2.13%	46,624	2.36%
23231 Roadway Surfaces Maintenance	782,640	284,445	498,195	63.66%	549,800	-29.75%	676,264	23.00%	693,162	2.50%	710,524	2.50%	729,832	2.72%
23233 Road Allowance Maintenance	341,067	296,831	44,236	12.97%	343,249	0.64%	676,264	97.02%	693,162	2.50%	710,524	2.50%	729,832	2.72%
23234 New Driveway Crossings	14,341	-	14,341	100.00%	14,475	0.93%	14,633	1.09%	14,795	1.11%	14,961	1.12%	15,356	2.64%
23236 Street Sweeping	244,174	189,838	54,336	22.25%	198,933	-18.53%	214,961	8.06%	220,749	2.69%	226,701	2.70%	232,820	2.70%
23237 Snow & Ice Removal	198,088	367,241	(169,153)	-85.39%	205,347	3.66%	208,899	1.73%	216,173	3.48%	223,744	3.50%	231,628	3.52%
<b>BRIDGES AND RETAINING WALLS</b>														
23241 Bridges & Engineered Structures	80,400	8,200	72,200	89.80%	27,938	-65.25%	28,757	2.93%	29,600	2.93%	30,468	2.93%	31,367	2.95%
<b>STREET LIGHTING</b>														
23250 Overhead & Decorative Lighting	314,181	401,828	(87,647)	-27.90%	384,024	22.23%	395,525	2.99%	407,372	3.00%	419,573	3.00%	432,140	3.00%
23261 Signs & Traffic Marking	242,875	249,315	(6,440)	-2.65%	256,656	5.67%	263,622	2.71%	270,761	2.71%	278,115	2.72%	285,677	2.72%
23264 Traffic & Railroad Signals	10,060	26,391	(16,331)	-162.34%	24,831	146.83%	25,553	2.91%	26,296	2.91%	27,062	2.91%	27,850	2.91%
<b>PARKING</b>														
23272 Off-Street Parking	14,500	17,916	(3,416)	-23.56%	18,000	24.14%	21,227	17.93%	21,667	2.07%	22,117	2.08%	22,577	2.08%
<b>OTHER</b>														
23291 Gravel	188,940	93,345	95,595	50.60%	116,676	-38.25%	119,121	2.10%	121,619	2.10%	124,172	2.10%	126,780	2.10%
<b>ROADS &amp; STREETS</b>	<b>2,503,696</b>	<b>2,007,804</b>	<b>495,892</b>	<b>19.81%</b>	<b>2,213,806</b>	<b>-11.58%</b>	<b>2,720,349</b>	<b>22.88%</b>	<b>2,792,568</b>	<b>2.65%</b>	<b>2,866,904</b>	<b>2.66%</b>	<b>2,946,679</b>	<b>2.78%</b>



**CITY OF PORT ALBERNI  
GENERAL FUND - EXPENSE  
2023-2027 FINANCIAL PLAN**

	Budget 2022	Actual 2022	Variance \$	Variance %	Budget 2023	Increase %	Budget 2024	Increase %	Budget 2025	Increase %	Budget 2026	Increase %	Budget 2027	Increase %
<b>STORM DRAINAGE</b>														
<b>OPEN DRAINAGE</b>														
23311 Ditch, Creek & Dyke Maintenance	68,543	79,667	(11,124)	-16.23%	89,294	30.27%	91,225	2.16%	93,202	2.17%	95,225	2.17%	97,296	2.17%
<b>STORM SEWERS</b>														
23331 Storm Sewer Maintenance	130,436	103,130	27,306	20.93%	109,757	-15.85%	112,561	2.55%	115,441	2.56%	118,400	2.56%	121,441	2.57%
23333 Storm Sewer Lift Station	9,240	26,984	(17,744)	-192.03%	78,720	751.95%	80,444	2.19%	82,211	2.20%	84,021	2.20%	85,876	2.21%
23335 Storm Sewer Connections	121,795	145,169	(23,374)	-19.19%	144,237	18.43%	147,292	2.12%	150,416	2.12%	153,611	2.12%	156,878	2.13%
<b>STORM DRAINAGE</b>	<b>330,014</b>	<b>354,950</b>	<b>(24,936)</b>	<b>-7.56%</b>	<b>422,008</b>	<b>27.88%</b>	<b>431,522</b>	<b>2.25%</b>	<b>441,270</b>	<b>2.26%</b>	<b>451,257</b>	<b>2.26%</b>	<b>461,491</b>	<b>2.27%</b>
<b>OTHER COMMON SERVICES</b>														
23881 Training Program	39,371	123,215	(83,844)	-212.96%	69,458	76.42%	71,498	2.94%	73,597	2.94%	75,759	2.94%	78,031	3.00%
23882 Safety	29,766	39,043	(9,277)	-31.17%	22,010	-26.06%	22,450	2.00%	22,899	2.00%	23,357	2.00%	24,057	3.00%
23884 Special Streets Work Orders	2,935	820	2,115	72.06%	2,950	0.51%	2,964	0.47%	2,979	0.51%	2,994	0.50%	3,084	3.01%
<b>OTHER COMMON SERVICES</b>	<b>72,072</b>	<b>163,078</b>	<b>(91,006)</b>	<b>-126.27%</b>	<b>94,418</b>	<b>31.01%</b>	<b>96,912</b>	<b>2.64%</b>	<b>99,475</b>	<b>2.64%</b>	<b>102,110</b>	<b>2.65%</b>	<b>105,172</b>	<b>3.00%</b>
<b>OTHER</b>														
23510 PUBLIC TRANSIT	1,016,832	997,974	18,858	1.85%	1,077,555	5.97%	1,119,137	3.86%	1,155,151	3.22%	1,189,806	3.00%	1,225,500	3.00%
<b>RECOVERIES</b>														
23951 General Overhead Recovery	(893,000)	(788,815)	(104,185)	11.67%	(893,000)	0.00%	(893,000)	0.00%	(893,000)	0.00%	(893,000)	0.00%	(893,000)	0.00%
23952 Main Building Expense Recovery	(24,000)	(24,000)	-	0.00%	(24,000)	0.00%	(24,000)	0.00%	(24,000)	0.00%	(24,000)	0.00%	(24,000)	0.00%
23953 Shop Overhead Recovery	(107,800)	(63,334)	(44,466)	41.25%	(107,800)	0.00%	(107,800)	0.00%	(107,800)	0.00%	(107,800)	0.00%	(107,800)	0.00%
23958 Equipment Charges Recovery	(587,800)	(397,049)	(190,751)	32.45%	(587,800)	0.00%	(587,800)	0.00%	(587,800)	0.00%	(587,800)	0.00%	(587,800)	0.00%
23959 Gravel Cost Recovery	(112,000)	(60,464)	(51,536)	46.01%	(112,000)	0.00%	(75,000)	-33.04%	(75,000)	0.00%	(75,000)	0.00%	(75,000)	0.00%
<b>RECOVERIES</b>	<b>(1,724,600)</b>	<b>(1,333,662)</b>	<b>(286,753)</b>	<b>16.63%</b>	<b>(1,724,600)</b>	<b>0.00%</b>	<b>(1,687,600)</b>	<b>-2.15%</b>	<b>(1,687,600)</b>	<b>0.00%</b>	<b>(1,687,600)</b>	<b>0.00%</b>	<b>(1,687,600)</b>	<b>0.00%</b>
<b>TRANSPORTATION SERVICE</b>	<b>4,688,697</b>	<b>4,903,963</b>	<b>(111,081)</b>	<b>-2.37%</b>	<b>4,910,933</b>	<b>4.74%</b>	<b>5,644,157</b>	<b>14.93%</b>	<b>5,825,396</b>	<b>3.21%</b>	<b>6,009,138</b>	<b>3.15%</b>	<b>6,207,746</b>	<b>3.31%</b>
<b>ENVIRONMENTAL HEALTH SERVICES</b>														
<b>SOLID WASTE COLLECTION</b>														
24320 Residential Waste Collection	928,988	771,832	157,156	16.92%	762,527	-17.92%	937,148	22.90%	962,464	2.70%	988,495	2.70%	1,015,262	2.71%
24322 Solid Waste Containers Purchase & Mtce	15,500	-	15,500	100.00%	15,500	0.00%	15,965	3.00%	16,444	3.00%	16,937	3.00%	17,445	3.00%
24323 Solid Waste Disposal Fees	525,000	490,833	34,167	6.51%	525,000	0.00%	535,500	2.00%	546,210	2.00%	557,134	2.00%	568,277	2.00%
24324 City Facility Solid Waste Collection	12,000	792	11,208	93.40%	12,240	2.00%	12,485	2.00%	12,734	1.99%	12,989	2.00%	13,249	2.00%
<b>ENVIRONMENTAL HEALTH</b>	<b>1,481,488</b>	<b>1,263,457</b>	<b>218,031</b>	<b>14.72%</b>	<b>1,315,267</b>	<b>-11.22%</b>	<b>1,501,098</b>	<b>14.13%</b>	<b>1,537,852</b>	<b>2.45%</b>	<b>1,575,555</b>	<b>2.45%</b>	<b>1,614,233</b>	<b>2.45%</b>
<b>PUBLIC HEALTH</b>														
25161 Cemetery Maintenance	16,239	21,261	(5,022)	-30.93%	14,855	-8.52%	15,200	2.32%	15,553	2.32%	15,915	2.33%	16,284	2.32%
25162 Interments	39,274	80,206	(40,932)	-104.22%	74,049	88.54%	75,731	2.27%	77,454	2.28%	79,220	2.28%	81,029	2.28%
25163 Memorial Marker Installation	24,353	29	24,324	99.88%	19,762	-18.85%	20,170	2.06%	20,588	2.07%	21,014	2.07%	21,449	2.07%
<b>CEMETERIES</b>	<b>79,866</b>	<b>101,496</b>	<b>(21,630)</b>	<b>-27.08%</b>	<b>108,666</b>	<b>36.06%</b>	<b>111,101</b>	<b>2.24%</b>	<b>113,595</b>	<b>2.24%</b>	<b>116,149</b>	<b>2.25%</b>	<b>118,762</b>	<b>2.25%</b>
<b>PUBLIC HEALTH</b>	<b>79,866</b>	<b>101,496</b>	<b>(21,630)</b>	<b>-27.08%</b>	<b>108,666</b>	<b>36.06%</b>	<b>111,101</b>	<b>2.24%</b>	<b>113,595</b>	<b>2.24%</b>	<b>116,149</b>	<b>2.25%</b>	<b>118,762</b>	<b>2.25%</b>
<b>DEVELOPMENT SERVICES</b>														
26129 Planning Administration	662,860	625,098	37,762	5.70%	815,352	23.01%	829,982	1.79%	849,115	2.31%	868,788	2.32%	889,010	2.33%
26132 Consulting Services - OCP - Somass	350,000	410,338	(60,338)	-17.24%	428,000	22.29%	295,600	-30.93%	236,218	-20.09%	166,855	-29.36%	217,510	30.36%
<b>RESEARCH AND PLANNING</b>	<b>1,012,860</b>	<b>1,035,436</b>	<b>(22,576)</b>	<b>-2.23%</b>	<b>1,243,352</b>	<b>22.76%</b>	<b>1,125,582</b>	<b>-9.47%</b>	<b>1,085,333</b>	<b>-3.58%</b>	<b>1,035,643</b>	<b>-4.58%</b>	<b>1,106,520</b>	<b>6.84%</b>
26234 Business Development	80,000	58,132	21,868	27.34%	86,000	7.50%	87,000	1.16%	89,000	2.30%	90,000	1.12%	91,000	1.11%
26235 Economic Development	404,138	432,202	(28,064)	-6.94%	350,179	-13.35%	350,144	-0.01%	344,427	-1.63%	351,929	2.18%	352,409	0.14%
26237 Community Serv-Community Inv Program	33,200	33,200	-	0.00%	33,200	0.00%	33,200	0.00%	33,200	0.00%	33,200	0.00%	33,200	0.00%
26238 Community Serv-Community Engagement	500	-	500	100.00%	500	0.00%	500	0.00%	500	0.00%	500	0.00%	500	0.00%
<b>COMMUNITY DEVELOPMENT</b>	<b>517,838</b>	<b>523,534</b>	<b>(5,696)</b>	<b>-1.10%</b>	<b>469,879</b>	<b>-9.26%</b>	<b>470,844</b>	<b>0.21%</b>	<b>467,127</b>	<b>-0.79%</b>	<b>475,629</b>	<b>1.82%</b>	<b>477,109</b>	<b>0.31%</b>
26701 Alberni Harbour Quay Overhead	18,360	31,495	(13,135)	-71.54%	18,727	2.00%	19,289	3.00%	19,868	3.00%	20,464	3.00%	21,078	3.00%
26770 Harbour Quay - Buildings Maintenance	143,727	99,595	44,132	30.71%	138,328	-3.76%	152,096	9.95%	155,438	2.20%	158,856	2.20%	162,351	2.20%
<b>ALBERNI HARBOUR QUAY</b>	<b>162,087</b>	<b>131,090</b>	<b>30,997</b>	<b>19.12%</b>	<b>157,055</b>	<b>-3.10%</b>	<b>171,385</b>	<b>9.12%</b>	<b>175,306</b>	<b>2.29%</b>	<b>179,320</b>	<b>2.29%</b>	<b>183,429</b>	<b>2.29%</b>
<b>OTHER ENVIRONMENTAL DEVELOPMENT</b>														
26810 Security Lighting Incentive Program	25,000	-	25,000	100.00%	-	-100.00%	-	-	-	-	-	-	-	-





**CITY OF PORT ALBERNI  
GENERAL FUND - EXPENSE  
2023-2027 FINANCIAL PLAN**

	Budget 2022	Actual 2022	Variance \$	Variance %	Budget 2023	Increase %	Budget 2024	Increase %	Budget 2025	Increase %	Budget 2026	Increase %	Budget 2027	Increase %
26911 Chamber of Commerce Visitor Centre	89,167	85,688	3,479	3.90%	100,000	12.15%	103,000	3.00%	106,090	3.00%	109,273	3.00%	112,551	3.00%
OTHER	114,167	85,688	28,479	24.95%	100,000	-12.41%	103,000	3.00%	106,090	3.00%	109,273	3.00%	112,551	3.00%
<b>ENVIRONMENTAL DEVELOPMENT</b>	<b>1,806,952</b>	<b>1,775,748</b>	<b>31,204</b>	<b>1.73%</b>	<b>1,970,286</b>	<b>9.04%</b>	<b>1,870,811</b>	<b>-5.05%</b>	<b>1,833,856</b>	<b>-1.98%</b>	<b>1,799,865</b>	<b>-1.85%</b>	<b>1,879,609</b>	<b>4.43%</b>
<b>PARKS, RECREATION &amp; HERITAGE</b>														
<b>RECREATION FACILITIES ADMINISTRATION</b>														
27110 Parks, Recreation & Heritage Mgmt Serv	630,826	520,676	110,150	17.46%	585,207	-7.23%	600,586	2.63%	616,398	2.63%	632,655	2.64%	649,372	2.64%
<b>COMMUNITY CENTRES AND HALLS</b>														
27120 Gyro Youth Centre Maintenance	59,349	88,029	(28,680)	-48.32%	52,753	-11.11%	53,981	2.33%	55,239	2.33%	56,529	2.34%	57,881	2.39%
27126 Glenwood Skate Shop	1,560	572	988	63.33%	1,590	1.92%	1,638	3.02%	1,687	2.99%	1,737	2.96%	1,790	3.05%
27128 Glenwood Centre Maintenance	74,695	72,227	2,468	3.30%	82,594	10.58%	84,455	2.25%	86,356	2.25%	88,302	2.25%	90,294	2.26%
27129 Bob Dailey Stadium	19,397	8,762	10,635	54.83%	10,233	-47.24%	10,337	1.02%	10,440	1.00%	10,542	0.98%	10,644	0.97%
27130 Echo Activity Centre Maintenance	258,986	282,251	(23,265)	-9.88%	290,631	12.22%	297,559	2.38%	304,621	2.37%	311,820	2.36%	319,169	2.36%
27134 Echo Aquatic Maintenance	456,698	489,373	(32,675)	-7.15%	497,259	8.88%	519,732	4.52%	532,505	2.46%	545,655	2.47%	559,150	2.47%
27140 AV Multiplex Concessions	160,607	213,656	(53,049)	-33.03%	190,306	18.49%	226,400	18.97%	232,600	2.74%	238,908	2.71%	245,393	2.71%
27142 AV Multiplex Skate Shop	4,000	3,017	983	24.58%	12,806	220.15%	13,101	2.30%	13,404	2.31%	13,714	2.31%	14,031	2.31%
27144 AV Multiplex Maintenance	911,714	961,046	(49,332)	-5.41%	969,610	6.35%	998,279	2.96%	1,027,905	2.97%	1,058,523	2.98%	1,090,182	2.99%
27146 Parks Building & Fieldhouses	109,834	133,145	(23,311)	-21.22%	130,665	18.97%	133,407	2.10%	136,435	2.27%	139,024	1.90%	141,969	2.12%
27148 Echo Park Complex	64,622	46,368	18,254	28.25%	71,453	10.57%	72,615	1.63%	73,870	1.73%	75,146	1.73%	76,443	1.73%
<b>RECREATION PROGRAMS</b>														
<b>SPORT PROGRAMS</b>														
27156 Glenwood Centre Programs	10,000	29,294	(19,294)	-192.94%	49,393	393.93%	86,416	74.96%	89,434	3.49%	92,448	3.37%	95,458	3.26%
27160 Echo Aquatic Programs	619,377	688,591	(69,214)	-11.17%	729,724	17.82%	765,373	4.89%	763,430	-0.25%	780,906	2.29%	798,811	2.29%
27163 AV Multiplex Programs	223,899	224,479	(580)	-0.26%	240,857	7.57%	277,728	15.31%	284,788	2.54%	292,055	2.55%	298,042	2.05%
<b>LEISURE PROGRAMS</b>														
27166 Leisure Service Programs	171,892	131,024	40,868	23.78%	274,136	59.48%	280,417	2.29%	286,857	2.30%	293,480	2.31%	297,813	1.48%
27170 Youth Services and Programs	56,995	29,835	27,160	47.65%	16,000	-71.93%	16,000	0.00%	16,000	0.00%	16,000	0.00%	16,000	0.00%
27173 Children's Programs	61,354	224,465	(163,111)	-265.85%	266,676	334.65%	286,872	7.57%	298,619	4.09%	306,918	2.78%	319,270	4.02%
27180 Adult Programs	15,000	46,781	(31,781)	-211.87%	54,316	262.11%	55,166	1.56%	56,011	1.53%	56,852	1.50%	57,688	1.47%
<b>SPECIAL EVENTS</b>														
27190 Special Events	21,000	4,021	16,979	80.85%	13,250	-36.90%	13,250	0.00%	13,250	0.00%	13,250	0.00%	13,250	0.00%
27198 Vehicle Maintenance & Repair	13,564	13,860	(296)	-2.18%	13,936	2.74%	14,354	3.00%	14,785	3.00%	15,228	3.00%	15,685	3.00%
<b>RECREATION FACILITIES &amp; PROGRAMS</b>	<b>3,945,369</b>	<b>4,211,472</b>	<b>(266,103)</b>	<b>-6.74%</b>	<b>4,553,395</b>	<b>15.41%</b>	<b>4,807,666</b>	<b>5.58%</b>	<b>4,914,634</b>	<b>2.22%</b>	<b>5,039,692</b>	<b>2.54%</b>	<b>5,168,335</b>	<b>2.55%</b>
<b>PARKS AND PLAYGROUNDS</b>														
27210 Parks & Facility Management Services	282,398	311,549	(29,151)	-10.32%	219,765	-22.18%	303,279	38.00%	312,043	2.89%	321,063	2.89%	330,640	2.98%
27215 Parks Maintenance	1,149,863	841,239	308,624	26.84%	1,097,103	-4.59%	1,116,055	1.73%	1,169,068	4.75%	1,191,521	1.92%	1,224,038	2.73%
27220 Horticultural Services	416,916	348,044	68,872	16.52%	357,036	-14.36%	364,873	2.20%	372,891	2.20%	381,094	2.20%	390,657	2.51%
27225 Vehicles & Equipment Mtce & Repair	152,261	208,741	(56,480)	-37.09%	218,746	43.67%	225,022	2.87%	228,911	1.73%	232,700	1.66%	236,599	1.68%
27230 Parks Upgrading	52,942	38,359	14,583	27.55%	53,095	0.29%	71,814	35.26%	71,849	0.05%	72,397	0.76%	74,493	2.90%
27499 Equipment Recovery	(91,895)	(69,513)	(22,382)	24.36%	(73,000)	-20.56%	(76,000)	4.11%	(79,000)	3.95%	(82,000)	3.80%	(85,000)	3.66%
<b>PARKS &amp; PLAYGROUNDS</b>	<b>1,962,485</b>	<b>1,678,419</b>	<b>284,066</b>	<b>14.47%</b>	<b>1,872,745</b>	<b>-4.57%</b>	<b>2,005,043</b>	<b>7.06%</b>	<b>2,075,762</b>	<b>3.53%</b>	<b>2,116,775</b>	<b>1.98%</b>	<b>2,171,427</b>	<b>2.58%</b>
<b>CULTURAL SERVICES</b>														
27510 Museum Services	222,159	181,042	41,117	18.51%	228,588	2.89%	243,313	6.44%	238,156	-2.12%	243,121	2.08%	248,208	2.09%
27515 Museum Programs-Curatorial	54,500	73,013	(18,513)	-33.97%	76,500	40.37%	78,780	2.98%	81,128	2.98%	83,547	2.98%	86,039	2.98%
27516 Museum Programs-Permanent Exhibits	3,000	199	2,801	93.37%	3,060	2.00%	3,121	1.99%	3,184	2.02%	3,247	1.98%	3,295	1.48%
27517 Museum Programs-Temporary Exhibits	28,200	19,185	9,015	31.97%	28,200	0.00%	28,200	0.00%	28,200	0.00%	28,200	0.00%	28,200	0.00%
27530 Industrial Collections	39,188	48,507	(9,319)	-23.78%	39,125	-0.16%	39,591	1.19%	39,873	0.71%	40,160	0.72%	40,454	0.73%
27550 Museum Maintenance	89,581	61,657	27,924	31.17%	92,886	3.69%	95,095	2.38%	97,353	2.37%	99,661	2.37%	102,026	2.37%
27600 Vancouver Island Regional Library	839,444	839,444	-	0.00%	913,661	8.84%	941,071	3.00%	969,303	3.00%	998,382	3.00%	1,028,334	3.00%
27700 McLean Mill Operator Agreement	150,000	150,000	-	0.00%	140,000	-6.67%	130,000	-7.14%	120,000	-7.69%	110,000	-8.33%	100,000	-9.09%
27710 McLean Mill City operations	74,274	65,012	9,262	12.47%	76,079	2.43%	77,234	1.52%	78,835	2.07%	80,470	2.07%	82,328	2.31%
<b>CULTURAL SERVICES</b>	<b>1,500,346</b>	<b>1,438,059</b>	<b>62,287</b>	<b>4.15%</b>	<b>1,598,099</b>	<b>6.52%</b>	<b>1,654,051</b>	<b>3.50%</b>	<b>1,674,031</b>	<b>1.21%</b>	<b>1,705,147</b>	<b>1.86%</b>	<b>1,737,610</b>	<b>1.90%</b>
<b>RECREATION &amp; CULTURAL</b>	<b>7,408,200</b>	<b>7,327,950</b>	<b>80,250</b>	<b>1.08%</b>	<b>8,024,239</b>	<b>8.32%</b>	<b>8,466,760</b>	<b>5.51%</b>	<b>8,664,427</b>	<b>2.33%</b>	<b>8,861,614</b>	<b>2.28%</b>	<b>9,077,372</b>	<b>2.43%</b>





**CITY OF PORT ALBERNI  
GENERAL FUND - EXPENSE  
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	Budget 2022	Actual 2022	Variance \$	Variance %	Budget 2023	Increase %	Budget 2024	Increase %	Budget 2025	Increase %	Budget 2026	Increase %	Budget 2027	Increase %
<b>TOTAL OPERATIONS EXPENSES</b>	<b>32,632,783</b>	<b>32,752,542</b>	<b>(15,574)</b>	<b>-0.05%</b>	<b>35,100,606</b>	<b>7.56%</b>	<b>37,428,169</b>	<b>6.63%</b>	<b>38,294,903</b>	<b>2.32%</b>	<b>39,235,137</b>	<b>2.46%</b>	<b>40,346,848</b>	<b>2.83%</b>
<b>INTEREST &amp; DEBT SERVICING</b>														
28115 Interest on Prepaid Taxes	9,000	14,062	(5,062)	-56.24%	9,000	0.00%	9,000	0.00%	9,000	0.00%	9,000	0.00%	9,000	0.00%
28121 Interest Payments on Debentures	87,490	83,777	3,713	4.24%	83,777	-4.24%	83,777	0.00%	83,777	0.00%	83,777	0.00%	83,777	0.00%
28131 Principal Payments on Debentures	120,468	120,468	-	0.00%	120,468	0.00%	120,468	0.00%	120,468	0.00%	120,468	0.00%	120,468	0.00%
28193 Banking Service Charges	8,000	6,642	1,358	16.98%	8,100	1.25%	8,200	1.23%	8,300	1.22%	8,400	1.20%	8,400	0.00%
FINANCING & BANK FEES	224,958	224,949	9	0.00%	221,345	-1.61%	221,445	0.05%	221,545	0.05%	221,645	0.05%	221,645	0.00%
<b>TOTAL OPERATIONS AND DEBT SERVICING</b>	<b>32,857,741</b>	<b>32,977,491</b>	<b>(15,565)</b>	<b>-0.05%</b>	<b>35,321,951</b>	<b>7.50%</b>	<b>37,649,614</b>	<b>6.59%</b>	<b>38,516,448</b>	<b>2.30%</b>	<b>39,456,782</b>	<b>2.44%</b>	<b>40,568,493</b>	<b>2.82%</b>
<b>TRANSFERS TO RESERVES</b>														
28910 Debt Reserve Fund Transfer	15,000	15,000	-	0.00%	15,000	0.00%	15,000	0.00%	15,000	0.00%	15,000	0.00%	15,000	0.00%
28222 Transfer to Equipment Replacement	34,000	34,000	-	0.00%	34,000	0.00%	34,000	0.00%	34,000	0.00%	34,000	0.00%	34,000	0.00%
28230 Transfer to Capital Works Reserve	70,000	70,000	-	0.00%	70,000	0.00%	70,000	0.00%	70,000	0.00%	70,000	0.00%	70,000	0.00%
RESERVE TRANSFERS	119,000	119,000	-	0.00%	119,000	0.00%	119,000	0.00%	119,000	0.00%	119,000	0.00%	119,000	0.00%
<b>TRANSFERS TO GENERAL CAPITAL RES.</b>														
28220 Projects TBD Council Direction	-	-	-	-	-	-	(1,623,128)	-	323,998	-119.96%	3,237,807	899.33%	3,864,365	19.35%
Administration	-	-	-	-	500,000	-	1,432,206	186.44%	-	-100.00%	-	-	250,000	-
Fire Department	80,000	80,000	-	0.00%	-	-100.00%	35,000	-	117,000	234.29%	-	-100.00%	240,000	-
Transportation Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Paving and Road Construction	-	-	-	-	-	-	-	-	1,050,000	-	-	-100.00%	-	-
Traffic Upgrades	27,000	27,000	-	0.00%	-	-100.00%	150,000	-	150,000	0.00%	50,000	-66.67%	33,000	-34.00%
Storm Drains	150,000	150,000	-	0.00%	-	-100.00%	380,000	-	380,000	0.00%	380,000	0.00%	380,000	0.00%
Other Public Works Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parks	47,167	47,167	-	0.00%	76,500	62.19%	-	-100.00%	79,590	-	81,182	2.00%	81,182	0.00%
Cultural Services	30,000	30,000	-	0.00%	30,000	0.00%	30,000	0.00%	30,000	0.00%	30,000	0.00%	30,000	0.00%
Parks, Recreation and Heritage	427,000	427,000	-	0.00%	300,000	-29.74%	250,000	-16.67%	250,000	0.00%	250,000	0.00%	250,000	0.00%
TOTAL GENERAL CAPITAL TRANSFERS	761,167	761,167	-	0.00%	906,500	19.09%	654,078	-27.85%	2,380,588	263.96%	4,028,989	69.24%	5,128,547	27.29%
<b>OTHER SERVICES</b>														
<b>OTHER BUDGET CONSIDERATIONS</b>														
29911 Contingency Funds	-	-	-	-	100,000	-	300,000	200.00%	300,000	0.00%	300,000	0.00%	300,000	0.00%
OTHER BUDGET CONSIDERATIONS	-	-	-	-	100,000	-	300,000	200.00%	300,000	200.00%	300,000	0.00%	300,000	0.00%
<b>TOTAL OPERATIONS, DEBT SERVICING, RESERVE AND CAPITAL TRANSFERS, CONTINGENCY</b>	<b>33,737,908</b>	<b>33,857,658</b>	<b>(15,565)</b>	<b>-0.05%</b>	<b>36,447,451</b>	<b>8.03%</b>	<b>38,722,692</b>	<b>14.78%</b>	<b>41,316,036</b>	<b>13.36%</b>	<b>43,904,771</b>	<b>13.38%</b>	<b>46,116,040</b>	<b>11.62%</b>
<b>TRANSFERS TO RESERVE ALLOWANCES</b>														
28211 Transfers to Reserve Allowances	1,009,195	-	1,009,195	100.00%	371,551	-63.18%	400,000	7.66%	400,000	0.00%	400,000	0.00%	400,000	0.00%
<b>TAXES COLLECTED FOR OTHERS</b>														
<b>REGIONAL DISTRICT</b>														
28410 Alberni-Clayoquot Regional District	1,491,725	1,595,707	(103,982)	-6.97%	1,825,777	22.39%	2,033,571	11.38%	2,151,347	5.79%	2,293,679	6.62%	2,378,553	3.70%
<b>SCHOOL DISTRICTS</b>														
28811 Non-Residential School Tax	1,749,007	2,048,655	(299,648)	-17.13%	1,783,987	2.00%	1,819,667	2.00%	1,856,060	2.00%	1,893,181	2.00%	1,931,045	2.00%
28812 Residential School Tax	4,380,106	4,591,169	(211,063)	-4.82%	4,467,708	2.00%	4,557,062	2.00%	4,648,204	2.00%	4,741,168	2.00%	4,835,991	2.00%
<b>REGIONAL GOVERNMENTS</b>														
28820 Alberni-Clayoquot Regional Hosp District	680,000	695,873	(15,873)	-2.33%	684,504	0.66%	684,504	0.00%	684,504	0.00%	684,504	0.00%	684,504	0.00%
<b>JOINT BOARDS AND COMMISSIONS</b>														
28830 Municipal Finance Authority	700	959	(259)	-37.00%	700	0.00%	714	2.00%	725	1.54%	743	2.48%	758	2.02%
28831 BC Assessment	182,810	210,693	(27,883)	-15.25%	190,000	3.93%	195,700	3.00%	201,571	3.00%	207,618	3.00%	213,847	3.00%
TAXES COLLECTED FOR OTHERS	8,484,348	9,143,056	(658,708)	-7.76%	8,952,676	5.52%	9,291,218	3.78%	9,542,411	2.70%	9,820,893	2.92%	10,044,698	2.28%
<b>GENERAL FUND EXPENDITURE</b>	<b>43,231,451</b>	<b>43,000,714</b>	<b>334,922</b>	<b>0.77%</b>	<b>45,771,678</b>	<b>5.88%</b>	<b>48,413,910</b>	<b>5.77%</b>	<b>51,258,447</b>	<b>5.88%</b>	<b>54,125,664</b>	<b>5.59%</b>	<b>56,560,738</b>	<b>4.50%</b>



**CITY OF PORT ALBERNI  
SEWER FUND - REVENUE & EXPENSES  
2023-2027 FINANCIAL PLAN**

	Budget 2022	Actual 2022	Variance \$	Variance %	Budget 2023	Increase %	Budget 2024	Increase %	Budget 2025	Increase %	Budget 2026	Increase %	Budget 2027	Increase %
<b>SALES OF SERVICE</b>														
94421 Sewer Fees	3,184,543	2,848,029	(336,514)	-10.57%	3,076,894	-3.38%	3,230,739	5.00%	3,392,276	5.00%	3,561,889	5.00%	3,739,984	5.00%
94431 Sewer Connections	80,000	-	(80,000)	-100.00%	83,600	4.50%	85,272	2.00%	86,977	2.00%	88,717	2.00%	90,491	2.00%
94432 Service Charges Sundry	5,000	-	(5,000)	-100.00%	5,225	4.50%	5,330	2.01%	5,436	1.99%	5,545	2.01%	5,656	2.00%
94433 User Charges	20,000	-	(20,000)	-100.00%	20,900	4.50%	21,318	2.00%	21,744	2.00%	22,179	2.00%	22,623	2.00%
<b>OTHER SERVICES</b>														
94441 Sewage Disposal Fees	70,000	68,160	(1,840)	-2.63%	73,150	4.50%	74,613	2.00%	76,105	2.00%	77,627	2.00%	79,180	2.00%
<b>SALES OF SERVICE</b>	<b>3,359,543</b>	<b>2,916,189</b>	<b>(443,354)</b>	<b>-13.20%</b>	<b>3,259,769</b>	<b>-2.97%</b>	<b>3,417,272</b>	<b>4.83%</b>	<b>3,582,538</b>	<b>4.84%</b>	<b>3,755,957</b>	<b>4.84%</b>	<b>3,937,934</b>	<b>4.85%</b>
<b>OTHER REVENUE FROM OWN SOURCE</b>														
95590 Interest Income	24,000	19,192	(4,808)	-20.03%	24,000	0.00%	24,000	0.00%	24,000	0.00%	24,000	0.00%	24,000	0.00%
95611 Sewer Penalty	35,000	36,990	1,990	5.69%	36,400	4.00%	38,045	4.52%	39,765	4.52%	41,562	4.52%	43,441	4.52%
91210 Sewer Local Improvement Charges	1,000	-	(1,000)	-100.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%
<b>OTHER REVENUE</b>	<b>60,000</b>	<b>56,182</b>	<b>(3,818)</b>	<b>-6.36%</b>	<b>61,400</b>	<b>2.33%</b>	<b>63,045</b>	<b>2.68%</b>	<b>64,765</b>	<b>2.73%</b>	<b>66,562</b>	<b>2.78%</b>	<b>68,441</b>	<b>2.82%</b>
<b>OTHER TRANSFERS</b>														
99110 Transfer from Capital Reserve-Gas Tax	46,000	46,000	-	0.00%	-	-100.00%	-	-	-	-	-	-	-	-
99111 Transfers from Reserves & Allowances	-	32,442	32,442	-	-	-	-	-	-	-	-	-	-	-
99114 Operating Funds from Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99211 Contribution (To) From General Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>SEWER FUND REVENUE</b>	<b>3,465,543</b>	<b>3,050,813</b>	<b>(414,730)</b>	<b>-11.97%</b>	<b>3,321,169</b>	<b>-4.17%</b>	<b>3,480,317</b>	<b>4.79%</b>	<b>3,647,303</b>	<b>4.80%</b>	<b>3,822,519</b>	<b>4.80%</b>	<b>4,006,375</b>	<b>4.81%</b>
<b>ADMINISTRATION</b>														
104210 Sewer Administration & Other	457,418	565,185	107,767	23.56%	597,582	30.64%	612,587	2.51%	627,989	2.51%	643,767	2.51%	659,941	2.51%
<b>ENGINEERING SERVICES</b>														
104221 Consulting Services	34,500	22,490	(12,010)	-34.81%	35,035	1.55%	36,086	3.00%	37,169	3.00%	38,284	3.00%	39,432	3.00%
<b>SEWER SYSTEM ADMINISTRATION</b>														
104233 Customer Service Requests	68,132	83,452	15,320	22.49%	75,496	10.81%	77,188	2.24%	78,862	2.17%	80,576	2.17%	82,431	2.30%
104236 Small Tools/Equipment/Supplies	9,318	10,319	1,001	10.74%	9,494	1.89%	9,674	1.90%	9,858	1.90%	10,045	1.90%	10,346	3.00%
<b>SEWER COLLECTION SYSTEM</b>														
104240 Sewage Collection System Main	118,952	88,605	(30,347)	-25.51%	90,690	-23.76%	92,613	2.12%	94,681	2.23%	96,189	1.59%	98,716	2.63%
104241 Sewer Service Connections	179,509	127,203	(52,306)	-29.14%	177,124	-1.33%	180,773	2.06%	184,507	2.07%	188,328	2.07%	193,113	2.54%
<b>SEWER LIFT STATIONS</b>														
104260 Sewage Lift Stations	270,077	472,122	202,045	74.81%	330,099	22.22%	339,735	2.92%	349,655	2.92%	359,869	2.92%	370,384	2.92%
<b>SEWER TREATMENT AND DISPOSAL</b>														
104280 Sewage Treatment	351,615	291,852	(59,763)	-17.00%	357,454	1.66%	363,351	1.65%	369,612	1.72%	376,314	1.81%	385,661	2.48%
<b>OTHER COMMON SERVICES</b>														
104294 Special Work Orders	1,000	-	(1,000)	-100.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%
<b>SEWER SYSTEM</b>	<b>1,490,521</b>	<b>1,661,228</b>	<b>170,707</b>	<b>11.45%</b>	<b>1,673,974</b>	<b>12.31%</b>	<b>1,713,007</b>	<b>2.33%</b>	<b>1,753,333</b>	<b>2.35%</b>	<b>1,794,372</b>	<b>2.34%</b>	<b>1,841,024</b>	<b>2.60%</b>
<b>FISCAL SERVICES</b>														
<b>DEBT</b>														
108120 Interest Payments On Debentures	356,680	204,703	(151,978)	-42.61%	452,305	26.81%	452,305	0.00%	452,305	0.00%	452,305	0.00%	452,305	0.00%
108130 Principal Payments On Debentures	212,215	249,316	37,101	17.48%	212,215	0.00%	413,659	94.92%	413,659	0.00%	413,659	0.00%	413,659	0.00%
<b>TOTAL DEBT</b>	<b>568,895</b>	<b>454,019</b>	<b>(114,876)</b>	<b>-20.19%</b>	<b>664,520</b>	<b>16.81%</b>	<b>865,964</b>	<b>30.31%</b>	<b>865,964</b>	<b>0.00%</b>	<b>865,964</b>	<b>0.00%</b>	<b>865,964</b>	<b>0.00%</b>
<b>TRANSFER TO FUNDS AND RESERVES</b>														
108220 Transfer To Sewer Capital Fund	1,404,127	437,514	(966,613)	-68.84%	980,675	-30.16%	899,346	-8.29%	1,026,006	14.08%	1,160,183	13.08%	1,297,387	11.83%
108910 Debt Reserve Fund Transfer	2,000	2,000	-	0.00%	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000	0.00%
108211 Transfer to Reserves & Allowances	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108920 Transfer to Infrastructure Capital Reserve	-	496,053	496,053	-	-	-	-	-	-	-	-	-	-	-
<b>TRANSFERS</b>	<b>1,406,127</b>	<b>935,567</b>	<b>(470,560)</b>	<b>-33.46%</b>	<b>982,675</b>	<b>-30.11%</b>	<b>901,346</b>	<b>-8.28%</b>	<b>1,028,006</b>	<b>14.05%</b>	<b>1,162,183</b>	<b>13.05%</b>	<b>1,299,387</b>	<b>11.81%</b>
<b>FISCAL SERVICES</b>	<b>1,975,022</b>	<b>1,389,585</b>	<b>(585,437)</b>	<b>-29.64%</b>	<b>1,647,195</b>	<b>-16.60%</b>	<b>1,767,310</b>	<b>7.29%</b>	<b>1,893,970</b>	<b>7.17%</b>	<b>2,028,147</b>	<b>7.08%</b>	<b>2,165,351</b>	<b>6.76%</b>
<b>EXCESS OF REVENUE OVER EXPENSE</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SEWER FUND EXPENSES</b>	<b>3,465,543</b>	<b>3,050,813</b>	<b>(414,730)</b>	<b>-11.97%</b>	<b>3,321,169</b>	<b>-4.17%</b>	<b>3,480,317</b>	<b>4.79%</b>	<b>3,647,303</b>	<b>4.80%</b>	<b>3,822,519</b>	<b>4.80%</b>	<b>4,006,375</b>	<b>4.81%</b>



**CITY OF PORT ALBERNI  
WATER FUND - REVENUE & EXPENSES  
2023-2027 FINANCIAL PLAN**

	Budget 2022	Actual 2022	Variance \$	Variance %	Budget 2023	Increase %	Budget 2024	Increase %	Budget 2025	Increase %	Budget 2026	Increase %	Budget 2027	Increase %
<b>SALES OF SERVICE</b>														
54421 Metered Sales	3,493,783	3,517,049	23,266	0.67%	3,668,473	5.00%	3,851,896	5.00%	4,044,491	5.00%	4,246,715	5.00%	4,459,051	5.00%
54431 Connections	54,386	185,000	130,614	240.16%	54,386	0.00%	54,386	0.00%	54,386	0.00%	54,386	0.00%	54,386	0.00%
54432 Turn-On Charges	1,500	1,781	281	18.73%	1,500	0.00%	1,500	0.00%	1,500	0.00%	1,500	0.00%	1,500	0.00%
54433 Service Charges Sundry	50,000	1,894	(48,106)	-96.21%	50,000	0.00%	50,000	0.00%	50,000	0.00%	50,000	0.00%	50,000	0.00%
<i>SALES OF SERVICE</i>	<b>3,599,669</b>	<b>3,705,724</b>	<b>106,055</b>	<b>2.95%</b>	<b>3,774,359</b>	<b>4.85%</b>	<b>3,957,782</b>	<b>4.86%</b>	<b>4,150,377</b>	<b>4.87%</b>	<b>4,352,601</b>	<b>4.87%</b>	<b>4,564,937</b>	<b>4.88%</b>
<b>OTHER REVENUE FROM OWN SOURCE</b>														
55590 Other Interest	31,930	110,098	78,168	244.81%	90,460	183.31%	90,460	0.00%	90,460	0.00%	90,460	0.00%	90,460	0.00%
55611 Water Penalty	35,000	37,038	2,038	5.82%	35,000	0.00%	35,000	0.00%	35,000	0.00%	35,000	0.00%	35,000	0.00%
<i>OTHER REVENUE</i>	<b>66,930</b>	<b>147,136</b>	<b>80,206</b>	<b>119.84%</b>	<b>125,460</b>	<b>87.45%</b>	<b>125,460</b>	<b>0.00%</b>	<b>125,460</b>	<b>0.00%</b>	<b>125,460</b>	<b>0.00%</b>	<b>125,460</b>	<b>0.00%</b>
<b>WATER FUND REVENUE</b>	<b>3,666,599</b>	<b>3,852,860</b>	<b>186,261</b>	<b>5.08%</b>	<b>3,899,819</b>	<b>6.36%</b>	<b>4,083,242</b>	<b>4.70%</b>	<b>4,275,837</b>	<b>4.72%</b>	<b>4,478,061</b>	<b>4.73%</b>	<b>4,690,397</b>	<b>4.74%</b>
<b>WATER SUPPLY SYSTEM ADMINISTRATION</b>														
64110 Water Administration & Other	451,872	477,807	(25,935)	-5.74%	494,316	9.39%	508,763	2.92%	523,641	2.92%	538,932	2.92%	554,657	2.92%
<b>ENGINEERING SERVICES</b>														
64121 Engineering Consulting Services	120,000	72,937	47,063	39.22%	30,000	-75.00%	30,000	0.00%	30,000	0.00%	30,000	0.00%	30,000	0.00%
<b>WATER SYSTEM ADMINISTRATION</b>														
64133 Customer Service Requests	104,484	89,289	15,195	14.54%	106,589	2.01%	109,084	2.34%	111,643	2.35%	114,267	2.35%	116,958	2.36%
64136 Small Tools/Equipment/Supplies	9,750	7,371	2,379	24.40%	9,750	0.00%	9,945	2.00%	10,144	2.00%	10,347	2.00%	10,554	2.00%
<b>SERVICE OF SUPPLY</b>														
64141 Supply Inspection & Operation	127,740	87,086	40,654	31.83%	109,947	-13.93%	112,986	2.76%	116,111	2.77%	119,326	2.77%	122,634	2.77%
<b>PUMPING</b>														
64161 Pumping Inspection & Operation	249,045	237,138	11,907	4.78%	252,529	1.40%	259,740	2.86%	267,162	2.86%	274,800	2.86%	282,662	2.86%
<b>TRANSMISSION &amp; DISTRIBUTION</b>														
64181 Transmission/Distribution System	317,799	332,119	(14,320)	-4.51%	332,336	4.57%	341,412	2.73%	350,746	2.73%	360,345	2.74%	370,217	2.74%
64183 Connections	265,565	310,325	(44,760)	-16.85%	267,918	0.89%	274,570	2.48%	281,401	2.49%	288,415	2.49%	295,617	2.50%
64185 Meters	144,272	246,109	(101,837)	-70.59%	265,049	83.71%	272,647	2.87%	280,468	2.87%	288,518	2.87%	296,803	2.87%
64187 Hydrants	91,644	64,339	27,305	29.79%	68,894	-24.82%	70,781	2.74%	72,721	2.74%	74,716	2.74%	76,768	2.75%
<i>WATER SUPPLY SYSTEM</i>	<b>1,882,171</b>	<b>1,924,520</b>	<b>(42,349)</b>	<b>-2.25%</b>	<b>1,937,328</b>	<b>2.93%</b>	<b>1,989,928</b>	<b>2.72%</b>	<b>2,044,037</b>	<b>2.72%</b>	<b>2,099,666</b>	<b>2.72%</b>	<b>2,156,870</b>	<b>2.72%</b>
<b>FISCAL SERVICES</b>														
<b>DEBT</b>														
68120 Interest Payments On Debentures	44,000	44,000	-	0.00%	44,000	0.00%	44,000	0.00%	44,000	0.00%	44,000	0.00%	44,000	0.00%
68130 Principal Payments On Debentures	38,743	38,743	-	0.00%	38,743	0.00%	38,743	0.00%	38,743	0.00%	38,743	0.00%	38,743	0.00%
<i>DEBT</i>	<b>82,743</b>	<b>82,743</b>	<b>-</b>	<b>0.00%</b>	<b>82,743</b>	<b>0.00%</b>	<b>82,743</b>	<b>0.00%</b>	<b>82,743</b>	<b>0.00%</b>	<b>82,743</b>	<b>0.00%</b>	<b>82,743</b>	<b>0.00%</b>
<b>TRANSFERS TO FUNDS AND RESERVES</b>														
68220 Transfers To Water Capital Fund	473,000	473,000	-	0.00%	1,879,288	297.31%	2,010,111	6.96%	2,148,597	6.89%	2,295,192	6.82%	2,450,324	6.76%
68230 Transfer to(from) Infrastructure Capital Reserve	1,228,225	1,228,225	-	0.00%	-	-100.00%	-	-	-	-	-	-	-	
68910 Debt Reserve Fund Transfer	460	460	-	0.00%	460	0.00%	460	0.00%	460	0.00%	460	0.00%	460	0.00%
<i>FISCAL SERVICES</i>	<b>1,784,428</b>	<b>1,784,428</b>	<b>-</b>	<b>0.00%</b>	<b>1,962,491</b>	<b>9.98%</b>	<b>2,093,314</b>	<b>6.67%</b>	<b>2,231,800</b>	<b>6.62%</b>	<b>2,378,395</b>	<b>6.57%</b>	<b>2,533,527</b>	<b>6.52%</b>
<b>EXCESS OF REVENUE OVER EXPENSE</b>	<b>-</b>	<b>143,912</b>	<b>143,912</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>WATER FUND EXPENSE</b>	<b>3,666,599</b>	<b>3,708,948</b>	<b>(42,349)</b>	<b>-1.15%</b>	<b>3,899,819</b>	<b>6.36%</b>	<b>4,083,242</b>	<b>4.70%</b>	<b>4,275,837</b>	<b>4.72%</b>	<b>4,478,061</b>	<b>4.73%</b>	<b>4,690,397</b>	<b>4.74%</b>

## 2022 and prior years capital projects with approved budgets

Unaudited - Actuals at February 14, 2023

ACCT	PROJ	CAPITAL PROJECT	WIP ACTUAL	BUDGET	AVAILABLE	% of project
<b>Administration</b>						
485332	19001	Mapping and GIS Software (Asset Mgmt. Planning)	-	13,010	13,010	0.00%
485553	21003	Asset Management implementation	16,976	60,000	43,024	28.29%
485554	21004	Printer renewal - city wide	66,357	80,000	13,643	82.95%
485555	21005	ERP - Process improvements	30,000	30,000	-	100.00%
485532	20017	Welcome Sign	1,806	25,000	23,194	7.23%
485600	20097	Community Policing Building	1,025,000	1,025,000	0	100.00%
485620	22001	Council Chambers - A/V upgrades	-	75,000	75,000	0.00%
485622	22002	Computer Equipment Replacement	69,600	69,600	-	100.00%
485623	22003	GIS - Software upgrades - connectivity	3,257	45,000	41,743	7.24%
485624	22004	Tempest - upgrades for E-com/e-apply, mobile	44,035	86,385	42,350	50.98%
485625	22005	ERP Upgrades - accounting and payroll systems	12,308	50,000	37,692	24.62%
<b>Fire</b>						
485351	19003	19 - Firehall - Structural Prep	4,411	88,000	83,589	5.01%
485340	21001	Replace 1991 Pumper Truck #1	957,285	890,645	(66,640)	107.48%
485626	22006	Confined Space Equipment Replacement	-	30,000	30,000	0.00%
485627	22007	Replace Garage Door Openers (7)	-	50,000	50,000	0.00%
<b>Transportation</b>						
485557	21008	Replace 2012 Int'l Flusher/Vac Truck #435	406,423	406,000	(423)	100.10%
485558	21009	Replace 2005 VOLVO TANDEM GRAVEL TRUCK #264	212,679	196,707	(15,972)	108.12%
485560	21011	Replace 2007 Volvo Tandem Dump Truck #265	-	196,707	196,707	0.00%
485561	21012	Replace 2005 Ford F350 W/Comp Body #520	-	120,532	120,532	0.00%
485628	22008	Replace 2007 GMC 5500 W/SERVICE BOX #140	-	134,000	134,000	0.00%
485629	22009	Replace 2009 DODGE 5500 SERVICE TRUCK #141	-	112,000	112,000	0.00%
485630	22010	Replace 2007 GMC C5500 Utility Dump Trk #240	191	140,000	139,809	0.14%
485631	22011	Replace 2009 Case 580 Sm Backhoe #303	-	165,000	165,000	0.00%
485632	22012	Replace 2013 Linkbelt Excavator #342	189,389	190,000	611	99.68%
485633	22013	Replace 2007 JOHN DEERE TRACTOR 5625 #624	-	110,000	110,000	0.00%
485634	22014	Replace 2010 KUBOTA F3680 MOWER #625	-	53,000	53,000	0.00%
<b>Paving</b>						
485409	17415	Harbour Rd Argyle to Dunbar	8,789	50,000	41,211	17.58%

ACCT	PROJ	CAPITAL PROJECT	WIP ACTUAL	BUDGET	AVAILABLE	% of project
485447	18415	6th Ave-Melrose to Bruce	-	280,000	280,000	0.00%
485336	20003	6th Ave - Argyle to Angus St	217,494	210,000	(7,494)	103.57%
485566	21031	Rail Crossing - Strathern & Dunbar	14,775	150,000	135,225	9.85%
485567	21032	Redford & 10th Ave intersection - associated w/ signal repairs	40,648	35,000	(5,648)	116.14%
485635	22015	7th Ave - Redford St to Bute St 180m (ptp, st, sani, wtr)	-	420,000	420,000	0.00%
485636	22016	Argyle / 10th Roundabout (ptp, w, st, s) Design only	-	135,000	135,000	0.00%
485637	22017	Argyle 1st to 3rd Avenue - CSO	26,718	100,000	73,282	26.72%
485638	22018	15th Ave-Montrose to Bruce (westside half road reconstruction)	-	120,000	120,000	0.00%
485640	22019	Wallace - 4th to 6th Ave - Paving	-	60,000	60,000	0.00%
485621	22020	Johnston/Adelaide Development	95,911	25,000	(70,911)	383.64%
<b>Traffic Upgrades</b>						
485568	21033	Redford & 10th Ave intersection - signals & looping	-	20,000	20,000	0.00%
485642	22023	3rd Ave/Argyle Street - Signal Controller Replacement	-	27,000	27,000	0.00%
<b>Storm</b>						
485361	18417	6th Ave-Melrose to Bruce (moved 2021 budget)	-	400,000	400,000	0.00%
485523	20008	6th Ave- Argyle St Angus St 150 m (ptp wtr st san)	256,396	100,000	(156,396)	256.40%
485524	20009	Relining program Multiple 6th Ave-Montrose to Melrose	79	300,000	299,921	0.03%
485525	20010	6th Ave-Argyle to Angus 145m (ptp, wtr, st)	3,496	60,000	56,504	5.83%
485570	21035	Storm Main replacements	5,741	100,000	94,259	5.74%
485571	21036	Margaret St Storm Pump Upgrade	-	225,000	225,000	0.00%
485639	22021	Wallace - 4th to 6th Ave - Storm	-	60,000	60,000	0.00%
485641	22022	Anderson Road - Wallace to Maitland St	-	40,000	40,000	0.00%
485643	22024	Re-lining Project (Coal Creek - 3rd Ave Xing/ South St - 2nd to 3rd/ 6th Ave - Mont to Mel)	-	300,000	300,000	0.00%
485644	22025	CSO - 7th Ave-Redford to Bute 180m (ptp, st, sani, wtr)	-	95,000	95,000	0.00%
<b>PW Other</b>						
485573	21014	City Hall Window replacement	45,665	80,000	34,335	57.08%
485574	21015	RCMP Storage requirements	13,920	20,000	6,080	69.60%
485586	21024	Child Care Spaces - Grant	1,338,464	4,644,989	3,306,525	28.82%
<b>Cultural Services</b>						
485534	20019	McLean Mill Capital Projects	13,735	60,000	46,265	22.89%
485577	21018	McLean Mill Septic upgrades	5,000	249,500	244,500	2.00%
485579	21021	McLean Mill Capital Projects - Heritage	21,291	60,000	38,709	35.49%
485647	22027	McLean Mill Capital Projects	40,599	59,900	19,301	67.78%
<b>PRH</b>	<b>(Parks)</b>					

ACCT	PROJ	CAPITAL PROJECT	WIP ACTUAL	BUDGET	AVAILABLE	% of project
485310	15482	Clock Tower Repair/Removal Plan	541,889	706,171	164,282	76.74%
485535	20020	20 - Aquatic Centre pool - PRH - supplies	84,337	100,000	15,663	84.34%
485539	20026	Multiplex sum equipment	7,733	19,640	11,907	39.37%
485542	20029	Connect The Quays	688,386	5,841,411	5,153,025	11.78%
485548	21010	Linking the Roger Creek Trail	19,500	25,000	5,500	78.00%
485580	21022	Aquatic Centre Pool Repairs	12,644	25,000	12,356	50.58%
485582	21062	Multiplex Dehumidifier-Desiccant Wheel	44,000	44,000	-	100.00%
485588	21067	Bear proof waste storage	7,646	25,800	18,154	29.64%
485549	21020	Train Station Seismic upgrades	769,124	860,000	90,876	89.43%
485645	22026	Victoria Quay Millstone Park Connector Foot Bridge	-	115,000	115,000	0.00%
485660	22040	22 - Tree planting	-	75,000	75,000	0.00%
485661	22041	23 - Tree planting (21 CF)	71,716	75,000	3,284	95.62%
<b>Facilities Upgrade</b>			-	-	-	
485589	21068	Echo Canopy and Siding	10,000	10,000	-	100.00%
485667	23002	Curling Rink ice plant contribution	-	40,000	40,000	0.00%
		Facilities - Asset renewal projects	146,032	227,000	80,968	64.33%
<b>Sewer Capital</b>			-	-	-	
565431	14010	Sewage Treatment Plant Upgrade SPF	40,512,339	41,000,000	487,661	98.81%
565420	18603	6th Ave-Melrose to Bruce 240m	-	280,000	280,000	0.00%
565438	20088	Johnston Rd Elizabeth to Gertrude 120m 300mm Reline	7,531	95,000	87,469	7.93%
565439	20089	Harbour Rd/Bruce St Outfall Reline	140	100,000	99,860	0.14%
565441	20091	6th Ave Argyle St. To Angus St 150m (ptp,st,sani,wtr)	94,446	90,000	(4,446)	104.94%
565445	20095	SCADA upgrade	37,180	75,000	37,820	49.57%
565447	21039	Small Capital Main Replacements \$26K, signage \$6K, monitoring equipment \$68K	52,471	100,000	47,529	52.47%
565448	21041	CSO consulting	56,065	80,000	23,935	70.08%
565449	22060	Harbour Road Trunk Sewer Replacement	-	300,000	300,000	0.00%
565450	22061	Argyle Forcemain Somass River Crossing project	2,476,267	3,660,000	1,183,733	67.66%
565451	22062	Argyle 1st to 3rd Avenue - CSO - design	11,386	15,000	3,614	75.90%
565452	22063	2023 Capital project design - to be identified	382	60,000	59,618	0.64%
565453	22064	Argyle / 10th Roundabout (ptp, w, st, s) Design only	-	4,000	4,000	0.00%
565454	22065	CSO - 7th Ave-Redford to Bute 180m (ptp, st, sani, wtr)	-	79,000	79,000	0.00%
565455	22066	Sewer Crawler	-	80,000	80,000	0.00%
565457	22067	CSO - Wallace 4th - 6th (300m)	-	45,000	45,000	0.00%
565458	22068	Small Capital Main Replacements	-	100,000	100,000	0.00%

ACCT	PROJ	CAPITAL PROJECT	WIP ACTUAL	BUDGET	AVAILABLE	% of project
<b>Water Capital</b>			-	-	-	
525436	20096	New Twin Main Ph 4 (church St./16th Ave to Montrose St./15th Ave)	519,856	1,000,000	480,144	51.99%
525435	20085	SCADA Software Upgrade	25,277	75,000	49,723	33.70%
525438	21042	Dead Ends & Distribution Upgrades	121,729	100,000	(21,729)	121.73%
525439	21043	6th Ave - Argyle to Angus Streets	296,973	150,000	(146,973)	197.98%
525437	21030	Cowichan Reservoir to Burde St. New Twin Main Ph 5	1,057,700	1,386,000	328,300	76.31%
525441	21045	6th Ave - Melrose to Bruce 240	14,417	100,000	85,583	14.42%
525442	21046	Burde St-7th Ave to 10th Ave 300m 150mm PVC	836,851	850,000	13,149	98.45%
525443	21047	Burde St Regulator Replacement	7,219	200,000	192,781	3.61%
<b>Awaiting development completion to complete</b>						
485519	20022	Burde Street Anderson to 17th Watermain replacement	-	100,000	100,000	0.00%
485435	19018	16th Ave-Burde St	-	150,000	150,000	0.00%
485454	19021	Portview Landing/4000 Burde St	-	60,000	60,000	0.00%
485454	19029	Portview Landing/4000 Burde St (st, san, paving)	-	60,000	60,000	0.00%
<b>Paused projects</b>						
485350	18410	Replace 1998 Jordair Compressor - moved to 2023	-	59,700	59,700	0.00%
485331	19000	Electronic Filing System - Records Management	-	53,230	53,230	0.00%
	21019	McLean Mill - UGST	-	30,000	30,000	0.00%
<b>Review approach</b>						
525408	17506	Water Meter Replacement Program 6 yrs.	225,633	400,000	174,367	56.41%
525434	20084	Water Meter Replacement Program 6 yrs.	158,214	400,000	241,786	39.55%
525444	21048	Water Meter Replacement Program 6 yrs.	-	400,000	400,000	0.00%
<b>Confirm repurposed funding</b>						
565408	18600	Small Capital Main Replacements	-	100,000	100,000	0.00%
565410	19087	Argyle Forcemain Somass River Crossing	-	100,000	100,000	0.00%
565419	20082	3rd Ave Argyle St. Mar St. Beautification	-	400,000	400,000	0.00%

Capital Projects 2023-2027	General Revenue		ERRF	Gas Tax	Fed & Prov Assistance	Parks & Rec Reserve	Capital Wks Reserves	Carbon Reserve	Water Revenue		Sewer Revenue		Total Project Expenditure
	Operating	Reserves							Operating	Reserves	Operating	Reserves	
<b>STRATEGIC CAPITAL PROJECTS 2023</b>													
Rollin Art Centre - Childcare project	500,000		-		4,144,989	650,000							4,644,989
Somass Mill - redevelopment funding													650,000
Tree Planting	76,500												76,500
	576,500	-	-	-	4,144,989	650,000	-	-	-	-	-	-	5,371,489
<b>ADMINISTRATION</b>													
Server Upgrade/Refresh - ERRF Cycle			325,000										325,000
Computer Equipment Replacement			86,000										86,000
	-	-	411,000	-	-	-	-	-	-	-	-	-	411,000
<b>FIRE DEPARTMENT</b>													
2007 Dodge Dakota			70,000										70,000
Replace Ladder Truck 2 (Aerial Platform Appartus)			1,994,358										1,994,358
	-	-	2,064,358	-	-	-	-	-	-	-	-	-	2,064,358
<b>TRANSPORTATION SERVICES</b>													
Replace 1998 GMC 4.5M3 Dump Truck #259			288,000										288,000
Replace 1999 GMC 4.5M3 Dump Truck #260			288,000										288,000
Replace 2004 Ford F450 w/Utility Dump Box #263			145,000										145,000
Replace 2011 Freightliner Asphalt Patch Truck #266			415,000										415,000
Replace 1997 Big 40 Diesel Miller Welder #393			10,000										10,000
Replace 2018 Freightliner Garbage Truck #401 - moved from 2024*			443,060										443,060
Replace 2005 Ford F250 4X4 Pickup #610			47,501										47,501
Replace 2005 GMC TC5500 152" WB (Hort) #614			145,000										145,000
Replace 2005 GMC TC5500 128" WB (Util) #615			145,000										145,000
Replace 2008 Ford Ranger 4X4 Pickup #627			83,500										83,500
Replace 2007 Dodge Caliber #721			28,000					22,600					50,600
	-	-	2,038,061	-	-	-	-	22,600	-	-	-	-	2,060,661
<b>PAVING &amp; ROAD CONSTRUCTION</b>													
Paving and Storm - list of priority projects:													-
Ship Creek - 3rd Ave to Anderson Ave													-
Anderson - Ship Creek to Ravenhill Ave													-
Argyle 1st-3rd - CSO grant application													-
3rd Ave - Napier to Bute				300,000									300,000
Anderson at North Park reconstruction				150,000									150,000
CSO - Wallace 4th - 6th (ptp, st, w, s)				230,000									230,000
	-	-	-	680,000	-	-	-	-	-	-	-	-	680,000
<b>TRAFFIC UPGRADES</b>													
Intersection Safety #1a Gertrude/Roger				60,000									60,000
Traffic Signal Controller Replacement - 3rd Ave and Redford				96,000									96,000
	-	-	-	156,000	-	-	-	-	-	-	-	-	156,000
<b>STORM</b>													
CSO Project aligned with sewer project				380,000									380,000
	-	-	-	380,000	-	-	-	-	-	-	-	-	380,000
<b>WORKS-OTHER</b>													
<b>PARKS</b>													
Lon Miles & Recreation Park field upgrades						240,000							240,000
	-	-	-	-	-	240,000	-	-	-	-	-	-	240,000
<b>CULTURAL SERVICES</b>													
McLean Mill Capital Projects	30,000				89,900								119,900
	30,000	-	-	-	89,900	-	-	-	-	-	-	-	119,900
<b>PARKS, RECREATION &amp; HERITAGE</b>													
Train Station-Phase II		320,000											320,000
Facilities Upgrade	300,000												300,000
	300,000	320,000	-	-	-	-	-	-	-	-	-	-	620,000
<b>WATER WORKS</b>													
Small Capital Water projects									100,000				100,000
Dunbar St-10th Ave to 11th Ave loop 200mm PVC									100,000				100,000
Bainbridge Plant to Cowichan Reservoir Supply Main Replacement													150,000
DESIGN ONLY									150,000				150,000



Capital Projects 2023-2027	General Revenue		ERRF	Gas Tax	Fed & Prov Assistance	Parks & Rec Reserve	Capital Wks Reserves	Carbon Reserve	Water Revenue		Sewer Revenue		Total Project Expenditure
	Operating	Reserves							Operating	Reserves	Operating	Reserves	
Cowichan Reservoir to Burde St. New Twin Main Ph 6 (15th Ave, Fowle Cres to Cowichan Res- 580m of 500mm HDPE; 16th Ave, Argyle St to Church St/17th Ave - 220m of 300mm PVC) Burde St-11th Ave to Estevan 650m - Development CSO - Argyle (1st-3rd) (240m st,w, CSO) CSO - 6th Ave Bruce -Melrose CSO - Wallace 4th - 6th (120m)									2,100,000				2,100,000
									160,000				160,000
									115,000				115,000
									48,000				48,000
									25,000				25,000
									2,798,000				2,798,000
<b>SEWER SYSTEM</b> Sewer Main Video Program													
CSO - 7th Ave-Redford to Bute 180m (ptp, st, sani, wtr) - Increase budget											100,000		100,000
Josephine Forcemain Detailed Design & Geotech											270,000		270,000
CSO - Wallace 4th - 6th (300m) Detailed Design & Geotech											250,000		250,000
Small Capital Main Replacements											45,000		45,000
											100,000		100,000
											765,000		765,000
<b>TOTAL CAPITAL 2023</b>	906,500	320,000	4,513,419	1,216,000	4,234,889	890,000		22,600	2,798,000		765,000		15,666,408
<b>OPERATING CAPITAL PROJECTS 2024</b>													
<b>FUNDING SOURCES</b>													
<b>STRATEGIC CAPITAL PROJECTS 2024</b>													
Connect the Quays pathway (defer to 2024)	1,253,411												1,253,411
Tree Planting	78,795												78,795
	1,332,206												1,332,206
<b>ADMINISTRATION</b>													
Newtwork Switch replacement	100,000												100,000
Computer Equipment Replacement			86,400										86,400
	100,000		86,400										186,400
<b>FIRE DEPARTMENT</b>													
Replace 2011 CHEV SILVERADO 4X4 #13			60,564										60,564
Fueling Station	35,000												35,000
Replace 1998 Jordair Compressor - delay - still operational			59,700										59,700
Replace 2006 Ford F550 Rescue Truck #8 (from 2021)			128,961										128,961
Replace Exhaust Extraction Equipment			43,068										43,068
	35,000		292,293										327,293
<b>TRANSPORTATION SERVICES</b>													
Replace 2008 Dodge Ram 3500 Flatdeck (shop) #150			46,182										46,182
Replace 2008 Dodge Ram 2500 PU (Carpenter) #151			34,834										34,834
Replace 2006 LANGFAB DUMP PUP TRAILER - #367			45,657										45,657
Replace 1990 Britco Office Trailer #369			26,258										26,258
Replace 1992 Ingersoll Rand Compressor/Trailer #377			29,600										29,600
Replace 1996 TRIPLE AXLE TILT TRAILER - #388			47,501										47,501
Replace 1996 Wells Cargo Trailer (Swr) #389			14,118										14,118
Replace 2004 CHEV 3500 CUBE VAN (used) #616			51,724										51,724
Replace 1995 BOMAG ROLLER #395			60,696										60,696
Replace 2006 FORD E350 15 PASSENGER VAN #619			62,016										62,016
Replace 2018 Freightliner Garbage Truck #402			443,060										443,060
Replace 2018 Freightliner Garbage Truck #403			443,060										443,060
Replace 2012 Chev 3500 Service Truck #521			77,681										77,681
Replace 2014 Toyota Tacoma #522			50,470										50,470
Replace 2007 FORD F350 PICKUP (CARPENTER) #622			39,030										39,030
Replace 2013 TORO MOWER #633			122,147										122,147
			1,594,034										1,594,034
<b>PAVING &amp; ROAD CONSTRUCTION</b>													
Design for future Capital projects				250,000									250,000
Capital plan designed in prior years on priority listing				800,000									800,000
				1,050,000									1,050,000
<b>TRAFFIC UPGRADES</b>													
Intersection safety	150,000												150,000
	150,000												150,000
<b>STORM</b>													
CSO projects	380,000												380,000
	380,000												380,000
<b>WORKS-OTHER</b>													
Total Station Survey Instrument - ERRF			53,835										53,835
			53,835										53,835

Capital Projects 2023-2027	General Revenue		ERRF	Gas Tax	Fed & Prov Assistance	Parks & Rec Reserve	Capital Wks Reserves	Carbon Reserve	Water Revenue		Sewer Revenue		Total Project Expenditure
	Operating	Reserves							Operating	Reserves	Operating	Reserves	
<b>PARKS</b>													
	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>CULTURAL SERVICES</b>													
McLean Mill Capital Projects	30,000				89,900								119,900
	30,000		-	-	89,900	-	-	-	-	-	-	-	119,900
<b>PARKS, RECREATION &amp; HERITAGE</b>													
Replace 1997 CLARKE FLOOR SCRUBBER - ERRF			18,842										18,842
Facilities Upgrade	250,000												250,000
	250,000	-	18,842	-	-	-	-	-	-	-	-	-	268,842
<b>WATER WORKS</b>													
Design for future Capital projects									-	100,000			100,000
Capital plan designed in prior years on priority listing									-	1,200,000			1,200,000
	-	-	-	-	-	-	-	-	-	1,300,000			1,300,000
<b>SEWER SYSTEM</b>													
CSO - Wallace 4th - 6th (300m)											1,300,000		1,300,000
Decommission old lagoon additional costs											800,000		800,000
Small Capital Sewer projects											100,000		100,000
South Street raised sewer culvert replacement											300,000		300,000
	-	-	-	-	-	-	-	-	-	-	2,500,000	-	2,500,000
<b>TOTAL GENERAL CAPITAL 2024</b>	<b>2,277,206</b>	<b>-</b>	<b>2,045,404</b>	<b>1,050,000</b>	<b>89,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,300,000</b>	<b>2,500,000</b>	<b>-</b>	<b>9,262,510</b>
<b>OPERATING CAPITAL PROJECTS 2025 FUNDING SOURCES</b>	<b>General Revenue</b>	<b>Reserves</b>	<b>ERRF</b>	<b>Gas Tax</b>	<b>Fed &amp; Prov Assistance</b>	<b>Other</b>	<b>Capital Wks Reserves</b>	<b>Carbon Reserve</b>	<b>Water Revenue</b>	<b>Sewer Revenue</b>	<b>Reserves</b>	<b>Total Project Expenditure</b>	
<b>ADMINISTRATION</b>													
Computer Equipment Replacement			88,848										88,848
	-	-	88,848	-	-	-	-	-	-	-	-	-	88,848
<b>FIRE DEPARTMENT</b>													
Turnout Gear	25,000												25,000
Parking lot upgrade	92,000												92,000
	117,000	-	-	-	-	-	-	-	-	-	-	-	117,000
<b>TRANSPORTATION SERVICES</b>													
Replace 2013 Volvo Dump Tandem Axle #267			194,386										194,386
2005 John Deere Loader #350			288,285										288,285
Replace 2005 Volvo Grader #355			306,818										306,818
Replace 2015 Ventrac Mower			41,184										41,184
			830,673	-	-	-	-	-	-	-	-	-	830,673
<b>PAVING &amp; ROAD CONSTRUCTION</b>													
Design for future Capital projects	250,000												250,000
Capital plan designed in prior years on priority listing	800,000												800,000
	1,050,000	-	-	-	-	-	-	-	-	-	-	-	1,050,000
<b>TRAFFIC UPGRADES</b>													
Intersection safety	150,000												150,000
	150,000	-	-	-	-	-	-	-	-	-	-	-	150,000
<b>STORM</b>													
CSO projects	380,000												380,000
	380,000	-	-	-	-	-	-	-	-	-	-	-	380,000
<b>WORKS-OTHER</b>													
	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>PARKS</b>													
Tree Planting	79,590												79,590
	79,590	-	-	-	-	-	-	-	-	-	-	-	79,590
<b>CULTURAL SERVICES</b>													
McLean Mill Capital Projects	30,000				89,900								119,900
	30,000	-	-	-	89,900	-	-	-	-	-	-	-	119,900

Capital Projects 2023-2027	General Revenue		ERRF	Gas Tax	Fed & Prov Assistance	Parks & Rec Reserve	Capital Wks Reserves	Carbon Reserve	Water Revenue		Sewer Revenue		Total Project Expenditure
	Operating	Reserves							Operating	Reserves	Operating	Reserves	
<b><u>PARKS, RECREATION &amp; HERITAGE</u></b>													
Facilities Upgrade	250,000												250,000
	250,000		-	-	-	-	-	-	-	-	-	-	250,000
<b><u>WATER WORKS</u></b>													
Design for future Capital projects	-								100,000				100,000
Capital plan designed in prior years on priority listing	-								1,250,000				1,250,000
	-	-	-	-	-	-	-	-	1,350,000	-	-	-	1,350,000
<b><u>SEWER</u></b>													
Design for future Capital projects											100,000		100,000
Capital plan designed in prior years on priority listing											1,200,000		1,200,000
	-	-	-	-	-	-	-	-	-	-	1,300,000	-	1,300,000
	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL 2025</b>	<b>2,056,590</b>		<b>919,521</b>	<b>-</b>	<b>89,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,350,000</b>		<b>1,300,000</b>	<b>-</b>	<b>5,716,011</b>
<b><u>OPERATING CAPITAL PROJECTS 2026 FUNDING SOURCES</u></b>													
	General Revenue		ERRF	Gas Tax	Fed & Prov Assistance	Other	Capital Wks Reserves	Carbon Reserve	Water Revenue		Sewer Revenue		Total Project Expenditure
	Operating	Reserves							Operating	Reserves			
<b><u>ADMINISTRATION</u></b>													
Computer Equipment Replacement			90,325										90,325
	-	-	90,325	-	-	-	-	-	-	-	-	-	90,325
<b><u>TRANSPORTATION SERVICES</u></b>													
Replace 2014 TYMCO SWEEPER #411			367,220										367,220
Replace 2011 GMC SIERRA P/U #629			49,008										49,008
Replace 2013 TOYOTA TACOMA #630			35,006										35,006
Rreplace 2013 TOYOTA TACOMA #632			35,006										35,006
		-	486,240	-	-	-	-	-	-	-	-	-	486,240
<b><u>PAVING &amp; ROAD CONSTRUCTION</u></b>													
Design for future Capital projects				250,000									250,000
Capital plan designed in prior years on priority listing				800,000									800,000
	-	-	-	1,050,000	-	-	-	-	-	-	-	-	1,050,000
<b><u>TRAFFIC UPGRADES</u></b>													
Traffic Signal Controller Replacement	50,000												50,000
	50,000												50,000
<b><u>STORM</u></b>													
CSO projects	380,000												380,000
	380,000	-	-	-	-	-	-	-	-	-	-	-	380,000
<b><u>WORKS-OTHER</u></b>													
Garbage Carts			630,109										630,109
	-	-	630,109	-	-	-	-	-	-	-	-	-	630,109
<b><u>PARKS</u></b>													
Tree Planting	81,182												81,182
	81,182	-	-	-	-	-	-	-	-	-	-	-	81,182
<b><u>CULTURAL SERVICES</u></b>													
McLean Mill Capital Projects	30,000				89,900								119,900
	30,000	-	-	-	89,900	-	-	-	-	-	-	-	119,900
<b><u>PARKS, RECREATION &amp; HERITAGE</u></b>													
Facilities Upgrade	250,000												250,000
	250,000	-	-	-	-	-	-	-	-	-	-	-	250,000
<b><u>WATER WORKS</u></b>													
Design for future Capital projects									100,000				100,000
Capital plan designed in prior years on priority listing									1,200,000				1,200,000
	-	-	-	-	-	-	-	-	1,350,000	-	-	-	1,350,000
<b><u>SEWER SYSTEM</u></b>													
Capital plan designed in prior years on priority listing											900,000		900,000
LWMP Update per regulatory requirements											200,000		200,000
Small Capital Main Replacements											100,000		100,000
	-	-	-	-	-	-	-	-	-	-	1,200,000	-	1,200,000

Capital Projects 2023-2027	General Revenue		ERRF	Gas Tax	Fed & Prov Assistance	Parks & Rec Reserve	Capital Wks Reserves	Carbon Reserve	Water Revenue		Sewer Revenue		Total Project Expenditure
	Operating	Reserves							Operating	Reserves	Operating	Reserves	
<b>TOTAL CAPITAL 2026</b>	<b>791,182</b>	<b>-</b>	<b>1,206,674</b>	<b>1,050,000</b>	<b>89,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,350,000</b>	<b>-</b>	<b>1,200,000</b>	<b>-</b>	<b>5,687,756</b>
<b>OPERATING CAPITAL PROJECTS 2027 FUNDING SOURCES</b>	General Revenue		ERRF	Gas Tax	Fed & Prov Assistance	Other	Capital Wks Reserves	Carbon Reserve	Water Revenue		Sewer Revenue		Total Project Expenditure
	Operating	Reserves							Operating	Reserves	Operating	Reserves	
<b>ADMINISTRATION</b>													
ERP Replacement	250,000		250,000										500,000
Computer Equipment Replacement			95,325										95,325
	<b>250,000</b>	<b>-</b>	<b>345,325</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>595,325</b>
<b>TRANSPORTATION SERVICES</b>													
Replace 1992 HIWAY STREET SANDER #378			21,852										21,852
Replace 2014 NISSAN NV VAN 2500 SERIES (water) #523			57,130										57,130
Replace TYCROP TOP DRESSER #626			42,847										42,847
Replace 2015 Dodge Durango - BEO #130			53,038										53,038
			<b>174,867</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>174,867</b>
<b>FIRE DEPARTMENT</b>													
Replace thermal Cameras	55,000												55,000
Fire Pump Test Pit	50,000												50,000
Replace portable Radios	85,000												85,000
Replace High Angle Rope Equipment	50,000												50,000
	<b>240,000</b>												<b>240,000</b>
<b>TRAFFIC UPGRADES</b>													
Traffic Signal Controller Replacement	33,000												33,000
	<b>33,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,000</b>
<b>STORM</b>													
CSO projects	380,000												380,000
	<b>380,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>380,000</b>
<b>WORKS-OTHER</b>													
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PARKS</b>													
Tree Planting	81,182												81,182
	<b>81,182</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>81,182</b>
<b>CULTURAL SERVICES</b>													
McLean Mill Capital Projects	30,000				89,900								119,900
	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>89,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>119,900</b>
<b>PARKS, RECREATION &amp; HERITAGE</b>													
Facilities Upgrade	250,000												250,000
	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250,000</b>
<b>WATER WORKS</b>													
Design for future Capital projects									100,000				100,000
Capital plan designed in prior years on priority listing									1,200,000				1,200,000
									<b>1,350,000</b>				<b>1,350,000</b>
<b>SEWER SYSTEM</b>													
Design for future Capital projects											1,200,000		1,200,000
Harbour Road Trunk Sewer Replacement (2022 project delayed - June 13, 2022) - Further investigation - maint. Work completed											300,000		300,000
CSO - 6th Ave Bruce - Melrose (Ptp stm, sewer, water) moved from 2023											230,000		230,000
CSO - 6th Ave Bruce -Melrose											-		-
Small Capital Main Replacements											100,000		100,000
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,830,000</b>	<b>-</b>	<b>1,830,000</b>
<b>TOTAL CAPITAL 2027</b>	<b>1,264,182</b>	<b>-</b>	<b>520,192</b>	<b>-</b>	<b>89,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,350,000</b>	<b>-</b>	<b>1,830,000</b>	<b>-</b>	<b>5,054,274</b>



**CITY OF PORT ALBERNI  
PARKS AND RECREATION CAPITAL RESERVE**

21-Aug-2000

Updated

	2022	2023	2024	2025	2026	2027
<b>RECEIPTS</b>						
Balance forward	2,373,963	856,352	741,997	869,533	999,008	1,130,469
Investment Income	25,000	25,000	25,000	25,000	25,000	25,000
Recreation Services Surcharge	73,800	75,645	77,536	79,475	81,461	83,498
Other Deposits	25,000	25,000	25,000	25,000	25,000	25,000
Transfers	-	-	-	-	-	-
Sale of Property	-	-	-	-	-	-
	2,497,763	981,997	869,533	999,008	1,130,469	1,263,967
<b>EXPENSES</b>						
Parks & Recreation Properties and Facilities	1,641,411	240,000	-	-	-	-
	1,641,411	240,000	-	-	-	-
<b>REVENUE OVER (UNDER) EXPENSES</b>	856,352	741,997	869,533	999,008	1,130,469	1,263,967
<b>FUND EQUITY - ENDING</b>	856,352	741,997	869,533	999,008	1,130,469	1,263,967



**CITY OF PORT ALBERNI**  
**CAPITAL WORKS RESERVE FUND - 5 YEAR PLAN**

8-Aug-1994

	2022	2023	2024	2025	2026	2027
<b>RECEIPTS</b>						
Investment Income	35,000	35,000	35,000	35,000	35,000	35,000
New Deal Gas Tax Funds	835,923	835,923	872,264	-	-	-
Miscellaneous	80,000	80,000	80,001	80,001	80,001	80,001
	<u>950,923</u>	<u>950,923</u>	<u>987,265</u>	<u>115,001</u>	<u>115,001</u>	<u>115,001</u>
<b>EXPENSES</b>						
Gas Tax - capital projects	1,040,000	1,216,000	1,050,000	-	1,050,000	-
Gas Tax - operating (capacity bldg)	-	-	-	-	-	-
Capital Expenditures - Special						
Capital Expenditures- Capital works	380,000	-	-			
	<u>1,420,000</u>	<u>(265,077)</u>	<u>1,050,000</u>	<u>-</u>	<u>1,050,000</u>	<u>-</u>
<b>REVENUE OVER EXPENSES</b>	<u>(469,077)</u>	<u>(265,077)</u>	<u>(62,735)</u>	<u>115,001</u>	<u>(934,999)</u>	<u>115,001</u>
<b>FUND EQUITY - ENDING</b>	<u>\$ 2,835,338</u>	<u>\$ 2,570,261</u>	<u>\$ 2,507,526</u>	<u>\$ 2,622,527</u>	<u>\$ 1,687,528</u>	<u>\$ 1,802,529</u>



**CITY OF PORT ALBERNI**

**EQUIPMENT REPLACEMENT RESERVE FUND - 5 YEAR PLAN**

Established: 31-Dec-1973

	2022	2023	2024	2025	2026	2027
Sale of Equipment	-	-	-			
Investment Income	40,000	30,000	30,000	30,000	30,000	30,000
Transfers from General Revenue	70,000	70,000	70,000	70,000	70,000	70,000
Contributions - ERRF Schedule	1,003,756	704,297	1,053,944	1,106,641	1,161,973	1,220,072
	1,113,756	804,297	1,153,944	1,206,641	1,261,973	1,320,072
<b>EXPENSES</b>						
Transfer to Capital Works Bylaw	-	-				
ERRF funding borrowed (Train Station) - returned in 2024	210,000		(210,000)			
Equipment Purchases	1,023,600	4,513,419	2,045,404	919,521	1,206,674	520,192
	1,233,600	4,513,419	1,835,404	919,521	1,206,674	520,192
<b>REVENUE OVER EXPENSES</b>	<b>(119,844)</b>	<b>(3,709,122)</b>	<b>(681,460)</b>	<b>287,120</b>	<b>55,299</b>	<b>799,880</b>
<b>FUND EQUITY - ENDING</b>	<b>5,603,019</b>	<b>1,893,897</b>	<b>1,212,437</b>	<b>1,499,557</b>	<b>1,554,856</b>	<b>2,354,736</b>



**CITY OF PORT ALBERNI  
LAND SALE RESERVE FUND - 5 YEAR PLAN**

pre 1970

	2022	2023	2024	2025	2026	2027
<b>RECEIPTS</b>						
Sale of Property	1,000	1,200,000	-	-	-	-
Investment Income	2,700	26,000	20,000	18,000	18,000	18,000
Transfer from RCMP Surplus	-	-	-	-	-	-
Transfer from Off Street Parking Res	-	-	-	-	-	-
	<u>3,700</u>	<u>1,226,000</u>	<u>20,000</u>	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>
<b>EXPENSES</b>						
Transfer to Other Funds	-	-	-	-	-	-
Acquisitions and Expenses	-	650,000	-	-	-	-
	<u>-</u>	<u>650,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUE OVER EXPENSES</b>	<u>3,700</u>	<u>576,000</u>	<u>20,000</u>	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>
<b>FUND EQUITY - ENDING</b>	<u>94,100</u>	<u>670,100</u>	<u>690,100</u>	<u>708,100</u>	<u>726,100</u>	<u>744,100</u>





**CITY OF PORT ALBERNI**  
**DEVELOPMENT COST CHARGES RESERVE FUND - 5 YEAR PLAN**

22-Mar-2010

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
<b>RECEIPTS</b>						
Contributions	30,000	30,000	30,000	30,000	30,000	30,000
Investment Income	55,000	75,000	60,000	3,500	3,500	3,500
	<u>85,000</u>	<u>105,000</u>	<u>90,000</u>	<u>33,500</u>	<u>33,500</u>	<u>33,500</u>
<b>EXPENSES</b>						
Transfer to Other Funds	-	-	-	-	-	-
Acquisitions and Expenses	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUE OVER EXPENSES</b>	<u>85,000</u>	<u>105,000</u>	<u>90,000</u>	<u>33,500</u>	<u>33,500</u>	<u>33,500</u>
<b>FUND EQUITY - ENDING</b>	<u>1,974,119</u>	<u>2,079,119</u>	<u>2,169,119</u>	<u>2,202,619</u>	<u>2,236,119</u>	<u>2,269,619</u>



**CITY OF PORT ALBERNI  
CEMETERY TRUST FUND - 5 YEAR PLAN**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
<b>RECEIPTS</b>						
Sale Proceeds	3,000	3,000	3,000	3,000	3,000	3,000
Investment Income	4,000	7,500	4,000	3,000	3,000	3,000
	<u>7,000</u>	<u>10,500</u>	<u>7,000</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
<b>EXPENSES</b>						
Transfer to General Revenue	<u>2,000</u>	<u>2,000</u>	<u>2,001</u>	<u>2,001</u>	<u>2,001</u>	<u>2,001</u>
<b>REVENUE OVER EXPENDITURE</b>	<u>5,000</u>	<u>8,500</u>	<u>4,999</u>	<u>3,999</u>	<u>3,999</u>	<u>3,999</u>
<b>FUND EQUITY - ENDING</b>	<u>188,327</u>	<u>196,827</u>	<u>201,826</u>	<u>205,825</u>	<u>209,824</u>	<u>213,823</u>



**CITY OF PORT ALBERNI**  
**CARBON TRUST RESERVE FUND - 5 YEAR PLAN**

Established: 13-May-2013

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Beginning Balance	305,119	337,119	516,519	718,519	920,519	1,122,519
Contributions	200,000	200,000	200,000	200,000	200,000	200,000
Investment Income	2,000	2,000	2,000	2,000	2,000	2,000
	<u>202,000</u>	<u>202,000</u>	<u>202,000</u>	<u>202,000</u>	<u>202,000</u>	<u>202,000</u>
<b>EXPENSES</b>						
Transfer to Other Funds	-	-	-	-	-	-
Projects and Expenses						
City Hall - Window replacement - project delayed	80,000					
Connect the Quays - use in future year	90,000					
Replace 2007 Dodge Caliber #721		22,600				
	-	-	-	-	-	-
	<u>170,000</u>	<u>22,600</u>	<u>-</u>			
<b>REVENUE OVER EXPENSES</b>	<u>32,000</u>	<u>179,400</u>	<u>202,000</u>	<u>202,000</u>	<u>202,000</u>	<u>202,000</u>
<b>FUND BALANCE</b>	<u><u>337,119</u></u>	<u><u>516,519</u></u>	<u><u>718,519</u></u>	<u><u>920,519</u></u>	<u><u>1,122,519</u></u>	<u><u>1,324,519</u></u>



**CITY OF PORT ALBERNI**

**ALBERNI VALLEY COMMUNITY FOREST RESERVE -** Established: 14-Oct-2014

	2022	2023	2024	2025	2026	2027
<b>RECEIPTS</b>						
Beginnig Balance	297,868	297,868	297,868	297,868	297,868	297,868
Dividends Received	-	-	-	-	-	-
Donations Received	-	-	-	-	-	-
Investment Income	10,000	10,000	10,000	10,000	10,000	10,000
	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
<b>EXPENSES</b>						
Transfer to Other Funds	-	-	-	-	-	-
Projects and Expenses	10,000	10,000	10,000	10,000	10,000	10,000
	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
<b>REVENUE OVER EXPENSES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND EQUITY - ENDING</b>	<u>1,200,373</u>	<u>1,200,373</u>	<u>1,200,373</u>	<u>1,200,373</u>	<u>1,200,373</u>	<u>1,200,373</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>




**CITY OF PORT ALBERNI**  
**PARKLAND ACQUISITION RESERVE - 2022 - 2026**

Established: 12-Jun-2006

	2022	2023	2024	2025	2026	2027
<b>RECEIPTS</b>						
Investment Income	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Sale of Parkland	-	-	-	-	-	-
Parkland Dedication Deposits	-	-	-	-	-	-
Historical correction	-	-	-	-	-	-
	10,000	10,000	10,000	10,000	10,000	10,000
<b>EXPENSES</b>						
Acquisition of Parkland	-	-	-	-	-	-
	-	-	-	-	-	-
<b>REVENUE OVER (UNDER) EXPENSES</b>	10,000	10,000	10,000	10,000	10,000	10,000
<b>FUND EQUITY - ENDING</b>	\$ 303,368	\$ 313,368	\$ 323,368	\$ 333,368	\$ 343,368	\$ 353,368

Date: February 10, 2023  
 File No: 1840-01  
 To: Committee of the Whole  
 From: Tim Pley, CAO  
 Subject: **Current and Proposed Financial Reserves**

Prepared by: <i>R. MACAULEY</i>	Supervisor: <i>A. MCGIFFORD</i>	CAO Concurrence: 
<i>Deputy Director of Finance</i>	<i>Director of Finance</i>	<i>T. Pley</i>

**RECOMMENDATION**

*This report is being provided for discussion purposes only.*

**PURPOSE**

To provide the Committee of the Whole [CoW] members with information relating to reserve funds in general, clarify existing reserve information, and to discuss the establishment of new reserve funds.

**BACKGROUND**

Section 188 of the *Community Charter* authorizes a Council, by bylaw, to establish reserve funds for a specific purpose. City staff, in an effort to improve financial governance and financial planning have carried out a review of current and potential reserves, a report was brought to the committee last February outlining current and potential reserves for information purposes only. Staff bring forth this similar report as a refresher/ review of reserve information and have included a list of potential reserves for discussion. Establishment of new reserves will allow Council the opportunity to align the City’s reserve funds with strategic objectives and provide for a better understanding of funds available to the City for use in financial planning.

Benefits of establishing reserve funds by bylaw are:

- appropriate funds are set aside to provide for opportunities and emergencies;
- funding may be set aside to ensure City assets can be maintained and replaced;
- funding is available to direct towards Council's strategic objectives;
- that Council has a clear picture of the purpose of a reserve, its balances; and
- provides for easier administration and management.

**ANALYSIS**

This report speaks to both statutory and non-statutory reserves that are currently established at the City, reserves that were requested by way of Council resolution and need to be formalized by bylaw, as well as new reserve funds opportunities for Council consideration.

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## **Reserves for Review**

### **Statutory Reserves**

A statutory reserve fund involves funds received from specific sources that are set aside for specified purposes as required by legislation. If monies are received from specific sources, certain Reserve Funds must be established for administering those funds. These reserves can be described as non-discretionary or mandatory. The City's current Statutory reserve funds are outlined below [*Note: Reserves with the an asterisk \* have been established by Council Resolution*] :

#### **Park Acquisition Reserve Fund Est. 2006**

The City established its Park Acquisition Reserve Fund in 2006. Revenue generated from the sale of park land or receipt of monies from amounts paid in lieu of provision of park land at time of subdivision is allocated to this fund. Funds received from the sale or disposal of parkland as well as funds received pursuant to section 941 of the *Local Government Act* must be set aside in a reserve and be used exclusively to purchase parkland.

#### **Development Cost Charges Est. 2009**

The intended use of funds included in these reserves are to provide for constructing, altering or expanding infrastructure for which development cost charges (DCCs) are collected. Per subsection 188 (2) (a) of the *Community Charter*, separate reserves need to be established for DCC collections and use under 935 of the *Local Government Act*. The following separate reserves are established and being used as intended:

- Development Cost Charges (Water)
- Development Cost Charges (Sewer)
- Development Cost Charges (Roads)
- Development Cost Charges (Playground)
- Development Cost Charges (Storm)

### **Non-Statutory Reserve**

Non-statutory reserves mean those reserves that may be established by bylaw if Council so desires, pursuant to the *Community Charter*. The following are the City's non-statutory reserve funds.

#### **Land Sale Reserve Fund Est. 1996**

Established for the assembly and marketing of land and related development costs; to purchase lands required for the City's use; and, for servicing or upgrading of City owned parcels and facilities.

#### **Equipment Replacement Reserve Fund Est. 1973**

This reserve is intended to accrue funds to offset future capital cost of qualified equipment and to smooth out taxation requirements or potential need to borrow. The funds are to be used for equipment that is included in the schedule for replacement.

#### **Capital Works Reserve Est. 1994, Bylaw 4187**

This reserve is intended to accrue funds to offset future capital construction projects and reduce borrowing requirements in each of three areas – General, Water and Sewer. The funds are to be used for capital projects including the extension or renewal of existing capital works. It is recommended that this reserve hold all

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budgeted amounts allocated to General Capital from current and prior years projects to give Council a clear picture of total accumulated amounts reserved for capital expenditure. The reserve would be dedicated only to general capital. All sewer and water amounts would be segregated and moved into their own reserves.

**Canada Community-Building Fund Reserve Est. 2022 Bylaw 5073**

Formerly known as Gas Tax Reserve Funds, the reserved funds will be used on projects eligible pursuant to the Canada Community-Building Fund Agreement. Including but not limited to investment in infrastructure for construction, renewal, or material enhancement, and capacity building projects. Canada Community-Building funds are to be deposited and tracked within this Reserve inclusive of any interest earned.

**Parks & Recreation Capital Reserve Est. 2006**

Established to fund the City's Parks & Recreation properties and facilities. Fund generation includes

- recreation service surcharge imposed on all recreational department fees and charges, including registered programs, admissions, and facility rentals (a surcharge of 10% has been set and can be reviewed and changed on an annual basis as part of the five-year Financial Plan).
- 100% of revenue from log sales collected from parks is added to this reserve.

**Alberni Valley Community Forest [AVCF] Corporation Reserve Est. 2014**

This fund was established for the purpose of receiving and depositing dividends from AVCF. Use of funds is at the discretion of Council following consultation with the AVCF board with the exception of \$10,000 annually which is distributed by AVCF members to support a special community project.

**\*Waste Water Infrastructure Capital Reserve Fund**

This fund provides funding for capital projects proposed through the annual financial plan process in conjunction with the City's Strategic Asset Management Plan that provide constructing, altering, repairing new and aging sewer equipment and infrastructure including linear assets, and buildings.

**\*Water Infrastructure Capital Reserve Fund**

Established to fund capital projects proposed through the annual financial plan process in conjunction with the City's Strategic Asset Management Plans and provides funding for constructing, altering, repairing new and aging water equipment and infrastructure including linear assets.

**\*RCMP Contract Surplus Reserve Est. 2012**

RCMP contract surplus amounts are contributed to this reserve as a contingency for use in any major investigations, Community policing or other policing costs approved by Council.

**Carbon Fund est. 2013 Bylaw No. 4817**

Established in 2013, to fund projects that reduce the City's green house gas emissions. Monies in this reserve are received from the provincial and federal government annually under the Climate Action Revenue Incentive Program [CARIP]. In 2019 the province announced the end of the CARIP and started the CleanBC Communities Fund. Funding received from this grant stream can be used for projects that focus on management of renewable energy, improved access to clean-energy transportation, improved energy efficiency of buildings and the generation of clean energy.



### **Proposed New Reserve Funds**

*The following reserves do not currently exist, and are recommended for consideration.*

#### **\*Aquatic Centre Replacement Reserve**

Consider establishing an Aquatic Centre Replacement reserve fund for the purpose of reserving monies for the future replacement of the Echo Aquatic Centre [pool]. While approved in the 2021-2025 Financial Plan, formal establishment of a reserve fund could be captured in the establishing bylaw.

#### **Asset Management – General Infrastructure Replacement Reserve**

Intended to fund capital projects proposed through the annual financial plan process in conjunction with the City's Strategic Asset Management Departmental Plans that repair, alter, upgrade or replace aging infrastructure including technology in the City [other than water and sewer service infrastructure].

To aid in aligning Council's strategic priority to "*develop and implement City Asset Management Plans*" [Strategy 4.2.1 of the City's 2019-2023 Corporate Strategic Plan] staff propose the City work towards funding infrastructure gaps by creating a place in the annual financial plan dedicated for asset management contribution. A contribution equal to a percentage of the annual tax levy will aid in prioritizing contribution and ensure it becomes an integral part of the financial planning process until further progresses can be made on quantifying infrastructure gaps through the development of Asset Management departmental plans.

Proposed Annual Contribution:

- 2% of tax Levy for capital sustainment 2023-  $\$25,651,671 \times 2\% = \$513,033$

#### **Strategic Priorities Reserve**

Intended to support strategic priorities and initiatives, including operating initiatives, social issues, climate change, and Council contingency.

#### **Museum Reserve**

To established a fund for Museum projects from monies contributed by restricted community donations or in trust. These restricted funds are currently tracked or set aside. A formal reserve would provide clear separation of these funds.

#### **McLean Mill Projects**

To established a fund for McLean Mill projects that repair or replace new or historic infrastructure at the McLean Mill National Historic Site. Currently heritage fees are collected and set aside for this purpose but have yet to be expensed. McLean Mill grants received are currently set aside in the capital budget for use on McLean Mill projects.

### **IMPLICATIONS**

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This report is being provided for discussion purposes only, based on discussions Committee members can recommend staff bring back a bylaw report for consideration.

### **COMMUNICATIONS**

This report is being provided for discussion purpose only as such, no communications are being proposed. Should members of the Committee support moving forward with this work, staff would prepare a comprehensive bylaw capturing the various reserves for consideration at a future regular meeting.

### **BYLAWS/PLANS/POLICIES**

Various bylaws are outlined throughout the report.

### **SUMMARY**

Section 188 of the *Community Charter* authorizes a Council, by bylaw, to establish reserve funds for a specific purpose. In an effort to improve financial governance and align the strategic planning with financial planning staff have prepared a reserve report covering current reserve bylaws as well as bylaws for future consideration. Reviewing current reserve bylaws and creating new reserve bylaws that align the City's reserve funds with strategic objectives help provide better information for decision making in the financial planning process.

- **ATTACHMENTS**

*Reserve Fund Spreadsheet*

Copy: D. Leurebourg, Director of Corporate Services  
A. McGifford, Director of Finance

J:\Common\A\_Items\_for\_Agenda\Reports for Approval\Reserve Establishment Fund Bylaw eport\_sd- amc.docx

No.	Reserve Fund	Purpose
		<b>Statutory Reserves</b>
4637	Park Acquisition Reserve Fund Est. 2006	Monies received from the sale of park land or receipt of monies from amounts paid in lieu of provision of park land on subdivision. For the purpose of acquiring park lands.
		<b>Non- Statutory Reserves</b>
4306	Land Sale Reserve Fund Est. 1996	The Land Sale Reserve Fund holds revenue generated by the sale of City owned lands. Its purpose is to provide funding for the assembly and marketing of land and related development costs; to purchase lands required for the City's use; and, for servicing or upgrading of City owned parcels and facilities.
4187	Canada Community-Building Fund Reserve Est. 2022	The reserved funds will be used on projects eligible pursuant to the Canada Community-Building Fund Agreement. Including but not limited to investment in infrastructure for construction, renewal, or material enhancement, and capacity building projects. Canada Community-Building funds are to be deposited and tracked within this Reserve inclusive of any interest earned.
3178	Equipment Replacement Reserve Fund est. 1973 Bylaw No. 3178	Purpose to set sufficient funds aside to provide for depreciation, obsolescence of machinery and equipment, and together with interest earned replace machinery and equipment after useful life.
4187	Capital Works Reserve Est. 1994, Bylaw 4187	Reserve is intended to accrue funds to offset future capital construction projects and reduce borrowing requirements in each of three areas – General, Water and Sewer.

No.	Reserve Fund	Purpose
4636	Parks & Recreation Capital Reserve est. 2006 Bylaw No. 4452	Funding from 10% of Parks and Recreation revenues are paid into this reserve annually. In addition, 100% of revenues collected from the sale of logs from parks. Expenditures from this reserve are limited to the City's Parks & Recreation properties and facilities. Examples of prior contributions are Bob Daily Stadium Track and Multiplex upgrades.
4854	Alberni Valley Community Forest Corporation Reserve est. 2014 Bylaw No. 4854	Reserve established for purpose of receiving and depositing Dividends from AVCF. Use of funds will be at the direction of council following consultation with the AVCF board. \$10,000 can be distributed on an annual basis to support a special community project.
4817	Carbon Fund est. 2013 Bylaw No. 2013	Established in 2013, funds from carbon offsets reporting used to fund projects that reduce the City's greenhouse gas emissions.
Established through resolution	Loss on Taxation Reserve	Purpose to mitigate the risk of significant loss of tax collection in the event of loss of major industry tax revenues.
Established through resolution	Waste Water Infrastructure Capital Reserve Fund	Purpose to fund capital projects proposed through the annual financial plan process in conjunction with the City's Strategic Asset Management Plans that provide constructing, altering, repairing new and aging sewer equipment and infrastructure including linear assets, and buildings.
Established through resolution	RCMP Surplus Reserve	RCMP contract surplus amounts to be contributed to the reserve as a contingency for use in any major investigations or future expected costs.

No.	Reserve Fund	Purpose
Established through resolution	Water Infrastructure Capital Reserve Fund	Purpose to fund capital projects proposed through the annual financial plan process in conjunction with the City's Strategic Asset Management Plans that provide constructing, altering, repairing new and ageing water equipment and infrastructure including linear assets, and buildings.
NEW	Aquatic Centre Replacement Reserve fund - NEW	Purpose to fund replacement of the aquatic centre facilities and future costs of repairing, altering, and expanding the future aquatic centre over time.
NEW	Asset Management – General Infrastructure Replacement Reserve	Purpose to fund capital projects proposed through the annual financial plan process in conjunction with the City's Strategic Asset Management Plans that repair, alter, upgrade or replace aging infrastructure in the City including Technological infrastructure (Not including water and sewer service infrastructure).

<b>No.</b>	<b>Reserve Fund</b>	<b>Purpose</b>
NEW	Strategic Priorities Reserve	Purpose to support strategic priorities and initiatives, including operating initiatives, social issues and Council Contingency
NEW	McLean Mill Projects	Purpose to fund Mclean Mill projects that repair or replace new or historic infrastructure at the Mclean Mill Historic Site.
NEW	Museum Reserve	Purpose to fund Museum projects from monies contributed by community donations.

Committee of the Whole – February 21, 2023

<input checked="" type="checkbox"/> Council	<input type="checkbox"/> Economic Development
<input checked="" type="checkbox"/> Mayor	<input type="checkbox"/> Engineering/PW
<input checked="" type="checkbox"/> CAO	<input type="checkbox"/> Parks, Rec. & Heritage
<input checked="" type="checkbox"/> Finance	<input type="checkbox"/> Development Services
<input checked="" type="checkbox"/> Corporate Services	<input type="checkbox"/> Community Safety
<input checked="" type="checkbox"/> Agenda	<input checked="" type="checkbox"/> Other <i>Comm Summary</i>
File #	<i>Carl Mar 6/23</i>
	<i>1700-20-2023</i>

To Mayor Minions and City Councilors

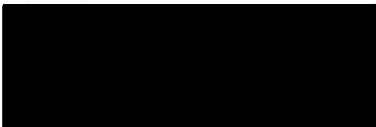
RE: DRAFT 5 Year Financial Plan 2023-2027

**Please add this as a Late item to today's Committee of the Whole Meeting (Feb. 21, 2023)**

Thank-you for the opportunity to ask questions of Council and Staff on the current 5 Year Financial Plan (2023-2027). My questions appear in BLUE below.

I look forward to your responses.

Best Regards,  
L. [redacted] Walerius



**Tim Pley, CAO Report for COW Feb. 21, 2023 Meeting**

**1. 13) Train Station-Phase II (Page 7 of 10)**

The work to complete the seismic upgrade at the Train Station is nearing completion. The **next phase of work involves undertaking additional works in order for the building to be in a leasable condition.** The City identified a preferred tenancy proponent through an RFP process conducted in 2022.

Funding for this project will be sourced from:  
• Surplus from Prior year (anticipated) - \$320,000

**Train Station RFP: RFP001-22**

The successful proponent(s) to the Request for Proposal (RFP) will be given the opportunity to lease the Train Station as a SHELL BUILDING in which to develop their own commercial space and undertaking(s). This invitation is open to businesses, individuals, groups, organizations and social enterprises. So give us your best idea. Tell us how you would transform this iconic site into a new, thriving business.

The RFP001-22 clearly states that the successful proponent will be given the opportunity to lease the Train Station as a SHELL BUILDING.

The city owned historic train station with recent & proposed renovations will soon cost over \$1M.  
Seismic Upgrades WIP Actual \$769,124 + Phase II \$320,000 = \$1,089,124

- \*When will the City be announcing who the successful proponent is and what the terms of the leasing agreement are? Will this be announced prior to the approval of Phase II?*
- \*What work will the City be undertaking for the building to be in a leaseable condition?*



*\*Will the City be incorporating a waiting area and ticket booth in the additional works should the Alberni Pacific Railway return to operating a Steam Train from the Train Station to McLean Mill.*

*\*What work is the proponent willing to do to develop their own commercial space and undertaking(s) at the Train Station as per RFP001-22?*

\*Train Station costs:

Seismic Upgrades:

Budget \$860,000 – Actual \$769,124 = \$90,869

Phase II:

Budget \$320,000 – Remaining funds from Seismic upgrade \$90,869 = \$229,131

*\*Where are the additional funds coming from as this amounts to an approx. 1% increase in residential taxes to complete Phase II if surplus funds are not available?*

*\*In addition to the leasing of the Train Station, will the City be approaching the Western Vancouver Island Industrial Heritage Society to relocate and put on permanent display the City's iconic 1912 "Two Spot" Shay on the siding at the Train Station?*

## **2. Asset Management**

City Legislative & Administration Functions: 0.5 FTE Asset Management position increase

*\*Is the Asset Management position within the Financial Department?*

*\*Is the .5 FTE position being merged with another .5 FTE position to create a permanent Full-Time position?*

*\*Is this position funded through General Funds or through Capital Project #21003 as Contract Work?*

Capital Project# 21003

Budget \$60,000

WIP Actual: 16,976

Comments: Project paused – Contract work with the ACRD Stopped

## **3. Project Management**

Engineering & Public Work Administration:

0.33 FTE Project Management (full time position 2/3 funded from service fees)

*\*What is the role of the new Project Management position?*

*\*Will this position be providing up-to-date information on Capital Projects (status/progress) for the Audit Committee and Finance Department?*



## **2023-2027 Financial Plan**

### **1. General Fund – Revenue**

#### 15190 Vacant Bldg Registration Permit Fees. (Page 24)

Budget 2022 \$1,000

Actual 2022. \$0

For Future Budgets 2023/2024/2025/2026/2027 \$1,000/year

	Budget	Actual
2021	\$1,000	\$1,000
2020	\$1,000	\$0
2019	\$1,000	\$0
2018	\$1,000	\$0
2017	\$1,000	\$0
2016	\$4,000	\$0
2015	\$8,000	\$2,000
2014	\$5,000	\$4,000

\*The former Director of Corporate Services responded to a councilors question about this fee and mentioned that businesses are provided information about this fee. Will Council be looking at these fees to see if there is value in education versus enforcement or consider repealing it?

#### 15510 Interest on Investments. (Page 24)

Budget 2022 \$240,000

Actual 2022 \$ 7,452

Variance (\$232,548) -96.90%

Budget 2021 \$240,000

Actual 2021 \$ 29,739

Variance (210,281) -87.61%

Budget 2020 \$240,000

Actual 2020 \$. 0

Varaiance (240,000) -0%

Budget 2019 \$235,000

Actual \$396,667

Budget 2018 \$230,000

Actual \$535,430

\*Please explain the shortfall in Interest on Investments in the years: 2020, 2021 & 2022?

\*Please explain why the Budget for "Interest of investments" is set at \$240,000 for 2023?

**2. General Fund – Expense**

22140 Parking Enforcement

Budget 2022 \$25,000

Actual 2022 \$0

Budget 2023 \$0

\*Was this expense missed or is there a reason for not allocating an expense for 2023?

**3. Sewer Fund - Revenue**

99111 Transfers from Reserves & Allowances

Variance: #DIV/0!

\*For Variance, is this an error. #DIV/0! ?

**4. Capital Projects (2022 and prior years capital projects with approved budgets)**

There is a missing Project that was In the Nov. 2022 Audit report but is not in the Capital Projects (2022) spreadsheet.

Sewer:

22063 2023 Capital Project Design-to be identified \$60,000

Comments: 6<sup>th</sup> Ave-Montrose to Bruce (moved 2021 budget) CPA staff design

\*Will this item be added back in?

**Thank-you for considering my request during the Budget process.**

**Best Regards, L [REDACTED] Walerius**