
AGENDA - COMMITTEE OF THE WHOLE
Tuesday, February 22, 2022 @ 4:00 PM
In the City Hall Council Chambers | 4850 Argyle Street, Port Alberni, BC

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 Council. For a complete copy of the agenda including all correspondence and reports please refer to the City's website portalberni.ca or contact the Director of Corporate Services at 250.720.2823 or by email twyla_slonski@portalberni.ca or the Deputy City Clerk at 250.720.2822 or by email sara_darling@portalberni.ca

*Given the opportunity for the public to once again participate in-person at Council meetings, Council will no longer be receiving submissions electronically for the **public input or question period** of the Council meeting.*

Members of the public who wish to attend meetings of Council are required to wear a mask and physical distancing will be in effect.

A. CALL TO ORDER & APPROVAL OF THE AGENDA

1. Recognition of unceded Traditional Territories.
2. Late items identified by Councillors.
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 3

1. Meetings held at 4:00 pm on January 24 and 26, 2022.

C. DELEGATIONS

1. **Alberni Clayoquot Regional District | Financial Plan**
Teri Fong, Chief Financial Officer in attendance to discuss the Alberni Clayoquot Regional District financial plan process.
2. **Alberni Valley Chamber of Commerce | McLean Mill National Historic Site**
Bill Collette, Chief Executive Officer in attendance to present the five year plan for McLean Mill National Historic Site.

D. UNFINISHED BUSINESS

1. **“City of Port Alberni 2022 – 2026 Financial Plan Bylaw No. 5045, 2022”** - Page 9
The Director of Finance to provide members of the Committee with a verbal overview of changes made to date and invite further questions or clarification from members of the Committee.

Attachments

- i. “City of Port Alberni 2022-2026 Financial Plan Bylaw No. 5045, 2022” [incl. details]
- ii. Summary of Questions & Answers | Dated February 17, 2022

E. STAFF REPORTS

1. **Deputy Director of Finance – Reserve Funds** - Page 46
Report from the Deputy Director of Finance dated February 15, 2022 speaking to the City’s reserve funds.

This report is being provided for information.
2. **Director of Finance and Director of Corporate Services – Draft Procurement Policy | Delegation Bylaw** - Page 50
Presentation from the Director of Finance and Director of Corporate Services regarding the administration of procurement and the establishment of a delegation bylaw.

F. CORRESPONDENCE

1. **Correspondence Summary** - Page 82
 - a. Leslie Walerius | Local Government Awareness Week & Community Investment Program

G. NEW BUSINESS

H. PUBLIC INPUT/QUESTION PERIOD

I. ADJOURNMENT

That the meeting adjourn at pm.

MINUTES OF THE COMMITTEE OF THE WHOLE
Monday, January 24, 2022 @ 4:00 PM
In the City Hall Council Chambers | 4850 Argyle Street, Port Alberni, BC

PRESENT: Mayor S. Minions
Councillor R. Corbeil
Councillor D. Haggard
Councillor R. Paulson
Councillor H. Poon
Councillor C. Solda
Councillor D. Washington

Gallery: 4

A. CALL TO ORDER & APPROVAL OF THE AGENDA

The meeting was called to order at 4:00 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 4:00 pm on March 15, 2021, be adopted.

CARRIED

C. CORRESPONDENCE

D. NEW BUSINESS

1. Five Year Financial Plan 2022 – 2026

The Director of Finance introduced the City's draft Five-Year Financial Plan 2022 – 2026 providing an overview of the timeline, linkage to strategic priorities, tax distribution, projected impact of taxation, revenue, expenses and capital plan.

Following the conclusion of the presentation, members of the Committee inquired as follows:

- Are there dates proposed for the Connect the Quays Pathway funding?
The City has not been advised as to whether the City's application for funding has been awarded.
- Will inflation be included in current rate?
There is 3-4% anticipated for 2022 and reflected as higher in future years. Staff will continue to monitor and adjust to reflect increases if required or anticipated.
- Were the COVID-19 funds used to assist Parks, Recreation and Heritage with revenue loss related to COVID-19 in 2021?
Yes, funds from the COVID-19 Restart grant were allocated in 2020 and 2021. Some funds will also be assigned to support lower than anticipated revenue in 2022.

- Does the RCMP budget include funding for Body Cameras?
This item is identified as a future cost but is not included in the current RCMP contract. Director of Finance to follow up with Inspector for potential implementation date.
- Request to review Emergency Reserve Fund [ERF] to accommodate increases.
Staff will provide a report showing allocation of funds.
- Will the increase of new development alleviate the tax base?
Non-market change from new development provides the option of diluting the tax burden should Council elect to do so.
- Does the Roads and Street Maintenance budget include sidewalks?
Yes, sidewalk improvements [new & replacements] and inspections are included within the operational budget for Roads and Street maintenance.
- Are replacement costs included within the Sewer and Water service fees?
Yes, there is a contribution made each year, on average (approximately) 50% to Capital and 50% to Operational.
- What portion of the curbside fees Organics collection service was covered by grants?
The collection bins, staff resources, communications, education, and cart delivery was financially supported by the ACRD with grant funding. Recycling service delivery is covered by RecycleBC incentives, the remainder is from curbside utility fees.
- Was the Public Transit Restart Grant part of City grant?
No, BC Transit received its own grant over 2 operating years with fiscal year ending March 31. These funds were specifically to Local Governments that did not reduce level of service in transit through the pandemic.
- What is the balance of the COVID-19 Restart Grant?
Staff will provide a report showing allocation of funds.
- Are expenditures related to the operation of the Bylaw services department covered by fines?
No, Bylaw fine fees do not cover operational costs of the Bylaw department.
- Is the Asset Management Fund required?
There are Capital and Operational reserves currently in place. Asset Management work continues to be completed and included within this budget cycle. Staff have a draft report in process to address reserves and will seek Council support for proposed changes.
- Request for a summary of costs within RCMP Contract [i.e. cost per member].
Staff to prepare a report and provide to Council at a future meeting.
- Budget E-town Hall format explanation?
[Response on page 4]

- Does the Payment in Lieu of Taxes [PILT] budget incorporate adjustments from the recent change in accord?
Yes, all PILT amounts expected are reflected in the Financial Plan.
- Are all COVID-19 Restart funds to be allocated by end of 2022?
Yes, funds had to be identified by the end of 2021 and spent by end of 2022.
- Are the 2022 Community Gaming Funds budgeted with the expectation of receiving the typical pre-COVID amounts?
Yes, the budget reflects full funding. Should there be a deficit, there is an option to use contingency to support any deficit in 2022.
- Given the cancellation of a number of conferences and/or move to a virtual format, how much of the Council travel budget was utilized in 2021 and given the continuation of virtual platforms should the 2022 budget be decreased to accommodate this change?
Staff will provide information regarding balance of funds for consideration.
- In anticipation of Council considering Building Permit fees, should Council increase fees, would greater revenue then be anticipated in the budget?
The amount in the budget wouldn't be predicated on Council increasing fees. The budget represents current rates and anticipated construction for 2022.

E. PUBLIC INPUT/QUESTION PERIOD

Moncia Alhroos

Q: Consider the world-wide environmental issues and the opportunities available to Port Alberni to mimic European initiatives. Wide City streets are ideal for utilizing public transit trolley systems. Shipping ports also present an advantage.

A: European initiatives provide a number of great examples. Some of Council's current Strategic Plan goals address utilizing the City's wide streets. The City works regularly with the Island Corridor Foundation and the province to bring passenger rail back to the island and with related agencies to explore all forms of transportation initiatives. The City also works with the Port Alberni Port Authority and other associated agencies regarding shipping ports.

Sylvain Rollin

Q: Request for Council to consider offering exterior grant funding or a loan program to Harbour Quay merchants to complete upgrades.

A: The City's Façade Improvement Program offered through the Economic Development department matches funds and grants for businesses. The Harbour Quay requires a number of upgrades which will be considered during this budget cycle.

The Director of Corporate Services provided an overview of methods available to the public for engaging with Council during the budget process. The City welcomes public input/engagement throughout the entire financial planning process and while Committee of the Whole meetings have been scheduled for this purpose, we wish to advise that Council will receive and consider financial plan information at all its meetings throughout the months of February, March, April and perhaps May. [NOTE: legislation requires councils to adopt financial plans prior to May 15].

Public participation opportunities include:

- Submission of comments/questions to council@portalberni.ca
- Submission of comments/questions by mail or to City Hall
- Attend a Committee of the Whole meeting in person
- Attend a Regular meeting of Council in person. Members of the public are able to address Council directly at regular meetings either during Public Input and/or Question period
- Council will be hosting an E-town Hall style meeting in March and will communicate more specific details as we approach the date

In addition to the above, we encourage you to monitor the City's website to view upcoming Council meeting agendas to stay informed as to when Council will be receiving information as it relates to the five year plan including when Council will be asked to consider additional readings to the bylaw.

F. ADJOURNMENT

MOVED and SECONDED, THAT the meeting adjourn at 5:01 pm.

CARRIED

CERTIFIED CORRECT

Mayor

Corporate Officer

MINUTES OF THE COMMITTEE OF THE WHOLE
Wednesday, January 26, 2022 @ 4:00 PM
In the City Hall Council Chambers | 4850 Argyle Street, Port Alberni, BC

PRESENT: Mayor S. Minions
Councillor R. Corbeil
Councillor R. Paulson
Councillor H. Poon
Councillor C. Solda
Councillor D. Washington

ABSENT: Councillor D. Haggard

Gallery: 7

A. CALL TO ORDER & APPROVAL OF THE AGENDA

The meeting was called to order at 4:00 PM.

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

CARRIED

B. ADOPTION OF MINUTES

C. CORRESPONDENCE

D. NEW BUSINESS

1. Official Community Plan Review

City Consultants from McElhanney provided Committee members with an introduction to the Official Community Plan review and update process including discussions relating to the baseline report, core issues and growth analysis, and public consultation process. Following the presentation, members of the Committee were invited to ask questions, provide input, or requests for clarification.

The following outlines questions from members of the Committee and associated staff/consultant responses.

Members of the Committee commented/questioned as follows:

- Important to clarify City boundaries and to include the possibility of boundary expansion within the dialog.
Boundary expansion criteria and framework will be considered with the intent to bring forward a policy for consideration.
- Boundary expansion could provide the opportunity for increased industrial lands.
Industrial lands in relation to boundary expansion will be a key conversation within the process.

- Provision of housing options for different incomes and developments that focus on density rather than urban sprawl.
- Options for additional light industry.
- More affordable housing options.
- Provide multiple opportunities for Community Engagement. Important to include youth demographic.
- Who are the key stakeholder groups?
A list of stakeholders has been prepared based on 10 different categories and will be invited to participate in focus groups.
- The demographic of the community is changing. Communication will be key to reach new residents that may not be familiar with opportunities for engagement.
- Has the process for First Nation engagement been determined [Tseshaht and Hupacasath]?
Nation to Nation discussions to be determined in alignment with each Nation's requested format.

E. PUBLIC INPUT/QUESTION PERIOD

Ken McRae

The OCP review provides the perfect opportunity to discuss boundary expansion. Neighbouring local governments have recently shifted to focus on the veteran community. The OCP review would be a good opportunity for the City to follow suit in particular the forestry and fishing sectors as it relates to the Somass Lands development.

Robert Gunn

Commented on the OCP timeline and the provincial OCP requirements surrounding climate action, particularly Green House Gas Emissions.

As per the provincial requirements, project consultants will be working with staff and the community in identifying a Green House Gas Emission baseline and climate action targets and initiatives moving forward.

Joseph Leskosek

Utilize volunteers to increase capacity/reach of public engagement.

F. ADJOURNMENT

MOVED and SECONDED, THAT the meeting adjourn at 4:49 pm.

CARRIED

CERTIFIED CORRECT

Mayor

Corporate Officer

**CITY OF PORT ALBERNI
BYLAW NO. 5045**

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, 2022 to December 31, 2026.
2. This Bylaw may be cited for all purposes as "City of Port Alberni 2022 – 2026 Financial Plan Bylaw No. 5045, 2022" and shall become effective upon adoption.

READ A FIRST TIME THIS 31ST DAY OF JANUARY, 2022.

READ A SECOND TIME THIS DAY OF , 2022.


READ A THIRD TIME THIS DAY OF , 2022.

FINALLY ADOPTED THIS DAY OF 2022.

Mayor

Corporate Officer

SCHEDULE A TO BYLAW NO. 5045

<div style="display: flex; justify-content: space-between; align-items: center;">  <div style="text-align: center;"> CITY OF PORT ALBERNI CONSOLIDATED FINANCIAL PLAN 2022-2026 </div> </div>					
	2022	2023	2024	2025	2026
Revenue					
Taxes					
Property Taxes	25,901,671	27,128,281	28,406,820	27,566,050	28,802,719
Other Taxes	761,391	761,391	761,391	761,391	761,391
Grants in Lieu of Taxes	233,955	233,955	233,955	233,955	233,955
Fees and Charges					
Sales of Service	3,922,909	3,933,787	4,062,725	4,153,079	4,250,911
Sales of Service/Utilities	7,239,244	7,571,611	7,864,810	8,039,794	8,466,442
Service to other Government	100,000	100,000	100,000	100,000	100,000
User Fees/Fines	494,500	498,325	502,184	506,077	510,006
Rentals	153,500	156,570	159,701	162,895	166,153
Interest/Penalties/Miscellaneous	717,875	722,321	727,185	732,180	737,198
Grants/Other Governments	1,095,840	1,095,840	1,095,840	1,095,840	1,095,840
Other Contributions	-	-	-	-	-
	40,620,885	42,202,081	43,914,611	43,351,261	45,124,615
Expenses					
Debt Interest	488,170	583,795	1,156,665	1,156,665	1,156,665
Capital Expenses	6,664,911	8,378,035	5,134,847	5,669,011	4,825,756
Other Municipal Purposes					
General Municipal	4,646,792	4,805,437	4,927,374	4,991,714	5,124,132
Police Services	8,073,162	8,272,325	8,586,906	8,808,923	9,015,162
Fire Services	4,071,596	4,264,882	4,360,844	4,456,965	4,551,648
Other Protective Services	361,030	391,063	395,907	400,311	404,790
Transportation Services	4,533,697	4,679,899	4,781,381	4,880,723	4,978,094
Environmental Health and Development	3,171,306	3,261,754	3,111,997	3,165,232	3,220,303
Parks and Recreation	5,612,854	5,896,628	6,082,829	6,227,902	6,317,130
Cultural	1,500,346	1,514,983	1,547,745	1,561,173	1,585,480
Water	1,882,171	1,821,187	1,849,216	1,879,195	1,910,090
Sewer	1,490,521	1,515,827	1,541,694	1,567,102	1,592,976
Contingency	200,000	200,000	200,000	200,000	200,000
	42,696,556	45,585,815	43,677,405	44,964,916	44,882,226
Revenue Over (Under) Expenses Before Other	(2,075,671)	(3,383,734)	237,206	(1,613,655)	242,389
Other					
Debt Proceeds	-	-	-	-	-
Debt Principal	(371,426)	(572,870)	(572,870)	(572,870)	(572,870)
Transfer from Equipment Replacement Reserve	1,023,600	3,640,503	1,896,817	904,521	1,441,674
Transfer from Land Sale Reserve	-	-	-	-	-
Transfer from Cemetery Trust	2,000	2,000	2,000	2,000	2,000
Transfer from (to) Reserves	1,421,497	314,101	(1,670,253)	1,170,804	(1,113,193)
	2,075,671	3,383,734	(344,306)	1,504,455	(242,389)
Balanced Budget	-	-	-	-	-

SCHEDULE B TO BYLAW NO. 5045 REVENUE POLICY DISCLOSURE

Objectives and Policies

The City of Port Alberni Corporate Strategic Plan provides municipal objectives and policy direction including strategic priorities in the areas of taxation, economic growth, and diversification.

Ongoing initiatives arising from these stated priorities relate directly to revenue generation, property taxation, and permissive tax exemptions. These are:

- Update and review regularly all fees and charges levied to maximize recovery of the cost of service delivery;
- Fund waste collection, sewer, and water utilities on a fee for service basis without contribution required from property taxation;
- Where it is strategic, market and sell City owned lands excess to needs;
- Ensure strategized initiatives and projects included in the corporate strategic plan are incorporated into the 2022-2026 financial plan to allow for successful implementation of corporate strategy
- Promote revitalization of the City's commercial areas;
- Undertake capital projects identified in the plan by a combination of use of general revenues, borrowing, senior government grant funding and reserve funding.

Considerable progress has been made on these policy directions as outlined in the City of Port Alberni's Annual Reports and Corporate Strategic Plan.

Proportion of Revenue from Funding Sources

Property Taxes – The majority of the City of Port Alberni's revenue arises from property tax; about 67% [excluding grants and borrowings] in 2022. Property tax collected between 2018 and 2022 increased by 15.2% over that five-year period.

The 2022-2026 Financial Plan provides for a 4.97% increase in property taxes collected in 2022 moving to 4.74% in 2023 then remaining at approximately 4.7% in the final three years of the plan. The planned annual increases will allow for successful implementation of all corporate strategic priorities set out by Council in the 2019 Strategic Plan as well commitments to capital projects, collective bargaining agreements, and projects that require debt service.

2022-2026 Annual Tax Rates

2022	2023	2024	2025	2026
4.97%	4.74%	4.71%	4.71%	4.72%

Parcel Taxes – No new parcel tax levies are proposed in the 2022-2026 Financial Plan.

Fees and Charges – In 2022, approximately 30% 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 gas taxes. In 2022, borrowing in this financial plan is approximately \$8.5 Million [approved in September 2021].

Other Sources – Other revenue sources are rentals of City-owned property, interest/penalties, payments in lieu of taxes and grants from senior governments.

Revenue from rentals and interest and penalties remain consistent from year to year and comprises 1 - 3% of the City's total revenues. Grants from senior governments vary significantly from year to year depending on successful application for conditional funding.

COVID-19 Safe Restart Grant for Local Governments the City of Port Alberni received a \$3.5 million grant from the Province of British Columbia through the COVID-19 Safe Restart Grant for Local Governments program. The grant program uses a formula that incorporates a flat amount of \$169,000 with an "adjusted per-capita" amount of \$308.34 [2018 population of 18,803]. In 2020 and 2021, Council applied grant funding to revenue shortfalls, expense escalation due to COVID and specific measures to operate under COVID. In 2022, the remaining funds will be identified and Council will be asked to approve the allocations.

Distribution of Property Taxes among Property Classes

Council will provide the policy directions which will be incorporated in the 2022-2026 Financial Plan.

Class 1 – Residential The residential tax increase will also reflect 4.97% again as a commitment to successful implementation of the corporate strategic plan. Between 2005 and 2021 the share of property taxation paid by Class 1 increased from 40.0% to 60.0%. Council will consider the share of taxation paid by the residential class.

Class 4 and 5 – Major Industry and Light Industry In 2006, Council directed that significant tax reductions be provided for Class 4 [Major Industry] 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 41.8% in 2005 to 22.5% in 2021.

For 2021, Class 4 and 5 taxes were delinked and the tax burden for these classes totaled 22.5%. Council will consider the share of taxation paid by Class 4 and 5 for 2022 to allocate the tax increase of 4.97%.

Class 6 – Business In committing to successful implementation of our corporate strategic plan business rates be reviewed to allocate the increase of 4.97%. Business property tax rates dropped from \$27 per thousand dollars in assessed value in 2005 to \$14.52 per thousand in 2021. Council will consider the share of taxation paid by Class 6 for 2022.

Other Classes Approximately 0.3% 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 4.97%.

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.

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).

Since 2005 Council has approved, on average, annual permissive tax exemptions for 34 organizations (not including places of public worship) with a total annual municipal property tax exemption value of approximately \$250,000. In 2021, 51 organizations were approved, with a total annual property tax exemption value of approximately \$250,000.

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 \$591,500 in 2022. Performance targets are not expected to change from 2021 to 2022. SCI and TFRS funds are allocated to general revenue to support local government service delivery.

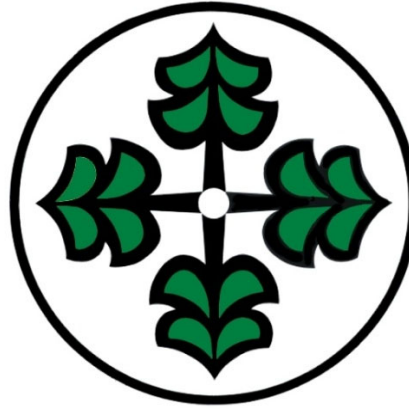
Community Gaming Funding

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."

In 2020 and 2021, 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 2022 with an expectation of normal funding through the entire year from the Host Financial Assistance Agreement.

2021 Funding Allocation	Funds (\$) Allocated
McLean Mill National Historic Site Operations	\$ 160,229
Visitor Centre Funding	87,411
Offset Economic Development	150,000
Community Investment Plan/Grants in Aid	48,200
Total commitments	\$445,840



CITY OF PORT ALBERNI DRAFT FINANCIAL PLAN

2022-2026

February 22, 2022



**CITY OF PORT ALBERNI
CONSOLIDATED FINANCIAL PLAN 2022-2026**

	2022	2023	2024	2025	2026
Revenue					
Taxes					
Property Taxes	25,901,671	27,128,281	28,406,820	27,566,050	28,802,719
Other Taxes	761,391	761,391	761,391	761,391	761,391
Grants in Lieu of Taxes	233,955	233,955	233,955	233,955	233,955
Fees and Charges					
Sales of Service	3,922,909	3,933,787	4,062,725	4,153,079	4,250,911
Sales of Service/Utilities	7,239,244	7,571,611	7,864,810	8,039,794	8,466,442
Service to other Government	100,000	100,000	100,000	100,000	100,000
User Fees/Fines	494,500	498,325	502,184	506,077	510,006
Rentals	153,500	156,570	159,701	162,895	166,153
Interest/Penalties/Miscellaneous	717,875	722,321	727,185	732,180	737,198
Grants/Other Governments	1,095,840	1,095,840	1,095,840	1,095,840	1,095,840
Other Contributions	-	-	-	-	-
	40,620,885	42,202,081	43,914,611	43,351,261	45,124,615
Expenses					
Debt Interest	488,170	583,795	1,156,665	1,156,665	1,156,665
Capital Expenses	6,664,911	8,378,035	5,134,847	5,669,011	4,825,756
Other Municipal Purposes					
General Municipal	4,646,792	4,805,437	4,927,374	4,991,714	5,124,132
Police Services	8,073,162	8,272,325	8,586,906	8,808,923	9,015,162
Fire Services	4,071,596	4,264,882	4,360,844	4,456,965	4,551,648
Other Protective Services	361,030	391,063	395,907	400,311	404,790
Transportation Services	4,533,697	4,679,899	4,781,381	4,880,723	4,978,094
Environmental Health and Development	3,171,306	3,261,754	3,111,997	3,165,232	3,220,303
Parks and Recreation	5,612,854	5,896,628	6,082,829	6,227,902	6,317,130
Cultural	1,500,346	1,514,983	1,547,745	1,561,173	1,585,480
Water	1,882,171	1,821,187	1,849,216	1,879,195	1,910,090
Sewer	1,490,521	1,515,827	1,541,694	1,567,102	1,592,976
Contingency	200,000	200,000	200,000	200,000	200,000
	42,696,556	45,585,815	43,677,405	44,964,916	44,882,226
Revenue Over (Under) Expenses Before Other	(2,075,671)	(3,383,734)	237,206	(1,613,655)	242,389
Other					
Debt Proceeds	-	-	-	-	-
Debt Principal	(371,426)	(572,870)	(572,870)	(572,870)	(572,870)
Transfer from Equipment Replacement Reserve	1,023,600	3,640,503	1,896,817	904,521	1,441,674
Transfer from Land Sale Reserve	-	-	-	-	-
Transfer from Cemetery Trust	2,000	2,000	2,000	2,000	2,000
Transfer from (to) Reserves	1,421,497	314,101	(1,670,253)	1,170,804	(1,113,193)
	2,075,671	3,383,734	(344,306)	1,504,455	(242,389)
Balanced Budget	-	-	-	-	-



**CITY OF PORT ALBERNI
GENERAL FUND - REVENUE
2022-2026 FINANCIAL PLAN**

	Budget 2021	Actual 2021	Variance \$	Variance %	Budget 2022	Increase %	Budget 2023	Increase %	Budget 2024	Increase %	Budget 2025	Increase %	Budget 2026	Increase %
REAL PROPERTY TAXES														
		(unaudited)	(unaudited)	(unaudited)										
11111 General Purposes - Taxes	24,463,807	24,444,706	(19,102)	-0.08%	25,690,000	5.01%	26,916,610	4.77%	28,195,149	4.75%	29,534,419	4.75%	30,937,304	4.75%
11112 Debt Purposes - Taxes	211,671	211,546	(125)	-0.06%	211,671	0.00%	211,671	0.00%	211,671	0.00%	211,671	0.00%	211,671	0.00%
TAX LEVY	24,675,478	24,656,251	(19,227)	-0.08%	25,901,671	4.97%	27,128,281	4.74%	28,406,820	4.71%	29,746,090	4.71%	31,148,975	4.72%
11211 Special Area Levy	14,500	14,266	(234)	-1.62%	14,650	1.03%	14,650	0.00%	14,650	0.00%	14,650	0.00%	14,650	0.00%
SPECIAL ASSESSMENTS	14,500	14,266	(234)	-1.62%	14,650	1.03%	14,650	0.00%	14,650	0.00%	14,650	0.00%	14,650	0.00%
11910 Utility Tax 1%	725,000	736,720	11,720	1.62%	746,741	3.00%	746,741	0.00%	746,741	0.00%	746,741	0.00%	746,741	0.00%
TAXES	25,414,978	25,407,236	(7,742)	-0.03%	26,663,062	4.91%	27,889,672	4.60%	29,168,211	4.58%	30,507,481	4.59%	31,910,366	4.60%
FEDERAL GOVERNMENT														
12110 Federal Building Grant	500	577	77	15.41%	575	15.00%	575	0.00%	575	0.00%	575	0.00%	575	0.00%
12210 CBC Grant	2,500	3,254	754	30.17%	3,200	28.00%	3,200	0.00%	3,200	0.00%	3,200	0.00%	3,200	0.00%
PROVINCIAL GOVERNMENT														
12310 Provincial Government Grant	45,800	50,728	4,928	10.76%	50,000	9.17%	50,000	0.00%	50,000	0.00%	50,000	0.00%	50,000	0.00%
12410 BC Hydro	111,000	100,866	(10,134)	-9.13%	100,000	-9.91%	100,000	0.00%	100,000	0.00%	100,000	0.00%	100,000	0.00%
12411 Public Housing Grant (in lieu of taxes)	60,000	63,328	3,328	5.55%	80,000	33.33%	80,000	0.00%	80,000	0.00%	80,000	0.00%	80,000	0.00%
OTHER ENTITIES														
12910 University of Victoria	180	186	6	3.33%	180	0.00%	180	0.00%	180	0.00%	180	0.00%	180	0.00%
GRANTS IN LIEU OF TAXES	219,980	218,939	(1,041)	-0.47%	233,955	6.35%	233,955	0.00%	233,955	0.00%	233,955	0.00%	233,955	0.00%
SERVICES PROVIDED TO GOVERNMENT														
13121 PRISONER EXPENSE RECOVERY	100,000	48,965	(51,035)	-51.04%	100,000	0.00%	100,000	0.00%	100,000	0.00%	100,000	0.00%	100,000	0.00%
SALES OF SERVICES														
14120 ADMINISTRATION SERVICE CHARGE	33,500	16,952	(16,548)	-49.40%	45,000	34.33%	45,000	0.00%	45,000	0.00%	45,000	0.00%	45,000	0.00%
14221 Law Enforcement Service Charge	129,252	32,177	(97,075)	-75.11%	141,500	9.48%	141,500	0.00%	141,500	0.00%	141,500	0.00%	141,520	0.01%
14241 Fire Department Service Charge	195,709	283,696	87,987	44.96%	198,338	1.34%	203,490	2.60%	208,797	2.61%	214,263	2.62%	219,893	2.63%
PROTECTIVE SERVICES	324,961	315,873	(9,088)	-2.80%	339,838	4.58%	344,990	1.52%	350,297	1.54%	355,763	1.56%	361,413	1.59%
14310 Public Works Service Charge	77,600	22,334	(55,266)	-71.22%	77,600	0.00%	77,600	0.00%	77,600	0.00%	77,600	0.00%	77,600	0.00%
14400 Public Transit Revenue	201,063	548,079	347,016	172.59%	288,230	43.35%	281,296	-2.41%	321,514	14.30%	346,968	7.92%	356,363	2.71%
TRANSPORTATION SERVICES	278,663	570,413	291,750	104.70%	365,830	31.28%	358,896	-1.90%	399,114	11.21%	424,568	6.38%	433,963	2.21%
14433 Commercial Solid Waste Collection	13,000	15,797	2,797	21.52%	10,000	-23.08%	-	-100.00%	-	0.00%	-	0.00%	-	0.00%
14434 Residential Solid Waste Collection	1,235,718	848,821	(386,897)	-31.31%	1,381,260	11.78%	1,356,260	-1.81%	1,383,385	2.00%	1,411,053	2.00%	1,439,274	2.00%
14434 Recycle BC Collection Incentive	271,128	80,038	(191,090)	-70.48%	287,239	5.94%	303,375	5.62%	306,409	1.00%	309,473	1.00%	312,568	1.00%
CURBSIDE WASTE COLLECTION	1,519,846	944,657	(575,189)	-37.85%	1,678,499	10.44%	1,659,635	-1.12%	1,689,794	1.82%	1,720,526	1.82%	1,751,842	1.82%
14516 PUBLIC HEALTH-CEMETERIES	61,200	80,038	18,838	30.78%	66,600	8.82%	66,600	0.00%	66,600	0.00%	66,600	0.00%	66,600	0.00%
14550 PLANNING ADMINISTRATION	44,500	50,254	5,754	12.93%	46,100	3.60%	46,712	1.33%	47,336	1.34%	47,973	1.35%	48,025	0.11%
14560 ECONOMIC DEVELOPMENT	146,833	187,510	40,677	27.70%	8,500	-94.21%	8,500	0.00%	8,500	0.00%	8,500	0.00%	8,500	0.00%
14600 Marine Commercial Building	76,169	87,017	10,848	14.24%	87,000	14.22%	88,740	2.00%	90,500	1.98%	92,325	2.02%	94,100	1.92%
14601 Port Building	23,247	24,107	860	3.70%	26,000	11.84%	26,520	2.00%	27,050	2.00%	27,600	2.03%	28,200	2.17%
14602 Market Square	32,000	20,460	(11,540)	-36.06%	30,000	-6.25%	30,600	2.00%	31,200	1.96%	31,850	2.08%	32,500	2.04%
14690 A. H. Q. Miscellaneous Revenue	2,500	-	(2,500)	-100.00%	2,500	0.00%	2,500	0.00%	2,500	0.00%	2,500	0.00%	2,500	0.00%
ALBERNI HARBOUR QUAY	133,916	131,583	(2,333)	-1.74%	145,500	8.65%	148,360	1.97%	151,250	1.95%	154,275	2.00%	157,300	1.96%



**CITY OF PORT ALBERNI
GENERAL FUND - REVENUE
2022-2026 FINANCIAL PLAN**

	Budget 2021	Actual 2021	Variance \$	Variance %	Budget 2022	Increase %	Budget 2023	Increase %	Budget 2024	Increase %	Budget 2025	Increase %	Budget 2026	Increase %
RECREATION SERVICES														
RECREATION FACILITIES														
14710 Gyro Youth Centre	4,000	2,812	(1,188)	-29.70%	6,000	50.00%	9,000	50.00%	9,500	5.56%	10,000	5.26%	10,500	5.00%
14712 Echo '67 Centre	211,650	165,452	(46,198)	-21.83%	206,121	-2.61%	215,520	4.56%	228,725	6.13%	241,950	5.78%	260,385	7.62%
14714 Glenwood Centre	30,000	17,810	(12,190)	-40.63%	39,600	32.00%	39,850	0.63%	40,250	1.00%	40,700	1.12%	41,100	0.98%
14716 Echo Aquatic Centre	41,925	17,187	(24,738)	-59.01%	42,344	1.00%	42,768	1.00%	43,195	1.00%	43,627	1.00%	44,200	1.31%
14718 AV Multiplex	465,000	243,942	(221,058)	-47.54%	388,356	-16.48%	399,285	2.81%	407,279	2.00%	412,826	1.36%	418,453	1.36%
14720 Stadium & Athletic Fields	21,500	8,653	(12,847)	-59.75%	29,683	38.06%	29,997	1.06%	30,382	1.28%	30,933	1.81%	31,456	1.69%
RECREATION PROGRAMS														
SPORT PROGRAMS														
14730 Glenwood Centre	1,500	985	(515)	-34.36%	3,090	106.00%	3,127	1.20%	3,156	0.93%	3,191	1.11%	3,227	1.13%
14732 Echo Aquatic Centre	190,000	75,383	(114,617)	-60.32%	89,000	-53.16%	93,500	5.06%	100,500	7.49%	108,000	7.46%	110,500	2.31%
14734 AV Multiplex	27,033	11,932	(15,101)	-55.86%	10,800	-60.05%	11,100	2.78%	11,400	2.70%	11,700	2.63%	12,000	2.56%
LEISURE PROGRAMS														
14738 Children's Programs	45,000	81,680	36,680	81.51%	92,000	104.44%	95,000	3.26%	102,000	7.37%	104,000	1.96%	111,000	6.73%
14740 Youth Programs & Services	4,510	9,248	4,738	105.04%	30,500	576.27%	32,000	4.92%	33,500	4.69%	35,000	4.48%	36,500	4.29%
14742 Adult Programs	25,000	22,862	(2,138)	-8.55%	49,000	96.00%	51,000	4.08%	53,000	3.92%	55,000	3.77%	57,000	3.64%
14750 Special Events	1,380	-	(1,380)	-100.00%	1,000	-27.54%	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%
COMMUNITY SERVICES														
14760 Community Services Misc Revenue	3,550	5,932	2,382	67.09%	4,101	15.52%	5,500	34.11%	5,500	0.00%	5,500	0.00%	5,500	0.00%
14770 Contributions & Grants	167,688	191,431	23,743	14.16%	128,447	-23.40%	128,447	0.00%	128,447	0.00%	128,447	0.00%	128,447	0.00%
RECREATION SERVICES	1,239,736	855,307	(384,429)	-31.01%	1,120,042	-9.65%	1,157,094	3.31%	1,197,834	3.52%	1,231,874	2.84%	1,271,268	3.20%
CULTURAL SERVICES														
MUSEUM SERVICES														
14810 Museum-Sales & Service	24,800	11,776	(13,024)	-52.51%	38,600	55.65%	29,600	-23.32%	38,600	30.41%	29,600	-23.32%	38,600	30.41%
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	455,000	463,400	8,400	1.85%	65,000	-85.71%	65,000	0.00%	65,000	0.00%	65,000	0.00%	65,000	0.00%
CULTURAL SERVICES	483,200	475,176	(8,024)	-1.66%	107,000	-77.86%	98,000	-8.41%	107,000	9.18%	98,000	-8.41%	107,000	9.18%
SALES OF SERVICES	4,266,355	3,627,764	(638,591)	-14.97%	3,922,909	-8.05%	3,933,787	0.28%	4,062,725	3.28%	4,153,079	2.22%	4,250,911	2.36%
OTHER REVENUE OWN SOURCES														
15110 Business Licence Fees	130,000	165,481	35,481	27.29%	165,000	26.92%	165,825	0.50%	166,654	0.50%	167,487	0.50%	168,325	0.50%
15160 Dog Licence Fees	10,000	11,438	1,438	14.38%	11,000	10.00%	11,000	0.00%	11,000	0.00%	11,000	0.00%	11,000	0.00%
15170 Building & Plumbing Permit Fees	106,140	229,564	123,424	116.28%	300,000	182.65%	303,000	1.00%	306,030	1.00%	309,090	1.00%	312,181	1.00%
15181 Other Const/Demolition Permit Fees	140	200	60	42.86%	500	257.14%	500	0.00%	500	0.00%	500	0.00%	500	0.00%
15190 Vacant Bldg Registration Permit Fees	1,000	1,000	-	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%
LICENCES & PERMITS	247,280	407,682	160,402	64.87%	477,500	93.10%	481,325	0.80%	485,184	0.80%	489,077	0.80%	493,006	0.80%
15210 FINES & PARKING TICKETS	17,000	10,038	(6,962)	-40.95%	17,000	0.00%	17,000	0.00%	17,000	0.00%	17,000	0.00%	17,000	0.00%
15320 RENTALS	145,500	225,590	80,090	55.04%	153,500	5.50%	156,570	2.00%	159,701	2.00%	162,895	2.00%	166,153	2.00%
15510 Interest On Investments	240,000	29,739	(210,261)	-87.61%	240,000	0.00%	240,000	0.00%	240,000	0.00%	240,000	0.00%	240,000	0.00%
15590 Other Interest	28,000	49,238	21,238	75.85%	36,000	28.57%	36,000	0.00%	36,000	0.00%	36,000	0.00%	36,000	0.00%
RETURN ON INVESTMENTS	268,000	78,977	(189,023)	-70.53%	276,000	2.99%	276,000	0.00%	276,000	0.00%	276,000	0.00%	276,000	0.00%
15611 Current Tax Penalties	118,000	15,037	(102,963)	-87.26%	145,000	22.88%	145,000	0.00%	145,000	0.00%	145,000	0.00%	145,000	0.00%
15621 Arrears & Delinquent Tax Interest	45,100	26,231	(18,869)	-41.84%	48,600	7.76%	48,600	0.00%	48,600	0.00%	48,600	0.00%	48,600	0.00%
15625 Residential Garbage Penalties	11,400	9,154	(2,246)	-19.71%	16,500	44.74%	16,500	0.00%	16,830	2.00%	17,200	2.20%	17,500	1.74%
PENALTIES & INTEREST	174,500	50,422	(124,078)	-71.10%	210,100	20.40%	210,100	0.00%	210,430	0.16%	210,800	0.18%	211,100	0.14%



**CITY OF PORT ALBERNI
GENERAL FUND - REVENUE
2022-2026 FINANCIAL PLAN**

	Budget 2021	Actual 2021	Variance \$	Variance %	Budget 2022	Increase %	Budget 2023	Increase %	Budget 2024	Increase %	Budget 2025	Increase %	Budget 2026	Increase %
15930 Miscellaneous Revenue	192,700	159,739	(32,961)	-17.10%	203,500	5.60%	207,380	1.91%	211,338	1.91%	215,374	1.91%	219,492	1.91%
15940 Miscellaneous Revenue-IT Services	28,275	-	(28,275)	-100.00%	28,275	0.00%	28,841	2.00%	29,417	2.00%	30,006	2.00%	30,606	2.00%
MISCELLANEOUS REVENUE	220,975	159,739	(61,236)	-27.71%	231,775	4.89%	236,221	1.92%	240,755	1.92%	245,380	1.92%	250,098	1.92%
OTHER REVENUE OWN SOURCES	1,073,255	932,449	(140,806)	-13.12%	1,365,875	27.26%	1,377,216	0.83%	1,389,070	0.86%	1,401,152	0.87%	1,413,357	0.87%
UNCONDITIONAL TRANSFERS OTHER GOV'T														
PROVINCIAL GOVERNMENT														
16212 Small Community Protection Grant	288,700	235,000	(53,700)	-18.60%	235,000	-18.60%	235,000	0.00%	235,000	0.00%	235,000	0.00%	235,000	0.00%
16214 Revenue Sharing - Traffic Fines	302,800	342,501	39,701	13.11%	345,000	13.94%	345,000	0.00%	345,000	0.00%	345,000	0.00%	345,000	0.00%
16215 Community Gaming Revenue	445,840	231,966	(213,874)	-47.97%	445,840	0.00%	445,840	0.00%	445,840	0.00%	445,840	0.00%	445,840	0.00%
UNCOND TFRS OTHER GOV'T	1,037,340	809,467	(227,873)	-21.97%	1,025,840	-1.11%	1,025,840	0.00%	1,025,840	0.00%	1,025,840	0.00%	1,025,840	0.00%
CONDITIONAL TRANSFERS OTHER														
18120 Grants/Contributions UBCM/FCM	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
18121 Grants/Contributions Other	2,373,951	2,373,951	-	0.00%	70,000	-97.05%	70,000	0.00%	70,000	0.00%	70,000	0.00%	70,000	0.00%
CONDITIONAL TRANSFERS - OTHER	2,373,951	2,373,951	-	0.00%	70,000	-97.05%	70,000	0.00%	70,000	0.00%	70,000	0.00%	70,000	0.00%
OTHER TRANSFERS & COLLECTIONS														
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%
19114 Operating Funds From Prior Years	420,000	420,000	-	0.00%	900,000	114.29%	400,000	-55.56%	400,000	0.00%	400,000	0.00%	400,000	0.00%
19115 Transfer from RCMP Surplus Reserve	256,180	181,281	(74,899)	-29.24%	191,462	-25.26%	194,799	1.74%	198,199	1.75%	201,660	1.75%	204,645	1.48%
TRANSFERS FROM OWN RESERVES	678,180	601,281	(76,899)	-11.34%	1,093,462	61.23%	596,799	-45.42%	600,199	0.57%	603,660	0.58%	606,645	0.49%
COLLECTIONS FOR OTHER GOV'T														
19811 Non-Residential School Tax	1,874,170	1,929,198	55,028	2.94%	1,749,007	-6.68%	1,783,987	2.00%	1,819,667	2.00%	1,856,060	2.00%	1,893,181	2.00%
19812 Residential School Tax	3,166,722	4,077,216	910,494	28.75%	4,380,106	38.32%	4,467,708	2.00%	4,557,062	2.00%	4,648,204	2.00%	4,741,168	2.00%
COLLECTIONS FOR OTHER GOV'T	5,040,892	6,006,414	965,522	19.15%	6,129,113	21.59%	6,251,695	2.00%	6,376,729	2.00%	6,504,264	2.00%	6,634,349	2.00%
REGIONAL GOVERNMENT														
19820 Alberni-Clayoquot Regional Hosp Dist	700,665	670,718	(29,947)	-4.27%	680,000	-2.95%	686,800	1.00%	693,668	1.00%	700,605	1.00%	707,611	1.00%
19821 Alberni-Clayoquot Regional District	1,372,574	1,460,899	88,325	6.43%	1,491,725	8.68%	1,506,642	1.00%	1,521,709	1.00%	1,536,926	1.00%	1,552,295	1.00%
REGIONAL GOVERNMENT	2,073,239	2,131,617	58,378	2.82%	2,171,725	4.75%	2,193,442	1.00%	2,215,377	1.00%	2,237,531	1.00%	2,259,906	1.00%
JOINT BOARDS AND COMMISSIONS														
19830 Municipal Finance Authority	700.00	706	6	0.84%	700	0.00%	700	0.00%	700	0.00%	700	0.00%	700	0.00%
19831 BC Assessment	181,000	184,219	3,219	1.78%	182,810	1.00%	184,638	1.00%	186,484	1.00%	188,349	1.00%	190,000	0.88%
JOINT BOARDS AND COMMISSIONS	181,700	184,925	3,225	1.77%	183,510	1.00%	185,338	1.00%	187,184	1.00%	189,049	1.00%	190,700	0.87%
OTHER TRANSFERS, COLLECTIONS	7,295,831	8,322,956	1,027,125	14.08%	8,484,348	16.29%	8,630,475	1.72%	8,779,290	1.72%	8,930,844	1.73%	9,084,955	1.73%
GENERAL FUND REVENUE	42,459,870	42,343,008	(116,862)	-0.28%	42,959,451	1.18%	43,857,744	2.09%	45,429,290	3.58%	47,026,011	3.51%	48,696,029	3.55%



**CITY OF PORT ALBERNI
GENERAL FUND - EXPENSE
2022-2026 FINANCIAL PLAN**

	Budget 2021	Actual 2021	Variance \$	Variance %	Budget 2022	Increase %	Budget 2023	Increase %	Budget 2024	Increase %	Budget 2025	Increase %	Budget 2026	Increase %
GENERAL GOVERNMENT SERVICE		(unaudited)	(unaudited)	(unaudited)										
LEGISLATIVE														
21110 Mayor	47,153	48,440	(1,287)	-2.73%	49,183	4.31%	68,473	39.22%	69,711	1.81%	71,095	1.99%	72,445	1.90%
21130 Council	125,393	129,553	(4,160)	-3.32%	139,263	11.06%	185,521	33.22%	189,136	1.95%	192,823	1.95%	196,585	1.95%
21190 Receptions and Other Services	39,000	25,813	13,187	33.81%	34,000	-12.82%	34,260	0.76%	34,520	0.76%	34,785	0.77%	35,045	0.75%
LEGISLATIVE	211,546	203,806	7,740	3.66%	222,446	5.15%	288,254	29.58%	293,367	1.77%	298,703	1.82%	304,075	1.80%
GENERAL ADMINISTRATION														
ADMINISTRATIVE														
21211 Chief Administrative Officer	213,636	219,996	(6,360)	-2.98%	185,751	-13.05%	238,699	28.50%	243,230	1.90%	250,852	3.13%	252,567	0.68%
21212 Corporate Services	562,541	497,097	65,444	11.63%	599,424	6.56%	603,480	0.68%	614,524	1.83%	625,719	1.82%	637,100	1.82%
21215 Legal Services	20,000	26,493	(6,493)	-32.47%	25,000	25.00%	25,000	0.00%	25,000	0.00%	25,000	0.00%	25,000	0.00%
21216 Bylaw Enforcement	396,837	311,464	85,373	21.51%	503,370	26.85%	512,048	1.72%	521,320	1.81%	530,785	1.82%	540,451	1.82%
22140 Parking Enforcement	25,000	-	25,000	100.00%	25,000	0.00%	25,000	0.00%	25,000	0.00%	25,000	0.00%	25,000	0.00%
21217 Bylaw Enforcement Vehicles	14,756	15,668	(912)	-6.18%	14,820	0.43%	15,169	2.35%	15,401	1.53%	15,662	1.69%	15,935	1.74%
FINANCIAL MANAGEMENT														
21221 Financial Management Administration	817,639	823,476	(5,837)	-0.71%	898,099	9.84%	919,453	2.38%	936,309	1.83%	953,494	1.84%	971,024	1.84%
21225 External Audit	27,300	28,358	(1,058)	-3.87%	34,500	26.37%	30,000	-13.04%	30,600	2.00%	31,212	2.00%	31,836	2.00%
21226 Purchasing Administration	126,480	149,687	(23,207)	-18.35%	137,845	8.99%	140,205	1.71%	142,406	1.57%	144,665	1.59%	146,959	1.59%
21229 Other Financial Management	22,600	8,108	14,492	64.12%	47,500	110.18%	55,000	15.79%	45,000	-18.18%	30,000	-33.33%	30,000	0.00%
COMMON SERVICES														
21222 Administration Vehicle	9,913	8,699	1,214	12.25%	10,100	1.89%	10,261	1.59%	10,424	1.59%	10,590	1.59%	10,759	1.60%
21252 City Hall	160,073	151,046	9,027	5.64%	116,727	-27.08%	118,540	1.55%	120,231	1.43%	122,122	1.57%	123,715	1.30%
21253 Other City Buildings	1,449	3,536	(2,087)	-144.04%	2,100	44.93%	2,100	0.00%	2,100	0.00%	2,100	0.00%	2,100	0.00%
21259 Other Common Services	449,203	369,032	80,171	17.85%	462,500	2.96%	481,055	4.01%	516,040	7.27%	519,950	0.76%	525,342	1.04%
21260 Carbon Offsets	56,200	-	56,200	100.00%	45,000	-19.93%	45,000	0.00%	45,000	0.00%	45,000	0.00%	45,000	0.00%
INFORMATION SERVICES														
21261 Information Services	733,309	727,131	6,178	0.84%	751,625	2.50%	737,657	-1.86%	751,694	1.90%	766,032	1.91%	782,635	2.17%
OTHER ADMINISTRATIVE SERVICES														
21282 Appraisals	-	4,655	(4,655)		25,000		-		-		-		27,500	
21283 Personnel (Human Resources)	335,482	306,137	29,345	8.75%	379,686	13.18%	412,795	8.72%	461,591	11.82%	469,374	1.69%	477,325	1.69%
21285 Employee Wellness (EFAP)	15,354	12,337	3,017	19.65%	15,372	0.12%	15,499	0.83%	15,829	2.13%	15,962	0.84%	16,097	0.85%
RECOVERIES														
21290 Administration Services Recovered	(483,500)	(507,492)	23,992	-4.96%	(493,000)	1.96%	(503,000)	2.03%	(513,000)	1.99%	(523,000)	1.95%	(533,000)	1.91%
GENERAL ADMINISTRATION	3,504,272	3,155,429	348,843	9.95%	3,786,419	8.05%	3,883,961	2.58%	4,008,699	3.21%	4,060,519	1.29%	4,153,345	2.29%
21911 Election Expense	-	0	-		25,240		-		-		-		27,325	
21920 Training and Development	108,911	66,049	42,862	39.36%	148,937	36.75%	150,427	1.00%	153,433	2.00%	156,503	2.00%	159,280	1.77%
21925 Council Travel and Development	52,030	12,723	39,307	75.55%	55,000	5.71%	71,100	29.27%	57,222	-19.52%	58,365	2.00%	59,500	1.94%
21930 Insurance	450,000	434,702	15,298	3.40%	376,750	-16.28%	379,695	0.78%	382,653	0.78%	385,624	0.78%	388,607	0.77%
21931 Damage Claims	22,082	2,135	19,947	90.33%	21,000	-4.90%	21,000	0.00%	21,000	0.00%	21,000	0.00%	21,000	0.00%
21950 Grants In Aid	11,000	4,300	6,700	60.91%	11,000	0.00%	11,000	0.00%	11,000	0.00%	11,000	0.00%	11,000	0.00%
OTHER GENERAL GOV'T SERVICES	644,023	519,909	124,114	19.27%	637,927	-0.95%	633,222	-0.74%	625,308	-1.25%	632,492	1.15%	666,712	5.41%
GENERAL GOVERNMENT SERVICE	4,359,841	3,879,143	480,698	11.03%	4,646,792	6.58%	4,805,437	3.41%	4,927,374	2.54%	4,991,714	1.31%	5,124,132	2.65%
PROTECTIVE SERVICES														
22121 Police Services Contract	5,831,524	5,311,532	519,992	8.92%	6,053,092	3.80%	6,212,172	2.63%	6,489,287	4.46%	6,672,819	2.83%	6,840,864	2.52%
22122 Police Services Administration	937,056	1,237,906	(300,850)	-32.11%	1,139,285	21.58%	1,162,230	2.01%	1,183,303	1.81%	1,204,842	1.82%	1,226,751	1.82%
22123 Police Services Consulting	30,290	32,827	(2,537)	-8.38%	32,000	5.64%	33,000	3.13%	34,000	3.03%	35,000	2.94%	36,000	2.86%
22130 Community Policing	231,180	181,281	49,899	21.58%	191,462	-17.18%	194,799	1.74%	198,199	1.75%	201,660	1.75%	204,645	1.48%
22160 Police Building Maintenance	162,168	207,885	(45,717)	-28.19%	145,283	-10.41%	147,806	1.74%	150,245	1.65%	152,730	1.65%	155,252	1.65%
22180 Detention & Custody of Prisoners	538,277	502,679	35,598	6.61%	512,040	-4.87%	522,318	2.01%	531,872	1.83%	541,872	1.88%	551,650	1.80%
POLICE PROTECTION	7,730,495	7,474,111	256,385	3.32%	8,073,162	4.43%	8,272,325	2.47%	8,586,906	3.80%	8,808,923	2.59%	9,015,162	2.34%
22411 Fire Protection Administration	377,039	332,994	44,045	11.68%	382,873	1.55%	389,532	1.74%	397,115	1.95%	405,097	2.01%	412,787	1.90%
22421 Fire Crew	2,806,841	2,818,473	(11,632)	-0.41%	2,906,820	3.56%	2,970,869	2.20%	3,036,554	2.21%	3,103,791	2.21%	3,171,886	2.19%
22422 Personnel Expense	51,562	54,480	(2,918)	-5.66%	52,077	1.00%	52,597	1.00%	53,649	2.00%	54,722	2.00%	55,816	2.00%
22431 Communication System	11,956	6,171	5,785	48.39%	8,500	-28.91%	8,560	0.71%	8,731	2.00%	8,906	2.00%	9,084	2.00%



**CITY OF PORT ALBERNI
GENERAL FUND - EXPENSE
2022-2026 FINANCIAL PLAN**

	Budget 2021	Actual 2021	Variance \$	Variance %	Budget 2022	Increase %	Budget 2023	Increase %	Budget 2024	Increase %	Budget 2025	Increase %	Budget 2026	Increase %
22440 Fire Investigation	1,015	-	1,015	100.00%	2,000	97.04%	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000	0.00%
22441 Fire Prevention	163,205	178,225	(15,020)	-9.20%	177,279	8.62%	181,264	2.25%	185,388	2.28%	189,614	2.28%	193,932	2.28%
22471 Fire Building Maintenance	61,981	44,129	17,852	28.80%	87,713	41.52%	88,283	0.65%	90,203	2.17%	90,952	0.83%	92,328	1.51%
22480 Vehicle Repair & Maintenance	366,611	367,248	(637)	-0.17%	386,778	5.50%	503,299	30.13%	517,229	2.77%	531,515	2.76%	542,040	1.98%
22481 Sundry Equipment Repair & Mtce	26,204	27,341	(1,137)	-4.34%	26,999	3.03%	27,269	1.00%	27,814	2.00%	27,814	0.00%	28,370	2.00%
22482 Fire Fighting Tools/Supplies Purchases	39,368	31,823	7,545	19.16%	40,557	3.02%	41,209	1.61%	42,161	2.31%	42,554	0.93%	43,405	2.00%
FIRE PROTECTION	3,905,782	3,860,886	44,896	1.15%	4,071,596	4.25%	4,264,882	4.75%	4,360,844	2.25%	4,456,965	2.20%	4,551,648	2.12%
22510 Emergency Program (Tsunami Warning)	550	1,863	(1,313)	-238.81%	570	3.64%	585	2.63%	600	2.56%	620	3.33%	640	3.23%
22921 Building & Plumbing Inspection	109,830	166,809	(56,979)	-51.88%	207,250	88.70%	237,166	14.43%	241,477	1.82%	245,804	1.79%	250,191	1.78%
22926 Building Inspector Vehicle	3,808	2,715	1,093	28.70%	3,946	3.62%	4,044	2.48%	4,097	1.31%	4,149	1.27%	4,217	1.64%
22931 Animal Control Services Contract	151,328	135,444	15,884	10.50%	149,264	-1.36%	149,268	0.00%	149,733	0.31%	149,738	0.00%	149,742	0.00%
OTHER PROTECTION	264,966	304,967	(40,001)	-15.10%	360,460	36.04%	390,478	8.33%	395,307	1.24%	399,691	1.11%	404,150	1.12%
PROTECTIVE SERVICES	11,901,793	11,641,827	259,966	2.18%	12,505,788	5.07%	12,928,270	3.38%	13,343,657	3.21%	13,666,199	2.42%	13,971,600	2.23%
TRANSPORTATION SERVICE COMMON SERVICES														
23110 Engineering Administration	608,360	647,441	(39,081)	-6.42%	744,065	22.31%	757,845	1.85%	770,774	1.71%	783,859	1.70%	797,299	1.71%
23121 Engineering Consulting Services	50,000	89,371	(39,371)	-78.74%	50,000	0.00%	50,000	0.00%	50,000	0.00%	50,000	0.00%	50,000	0.00%
PUBLIC WORKS ADMINISTRATION														
23129 Clerical & Reception-Operation	116,017	128,518	(12,501)	-10.78%	126,145	8.73%	128,455	1.83%	130,604	1.67%	132,812	1.69%	135,052	1.69%
23130 Supervision Operations	347,573	382,366	(34,793)	-10.01%	456,660	31.39%	465,221	1.87%	473,716	1.83%	482,391	1.83%	491,223	1.83%
23134 Small Tools/Equipment/Supplies	45,328	32,603	12,725	28.07%	41,819	-7.74%	42,664	2.02%	43,492	1.94%	44,338	1.95%	45,203	1.95%
23136 Works Yard Maintenance	70,748	86,342	(15,594)	-22.04%	114,299	61.56%	116,291	1.74%	117,896	1.38%	119,558	1.41%	121,198	1.37%
23137 Main Building Maintenance	98,707	151,145	(52,438)	-53.12%	166,773	68.96%	170,164	2.03%	173,373	1.89%	176,650	1.89%	179,989	1.89%
23138 Shop Overhead	96,498	82,903	13,595	14.09%	76,955	-20.25%	78,152	1.56%	79,267	1.43%	79,267	0.00%	80,406	1.44%
23160 General Equipment Maintenance	731,230	693,194	38,036	5.20%	666,224	-8.89%	675,554	1.40%	684,607	1.34%	693,819	1.35%	703,191	1.35%
23161 Vehicle Maintenance & Replacement	14,242	12,068	2,174	15.27%	11,987	-15.83%	12,193	1.72%	12,403	1.72%	12,617	1.73%	12,835	1.73%
23162 Supv Vehicle Mtce & Replacement	30,514	35,196	(4,682)	-15.34%	35,756	17.18%	36,471	2.00%	37,201	2.00%	37,945	2.00%	38,703	2.00%
COMMON SERVICES	2,209,217	2,341,146	(131,929)	-5.97%	2,490,683	12.74%	2,533,010	1.70%	2,573,338	1.59%	2,613,256	1.55%	2,655,099	1.60%
ROAD TRANSPORTATION ROADS AND STREETS														
23205 Customer Service Requests-Streets	33,372	25,077	8,295	24.86%	18,198	-45.47%	18,539	1.87%	18,851	1.68%	19,166	1.67%	19,490	1.69%
23210 Small Tools/Supplies-Streets	9,886	34,297	(24,411)	-246.92%	12,226	23.67%	12,441	1.76%	12,638	1.58%	12,839	1.59%	13,046	1.61%
23220 Streets Inspections	71,035	77,330	(6,295)	-8.86%	42,006	-40.87%	42,811	1.92%	43,547	1.72%	44,293	1.71%	45,057	1.72%
23231 Roadway Surfaces Maintenance	636,620	429,012	207,608	32.61%	682,640	7.23%	696,396	2.02%	709,671	1.91%	723,214	1.91%	737,011	1.91%
23233 Road Allowance Maintenance	278,499	368,740	(90,241)	-32.40%	341,067	22.47%	347,755	1.96%	354,032	1.81%	360,491	1.82%	366,072	1.55%
23234 New Driveway Crossings	22,170	31,777	(9,607)	-43.33%	14,341	-35.31%	14,481	0.98%	14,607	0.87%	14,737	0.89%	14,869	0.90%
23236 Street Sweeping	164,423	240,430	(76,007)	-46.23%	244,174	48.50%	249,093	2.01%	253,892	1.93%	258,778	1.92%	263,755	1.92%
23237 Snow & Ice Removal	192,977	198,377	(5,400)	-2.80%	198,088	2.65%	202,075	2.01%	206,004	1.94%	210,009	1.94%	214,098	1.95%
BRIDGES AND RETAINING WALLS														
23241 Bridges & Retaining Walls	43,655	17,393	26,262	60.16%	25,400	-41.82%	25,908	2.00%	26,426	2.00%	26,955	2.00%	27,494	2.00%
STREET LIGHTING														
23250 Overhead & Decorative Lighting	311,035	278,389	32,646	10.50%	314,181	1.01%	321,783	2.42%	329,571	2.42%	337,548	2.42%	345,719	2.42%
23261 Signs & Traffic Marking	225,557	201,032	24,525	10.87%	242,875	7.68%	247,761	2.01%	252,456	1.89%	257,266	1.91%	262,151	1.90%
23264 Traffic & Railroad Signals	12,748	45,681	(32,933)	-258.34%	10,060	-21.09%	10,261	2.00%	10,466	2.00%	10,676	2.01%	10,889	2.00%
PARKING														
23272 Off-Street Parking	14,500	10,794	3,706	25.56%	14,500	0.00%	14,790	2.00%	15,086	2.00%	15,388	2.00%	15,695	2.00%
OTHER														
23291 Gravel	206,227	106,997	99,230	48.12%	188,940	-8.38%	192,732	2.01%	196,514	1.96%	200,377	1.97%	204,304	1.96%
ROADS & STREETS	2,222,704	2,065,326	157,378	7.08%	2,348,696	5.67%	2,396,826	2.05%	2,443,761	1.96%	2,491,737	1.96%	2,539,650	1.92%
STORM DRAINAGE OPEN DRAINAGE														



**CITY OF PORT ALBERNI
GENERAL FUND - EXPENSE
2022-2026 FINANCIAL PLAN**

	Budget 2021	Actual 2021	Variance \$	Variance %	Budget 2022	Increase %	Budget 2023	Increase %	Budget 2024	Increase %	Budget 2025	Increase %	Budget 2026	Increase %
23311 Ditch, Creek & Dyke Maintenance	100,880	136,327	(35,447)	-35.14%	68,543	-32.05%	69,932	2.03%	71,259	1.90%	72,615	1.90%	73,999	1.91%
STORM SEWERS														
23331 Storm Sewer Maintenance	116,722	173,184	(56,462)	-48.37%	130,436	11.75%	133,060	2.01%	135,548	1.87%	138,098	1.88%	140,688	1.88%
23333 Storm Sewer Pump Station	8,970	176,514	(167,544)	-1867.83%	9,240	3.01%	9,423	1.98%	9,605	1.93%	9,792	1.95%	9,981	1.93%
23335 Storm Sewer Connections	89,360	100,070	(10,710)	-11.99%	121,795	36.30%	144,720	18.82%	147,449	1.89%	150,252	1.90%	153,083	1.88%
STORM DRAINAGE	315,932	586,095	(270,163)	-85.51%	330,014	4.46%	357,135	8.22%	363,861	1.88%	370,757	1.90%	377,751	1.89%
OTHER COMMON SERVICES														
23881 Training Program	39,944	36,897	3,047	7.63%	39,371	-1.43%	40,158	2.00%	40,962	2.00%	41,781	2.00%	42,616	2.00%
23882 Safety	42,376	27,879	14,497	34.21%	29,766	-29.76%	30,365	2.01%	30,958	1.95%	31,562	1.95%	32,178	1.95%
23884 Special Streets Work Orders	8,178	457	7,721	94.41%	2,935	-64.11%	2,950	0.51%	2,964	0.47%	2,979	0.51%	2,994	0.50%
OTHER COMMON SERVICES	90,498	65,234	25,264	27.92%	72,072	-20.36%	73,473	1.94%	74,884	1.92%	76,322	1.92%	77,788	1.92%
OTHER														
23510 PUBLIC TRANSIT	976,629	910,373	66,256	6.78%	1,016,832	4.12%	1,077,555	5.97%	1,119,137	3.86%	1,155,151	3.22%	1,189,806	3.00%
RECOVERIES														
23951 General Overhead Recovery	(875,000)	(875,000)	-	0.00%	(893,000)	2.06%	(910,000)	1.90%	(930,000)	2.20%	(947,000)	1.83%	(967,000)	2.11%
23952 Main Building Expense Recovery	(24,900)	(24,000)	(900)	3.61%	(24,000)	-3.61%	(24,000)	0.00%	(24,000)	0.00%	(24,000)	0.00%	(24,000)	0.00%
23953 Shop Overhead Recovery	(105,700)	(63,911)	(41,789)	39.54%	(107,800)	1.99%	(109,900)	1.95%	(112,100)	2.00%	(114,000)	1.69%	(115,000)	0.88%
23958 Equipment Charges Recovery	(576,300)	(417,386)	(158,914)	27.57%	(587,800)	2.00%	(600,000)	2.08%	(611,000)	1.83%	(623,000)	1.96%	(636,000)	2.09%
23959 Gravel Cost Recovery	(110,000)	(67,556)	(42,444)	38.59%	(112,000)	1.82%	(114,200)	1.96%	(116,500)	2.01%	(118,500)	1.72%	(120,000)	1.27%
RECOVERIES	(1,691,900)	(1,447,852)	(243,148)	14.37%	(1,724,600)	1.93%	(1,758,100)	1.94%	(1,793,600)	2.02%	(1,826,500)	1.83%	(1,862,000)	1.94%
TRANSPORTATION SERVICE	4,123,080	4,520,321	(396,341)	-9.61%	4,533,697	9.96%	4,679,899	3.22%	4,781,381	2.17%	4,880,723	2.08%	4,978,094	2.00%
ENVIRONMENTAL HEALTH SERVICES														
SOLID WASTE COLLECTION														
24320 Residential Waste Collection	907,500	557,955	349,545	38.52%	928,988	2.37%	945,621	1.79%	963,701	1.91%	982,125	1.91%	1,000,905	1.91%
24322 Solid Waste Containers Purchase & Mtce	7,812	97,652	(89,840)	-1150.02%	15,500	98.41%	15,500	0.00%	15,500	0.00%	15,500	0.00%	15,500	0.00%
24323 Solid Waste Disposal Fees	491,270	380,101	111,169	22.63%	525,000	6.87%	575,000	9.52%	586,500	2.00%	598,230	2.00%	610,195	2.00%
24324 City Facility Solid Waste Collection	48,514	8,390	40,124	82.71%	12,000	-75.26%	12,240	2.00%	12,485	2.00%	12,734	1.99%	12,989	2.00%
ENVIRONMENTAL HEALTH	1,455,096	1,044,097	410,999	28.25%	1,481,488	1.81%	1,548,361	4.51%	1,578,186	1.93%	1,608,589	1.93%	1,639,589	1.93%
PUBLIC HEALTH														
25161 Cemetery Maintenance	16,004	10,133	5,871	36.68%	16,239	1.47%	16,485	1.51%	16,736	1.52%	16,991	1.52%	17,251	1.53%
25162 Interments	37,577	49,873	(12,296)	-32.72%	39,274	4.52%	40,059	2.00%	40,861	2.00%	41,678	2.00%	42,511	2.00%
25163 Memorial Marker Installation	15,125	24,314	(9,189)	-60.75%	24,353	61.01%	24,844	2.02%	25,321	1.92%	25,809	1.93%	26,308	1.93%
CEMETERIES	68,706	84,320	(15,614)	-22.73%	79,866	16.24%	81,388	1.91%	82,918	1.88%	84,478	1.88%	86,070	1.88%
PUBLIC HEALTH	68,706	84,320	(15,614)	-22.73%	79,866	16.24%	81,388	1.91%	82,918	1.88%	84,478	1.88%	86,070	1.88%
DEVELOPMENT SERVICES														
26129 Planning Administration	572,510	503,750	68,760	12.01%	662,860	15.78%	674,531	1.76%	685,774	1.67%	697,268	1.68%	708,949	1.68%
26132 Consulting Services - OCP - Somass	75,000	-	75,000	100.00%	200,000	166.67%	200,000	-	-	-	-	-	-	-
RESEARCH AND PLANNING	647,510	503,750	143,760	22.20%	862,860	33.26%	874,531	1.35%	685,774	-21.58%	697,268	1.68%	708,949	1.68%
26234 Business Development	80,000	113,853	(33,853)	-42.32%	80,000	0.00%	80,000	0.00%	80,000	0.00%	80,000	0.00%	80,000	0.00%
26235 Economic Development	526,635	539,237	(12,602)	-2.39%	382,138	-27.44%	388,988	1.79%	393,249	1.10%	400,424	1.82%	407,483	1.76%
26237 Community Serv-Community Inv Program	33,200	8,135	25,065	75.50%	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	0	500	100.00%	500	0.00%	500	0.00%	500	0.00%	500	0.00%	500	0.00%
COMMUNITY DEVELOPMENT	640,335	661,226	(20,891)	-3.26%	495,838	-22.57%	502,688	1.38%	506,949	0.85%	514,124	1.42%	521,183	1.37%
26701 Alberni Harbour Quay Overhead	18,000	18,444	(444)	-2.47%	18,360	2.00%	18,727	2.00%	19,102	2.00%	19,484	2.00%	19,873	2.00%
26770 Harbour Quay - Buildings Maintenance	101,809	72,403	29,406	28.88%	143,727	41.17%	146,000	1.58%	148,168	1.48%	150,389	1.50%	152,639	1.50%
ALBERNI HARBOUR QUAY	119,809	90,847	28,962	24.17%	162,087	35.29%	164,727	1.63%	167,270	1.54%	169,873	1.56%	172,512	1.55%
OTHER ENVIRONMENTAL DEVELOPMENT														
26810 Security Lighting Incentive Program	25,000	-	25,000	100.00%	-	-100.00%	-	-	-	-	-	-	-	-
26911 Chamber of Commerce Visitor Centre	88,285	85,688	2,597	2.94%	89,167	1.00%	90,059	1.00%	90,900	0.93%	90,900	0.00%	92,000	1.21%
OTHER	113,285	85,688	27,597	24.36%	89,167	-21.29%	90,059	1.00%	90,900	0.93%	90,900	0.00%	92,000	1.21%
ENVIRONMENTAL DEVELOPMENT	1,520,939	1,341,510	179,429	11.80%	1,609,952	5.85%	1,632,005	1.37%	1,450,893	-11.10%	1,472,165	1.47%	1,494,644	1.53%



**CITY OF PORT ALBERNI
GENERAL FUND - EXPENSE
2022-2026 FINANCIAL PLAN**

	Budget 2021	Actual 2021	Variance \$	Variance %	Budget 2022	Increase %	Budget 2023	Increase %	Budget 2024	Increase %	Budget 2025	Increase %	Budget 2026	Increase %
PARKS, RECREATION & HERITAGE RECREATION FACILITIES ADMINISTRATION														
27110 Parks, Recreation & Heritage Mgmt Serv	593,541	447,907	145,634	24.54%	550,826	-7.20%	560,389	1.74%	569,515	1.63%	580,375	1.91%	591,316	1.89%
COMMUNITY CENTRES AND HALLS														
27120 Gyro Youth Centre Maintenance	53,515	61,645	(8,130)	-15.19%	59,349	10.90%	60,394	1.76%	61,372	1.62%	62,373	1.63%	63,397	1.64%
27126 Glenwood Skate Shop	2,000	810	1,190	59.51%	1,560	-22.00%	1,590	1.92%	1,625	2.20%	1,650	1.54%	1,675	1.52%
27128 Glenwood Centre Maintenance	105,666	74,428	31,238	29.56%	74,695	-29.31%	76,227	2.05%	77,720	1.96%	79,249	1.97%	80,804	1.96%
27129 Bob Dailey Stadium	9,739	50,518	(40,779)	-418.72%	19,397	99.17%	19,790	2.03%	20,161	1.87%	20,541	1.88%	20,930	1.89%
27130 Echo Activity Centre Maintenance	390,014	287,191	102,823	26.36%	258,986	-33.60%	264,276	2.04%	269,416	1.94%	274,647	1.94%	279,988	1.94%
27134 Echo Aquatic Maintenance	445,326	471,481	(26,155)	-5.87%	456,698	2.55%	465,939	2.02%	474,931	1.93%	484,091	1.93%	488,247	0.45%
27140 AV Multiplex Concessions	44,938	41,946	2,992	6.66%	160,607	257.40%	161,502	0.56%	162,335	0.52%	163,173	0.52%	164,045	0.53%
27142 AV Multiplex Skate Shop	8,958	-	8,958	100.00%	4,000	-55.35%	1,000	-75.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%
27144 AV Multiplex Maintenance	812,776	903,628	(90,852)	-11.18%	911,714	12.17%	930,233	2.03%	948,321	1.94%	966,762	1.94%	974,196	0.77%
27146 Parks Building & Fieldhouses	99,078	115,695	(16,617)	-16.77%	109,834	10.86%	112,046	2.01%	114,240	1.96%	116,475	1.96%	118,758	1.96%
27148 Echo Park Complex	64,746	71,310	(6,564)	-10.14%	64,622	-0.19%	65,951	2.06%	67,247	1.97%	68,575	1.97%	69,925	1.97%
RECREATION PROGRAMS SPORT PROGRAMS														
27156 Glenwood Centre Programs	1,773	10,492	(8,719)	-491.79%	10,000	464.02%	10,200	2.00%	10,404	2.00%	10,612	2.00%	10,824	2.00%
27160 Echo Aquatic Programs	510,000	456,175	53,825	10.55%	619,377	21.45%	678,172	9.49%	690,755	1.86%	708,489	2.57%	721,653	1.86%
27163 AV Multiplex Programs	175,000	190,785	(15,785)	-9.02%	223,899	27.94%	279,297	24.74%	284,436	1.84%	289,655	1.83%	295,147	1.90%
LEISURE PROGRAMS														
27166 Leisure Service Programs	185,000	144,716	40,284	21.77%	171,892	-7.09%	175,438	2.06%	178,677	1.85%	181,961	1.84%	185,357	1.87%
27170 Youth Services and Programs	10,000	12,657	(2,657)	-26.57%	56,995	469.95%	63,088	10.69%	66,144	4.84%	70,209	6.15%	72,784	3.67%
27173 Children's Programs	50,000	101,780	(51,780)	-103.56%	61,354	22.71%	63,576	3.62%	65,785	3.47%	67,997	3.36%	70,212	3.26%
27180 Adult Programs	30,000	17,220	12,780	42.60%	15,000	-50.00%	15,000	0.00%	15,000	0.00%	15,000	0.00%	15,000	0.00%
SPECIAL EVENTS														
27190 Special Events	17,125	2,528	14,597	85.24%	21,000	22.63%	22,050	5.00%	22,100	0.23%	22,150	0.23%	22,200	0.23%
27198 Vehicle Maintenance & Repair	10,880	12,402	(1,522)	-13.99%	13,564	24.67%	13,835	2.00%	14,112	2.00%	14,394	2.00%	14,682	2.00%
RECREATION FACILITIES & PROGRAMS	3,620,075	3,475,314	144,761	4.00%	3,865,369	6.78%	4,039,993	4.52%	4,115,296	1.86%	4,199,378	2.04%	4,260,140	1.45%
PARKS AND PLAYGROUNDS														
27210 Parks & Facility Management Services	263,250	262,042	1,208	0.46%	282,398	7.27%	287,612	1.85%	292,925	1.85%	298,344	1.85%	303,871	1.85%
27215 Parks Maintenance	952,933	658,520	294,413	30.90%	1,009,863	5.97%	1,107,566	9.67%	1,185,585	7.04%	1,234,617	4.14%	1,250,553	1.29%
27220 Horticultural Services	212,428	386,416	(173,988)	-81.90%	341,916	60.96%	348,869	2.03%	355,539	1.91%	362,364	1.92%	369,345	1.93%
27225 Vehicles & Equipment Mtce & Repair	175,918	147,660	28,258	16.06%	152,261	-13.45%	153,226	0.63%	157,315	2.67%	158,953	1.04%	160,426	0.93%
27230 Parks Upgrading	89,695	34,458	55,237	61.58%	52,942	-40.98%	53,095	0.29%	71,777	35.19%	71,766	-0.02%	72,265	0.70%
27499 Equipment Recovery	(90,093)	(66,323)	(23,770)	26.38%	(91,895)	2.00%	(93,733)	2.00%	(95,608)	2.00%	(97,520)	2.00%	(99,470)	2.00%
PARKS & PLAYGROUNDS	1,604,131	1,422,773	181,358	11.31%	1,747,485	8.94%	1,856,635	6.25%	1,967,533	5.97%	2,028,524	3.10%	2,056,990	1.40%
CULTURAL SERVICES														
27510 Museum Services	237,100	189,503	47,597	20.07%	222,159	-6.30%	228,679	2.93%	242,466	6.03%	236,331	-2.53%	240,276	1.67%
27515 Museum Programs-Curatorial	18,498	52,855	(34,357)	-185.74%	54,500	194.63%	55,540	1.91%	56,601	1.91%	57,683	1.91%	58,786	1.91%
27516 Museum Programs-Permanent Exhibits	6,833	2,324	4,509	65.99%	3,000	-56.10%	3,060	2.00%	3,121	1.99%	3,184	2.02%	3,247	1.98%
27517 Museum Programs-Temporary Exhibits	37,632	6,594	31,038	82.48%	28,200	-25.06%	28,200	0.00%	28,200	0.00%	28,200	0.00%	28,200	0.00%
27530 Industrial Collections	35,935	40,915	(4,980)	-13.86%	39,188	9.05%	39,128	-0.15%	39,580	1.16%	39,847	0.67%	40,120	0.69%
27550 Museum Maintenance	66,009	76,546	(10,537)	-15.96%	89,581	35.71%	91,400	2.03%	93,179	1.95%	94,992	1.95%	96,843	1.95%
27600 Vancouver Island Regional Library	804,622	804,622	-	0.00%	839,444	4.33%	853,208	1.64%	877,353	2.83%	902,183	2.83%	927,714	2.83%
27700 McLean Mill Operator Agreement	150,000	150,000	-	0.00%	150,000	0.00%	140,000	-6.67%	130,000	-7.14%	120,000	-7.69%	110,000	-8.33%
27710 McLean Mill City operations	70,000	84,918	(14,918)	-21.31%	74,274	6.11%	75,768	2.01%	77,245	1.95%	78,753	1.95%	80,294	1.96%
CULTURAL SERVICES	1,426,629	1,408,276	18,353	1.29%	1,500,346	5.17%	1,514,983	0.98%	1,547,745	2.16%	1,561,173	0.87%	1,585,480	1.56%
RECREATION & CULTURAL	6,650,835	6,306,363	344,473	5.18%	7,113,200	6.95%	7,411,611	4.20%	7,630,574	2.95%	7,789,075	2.08%	7,902,610	1.46%
TOTAL OPERATIONS EXPENSES	30,080,290	28,817,581	1,263,609	4.20%	32,979,978	9.64%	34,071,620	3.31%	34,790,135	2.11%	35,497,610	2.03%	36,212,249	2.01%
INTEREST & DEBT SERVICING														
28115 Interest on Prepaid Taxes	9,000	-	9,000	100.00%	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	91,203	87,490	3,713	4.07%	87,490	-4.07%	87,490	0.00%	87,490	0.00%	87,490	0.00%	87,490	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%



**CITY OF PORT ALBERNI
GENERAL FUND - EXPENSE
2022-2026 FINANCIAL PLAN**

	Budget 2021	Actual 2021	Variance \$	Variance %	Budget 2022	Increase %	Budget 2023	Increase %	Budget 2024	Increase %	Budget 2025	Increase %	Budget 2026	Increase %
28193 Banking Service Charges	6,500	8,448	(1,948)	-29.96%	8,000	23.08%	8,100	1.25%	8,200	1.23%	8,300	1.22%	8,400	1.20%
FINANCING & BANK FEES	227,171	216,406	10,765	4.74%	224,958	-0.97%	225,058	0.04%	225,158	0.04%	225,258	0.04%	225,358	0.04%
TOTAL OPERATIONS AND DEBT SERVICING	30,307,461	29,033,987	1,274,374	4.20%	33,204,936	9.56%	34,296,678	3.29%	35,015,293	2.10%	35,722,868	2.02%	36,437,607	2.00%
TRANSFERS TO RESERVES														
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 Parks and Rec Reserve (NMC contribution)	148,926	148,926	-	0.00%	-	-100.00%	-	-	-	-	-	-	-	-
28230 Transfer to Capital Works Reserve	289,652	289,652	-	0.00%	70,000	-75.83%	70,000	0.00%	70,000	0.00%	70,000	0.00%	70,000	0.00%
RESERVE TRANSFERS	487,578	487,578	-	0.00%	119,000	-75.59%	119,000	0.00%	119,000	0.00%	119,000	0.00%	119,000	0.00%
TRANSFERS TO GENERAL CAPITAL RES.														
28220 Projects TBD Council Direction	-	-	-	-	-		(1,480,320)		(622,323)	-57.96%	28,709	-104.61%	2,210,285	7598.93%
Administration	-	-	-	-	-		-		-	-	-	-	250,000	-
Fire Department	183,000	183,000	-	0.00%	80,000	-56.28%	50,000	-37.50%	-	-100.00%	85,000	-	-	-100.00%
Transportation Services	-	-	-	-	-		-		-	-	-	-	-	-
Paving and Road Construction	100,000	100,000	-	0.00%	-	-100.00%	-		1,050,000		1,050,000	0.00%	33,000	-96.86%
Traffic Upgrades	47,000	47,000	-	0.00%	27,000	-42.55%	52,000	92.59%	150,000	188.46%	150,000	0.00%	-	-100.00%
Storm Drains	112,500	112,500	-	0.00%	150,000	33.33%	380,000	153.33%	380,000	0.00%	380,000	0.00%	-	-100.00%
Other Public Works Projects	75,000	75,000	-	0.00%	-	-100.00%	-		-		-		-	-
Parks	25,000	25,000	-	0.00%	297,167	1088.67%	1,329,911	347.53%	78,030	-94.13%	79,590	2.00%	81,182	2.00%
Cultural Services	309,500	309,500	-	0.00%	30,000	-90.31%	30,000	0.00%	30,000	0.00%	30,000	0.00%	30,000	0.00%
Parks, Recreation and Heritage	581,000	581,000	-	0.00%	367,000	-36.83%	250,000	-31.88%	250,000	0.00%	250,000	0.00%	250,000	0.00%
TOTAL GENERAL CAPITAL TRANSFERS	1,433,000	1,433,000	-	0.00%	951,167	-33.62%	611,591	-35.70%	1,315,707	115.13%	2,053,299	56.06%	2,854,467	39.02%
OTHER SERVICES														
OTHER BUDGET CONSIDERATIONS														
29911 Contingency Funds	2,536,000	873,499	1,662,501	65.56%	200,000	-92.11%	200,000	0.00%	200,000	0.00%	200,000	0.00%	200,000	0.00%
OTHER BUDGET CONSIDERATIONS	2,536,000	873,499	1,662,501	65.56%	200,000	-92.11%	200,000	0.00%	200,000	0.00%	200,000	0.00%	200,000	0.00%
TOTAL OPERATIONS, DEBT SERVICING, RESERVE AND CAPITAL TRANSFERS, CONTINGENCY	34,764,039	31,828,064	2,936,875	8.45%	34,475,103	-0.83%	35,227,269	2.18%	36,650,000	6.31%	38,095,167	8.14%	39,611,074	8.08%
TRANSFERS TO RESERVE ALLOWANCES														
28211 Transfers to Reserve Allowances	400,000	400,000	-	0.00%	-	-100.00%	-		-		-		-	
TAXES COLLECTED FOR OTHERS														
REGIONAL DISTRICT														
28410 Alberni-Clayoquot Regional District	1,372,574	1,462,475	(89,901)	-6.55%	1,491,725	8.68%	1,506,642	1.00%	1,521,709	1.00%	1,536,926	1.00%	1,552,295	1.00%
SCHOOL DISTRICTS														
28811 Non-Residential School Tax	1,874,170	1,929,198	(55,028)	-2.94%	1,749,007	-6.68%	1,783,987	2.00%	1,819,667	2.00%	1,856,060	2.00%	1,893,181	2.00%
28812 Residential School Tax	3,166,722	4,074,089	(907,367)	-28.65%	4,380,106	38.32%	4,467,708	2.00%	4,557,062	2.00%	4,648,204	2.00%	4,741,168	2.00%
REGIONAL GOVERNMENTS														
28820 Alberni-Clayoquot Regional Hosp District	700,665	671,425	29,240	4.17%	680,000	-2.95%	686,800	1.00%	693,668	1.00%	700,605	1.00%	707,611	1.00%
JOINT BOARDS AND COMMISSIONS														
28830 Municipal Finance Authority	700	706	(6)	-0.92%	700	0.00%	700	0.00%	700	0.00%	700	0.00%	700	0.00%
28831 BC Assessment	181,000	187,634	(6,634)	-3.67%	182,810	1.00%	184,638	1.00%	186,484	1.00%	188,349	1.00%	190,000	0.88%
TAXES COLLECTED FOR OTHERS	7,295,831	8,325,528	(1,029,697)	-14.11%	8,484,348	16.29%	8,630,475	1.72%	8,779,290	1.72%	8,930,844	1.73%	9,084,955	1.73%
GENERAL FUND EXPENDITURE	42,459,870	40,553,592	1,907,178	4.49%	42,959,451	1.18%	43,857,744	2.09%	45,429,290	3.58%	47,026,011	3.51%	48,696,029	3.55%



**CITY OF PORT ALBERNI
SEWER FUND - REVENUE & EXPENSES
2022-2026 FINANCIAL PLAN**

	Budget 2021	Actual 2021	Variance \$	Variance %	Budget 2022	Increase %	Budget 2023	Increase %	Budget 2024	Increase %	Budget 2025	Increase %	Budget 2026	Increase %
SALES OF SERVICE														
94421 Sewer Fees	3,111,167	2,817,217	(293,950)	-9.45%	3,235,614	4.00%	3,381,216	4.50%	3,534,047	4.52%	3,675,409	4.00%	3,840,803	4.50%
94431 Sewer Connections	40,052	-	(40,052)	-100.00%	80,000	99.74%	83,600	4.50%	87,379	4.52%	90,874	4.00%	94,963	4.50%
94432 Service Charges Sundry	3,976	-	(3,976)	-100.00%	5,000	25.75%	5,225	4.50%	5,461	4.52%	5,680	4.00%	5,935	4.50%
94433 User Charges	18,293	87,063	68,770	375.94%	20,000	9.33%	20,900	4.50%	21,845	4.52%	22,718	4.00%	23,741	4.50%
OTHER SERVICES														
94441 Sewage Disposal Fees	12,981	73,402	60,421	465.46%	70,000	439.25%	73,150	4.50%	76,456	4.52%	79,515	4.00%	83,093	4.50%
SALES OF SERVICE	3,186,469	2,977,682	(208,787)	-6.55%	3,410,614	7.03%	3,564,091	4.50%	3,725,188	4.52%	3,874,196	4.00%	4,048,535	4.50%
OTHER REVENUE FROM OWN SOURCE														
95590 Interest Income	12,000	27,352	15,352	127.93%	24,000	100.00%	24,000	0.00%	24,000	0.00%	24,000	0.00%	24,000	0.00%
95611 Sewer Penalty	20,000	36,990	16,990	84.95%	35,000	75.00%	36,400	4.00%	38,045	4.52%	39,765	4.52%	41,562	4.52%
91210 Sewer Local Improvement Charges	3,200	-	(3,200)	-100.00%	1,000	-68.75%	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%
OTHER REVENUE	35,200	64,342	29,142	82.79%	60,000	70.45%	61,400	2.33%	63,045	2.68%	64,765	2.73%	66,562	2.78%
OTHER TRANSFERS														
99110 Transfer from Capital Reserve-Gas Tax	46,000	46,000	-	0.00%	46,000	0.00%	46,000	0.00%	46,000	0.00%	46,000	0.00%	46,000	0.00%
99111 Transfers from Reserves & Allowances	292,000	292,000	-	0.00%	-	-100.00%	-	-	-	-	-	-	-	-
99114 Operating Funds from Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99211 Contribution (To) From General Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SEWER FUND REVENUE	3,559,669	3,380,023	(179,646)	-5.05%	3,516,614	-1.21%	3,671,491	4.40%	3,834,234	4.43%	3,984,961	3.93%	4,161,097	4.42%
ADMINISTRATION														
104210 Sewer Administration & Other	375,037	397,523	22,486	6.00%	457,418	21.97%	463,741	1.38%	470,164	1.39%	476,688	1.39%	483,316	1.39%
ENGINEERING SERVICES														
104221 Consulting Services	31,000	4,035	(26,965)	-86.98%	34,500	11.29%	35,035	1.55%	35,578	1.55%	36,130	1.55%	36,691	1.55%
SEWER SYSTEM ADMINISTRATION														
104233 Customer Service Requests	130,450	68,459	(61,991)	-47.52%	68,132	-47.77%	69,257	1.65%	70,823	2.26%	72,091	1.79%	73,376	1.78%
104236 Small Tools/Equipment/Supplies	8,899	7,401	(1,498)	-16.83%	9,318	4.71%	9,494	1.89%	9,674	1.90%	9,858	1.90%	10,045	1.90%
SEWER COLLECTION SYSTEM														
104240 Sewage Collection System Main	126,772	117,534	(9,238)	-7.29%	118,952	-6.17%	121,334	2.00%	123,665	1.92%	125,848	1.77%	128,073	1.77%
104241 Sewer Service Connections	216,560	132,107	(84,453)	-39.00%	179,509	-17.11%	183,174	2.04%	186,815	1.99%	190,092	1.75%	193,432	1.76%
SEWER LIFT STATIONS														
104260 Sewage Lift Stations	170,102	444,712	274,610	161.44%	270,077	58.77%	275,338	1.95%	280,624	1.92%	285,783	1.84%	291,044	1.84%
SEWER TREATMENT AND DISPOSAL														
104280 Sewage Treatment	319,086	364,180	45,094	14.13%	351,615	10.19%	357,454	1.66%	363,351	1.65%	369,612	1.72%	375,999	1.73%
OTHER COMMON SERVICES														
104294 Special Work Orders	2,000	-	(2,000)	-100.00%	1,000	-50.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%
SEWER SYSTEM	1,379,906	1,535,952	156,046	11.31%	1,490,521	8.02%	1,515,827	1.70%	1,541,694	1.71%	1,567,102	1.65%	1,592,976	1.65%
FISCAL SERVICES														
DEBT														
108120 Interest Payments On Debentures	344,613	204,703	(139,911)	-40.60%	356,680	3.50%	452,305	26.81%	452,305	0.00%	452,305	0.00%	452,305	0.00%
108130 Principal Payments On Debentures	317,423	249,316	(68,107)	-21.46%	212,215	-33.14%	413,659	94.92%	413,659	0.00%	413,659	0.00%	413,659	0.00%
TOTAL DEBT	662,036	454,019	(208,017)	-31.42%	568,895	-14.07%	865,964	52.22%	865,964	0.00%	865,964	0.00%	865,964	0.00%
TRANSFER TO FUNDS AND RESERVES														
108220 Transfer To Sewer Capital Fund	892,000	892,000	-	0.00%	1,033,000	15.81%	775,000	-24.98%	1,300,000	67.74%	1,300,000	0.00%	1,300,000	0.00%
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	-	-	-	-	-	-	-	-	-	-	0	0.00%	0	0.00%
108920 Transfer to Infrastructure Capital Reserve	623,727	496,053	(127,674)	-20.47%	422,198	-32.31%	512,700	21.44%	124,576	-75.70%	249,895	100.60%	400,157	60.13%
TRANSFERS	1,517,727	1,390,053	(127,674)	-8.41%	1,457,198	-3.99%	1,289,700	-11.49%	1,426,576	10.61%	1,551,895	8.78%	1,702,157	9.68%
FISCAL SERVICES	2,179,763	1,844,071	(335,692)	-15.40%	2,026,093	-7.05%	2,155,664	6.40%	2,292,540	6.35%	2,417,859	5.47%	2,568,121	6.21%
EXCESS OF REVENUE OVER EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SEWER FUND EXPENSES	3,559,669	3,380,023	(179,646)	-5.05%	3,516,614	-1.21%	3,671,491	4.40%	3,834,234	4.43%	3,984,961	3.93%	4,161,097	4.42%



**CITY OF PORT ALBERNI
WATER FUND - REVENUE & EXPENSES
2022-2026 FINANCIAL PLAN**

SALES OF SERVICE

	Budget 2021	Actual 2021	Variance \$	Variance %	Budget 2022	Increase %	Budget 2023	Increase %	Budget 2024	Increase %	Budget 2025	Increase %	Budget 2026	Increase %
54421 Metered Sales	3,951,843	3,491,367	(460,476)	-11.65%	3,549,814	-10.17%	3,727,304	5.00%	3,857,760	3.50%	3,992,782	3.50%	4,132,529	3.50%
54431 Connections	44,729	1,158	(43,571)	-97.41%	54,386	21.59%	54,386	0.00%	54,386	0.00%	54,386	0.00%	54,386	0.00%
54432 Turn-On Charges	421	1,386	965	229.18%	1,500	256.25%	1,500	0.00%	1,500	0.00%	1,500	0.00%	1,500	0.00%
54433 Service Charges Sundry	11,248	15,768	4,520	40.19%	50,000	344.54%	50,000	0.00%	50,000	0.00%	50,000	0.00%	50,000	0.00%
SALES OF SERVICE	4,008,241	3,509,678	(498,562)	-12.44%	3,655,700	-8.80%	3,833,190	4.86%	3,963,646	3.40%	4,098,668	3.41%	4,238,415	3.41%

OTHER REVENUE FROM OWN SOURCE

55590 Other Interest	13,300	15,707	2,407	18.10%	31,930	140.08%	31,930	0.00%	31,930	0.00%	31,930	0.00%	31,930	0.00%
55611 Water Penalty	28,000	40,582	12,582	44.93%	35,000	25.00%	35,000	0.00%	35,000	0.00%	35,000	0.00%	35,000	0.00%
OTHER REVENUE	41,300	56,289	14,989	36.29%	66,930	62.06%	66,930	0.00%	66,930	0.00%	66,930	0.00%	66,930	0.00%

WATER FUND REVENUE	4,049,541	3,565,967	(483,573)	-11.94%	3,722,630	-8.07%	3,900,120	4.77%	4,030,576	3.34%	4,165,598	3.35%	4,305,345	3.35%
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**WATER SUPPLY SYSTEM
ADMINISTRATION**

64110 Water Administration & Other	354,997	367,626	(12,629)	-3.56%	451,872	27.29%	460,807	1.98%	469,878	1.97%	481,041	2.38%	492,461	2.37%
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ENGINEERING SERVICES

64121 Engineering Consulting Services	30,000	3,904	26,096	86.99%	120,000	300.00%	30,000	-75.00%	30,000	0.00%	30,000	0.00%	30,000	0.00%
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WATER SYSTEM ADMINISTRATION

64133 Customer Service Requests	99,443	103,001	(3,558)	-3.58%	104,484	5.07%	106,681	2.10%	108,712	1.90%	110,714	1.84%	112,732	1.82%
64136 Small Tools/Equipment/Supplies	12,261	8,086	4,175	34.05%	9,750	-20.48%	9,750	0.00%	9,750	0.00%	9,750	0.00%	9,750	0.00%

SERVICE OF SUPPLY

64141 Supply Inspection & Operation	219,175	114,425	104,750	47.79%	127,740	-41.72%	130,283	1.99%	132,807	1.94%	134,896	1.57%	137,349	1.82%
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PUMPING

64161 Pumping Inspection & Operation	295,627	252,045	43,582	14.74%	249,045	-15.76%	252,575	1.42%	256,062	1.38%	259,496	1.34%	262,992	1.35%
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TRANSMISSION & DISTRIBUTION

64181 Transmission/Distribution System	273,433	329,937	(56,504)	-20.66%	317,799	16.23%	322,434	1.46%	326,874	1.38%	331,413	1.39%	336,046	1.40%
64183 Connections	211,500	226,999	(15,499)	-7.33%	265,565	25.56%	269,990	1.67%	274,064	1.51%	278,245	1.53%	282,490	1.53%
64185 Meters	219,230	139,553	79,677	36.34%	144,272	-34.19%	145,585	0.91%	146,579	0.68%	147,710	0.77%	148,871	0.79%
64187 Hydrants	45,003	85,674	(40,671)	-90.37%	91,644	103.64%	93,082	1.57%	94,490	1.51%	95,930	1.52%	97,399	1.53%
WATER SUPPLY SYSTEM	1,760,669	1,631,249	129,420	7.35%	1,882,171	6.90%	1,821,187	-3.24%	1,849,216	1.54%	1,879,195	1.62%	1,910,090	1.64%

FISCAL SERVICES

DEBT

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%
DEBT	82,743	82,743	-	0.00%	82,743	0.00%	82,743	0.00%	82,743	0.00%	82,743	0.00%	82,743	0.00%

TRANSFERS TO FUNDS AND RESERVES

68220 Transfers To Water Capital Fund	750,000	750,000	-	0.00%	473,000	-36.93%	1,613,000	241.01%	1,350,000	-16.31%	1,350,000	0.00%	1,350,000	0.00%
68230 Transfer to(from) Infrastructure Capital Reserve	1,452,829	1,098,675	354,153	24.38%	1,284,256	-11.60%	382,730	-70.20%	748,157	95.48%	853,200	14.04%	962,052	12.76%
68910 Debt Reserve Fund Transfer	3,300	3,300	-	0.00%	460	-86.06%	460	0.00%	460	0.00%	460	0.00%	460	0.00%

FISCAL SERVICES	2,288,872	1,934,718	354,153	15.47%	1,840,459	-19.59%	2,078,933	12.96%	2,181,360	4.93%	2,286,403	4.82%	2,395,255	4.76%
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EXCESS OF REVENUE OVER EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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WATER FUND EXPENSE	4,049,541	3,565,967	483,573	11.94%	3,722,630	-8.07%	3,900,120	4.77%	4,030,576	3.34%	4,165,598	3.35%	4,305,345	3.35%
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Capital Projects 2022-2026	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	
STRATEGIC CAPITAL PROJECTS 2022													
Connect the Quays pathway	200,000					1,641,411							1,841,411
Tree Planting	75,000												75,000
	275,000	-	-	-	-	1,641,411	-	-	-	-	-	-	1,916,411
ADMINISTRATION													
Computer Equipment Replacement			69,600										69,600
ERP Upgrades - accounting and payroll systems			50,000										50,000
	-	-	119,600	-	-	-	-	-	-	-	-	-	119,600
FIRE DEPARTMENT													
Confined Space Equipment Replacement	30,000												30,000
Replace Garage Door Openers (7)	50,000												50,000
	80,000	-	-	-	-	-	-	-	-	-	-	-	80,000
TRANSPORTATION SERVICES													
Replace 2007 GMC 5500 W/SERVICE BOX #140			134,000										134,000
Replace 2009 DODGE 5500 SERVICE TRUCK #141			112,000										112,000
Replace 2007 GMC C5500 Utility Dump Trk #240			140,000										140,000
Replace 2009 Case 580 Sm Backhoe #303			165,000										165,000
Replace 2013 Linkbelt Excavator #342			190,000										190,000
Replace 2007 JOHN DEERE TRACTOR 5625 #624			110,000										110,000
Replace 2010 KUBOTA F3680 MOWER #625			53,000										53,000
	-	-	904,000	-	-	-	-	-	-	-	-	-	904,000
PAVING & ROAD CONSTRUCTION													
7th Ave - Redford St to Bute St 180m (ptp, st, sani, wtr)				420,000									420,000
Argyle / 10th Roundabout (ptp, w, st, s) Design only							135,000						135,000
2023 Capital project design - detail to follow				180,000									180,000
Argyle 1st to 3rd Avenue - CSO				100,000									100,000
15th Ave-Montrose to Bruce (westside half road reconstruction)				120,000									120,000
6th Ave - Argyle to Angus st - Cost escalation				160,000									160,000
	-	-	-	980,000	-	-	135,000	-	-	-	-	-	1,115,000
TRAFFIC UPGRADES													
3rd Ave/Argyle Street - Signal Controller Replacement	27,000												27,000
	27,000	-	-	-	-	-	-	-	-	-	-	-	27,000
STORM													
Main Renewals & Upgrades													
Re-lining Project (Coal Creek - 3rd Ave Crossing/ South St - 2nd to 3rd/ 6th Ave - Montrose to Melrose)	150,000						150,000						300,000
CSO - 7th Ave-Redford to Bute 180m (ptp, st, sani, wtr)							95,000						95,000
	150,000	-	-	-	-	-	245,000	-	-	-	-	-	395,000
WORKS-OTHER													
													-
	-	-	-	-	-	-	-	-	-	-	-	-	-
PARKS													
Victoria Quay Millstone Park Connector Foot Bridge	22,167	92,833											115,000
	22,167	92,833	-	-	-	-	-	-	-	-	-	-	115,000
CULTURAL SERVICES													
McLean Mill Capital Projects	30,000				89,900								119,900
	30,000	-	-	-	89,900	-	-	-	-	-	-	-	119,900
PARKS, RECREATION & HERITAGE													
Train Station - upgrades City contribution	200,000												200,000
Facilities - asset renewal projects	167,000												167,000
	367,000	-	-	-	-	-	-	-	-	-	-	-	367,000
WATER WORKS													
Dead Ends & Distribution Upgrades									100,000				100,000
Argyle / 10th Roundabout (ptp, w, st, s) Design only									15,000				15,000
2023 Capital project design - to be identified									60,000				60,000
Cowichan Reservoir to Burde St. New Twin Main Ph 6 (15th Ave, Fowlie Cres to Cowichan Res- 580m of 500mm HDPE; 16th Ave, Argyle St to Church St/17th Ave - 220m of 300mm PVC)									95,000				95,000
CSO - 7th Ave-Redford to Bute 180m									203,000				203,000
	-	-	-	-	-	-	-	-	473,000	-	-	-	473,000
SEWER SYSTEM													
Harbour Road Trunk Sewer Replacement											300,000		300,000

Capital Projects 2022-2026	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	
Argyle & Josephine Forcemain Somass River Crossing inspection and design											120,000		120,000
Argyle 1st to 3rd Avenue - CSO - design											15,000		15,000
2023 Capital project design - to be identified											60,000		60,000
Argyle / 10th Roundabout (ptp, w, st, s) Design only											4,000		4,000
CSO - 7th Ave-Redford to Bute 180m (ptp, st, sani, wtr)											79,000		79,000
Sewer Crawler											80,000		80,000
CSO - 6th Ave Bruce -Melrose											230,000		230,000
CSO - Wallace 4th - 6th (300m)											45,000		45,000
Small Capital Main Replacements											100,000		100,000
	-	-	-	-	-	-	-	-	-	-	1,033,000	-	1,033,000
TOTAL CAPITAL 2022	951,167	92,833	1,023,600	980,000	89,900	1,641,411	380,000	-	473,000	-	1,033,000	-	6,664,911
													-
OPERATING CAPITAL PROJECTS 2023 FUNDING SOURCES	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	
STRATEGIC CAPITAL PROJECTS 2023													
Connect the Quays pathway	1,253,411												1,253,411
Tree Planting	76,500												76,500
	1,329,911	-	-	-	-	-	-	-	-	-	-	-	1,329,911
ADMINISTRATION													
Server Upgrade/Refresh 5 Year ERRF Cycle			170,000										170,000
Computer Equipment Replacement			71,000										71,000
	-	-	241,000	-	-	-	-	-	-	-	-	-	241,000
FIRE DEPARTMENT													
Replace 2006 Ford F550 Rescue Truck #8 - from 2021			128,961										128,961
2007 Dodge Dakota			46,675										46,675
Replace 1998 Jordair Compressor			59,700										59,700
Replace Ladder Truck 2 (Aerial Platform Appartus)			1,994,358										1,994,358
Fire Pump Test Pit	50,000												50,000
	50,000	-	2,229,694	-	-	-	-	-	-	-	-	-	2,279,694
TRANSPORTATION SERVICES													
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 1998 GMC 4.5M3 Dump Truck #259			112,544										112,544
Replace 1999 GMC 4.5M3 Dump Truck #260			112,156										112,156
Replace 2004 Ford F450 w/Utility Dump Box #263			70,000										70,000
Replace 2011 Freightliner Asphalt Patch Truck #266			193,200										193,200
Replace 2006 LANGFAB DUMP PUP TRAILER - #367			45,657										45,657
Replace 1990 Britco Office Trailer #369			26,258										26,258
Replace 1996 TRIPLE AXLE TILT TRAILER - #388			47,501										47,501
Replace 1996 Wells Cargo Trailer (Swr) #389			14,118										14,118
Replace 1997 Big 40 Diesel Miller Welder #393			18,869										18,869
Replace 1995 BOMAG ROLLER #395			60,696										60,696
Replace 2005 Ford F250 4X4 Pickup #610			47,500										47,500
Replace 2005 GMC TC5500 152" WB (Hort) #614			85,800										85,800
Replace 2005 GMC TC5500 128" WB (Util) #615			87,874										87,874
Replace 2004 CHEV 3500 CUBE VAN (used) #616			51,724										51,724
Replace 2006 FORD E350 15 PASSENGER VAN #619			62,016										62,016
Replace 2008 Ford Ranger 4X4 Pickup #627			29,029										29,029
Replace 2007 Dodge Caliber #721			23,851					22,600					46,451
	-	-	1,169,809	-	-	-	-	22,600	-	-	-	-	1,192,409
PAVING & ROAD CONSTRUCTION													
2024 Capital Design - Paving and Storm design costs				250,000									250,000
CSO - 6th Ave Bruce -Melrose (Ptp stm, sewer, water)				340,000									340,000
CSO - Wallace 4th - 6th (ptp, st, w, s)				230,000									230,000
	-	-	-	820,000	-	-	-	-	-	-	-	-	820,000
TRAFFIC UPGRADES													
Intersection Safety #1a Gertrude/Roger	52,000												52,000
	52,000	-	-	-	-	-	-	-	-	-	-	-	52,000
STORM													
CSO Project aligned with sewer project	380,000												380,000
	380,000	-	-	-	-	-	-	-	-	-	-	-	380,000
WORKS-OTHER													
PARKS													

Capital Projects 2022-2026	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	
	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>CULTURAL SERVICES</u>													-
McLean Mill Capital Projects	30,000				89,900								119,900
	30,000	-	-	-	89,900	-	-		-	-	-	-	119,900
<u>PARKS, RECREATION & HERITAGE</u>													-
Facilities Upgrade	250,000												250,000
	250,000	-	-	-	-	-	-		-	-	-	-	250,000
<u>WATER WORKS</u>													-
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													
DESIGN ONLY									150,000				150,000
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)									940,000				940,000
Burde St-11th Ave to Estevan 650m - Development									160,000				160,000
CSO - Argyle (1st-3rd) (240m st,w revitalisation)									115,000				115,000
CSO - 6th Ave Bruce -Melrose									48,000				48,000
CSO - Wallace 4th - 6th (120m)													
	-	-	-	-	-	-	-	-	1,613,000	-	-	-	1,613,000
<u>SEWER SYSTEM</u>													-
Harbour Road Trunk Sewer Replacement											300,000		300,000
Sewer Main Video Program											100,000		
CSO - 6th Ave Bruce -Melrose											230,000		
CSO - Wallace 4th - 6th (300m)											45,000		
Small Capital Main Replacements											100,000		100,000
	-	-	-	-	-	-	-	-	-	-	775,000	-	775,000
TOTAL CAPITAL 2023	2,091,911	-	3,640,503	820,000	89,900	-	-	22,600	1,613,000	-	775,000	-	8,378,035
OPERATING CAPITAL PROJECTS 2024 FUNDING SOURCES	General Revenue Operating	Reserves	ERRF	Gas Tax	Fed & Prov Assistance	Other	Capital Wks Reserves	Carbon Reserve	Water Revenue Operating	Reserves	Sewer Revenue Operating	Reserves	Total Project Expenditure
<u>ADMINISTRATION</u>													-
Computer Equipment Replacement			72,400										72,400
	-	-	72,400	-	-	-	-	-	-	-	-	-	72,400
<u>FIRE DEPARTMENT</u>													-
Replace 2011 CHEV SILVERADO 4X4 #13			60,564										60,564
Replace Exhaust Extraction Equipment			43,068										43,068
	-	-	103,632	-	-	-	-	-	-	-	-	-	103,632
<u>TRANSPORTATION SERVICES</u>													-
Replace 1992 Ingersoll Rand Compressor/Trailer #377			29,600										29,600
Replace 2018 Freightliner Garbage Truck #401			443,060										443,060
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
		-	1,648,108	-	-	-	-	-	-	-	-	-	1,648,108
<u>PAVING & ROAD CONSTRUCTION</u>													-
Design for 2025 Capital projects	250,000												250,000
Capital plan designed in 2023	800,000												800,000
	1,050,000	-	-	-	-	-	-	-	-	-	-	-	1,050,000
<u>TRAFFIC UPGRADES</u>													-
Intersection safety	150,000												150,000
	150,000	-	-	-	-	-	-	-	-	-	-	-	150,000
<u>STORM</u>													-
CSO projects	380,000												380,000
	380,000	-	-	-	-	-	-	-	-	-	-	-	1,580,000
<u>WORKS-OTHER</u>													-
Total Station Survey Instrument - ERRF			53,835										53,835
	-	-	53,835	-	-	-	-	-	-	-	-	-	53,835
<u>PARKS</u>													-
Tree Planting	78,030												78,030
	78,030	-	-	-	-	-	-	-	-	-	-	-	78,030

Capital Projects 2022-2026	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	
<u>CULTURAL SERVICES</u>													
McLean Mill Capital Projects	30,000				89,900								119,900
	30,000		-	-	89,900	-	-		-	-	-	-	119,900
<u>PARKS, RECREATION & HERITAGE</u>													
Replace 1997 CLARKE FLOOR SCRUBBER - ERRF Facilities Upgrade	250,000		18,842										18,842
	250,000	-	18,842	-	-	-	-		-	-	-	-	250,000
<u>WATER WORKS</u>													
Small Capital Water projects									100,000				100,000
Design and project for 2024									1,200,000				1,200,000
	-	-	-	-	-	-	-	-	1,300,000	-	-	-	1,300,000
<u>SEWER SYSTEM</u>													
Small Capital Sewer projects											100,000		100,000
Design and project for 2024											1,200,000		1,200,000
	-	-	-	-	-	-	-	-	-	-	1,300,000	-	1,300,000
	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL GENERAL CAPITAL 2024	1,938,030	-	1,896,817	-	-	-	-	-	-	-	1,300,000	-	5,134,847
OPERATING CAPITAL PROJECTS 2025 FUNDING SOURCES	General Revenue Operating	Reserves	ERRF	Gas Tax	Fed & Prov Assistance	Other	Capital Wks Reserves	Carbon Reserve	Water Revenue Operating	Reserves	Sewer Revenue Operating	Reserves	Total Project Expenditure
<u>ADMINISTRATION</u>													-
Computer Equipment Replacement			73,848										73,848
	-	-	73,848	-	-	-	-		-	-	-	-	73,848
<u>FIRE DEPARTMENT</u>													-
Parking lot upgrade	85,000	-	-	-	-	-	-	-	-	-	-	-	85,000
	85,000	-	-	-	-	-	-	-	-	-	-	-	85,000
<u>TRANSPORTATION SERVICES</u>													
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
<u>PAVING & ROAD CONSTRUCTION</u>													-
Design for 2025 Capital projects	250,000												250,000
Capital plan designed in 2023	800,000												800,000
													-
													-
	1,050,000	-	-	-	-	-	-		-	-	-	-	1,050,000
<u>TRAFFIC UPGRADES</u>													-
Intersection safety	150,000												150,000
	150,000	-	-	-	-	-	-	-	-	-	-	-	150,000
<u>STORM</u>													-
CSO projects	380,000												380,000
	380,000	-	-	-	-	-	-		-	-	-	-	1,580,000
													-
<u>WORKS-OTHER</u>													-
													-
<u>PARKS</u>													-
Tree Planting	79,590												79,590
	79,590	-	-	-	-	-	-	-	-	-	-	-	79,590
<u>CULTURAL SERVICES</u>													-
McLean Mill Capital Projects	30,000				89,900								119,900
	30,000		-	-	89,900	-	-		-	-	-	-	119,900
<u>PARKS, RECREATION & HERITAGE</u>													-
Facilities Upgrade	250,000												250,000
	250,000		-	-	-	-	-	-	-	-	-	-	250,000
<u>WATER WORKS</u>													-
Small Capital Water projects	-								100,000				-
Design and project for 2025	-								1,250,000				1,250,000
	-	-	-	-	-	-	-	-	1,350,000	-	-	-	1,350,000

Capital Projects 2022-2026	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	
<u>SEWER</u>													-
Small Capital Sewer projects											100,000		100,000
Design and project for 2025											1,200,000		1,200,000
	-	-	-	-	-	-	-	-	-	-	1,300,000	-	1,300,000
													-
TOTAL CAPITAL 2025	2,024,590		904,521	-	89,900	-	-	-	1,350,000	-	1,300,000	-	5,669,011
OPERATING CAPITAL PROJECTS 2026	General Revenue		ERRF	Gas Tax	Fed & Prov Assistance	Other	Capital Wks Reserves	Carbon Reserve	Water Revenue		Sewer Revenue		Total Project Expenditure
FUNDING SOURCES	Operating	Reserves							Operating	Reserves	Operating	Reserves	
<u>ADMINISTRATION</u>													-
ERP Replacement	250,000		250,000										500,000
Computer Equipment Replacement			75,325										75,325
	250,000	-	325,325	-	-	-	-	-	-	-	-	-	575,325
													-
<u>TRANSPORTATION SERVICES</u>													-
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
													-
<u>TRAFFIC UPGRADES</u>													-
Traffic Signal Controller Replacement	33,000												33,000
	33,000	-	-	-	-	-	-	-	-	-	-	-	33,000
													-
<u>WORKS-OTHER</u>													-
Garbage Carts			630,109										630,109
	-	-	630,109	-	-	-	-	-	-	-	-	-	630,109
													-
<u>PARKS</u>													-
Tree Planting	81,182												81,182
	81,182	-	-	-	-	-	-	-	-	-	-	-	81,182
<u>CULTURAL SERVICES</u>													-
McLean Mill Capital Projects	30,000				89,900								119,900
	30,000	-	-	-	89,900	-	-	-	-	-	-	-	119,900
													-
<u>PARKS, RECREATION & HERITAGE</u>													-
Facilities Upgrade	250,000												250,000
	250,000	-	-	-	-	-	-	-	-	-	-	-	250,000
													-
<u>WATER WORKS</u>													-
Small Capital Water projects									100,000				100,000
Design and project for 2026									1,200,000				1,200,000
													-
									1,350,000				1,350,000
													-
<u>SEWER SYSTEM</u>													-
Upgrades											1,200,000		1,200,000
Small Capital Main Replacements											100,000		100,000
	-	-	-	-	-	-	-	-	-	-	1,300,000	-	1,300,000
													-
TOTAL CAPITAL 2026	644,182	-	1,441,674	-	89,900	-	-	-	1,350,000	-	1,300,000	-	4,825,756

Capital Projects 2022-2026

2021 and prior years capital projects

2021 YE
(unaudited)

ACCT	PROJ	CAPITAL PROJECT	WIP ACTUAL	BUDGET	AVAILABLE
485330	18407	Purchases/Equipment Replacement Asset Finda CMMS	202,766	550,000	347,234
485331	19000	Purchases/Equipment Replacement- Apps / Electronic Filing		53,230	53,230
485332	19001	Mapping and GIS Software (Asset Mgmt Planning)	-	13,010	13,010
485552	21002	Computer Equipment Replacement	-	68,200	68,200
485553	21003	Asset Management implementation	16,976	60,000	43,024
485554	21004	Printer renewal - city wide	19,434	80,000	60,566
485555	21005	ERP - Process improvements	-	30,000	30,000
Land					
48599	21072	WFP Land purchase	5,501,340	5,501,340	-
Community Policing					
485600	20097	Community Policing Building	374,966	625,000	250,034
Fire					
485350	18410	Replace 1998 Jordair Compressor - moved to 2023	-	59,700	59,700
485556	21006	Replace Holmatro Hydraulic Tools	50,280	55,000	4,720
485340	21001	Replace 1991 Pumper Truck #1	387,000	890,645	503,645
Transportation					
485547	20174	Replace 2007 Ford Ranger Pick up #171	39,510	33,600	(5,910)
485559	21007	Replace 2008 Ford Ranger 4WD PU (STS C/hand) #154	-	32,000	32,000
485557	21008	Replace 2012 Int'l Flusher/Vac Truck #435	-	406,000	406,000
485558	21009	Replace 2005 VOLVO TANDEM GRAVEL TRUCK #264	-	196,707	196,707
485560	21011	Replace 2007 Volvo Tandem Dump Truck #265	-	196,707	196,707
485561	21012	Replace 2005 Ford F350 W/Comp Body #520	-	120,532	120,532
485562	21013	Replace 2006 Ford F550 Haul All #613	149,618	149,618	-
Paving					
485432	16408	Beaver Cr Rd Widening-Pineo to Compton	1,456	80,000	78,544
485409	17415	Harbour Rd Argyle to Dunbar	8,789	50,000	41,211
485447	18415	6th Ave-Melrose to Bruce	-	280,000	280,000
485435	19018	16th Ave-Burde St	-	150,000	150,000
485454	19021	Portview Landing/4000 Burde St	-	60,000	60,000
485337	20004	4th Ave-Bruce to Melrose 240m	2,515	80,000	77,485
485338	20005	Melrose St - 6th Ave to 8th Ave	162	110,000	109,838
485336	20003	6th Ave - Argyle to Angus st	-	50,000	50,000
485549	20022	Burde Street Anderson to 17th Watermain replacement	68,688	100,000	31,312
485520	20023	3rd Ave -Argyle St to Mar St Beautification - small items with funding allocat	31,980	900,000	868,020
485565	21044	Coal Creek - Phase 4 - Melrose, 8th to 11th	-	135,000	135,000
485566	21031	Rail Crossing - Strathern & Dunbar	4,743	150,000	145,257
485567	21032	Redford & 10th Ave intersection - associated w/ signal repairs	-	35,000	35,000
Traffic Upgrades					
485487	19024	Traffic Signal Head LED upgrades	-	20,000	20,000
485339	20006	10th Ave/ Roger St. Traffic Signal Controller Replacement	25,294	31,000	5,706
485568	21033	Redford & 10th Ave intersection - signals & looping	-	20,000	20,000
485569	21034	Traffic Signal controller Replacement	-	27,000	27,000
Storm					
			-	-	-

485361	18417	6th Ave-Melrose to Bruce (moved 2021 budget)	-	400,000	400,000
485454	19029	Portview Landing/4000 Burde St (st, san, paving)	-	60,000	60,000
485523	20008	6th Ave- Argyle St Angus St 150 m (ptp wtr st san)	5,178	100,000	94,822
485524	20009	Relining program Multiple 6th Ave-Montrose to Melrose	-	300,000	300,000
485525	20010	6th Ave-Argyle to Angus 145m (ptp, wtr, st)	-	60,000	60,000
485570	21035	Storm Main replacements	-	100,000	100,000
485571	21036	Margaret St Storm Pump Upgrade	-	225,000	225,000
Main installs			-	-	-
485526	20011	Melrose St. - 6th Ave to 8th Ave (ptp, st, sani)	126,548	370,000	243,452
485572	21037	Coal Creek - Phase 4 - Melrose, 8th to 11th	-	800,000	800,000
485527	20012	Montrose St. Lane East of 6th Ave 100m new 250mm	-	60,000	60,000
PW Other			-	-	-
485486	19039	McLean Mill Water Quality	17,204	30,000	12,796
485573	21014	City Hall Window replacement	-	80,000	80,000
485574	21015	RCMP Storage requirements	-	20,000	20,000
485575	21016	RCMP Fume hood	1,582	7,000	5,418
485576	21017	City Hall Survey/GPS Base	79,669	75,000	(4,669)
485546	21040	Emergency ESS Trailer	36,081	36,081	(0)
485586	21024	Child Care Spaces - Grant	262,683	2,900,000	2,637,317
Cultural Services					
485534	20019	McLean Mill Capital Projects	22,866	60,000	37,134
485577	21018	McLean Mill Septic upgrades	-	249,500	249,500
	21019	McLean Mill - UGST	-	30,000	30,000
485579	21021	McLean Mill Capital Projects - Heritage	13,125	120,000	106,875
PRH (Parks)					
485310	15482	Clock Tower Repair/Removal Plan	85,313	453,750	368,437
485325	18424	Milstone Park Completion	7,316	25,000	17,685
485360	18433/19051	McLean Mill Dam Structural Upgrade	408,828	373,000	(35,828)
485374	19059	Multiplex - Replace Lighting -LED	179,840	210,000	30,160
485535	20020	20 - Aquatic Centre pool - PRH - supplies	22,506	100,000	77,494
485538	20025	Echo Park Cameras	10,897	15,000	4,103
485539	20026	Multiplex sm equipment	7,585	19,640	12,055
485541	20028	Uplands DCC Playground Purchase	90,982	86,000	(4,982)
485542	20029	Connect The Quays	227,592	4,000,000	3,772,408
485368	19052	Bob Dailey Support Posts Repair	53,671	100,000	46,329
485372	19055	Multiplex Condenser	-	240,000	240,000
485548	21010	Linking the Roger Creek Trail	17,970	25,000	7,030
485580	21022	Aquatic Centre Pool Repairs	52,001	25,000	(27,001)
485581	21023	Echo Field House Furnace #3	6,100	7,000	900
485582	21062	Multiplex Dehumidifier-Desiccant Wheel	-	44,000	44,000
485584	21064	Multiplex screen	-	250,000	250,000
485585	21065	Multiplex Floor Scrubber	11,979	14,000	2,021
485549	21020	Train Station Seismic upgrades	68,688	100,000	31,312
Facilities Upgrade			-	-	-
485550	21060	Echo HVAC unit Replacement	14,900	16,000	1,100
485551	21061	Zamboni battery replacement	18,107	16,000	(2,107)
485587	21066	Multiplex boiler - water heater	32,200	32,200	-

485588	21067	Bear proof waste storage	-	25,800	25,800
485589	21068	Echo Canopy and Siding	-	10,000	10,000
485590	21069	Glenwood Centre - Cameras	6,196	15,000	8,804
485591	21070	Aquatic Centre Pool Compressor	9,000	9,000	-
485592	21071	Multiplex HVAC Upper Lobby	15,900	16,000	100
Sewer Capital			-	-	-
565431	14010	Sewage Treatment Plant Upgrade SPF	38,321,490	41,000,000	2,678,510
565408	18600	Small Capital Main Replacements	-	100,000	100,000
565420	18603	6th Ave-Melrose to Bruce 240m	-	50,000	50,000
565410	19087	Argyle Forcemain Somass River Crossing	-	100,000	100,000
565411	19088	19- Montrose - 6th to 9th St.	621	75,000	74,379
565414	19091	China Ck Rd to Church St Alley 75m	29,540	40,000	10,460
565415	19092	Neill St to Durant St Lane 40m	18,354	25,000	6,646
565417	19093	Sewer Main Video Program	38,360	100,000	61,640
565436	20086	Small Capital Main Replacements	9,074	100,000	90,926
565437	20087	Sewer Main Video Program	6,167	100,000	93,833
565438	20088	Johnston Rd Elizabeth to Gertrude 120m 300mm Reline	1,808	95,000	93,192
565439	20089	Harbour Rd/Bruce St Outfall Reline	140	100,000	99,860
565440	20090	Coal Creek Phase 3 - Melrose St. 6th Ave to 8th Ave (ptp,st,Sani)(CC3&CC4 s/b combined)	951,737	560,000	(391,737)
565441	20091	6th Ave Argyle St. To Angus St 150m (ptp,st,sani,wtr)	4,136	90,000	85,864
565442	20092	Montrose St Lane east of 6th Ave 100m 200mm PVC	-	60,000	60,000
565419	20082	3rd Ave Argyle St. Mar St. Beautification	-	400,000	400,000
565444	20094	4th Ave-Bruce St to Melrose St 240m (ptp, sani, storm)	85,597	125,000	39,403
565445	20095	SCADA upgrade	21,596	75,000	53,404
565446	21038	Coal Creek - Phase 4 - Melrose, 8th to 11th	-	612,000	612,000
565447	21039	Small Capital Main Replacements - moved \$6,000 signage, \$68K monitoring equipment	-	100,000	100,000
Sewer Main Video Program			-	-	-
565448	21041	Sewer crawler - Moved to CSO consulting	-	80,000	80,000
Water Capital			-	-	-
525416	15503	21st Ave-Cowichan Res to Burde (new twin main)	51,881	300,000	248,119
525408	17506	Water Meter Replacement Program 6 yrs	26,074	400,000	373,926
525431	18504	6th Ave-Melrose to Bruce 240m	117,776	100,000	(17,776)
525410	19073	Morton St-9th Ave to 10th Ave	181,873	75,000	(106,873)
525414	19078	21st Ave-Cowichan Reservoir to Burde St Main Replacement 800m (Argyle to Burde) Phase 3	1,158,174	1,600,000	441,826
525436	20096	New Twin Main Ph 4 (church St./16th Ave to Montrose St./15th Ave)	519,856	1,000,000	480,144
525422	20081	3rd Ave - Argyle St. to Mar st. Beautification	-	400,000	400,000
525435	20085	SCADA Software Upgrade	24,640	75,000	50,360
525438	21042	Dead Ends & Distribution Upgrades	-	100,000	100,000
525439	21043	6th Ave - Argyle to Angus Streets	20,975	150,000	129,025
525437	21030	Cowichan Reservoir to Burde St. New Twin Main Ph 5	375,589	1,386,000	1,010,411
525441	21045	6th Ave - Melrose to Bruce 240	-	100,000	100,000
525442	21046	Burde St-7th Ave to 10th Ave 300m 150mm PVC	28,928	150,000	121,072
525443	21047	Burde St Regulator Replacement	-	200,000	200,000
525444	21048	Water Meter Replacement Program 6 yrs.	-	400,000	400,000
525417	19081	China Creek intake upgrades	41,047	50,000	8,953
525419	19085	New Burde St Pumpstation	482,183	500,000	17,817



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

21-Aug-2000

Updated

	2022	2023	2024	2025	2026
RECEIPTS					
Balance forward	2,376,927	859,316	984,961	1,112,498	1,241,972
Investment Income	25,000	25,000	25,000	25,000	25,000
Recreation Services Surcharge	73,800	75,645	77,536	79,475	81,461
Other Deposits	25,000	25,000	25,000	25,000	25,000
Transfers	-	-	-	-	-
Sale of Property	-	-	-	-	-
	2,500,727	984,961	1,112,498	1,241,972	1,373,434
EXPENSES					
Parks & Recreation Properties and Facilities	1,641,411	-	-	-	-
	1,641,411	-	-	-	-
REVENUE OVER (UNDER) EXPENSES	859,316	984,961	1,112,498	1,241,972	1,373,434
FUND EQUITY - ENDING	859,316	984,961	1,112,498	1,241,972	1,373,434



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

8-Aug-1994

	2022	2023	2024	2025	2026
RECEIPTS					
Investment Income	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
	950,923	950,923	987,265	115,001	115,001
EXPENSES					
Gas Tax - capital projects	980,000	702,500	-	-	-
Gas Tax - operating (capacity bldg)	46,000	46,000	46,000	46,000	46,000
Capital Expenditures - Special					
Capital Expenditures- Capital works	380,000	820,000	-		
	1,406,000	1,568,500	46,000	46,000	46,000
REVENUE OVER EXPENSES	(455,077)	(617,577)	941,265	69,001	69,001
FUND EQUITY - ENDING	\$ 2,849,338	\$ 2,231,761	\$ 3,173,026	\$ 3,242,027	\$ 3,311,028



CITY OF PORT ALBERNI
EQUIPMENT REPLACEMENT RESERVE FUND - 5 YEAR PLAN

31-Dec-1973

	2022	2023	2024	2025	2026
Sale of Equipment	-	-	-		
Investment Income	40,000	30,000	30,000	30,000	30,000
Transfers from General Revenue	30,000	24,000	18,000	18,000	18,000
Contributions - ERRF Schedule	1,003,756	1,129,297	1,151,883	1,186,439	1,222,033
	1,073,756	1,183,297	1,199,883	1,234,439	1,270,033
EXPENSES					
Transfer to Capital Works Bylaw	-	-			
Equipment Purchases	1,023,600	3,640,503	1,896,817	904,521	1,441,674
	1,023,600	3,640,503	1,896,817	904,521	1,441,674
REVENUE OVER EXPENSES	50,156	(2,457,206)	(696,934)	329,918	(171,641)
FUND EQUITY - ENDING	5,773,019	3,315,813	2,618,879	2,948,797	2,777,156



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

pre 1970

	2022	2023	2024	2025	2026
RECEIPTS					
Sale of Property	1,000	1,000	1,000	1,000	1,000
Investment Income	9,500	9,700	10,000	10,000	10,000
Transfer from RCMP Surplus	-	-	-	-	-
Transfer from Off Street Parking Res	-	-	-	-	-
	10,500	10,700	11,000	11,000	11,000
EXPENSES					
Transfer to Other Funds	-	-	-	-	-
Acquisitions and Expenses	-	-	-	-	-
	-	-	-	-	-
REVENUE OVER EXPENSES	10,500	10,700	11,000	11,000	11,000
FUND EQUITY - ENDING	61,357	72,057	83,057	94,057	105,057



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

22-Mar-2010

	2022	2023	2024	2025	2026
RECEIPTS					
Contributions	30,000	30,000	30,000	30,000	30,000
Investment Income	3,500	3,500	3,500	3,500	3,500
	<u>33,500</u>	<u>33,500</u>	<u>33,500</u>	<u>33,500</u>	<u>33,500</u>
EXPENSES					
Transfer to Other Funds	-	-	-	-	-
Acquisitions and Expenses	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUE OVER EXPENSES	<u>33,500</u>	<u>33,500</u>	<u>33,500</u>	<u>33,500</u>	<u>33,500</u>
FUND EQUITY - ENDING	<u>1,904,799</u>	<u>1,938,299</u>	<u>1,971,799</u>	<u>2,005,299</u>	<u>2,038,799</u>



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

	2022	2023	2024	2025	2026
RECEIPTS					
Sale Proceeds	3,000	3,000	3,000	3,000	3,000
Investment Income	2,000	2,000	2,000	2,000	2,000
	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
EXPENSES					
Transfer to General Revenue	<u>2,000</u>	<u>2,000</u>	<u>2,001</u>	<u>2,001</u>	<u>2,001</u>
REVENUE OVER EXPENDITURE	<u>3,000</u>	<u>3,000</u>	<u>2,999</u>	<u>2,999</u>	<u>2,999</u>
FUND EQUITY - ENDING	<u>186,327</u>	<u>189,327</u>	<u>192,326</u>	<u>195,325</u>	<u>198,324</u>



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

13-May-2013

	2022	2023	2024	2025	2026
Beginning Balance	129,314	6,314	30,714	77,714	124,714
Contributions	45,000	45,000	45,000	45,000	45,000
Investment Income	2,000	2,000	2,000	2,000	2,000
	47,000	47,000	47,000	47,000	47,000
EXPENSES					
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			
	-	-	-	-	-
	170,000	22,600	-		
REVENUE OVER EXPENSES	(123,000)	24,400	47,000	47,000	47,000
FUND BALANCE	6,314	30,714	77,714	124,714	171,714



CITY OF PORT ALBERNI

ALBERNI VALLEY COMMUNITY FOREST RESERVE - 5 \ Established: 14-Oct-2014

	2022	2023	2024	2025	2026
RECEIPTS					
Beginnig Balance	-	-	-	-	-
Dividends Received	-	-	-	-	-
Donations Received	-	-	-	-	-
Investment Income	1,500	1,500	1,500	1,500	1,500
	1,500	1,500	1,500	1,500	1,500
EXPENSES					
Transfer to Other Funds	-	-	-	-	-
Projects and Expenses	10,000	10,000	10,000	10,000	10,000
	10,000	10,000	10,000	10,000	10,000
REVENUE OVER EXPENSES	(8,500)	(8,500)	(8,500)	(8,500)	(8,500)
FUND EQUITY - ENDING	1,248,052	1,239,552	1,231,052	1,222,552	1,214,052



CITY OF PORT ALBERNI
PARKLAND ACQUISITION RESERVE - 2022 - 2026

12-Jun-2006

	2022	2023	2024	2025	2026
RECEIPTS					
Investment Income	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Sale of Parkland	-	-	-	-	-
Parkland Dedication Deposits	-	-	-	-	-
Historical correction	-	-	-	-	-
	2,500	2,500	2,500	2,500	2,500
EXPENSES					
Acquisition of Parkland	-	-	-	-	-
	-	-	-	-	-
REVENUE OVER (UNDER) EXPENSES	2,500	2,500	2,500	2,500	2,500
FUND EQUITY - ENDING	\$ 298,197	\$ 300,697	\$ 303,197	\$ 305,697	\$ 308,197



CITY OF PORT ALBERNI

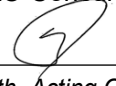
2022-2026 Budget Questions & Responses

The following is an active document reflecting questions and responses in relation to the 2022-2026 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.

Date	Q or C	QUESTION/COMMENT	RESPONSE
Jan. 24 COW	Q1	Are there dates proposed for the Connect the Quays Pathway funding? (announcement of grant funding result)	<i>The City has not been advised as to whether the City's application for funding has been awarded. Staff will keep Council informed as soon as information is received.</i>
	Q2	Will inflation be included in current rate?	<i>There is 3-4% anticipated for 2022 and reflected as higher in future years. Staff will continue to monitor and adjust to reflect increases if required or anticipated.</i>
	Q3	Were the COVID-19 funds used to assist Parks, Recreation and Heritage with revenue loss related to COVID-19 in 2021?	<i>Yes, funds from the COVID-19 Restart grant were allocated in 2020 and 2021. Some funds will also be assigned to support lower than anticipated revenue in 2022.</i>
	Q4	Does the RCMP budget include funding for body cameras?	<i>This item is identified as a future cost but is not included in the current RCMP contract. In follow-up by the Director of Finance, it appears that funding for this roll-out would be included in the 2024-25 contract cost.</i>
	Q5	Request to review Emergency Reserve Fund [ERF] to accommodate increases.	<i>Staff will provide a report showing allocation of funds.</i>
	Q6	Will the increase of new development alleviate the tax base?	<i>Non-market change from new development provides the option of diluting the tax burden should Council elect to do so.</i>
	Q7	Does the Roads and Street Maintenance budget include sidewalks?	<i>Yes, sidewalk improvements [new & replacements] and inspections are included within operational budget for Roads and Street maintenance.</i>
	Q8	Are replacement costs included within the Sewer and Water service fees?	<i>Yes, there is a contribution made each year, on average (approximately) 50% to Capital and 50% to Operational.</i>
	Q9	What portion of the curbside fees Organics collection service was covered by grants?	<i>The collection bins, staff resources, communications, education, and cart delivery was financially supported by the ACRD with grant funding. Recycling service delivery is covered by RecycleBC incentives, the remainder is from curbside utility fees.</i>
	Q10	Was the Public Transit Restart Grant part of City grant?	<i>No, BC Transit received its own grant over 2 operating years with fiscal year ending March 31. These funds were specifically to Local Governments that did not reduce level of service in transit through the pandemic.</i>
	Q11	What is the balance of the COVID-19 Restart Grant?	<i>Staff will provide a report showing allocation of funds at the February 22 CoW.</i>
	Q12	Are expenditures related to the operation of the Bylaw services department covered by fines?	<i>No, bylaw fines/fees do not cover operational costs of the Bylaw department.</i>
	Q13	Is the Asset Management Fund required?	<i>There are Capital and Operational reserves currently in place. Asset Management work continues to be completed and included within this budget cycle. Staff have a draft report in process to address reserves and will seek Council support for proposed changes.</i>
	Q14	Request for a summary of costs within RCMP Contract [i.e. cost per member].	<i>Staff to prepare a report and provide to Council at a future meeting [March 2022].</i>

Public Input/Question Period	Q15	Budget E-town Hall format explanation?	Public participation opportunities include: •Submission of comments/questions to council@portalberni.ca •Submission of comments/questions by mail or to City Hall •Attend a Committee of the Whole meeting in person •Attend a Regular meeting of Council in person. Members of the public are able to address Council directly at regular meetings either during Public Input and March 7, 2022 @ 7:00 pm, and will communicate more specific details as we approach the date
	Q16	Does the Payment in Lieu of Taxes [PILT] incorporate adjustments from the recent change in accord?	Yes, all PILT amounts expected are reflected in the Financial Plan.
	Q17	Are all COVID-19 Restart funds to be allocated by end of 2022?	Yes, funds had to be identified by the end of 2021 and spent by end of 2022.
	Q18	Are the 2022 Community Gaming Funds budgeted with the expectation of receiving the typical pre-COVID amounts?	Yes, the budget reflects full funding. Should there be a deficit, there is an option to use contingency to support any deficit in 2022.
	Q19	Given the cancellation of a number of conferences and/or move to a virtual format, how much of the Council travel budget was utilized in 2021 and given the continuation of virtual platforms and associated reduction in cost, should the 2022 budget be decreased to accommodate this change?	Council's travel budget identifies \$52,030 with \$12,723 being spent in 2021, so, yes, Council could consider reducing this item.
	Q20	In anticipation of Council considering a change to Building Permit fees, would greater revenue then be anticipated in the budget?	The amount in the budget wouldn't be predicated on Council increasing fees. The budget represents current rates and anticipated construction for 2022.
	Q21	Consider the world-wide environmental issues and the opportunities available to Port Alberni to mimic European initiatives. Wide City streets are ideal for utilizing public transit trolley systems. Shipping ports also present an advantage.	European initiatives provide a number of great examples. Some of Council's current Strategic Plan goals address utilizing the City's wide streets. For example, the City works regularly with the Island Corridor Foundation and the province to bring passenger rail back to the island. The City also works with PAPA and other associated agencies re: shipping ports.
	Q22	Request for Council to consider offering exterior grant funding or a loan program to Harbour Quay merchants to complete upgrades.	The City's Façade Improvement Program offered through the Economic Development department matches funds and grants for businesses. The Harbour Quay requires a number of upgrades which will be considered during this budget cycle.
	RC- Q1	When looking at the Consolidated Financial Plan, why does the debt interest increase over 50% in 2023?	The 54% increase in debt servicing is due to the final \$8.5M borrowing associated with the Sewage Lagoon scheduled to be undertaken in the Fall 2022, resulting in debt repayment beginning in 2023.
	RC- Q2	When looking at the Consolidated Financial Plan, why does the Other Protective Services decrease by \$100,000 in 2022-2023?	Excel sum error - The sum calculation was not in 2023-2026 and reflected the 2021 actual budget amount not the total in the column.
Post meeting Q's	RC- Q3	Revenue - Line 12210 What is a CBC Grant?	This is the Federal & Crown corporations grant in lieu of taxes. CBC is the CBC radio properties, one building and the utility infrastructure.
	RC- Q4	Revenue - Line 14732 Have we over estimated revenue in previous years for Echo Aquatic Centre?	This is a facility that has seen a significant impact to revenue due to PHO, actual revenue in 2019 was just under \$300,000. 2020 and 2021 had approximately \$80,000 each year. The 2022 budget reflects the expected revenue.
	RC- Q5	Expenses - Line 22480 What is included in repair and maintenance?	ERRF accounts for 80% of this expense line item, the remaining amount is associated with the supplies and parts to maintain the Fire fleet of vehicles
	RC- Q6	Expenses - Lines 23136/23137 Public Works Yard & Building Maintenance What is planned for this increase?	All expenditure were reviewed over the past few years and the actual expenditures now are reflected in the Financial Plan. Nothing new planned.
	RC- Q7	Expenses - Line 28220 What does Transfers to General Capital Reserves mean i.e. big swings in Parks and Cultural Services?	This is the funding in current year that is required from <u>taxation</u> to complete capital projects planned in the current year. It increases and decreases depending on the projects in the year.
	RC- Q8	Capital Projects -2022 What is the Parks Recreation Heritage Asset Renewal \$167,000?	These are the total projects that are required at all city facilities.
			Updated February 17, 2022

Date: February 15, 2022
File No: 1840-01
To: Committee of the Whole
From: Scott Smith, Acting CAO | Director of Development Services
Subject: **Proposed Reserve Fund Establishment Bylaw**

Prepared by: <i>R. MACAULEY</i> Deputy Director of Finance	Supervisor: <i>A. MCGIFFORD</i> DIRECTOR OF FINANCE	A CAO Concurrence:  S. Smith, Acting CAO
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RECOMMENDATION

This report is being provided for discussion purposes only.

PURPOSE

To provide Committee members with information relating to the City's established reserve funds, clarify existing reserve funds, 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 reserve information have carried out a review of these funds and are proposing that staff draft a bylaw that captures all reserve funds for consideration by Council at a future regular meeting. A bylaw consolidating these funds will align the City's reserve funds with strategic objectives, provide transparency as well as a better understanding of funds available to the City and for use in financial planning.

Benefits of a reserve fund 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 surpluses; 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 being suggested by staff.

Statutory Reserves

A Statutory Reserve Fund means 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 are non-discretionary or mandatory [e.g., Parkland Acquisition reserve fund]. The following is the City's Statutory reserve fund:

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 on 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.

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 capital items that are 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 budgeted amounts allocated to General Capital from current and prior years to give Council a clear picture of total accumulated amounts reserved for capital expenditure and to remove the link to the Water and Sewer funds.

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 log sales collected from parks is added to this reserve.

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

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 which is distributed by AVCF members to support a special community project.

***Sewer Infrastructure Capital Reserve Fund**

Funds capital projects proposed through the annual financial plan process in conjunction with the City's 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 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 or future expected costs.

Proposed New Reserve Funds

Aquatic Centre Replacement

Consider establishing 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, a formal reserve fund will be captured in the establishing bylaw.

Community Works Gas Tax

Intended to implement objectives and projects eligible pursuant to the Community Works Gas Tax Agreement. Currently no separate reserve bylaw exists for Gas Tax funds. The funds are currently included [and tracked separately] in the Capital Works Reserve. Establishment of this fund comes as a recommendation from the 2020 audit performed by MNP.

General Infrastructure Replacement

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

New Initiatives

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

Museum Reserve

Established to fund Museum projects from monies contributed by community donations or in trust.

McLean Mill Projects

Established to fund 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.

IMPLICATIONS

This report is being provided for discussion purposes only and therefore, no implications are noted.

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 by Council 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 consolidate reserve information staff are proposing that staff prepare a bylaw that captures all reserve funds for consideration by Council at a future meeting. A bylaw consolidating these funds will align the City's reserve funds with strategic objectives, provide transparency as well as a better understanding of funds available to the City and for use in financial planning.

Key: *Council Resolution

Copy: T. Slonski, Director of Corporate Services
A. McGifford, Director of Finance

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Date: February 11, 2022
File No: 1200-01 [Procurement] & 3950-01 [Policies]
To: Committee Members
From: Scott Smith, Acting CAO | Director of Development Services
Subject: Draft Procurement Policy

Prepared by: A. MCGIFFORD Director of Finance	Supervisor: S. SMITH ACTING CAO DIRECTOR OF DEVELOPMENT SERVICES	CAO Concurrence:  S. Smith Acting CAO
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RECOMMENDATION[S]

THAT members of the Committee recommend to Council that Council approve the procurement policy attached to the staff report dated February 11, 2022 that outlines the responsibilities and accountability for the procurement function of the City of Port Alberni;

AND FURTHER, THAT members of the Committee recommend to Council that Council rescind the following City policies:

- *Purchasing – Capital Expenditures dated June 25, 2013*
- *Purchasing – Capital Purchases and Projects dated January 13, 2003*
- *Capital Budget – Project Cost Variance Policy dated March 10, 2014*
- *Purchasing Procedure - dated March 10, 2014*
- *Purchasing – Professional Services [Consultants] dated May 12, 2014*

PURPOSE

To provide Committee members with information related to the administration of procurement.

BACKGROUND

The City of Port Alberni [the City] has a number of Council approved policies and procedures that support the administration of procurement. The procurement function at the City is highly decentralized throughout the organization with modest oversight and support being offered through the Finance department. Overall responsibility for the procurement function resides with the Director of Finance. The existing procurement related policies and procedures are included in *Appendix C* through *Appendix G*.

In November 2021, the City engaged an experienced procurement consultant to review the existing procurement policy. Following the review of these policies, the following goals and objectives were identified for the updated policy:

- focus on local first and COVID-19 recovery;
- modernization of the policy including:
 - compliance with the trade agreement requirements;

-
- focus on emerging procurement trends and best practices;
 - social and sustainable procurement;
 - improved guidance internal and external to the organization;
 - insulate Council from improper lobbying and wrongful perception; and
 - maintain and ensure a continued level of transparency.

The draft policy attached to this report is the result of a review of procurement practices at the City, consultation with staff as well as research from the following resources:

- the Canada Free Trade Agreement [CFTA], New West Partnership Trade Agreement [NWPTA] and Comprehensive and Economic Trade Agreement [CETA];
- policies of other local governments of similar size in BC;
- policies of government organizations in Canada, Great Britain and Australia; and
- reports and documents produced by the now defunct Auditor General for Local Government [AGLG].

Trade Agreements

The governments of British Columbia and Canada have negotiated trade agreements to ensure fair, open, transparent and non-discriminatory procurement between the Canadian Provinces and Territories [including local government entities] as well as the European Union. This has been done through the establishment of the following agreements:

- The New West Partnership Trade Agreement – an agreement between the provinces of British Columbia, Alberta, Saskatchewan and Manitoba;
- The Canada Free Trade Agreement – an agreement between the provinces of Canada and the federal government; and
- The Comprehensive and Economic Trade Agreement – and agreement between the federal government and the European Union.

These agreements establish rules and principles for government procurement that organizations are to follow once the value of a procurement hits a particular threshold. The thresholds that impact local government are as follows:

Procurement Type	Local Government Thresholds		
	NWPTA	CFTA	CETA
General Goods and Services	\$75,000	\$121,200	\$340,600
Construction	\$200,000	\$302,900	\$8,500,000

The trade agreements do not apply to any local government procurement falling below these thresholds. The policy included with this report will comply with all requirements under these agreements.

Increased Efficiency & Insulating Council

Research of member municipalities and other local governments in British Columbia has identified that for purposes of efficiency in the procurement process, many local governments rely on the elected representatives approved financial plan to act as the mechanism for staff to conduct procurement processes and execute contract awards. This includes but is not limited to the following local governments: Comox Valley Regional District, City of Courtenay, Town of Comox, Cowichan Valley Regional District, City of Victoria, and District of West Vancouver. Currently the City has a threshold, requiring Council approval set at \$75,000 and \$50,000 for professional services.

Provided a purchase is in accordance with the Council approved financial plan, moving forward the recommended approach would be to have all purchases greater than \$100,000 reviewed and approved by the CAO and the Director of Finance [or designate]. This change will significantly reduce the time pressures on the procurement process and lead to accelerated contract award decisions.

Another advantage is that it removes any political aspect to the contract award process. Having contract awards in front of Council exposes the procurement to the risk of potential vendors lobbying Council to award in their favour. New language has been included in the draft policy to ensure vendors are aware of the repercussions of lobbying staff or Council regarding contract award decisions. There will continue to be occasions where Council will continue to be engaged by staff looking for Council approval relating to procurement and contract awards [for example, a change in scope or cost escalations].

The following are examples of where Council will be approached for approval:

- purchase of land;
- agreements for service delivery with other local governments;
- where award of a contract may be associated with a high degree of risk;
- where Council has identified a procurement that requires additional approval; and
- when the contract award or a change in scope exceeds the amount identified in the City's Financial Plan Bylaw.

Local First & COVID-19 Recovery

While the new policy doesn't explicitly favour local businesses or reference COVID-19 recovery, the updated procurement thresholds should reduce the burden on the City to solicit quotes or public bids for procurements that are below trade agreement thresholds. This favours local business by reducing the need for staff to go outside the local market for additional quotes and/or public bids.

Maintaining Transparency

Transparency of the procurement process will be maintained through:

- publicly posted procurement opportunities; and
- publicly posted contract awards.

All purchases will continue to be approved by Council in advance of a procurement through the approval of the financial plan. When approaching Council for approval of the financial plan, Council can expect to see a project summary presented in a similar format to *Appendix B* and annual reporting to Council on contract awards is being recommended.

ALTERNATIVES/OPTIONS

1. Members of the Committee recommend to Council that Council consider approving the draft procurement policy 2022, outlining the responsibilities and accountability for the procurement function of the City of Port Alberni;

AND FURTHER, THAT members of the Committee recommend to Council that Council rescind the following policies and procedures:

Purchasing – Capital Expenditures | dated June 25, 2013

Purchasing – Capital Purchases and Projects | dated January 13, 2003

Capital Budget – Project Cost Variance Policy | dated March 10, 2014

Purchasing Procedure | dated March 10, 2014

Purchasing – Professional Services [Consultants] | dated May 12, 2014

2. Members of the Committee may request further amendments to the proposed policy prior to Council considering approval.
3. Members of the Committee provide alternate direction.

ANALYSIS

Staff are confident that this procurement policy is the right policy for the City at this time. Much of the policy language has been tested in other local governments and have proven to hold up and provide efficiency to the procurement process as well as project delivery. This supports proceeding with Option 1.

While staff feel strongly about the policy included in this report, providing alternative direction to staff at this time would be done without risk. It is important this policy reflects the wishes of Council as it will govern the spend of millions of dollars annually. The existing policy and procedures governing procurement at the City will continue in effect until such time that Council has approved an updated procurement policy.

IMPLICATIONS

The updated policy complies with all relevant trade agreements and with the best practice in local government procurement.

COMMUNICATIONS

Once adopted by Council, the policy will be posted to the City's public webpage. The City will engage with the British Columbia Social Procurement Initiative [BCSPI], formerly the Coastal Community Social Procurement Initiative, to conduct a workshop with local vendors. The workshop will support building capacity with the local market for the new policy and the sustainable and social procurement provisions.

BYLAWS/PLANS/POLICIES

The motions in front of Council include rescinding several procurement related policies and procedures that this new comprehensive policy will replace. These include:

- Purchasing – Capital Expenditures - dated June 25, 2013
- Purchasing – Capital Purchases and Projects - dated January 13, 2003
- Capital Budget – Project Cost Variance Policy - dated March 10, 2014
- Purchasing Procedure - dated March 10, 2014
- Purchasing – Professional Services [Consultants] - dated May 12, 2014

SUMMARY

The City's current procurement policy framework requires updating to meet the City's organizational needs, to reflect changes to trade agreements and to better incorporate best practices in local government. The following are the highlights of the changes recommended in the proposed procurement policy:

- compliance with trade agreements;
- greater protection for Council with the appropriate separation of roles;
- updated roles and responsibilities for City staff;
- broader guidance for the vendor community on the City's expectations of its vendors;
- improved sustainable procurement provisions, including social procurement;
- updated and more efficient and local friendly procurement thresholds; and
- the incorporation of recommendations made by the AGLG.

ATTACHMENTS/REFERENCE MATERIALS

- Appendix A – Draft Procurement Policy
- Appendix B – Example – Annual Procurement summary
- Appendix C – Purchasing – Capital Expenditures | dated June 25, 2013
- Appendix D - Purchasing – Capital Purchases and Projects | dated January 13, 2003
- Appendix E - Capital Budget – Project Cost Variance Policy | dated March 10, 2014
- Appendix F - Purchasing Procedure | dated March 10, 2014
- Appendix G - Purchasing – Professional Services [Consultants] | dated May 12, 2014

*Copy: T. Slonski, Director of Corporate Services
S. Darling, Deputy City Clerk
R. Macauley, Deputy Director of Finance*

1. PURPOSE

The purpose of the procurement policy is to deliver best overall value to the City of Port Alberni [City], in its acquisition of goods, services and construction in accordance with the values of our community and Council as articulated in documents such as the Official Community Plan and the Strategic Plan. Setting out the responsibilities and accountability associated with best overall value for the acquisition of goods and services. The policy applies to all City departments and includes all purchases, leases and rentals using operating, capital and restricted funds of the City.

2. POLICY STATEMENT

It is the policy of the City to acquire goods and services through a public process whenever practical that results in supply arrangements that offer best value with consideration that may include total cost, quality, expertise, and environmental and social sustainability.

3. THE ROLE OF COUNCIL

3.1 Delegation of Authority

Council has delegated the authority to execute contracts and purchase agreements to staff as outlined in Bylaw No. XXXX, being the “City of Port Alberni Delegation of Authority Bylaw No. XXXX, 2022”.

3.2 Separation of Roles

To ensure the need for a clear and transparent separation of political and administrative functions, Council has established this policy and approved expenditures through the City’s Financial Plan approval process.

To remove any potential or perceived appearance of political influence or bias, Council recognizes the need to be removed from procurement processes from the time a procurement is issued to the market to the point where a contract has been awarded to the successful bidder, except where Council is presented with a recommendation to approve the contract award in accordance with this policy.

Council maintains the ability to identify specific procurements of interest that require additional Council approval for reasons such as those that are of a high value, involve significant risk or are of significant interest to the community. During the financial planning process Council may identify the specific procurements that are to be reviewed and awarded through Council resolution. Staff maintain the ability to identify contract awards or procurements in which they feel Council approval is in the best interest of the City.

4. EXCEPTIONS

4.1 Emergencies

In an unforeseen circumstance that requires immediate action, such that inaction would result in harm to a person or harm or damage to real or personal property of any type, the methods and procedures set out within this policy may be waived as approved expressly by the CAO. A report summarizing the emergency procurement will be presented to Council following the emergency.

4.2 Exemptions

All exemptions that exist in NWPTA, CFTA, CETA or their successors shall apply to this policy.

5. AUTHORITIES AND RESPONSIBILITIES

5.1 Roles and Responsibilities

Procurement activities not requiring a Public Competitive Process are the responsibility of each department, which are delegated the authority for acquiring goods, equipment, services and construction for all operational and capital requirements per “City of Port Alberni Delegation of Authority Bylaw No. XXXX, 2022” and this policy.

Procurement processes requiring a public competitive process are the responsibility of the Finance Department which will ensure the procurement is conducted in accordance with this policy, common law and any trade treaty requirements.

The Director of Finance for the City is responsible and accountable for the management of the acquisition of goods and services, and the protection and disposal of assets.

The Director of Finance also serves as the purchasing officer for the City and is responsible for the implementation of the day-to-day administration of the procurement policy, and will establish and employ such practices, processes, procedures or methods as are determined appropriate to the efficient and effective operation of procurement.

5.2 Authority for Procurement Transactions

Procurement Transactions cannot be completed unless the need has first been identified, budgeted for and approved by Council in the Financial Plan. Council may wish to approve the method of procurement during the adoption of the Financial Plan, otherwise all Procurement Transactions shall be completed according to this policy.

Market research procurement methods may take place when the interest is to develop a budget and Scope of Work for approval by Council.

Contract awards as well as Change Orders exceeding the Council approved Financial Plan will either be:

- (i) held until Council approves a Financial Plan amendment, or
- (ii) cancelled due to insufficient budget and a procurement may be reissued under a refined Scope of Work.

5.3 Commitment Authority Thresholds

Subject to the terms of this policy, any statutory requirements, Bylaw No. XXXX, 2022 being “City of Port Alberni Delegation of Purchasing Authority”, the following positions have authority to execute contracts and change orders for procurement transactions up to the identified value limits once the agreement or contract has met the criteria for approval [excluding taxes]:

- Deputy Fire Chief and Managers: \$10,000;
- Manager of Operations, Manager of Information Services, and Manager of Human Resources: \$25,000;
- Directors & Fire Chief: \$75,000.

Subject to the terms of this policy, any statutory requirements, City bylaws, and the approval of the Director of Corporate Services [or delegate] the following positions have authority to execute contracts and change orders for procurement transactions beyond the identified value limits:

- CAO and Director of Finance: \$100,000.

Persons with spending, commitment and signing authority have the following responsibilities:

- a. ensure the value of the contract or change order is within the approved Financial Plan;
- b. ensure that the City is able to meet its obligations within the terms of the contract and that it is likely the other party can meet their obligation;
- c. ensure that the contract complies with WorkSafeBC legislation, labour legislation, applicable collective agreements, tax legislation, and other legislative and regulatory requirements;
- d. be aware of any financial and other benefits that are expected to flow to the City as a result of the contract; and
- e. review intellectual property requirements and consider physical, bodily injury and personal injury indemnities and risk exposure.

5.4 Authority for Procurement Method

Where not outlined within this policy, staff of the City will approach Council with a recommendation to determine the method to be used to procure the goods or services required.

5.5 Responsibility for the Scope of Work or Specifications

User Departments are responsible for defining the needs of the procurement in the Scope of Work or Specifications.

User Departments may seek assistance from consultants or procurement staff and may utilize market research techniques as described in section 9.1.

Consultants assisting in the development of a City procurement will not be permitted to compete for the resulting opportunity.

Direct contact with Vendors should be avoided when preparing a Scope of Work or Specifications.

Scope of Works and Specifications shall be generic and not specific to any one vendor to ensure competition is not reduced.

Scope of Works and Specifications substantially deviating from that which was presented and approved in the Financial Plan are to be reviewed by the Director of Finance to determine if an amendment to the Financial Plan is required prior to a public procurement taking place.

6. ETHICAL CONSIDERATIONS

6.1 Conflict of Interest and Confidentiality

Staff or anyone in a position that could influence the evaluation of bids, tenders, quotes and proposals shall conduct evaluations with the removal of bias, positive or negative, against both existing and potential vendors. Any and all qualified vendors within jurisdictions covered by trade treaties levied on the City shall be treated transparently, fairly, equally and without discrimination.

City staff with a real or perceived conflict of interest with a vendor or a potential vendor must report this interest immediately to the Finance Department. The Finance Department will review the interest and may remove the staff member from involvement in the procurement recommending a suitable staff member for replacement.

City staff and non-staff evaluating quotes, offers, bids, tenders and proposals, which includes serving on an evaluation committee, will not disclose any information gained during the course of their evaluation except to other City staff who may in the normal course of City business have a need for such information.

6.2 Supplier Code of Conduct

All suppliers, vendors and individuals including volunteers offering goods or services to the City are expected to comply with the code of conduct detailed below. Failure to follow this code of conduct may result in the termination of a contract and disqualification from future opportunities.

Professionalism

All employees, volunteers, agents, and contractors or vendors under agreement or contract with the City are required to:

- carry out their responsibilities in a professional and competent manner;
- continue to improve their knowledge, competence, skills, and professional ability;
- be aware of and abide by the British Columbia Human Rights Code;
- not engage in any action or conduct or make any comment, gesture, or contact which a reasonable person would regard as likely to cause offence or humiliation to anyone, whether in the workplace or any other location;
- act, and be perceived by the public to act, in a fair and impartial manner in the performance of their duties or provision of services;
- not make any public comments that denigrate, disparage, or are disrespectful of the City, employees, and elected officials, and refrain from making negative comments about the credibility of the City, employees, and elected officials;
- conduct themselves in a friendly, courteous, and professional manner when dealing with the public; and
- refrain from engaging in any other practice that could unfavorably reflect upon the City as identified solely by the City.

6.3 Lobbying

No bidder, proponent, vendor or anyone involved in preparing bids or proposals shall lobby any elected official or City staff in an effort to secure a contract. During a competitive procurement process all communications are to be made through the Finance Department unless the procurement document explicitly states otherwise. Vendors found to be lobbying for a contract award will be disqualified from consideration for the procurement and may be disqualified from future procurement opportunities. The following will be deemed as inappropriate communication during an active procurement:

- (a) commenting on, or attempting to influence views on, the merits of the vendor's response to a procurement, or in relation to responses of other vendors;
- (b) influencing, or attempting to influence, the evaluation and ranking of responses, the selection of the vendor, or any negotiations with the preferred vendor;
- (c) commenting on or criticizing aspects of the procurement, the evaluation process or the scope of services, including in a manner which may give the vendor a competitive or other advantage over other vendors; and
- (e) criticizing the responses of other vendors.

6.4 Gifts

City staff shall avoid accepting gifts, discounts or other favours from vendors of material value. Immaterial gifts can be accepted provided they do not result in personal gain for the receiver or result in favourable treatment of the vendor. Any gifts received shall be reported to the Director of Finance and may be subject to return.

Transaction/Contract Splitting

City staff shall not split transactions or procurements in an effort to fall below thresholds set out in sections 5.3 or 8.0.

7. SUSTAINABLE PROCUREMENT

In an effort to leverage procurement dollars to benefit the community and society; the City may include the consideration of sustainability in Best Value Procurements.

Sustainability provisions in a procurement will include attention to environmental, ethical and social responsibility as well as social value. The City will endeavor to design opportunities to minimize environmental and ethical impacts and maximize social value outcomes.

Sustainability considerations will be balanced as a consideration of best value requirements for each individual procurement. The weighting toward sustainability in each procurement may be based on the marketplace, Scope of Work and/or level of risk inherent with the procurement.

When evaluating sustainability factors, City staff should consider third party verification and certifications and may also look to utilize reference checks to verify claims made in response to a City public solicitation.

7.1 Environmental Responsibility

When evaluating environmental responsibility in City procurements, consideration may be given where proponents:

- minimize environmental harm, including end of life impacts;
- maximize resource efficiency (e.g. reduce energy and water consumption and minimize waste); and
- minimize carbon emissions.

7.2 Ethical Responsibility

When evaluating ethical responsibility, consideration may be given where proponents:

- maximize fair trade opportunities; and
- ensure sound working conditions throughout the supply chain that meet or exceed provincial, national or international employment standards.

7.3 Social Value

When considering social value, consideration will be given where proponents:

- maximize inclusive employment, training and apprenticeship opportunities among, disadvantaged, equity deserving or marginalized individuals and populations;
- maximize the diversification of the supply chain by including non-profit organizations, social enterprises and small-medium enterprises;
- contribute to the strengthening of the community by supporting the social goals and objectives of the City; and
- include any social responsibility initiatives undertaken by the organization that contribute to social wellbeing.

8. PROCUREMENT THRESHOLDS AND METHODS

The following thresholds will guide the method of procurement used to purchase goods or services. Authority to commit to goods or services is governed by **Bylaw No. XXXX** and this policy. Thresholds are prior to application of taxes and are cumulative [if multi year, the total value of contract].

Goods and General Services

Value	Procurement Method (minimum)	Issued By
\$100 - \$10,000	Single informal quote	User Department
\$10,000 - \$75,000	Request three written quotes	User Department
\$75,000 +	Public Competitive Process	Finance Department

Professional Services

Value	Procurement Method (minimum)	Issued By
<\$50,000	Single written quote	User Department
\$50,000 - \$75,000	Request three written quotes/proposals	User Department
\$75,000 +	Public Competitive Process	Finance Department

Construction

Value	Procurement Method (minimum)	Issued By
<\$50,000	Single written quote (rotate suppliers)	User Department
\$50,000 - \$200,000	Three written quotes or Public Competitive Process	Finance Department
\$200,000 +	Public Competitive Process	Finance Department

9. PROCUREMENT AND AWARD METHODS

9.1 Procurement Methods

Market Research Methods

Market research methods are public solicitations that do not result in the award of City business. They are utilized to assess the marketplace for potential City opportunities and to offer the market transparent and fair input into a resulting competitive procurement process.

- Request for Information
To request general information regarding goods and/or services provided by vendors, and to invite input regarding the development of procurement strategies. May also request a response for high level budgetary considerations.
- Request for Expressions of Interest
To determine the market interest in a competitive solicitation process.

Non-Competitive Methods

- Direct Award and Notice of Intent (NOI) to Award

The award of City business directly to a vendor for a low value procurement or where it can be demonstrated that only one vendor can supply the good or service. A NOI is used to provide public notice of the City's intent to direct award, where the City cannot strictly demonstrate that there is only one vendor as required under this section. If a successful challenge is received, an appropriate procurement process will be undertaken. NOIs will be posted to the BC Bid website for any direct award in excess of \$75,000.

To proceed with a direct award where more than one quote is required, specific details, in writing, must be provided to the Director of Finance justifying the requirement for direct award according to the following exceptions:

- i. To ensure compatibility with existing products or methods, to recognize exclusive rights, such as exclusive licenses, copyright and patent rights, or to maintain specialized products that must be maintained by the manufacturer or its representative;
 - ii. Where there is an absence of competition for technical reasons and the goods or services can be supplied only by a particular supplier and no alternative or substitute exists;
 - iii. For the procurement of goods or services the supply of which is controlled by a supplier that is a statutory monopoly;
 - iv. For the purchase of goods on a commodity market;
 - v. For the acquisition of services from not-for-profit organizations;
 - vi. For work to be performed on or about a leased building or portions thereof that may be performed only by the lessor or the lessor's pre-approved suppliers;
 - vii. For work to be performed by a contractor according to provisions of a warranty or guarantee held in respect of the property or the original work or equipment;
 - viii. For a contract to be awarded to the winner of a design contest;
 - ix. For the procurement of a prototype of a first good or pilot of a first service to be developed in the course of a particular contract for research, experiment, study or original development, but not for any subsequent purchases;
 - x. For the purchase of goods under exceptionally advantageous circumstances such as used goods, bankruptcy, auction or receivership, but not for routine purchases;
 - xi. For the procurement of utilities;
 - xii. For the procurement of employee benefits;
 - xiii. For the procurement of real property;
 - xiv. Where a Public Competitive Process is impractical because of the need to obtain unique third-party skills, there is a requirement for contractor continuity, or there is a strong case for the cost effectiveness of maintaining or retaining an existing contractor for a specific task; or
 - xv. Where the CAO in conjunction with another Director approves the direct award purchase as requested.
- d. Informal Quote
A quote that has been requested by phone or email and may be received verbally, via fax or email.
- e. Written Quote
A formal quote offering goods or services. May include terms and conditions.

Competitive Methods

Competitive methods are formal procurements for goods or services that will be publicly available on the City's bid page, BC Bid and potentially other public tendering systems. Once a Public Competitive Process has been undertaken all vendors covered under the CFTA and the NWPTA who submit compliant responses will be considered in a fair and transparent manner without discrimination.

f. Request for Proposals (RFP)

A process to acquire services (primarily) where price is not the only consideration in selecting a contractor. The award is value-based and awarded to the proponent with the highest score and offering best overall value.

a. Invitation to Tender (ITT)

To acquire construction and other services where price is the only deciding factor. Used when the work to be undertaken can be specified in detail and must be adhered to by the contractor. Award is generally to the lowest compliant bidder.

b. Request for Standing Offers (RSO)

To acquire offers for goods or services that are needed on an ongoing basis, where the City enters into a contract and places orders only as needed. May be either price-based or value-based.

c. Request for Qualifications (RFQ)

To create a pre-qualification list of vendors who are eligible to participate in subsequent procurement processes. Shortlists are created using qualitative factors only and price would not normally be considered.

d. Request for Quotations (RFQ)

To acquire low value goods or services when price is the predominant deciding factor. Typically awarded to the lowest price bid that meets all mandatory requirements and the Specifications.

e. Request for Corporate Supply Arrangement or Master Standing Agreements

To acquire goods or services on behalf of a collaborative or co-operative buying group or purchasing consortium. Award is either based on price or best value.

9.2 Award Methods

Commitment and spending authority limits are governed by Bylaw No. XXXX, being the "City of Port Alberni Delegation of Authority Bylaw No. XXXX, 2022" and this policy. The following award methods will be used when finalizing a purchase commitment. The employee authorizing the award will be responsible for deciding on the type of award and may seek consultation from the Finance Department. User departments are responsible for managing contracts and agreements following the award.

Petty Cash

- a. Used for low value purchases of less than \$200.

Purchasing Card

- b. Used for low value purchases, foreign exchange purchases within spending thresholds, and as permitted by the City purchasing card policy.

Cheque Requisition

- c. Used for low value purchases where an invoice has been received and a Purchase Order is not applicable or has not been issued.

Purchase Order

- d. Generally used to purchase goods or equipment of low to high value or a service of low value with minimal risk and a defined Scope of Work.

Contract/Agreement

- e. Used for purchasing all types of general, professional and construction services. May require legal review for complex or high value contracts.

Change Orders/Contract Amendment

- f. Used to update, alter, extend or otherwise modify a contract. Changes to contract value must be within the approved Financial Plan or, if exceeding the financial plan, have received Council approval to amend the Financial Plan.

Corporate Supply Arrangements and Master Standing Agreements

- g. Used by a buying group to form a contract for goods or services.

10. VENDOR PERFORMANCE MANAGEMENT

In an effort to ensure open and transparent communication with existing vendors, Contract Managers will actively monitor the performance of vendors and contractors and work directly with vendors to resolve any minor or isolated moderate performance issues. In instances where severe performance issues or an unsatisfactory accumulation of minor or moderate performance issues occur, Contract Managers are to contact the Finance Department and a formal vendor performance review will be undertaken. In most cases (excepting the most extreme instances), vendors will be provided an opportunity to respond and resolve any performance issue(s) identified in a vendor performance review.

Vendors may be subject to termination of a contract or disqualification from future business if there is sufficient evidence of consistent failure to meet the standards specified by the City. The City will maintain vendor performance files as required. Information in this file will be supplied by the Contract Manager, receivers and procurement staff. Vendors may be evaluated based on price, quality of the product or service, contract performance, customer service and their responsiveness to requests from the City. Upon reasonable notice in writing to the vendor involved, and after a reasonable opportunity for response, a vendor may have their contract terminated and may be disqualified from future City procurement opportunities for a period not exceeding five years.

Vendors or proponents shall be disqualified when:

- a. Serious breach of contract indicating unwillingness to perform a contract in accordance with the terms and conditions, Specifications or a record of unsatisfactory performance of one or more contracts in accordance with the terms and conditions thereof or in accordance with its Specifications or both.
- b. An inducement to an official or employee of City by a vendor or proponent for consideration in an attempt to influence continued or future procurement opportunities.
- c. Conviction for a criminal offense of a person, director, official or such person relating to obtaining or attempting to obtain a contract or subcontract.
- d. Should there be evidence of collusion by any potential bidders.

A written decision shall be issued to the vendor or proponent disqualified or suspended setting out its reasons for disqualification or suspension, to the usual business address of that vendor or proponent as shown in the records of the Finance Department.

Vendor or proponent disqualification will be approved by the CAO.

11. OTHER PRACTICES

11.1 Document Retention

A procurement file for any completed publicly posted procurement shall be finalized and filed with the Corporate Services Department. The file shall be retained for a period of not less than seven years in accordance with the City records management program.

11.2 Unsolicited Proposals

The City will accept unsolicited proposals for unique, innovative products or services that will result in demonstrated savings to the City. Unsolicited proposals are to be sent to the Director of Finance and will be reviewed. Business may be awarded based on the requirements laid out within this policy and the requirement for a Public Competitive Process may not be precluded by the receipt of an unsolicited proposal.

11.3 Tie Bids

In the rare case of a tie bid or quote, when all factors including pricing are considered equal, the bidder with the closest physical proximity to City Hall shall be used to determine which of the tied bidders receive the award.

11.4 Single Bid / Proposal

When only one bid or proposal is received in response to a competitive procurement method, City staff or representatives shall evaluate the response to ensure fair value will be acquired. Once City staff are confident that the response represents fair value, the contract may be awarded.

Should City staff find that the response does not represent fair value, staff may elect to negotiate or cancel and reissue the procurement.

11.5 Review by Legal Counsel

The CAO will approve requests for legal services relating to procurement which may be required as follows:

- Procurements with significant risk;
- Procurements of a value higher than \$1,000,000 for Best Value Procurements and \$10,000,000 for Tenders;
- Award decisions when not awarding to low bid or the highest scoring proponent;
- The disqualification of a vendor due to either bid non-compliance or poor performance on a contract;
- Non-standard forms of contracts; or
- Substantial changes to the City standard contract template.

11.6 Collaborative Procurement

The City may look to work with other procuring entities within the region, province or otherwise in an effort to maximize value and achieve economies of scale. When considering a collaborative procurement opportunity, the City shall evaluate:

- The impact to the local vendor community and its ability to submit a potential response to a competition.
- The collaborative procurement group's ability to represent the values and meet the strategic goals of the City in relation to the procurement.

11.7 Service Delivery

Agreements between the City and other local governments for the management of direct service delivery for a City function, must obtain Council approval.

11.8 Land Acquisition

***All acquisitions of land shall be approved by Council.**

12. RELATED BYLAWS AND POLICIES

12.1 Delegation of Authority Bylaw No. XXXX, 2022

12.2 Procurement Card Policy No.

12.3 Wood First Policy

13. DEFINITIONS

In this Policy:

“Best Value Procurement” means the optimal combination of total cost, performance, economic, environmental and social sustainability.

“CAO” means the Chief Administrative Officer of the City or in the absence of the Chief Administrative Officer the Deputy Chief Administrative Officer.

“CETA” means the Comprehensive Economic and Trade Agreement between Canada and the European Union.

“CFTA” means the Canadian Free Trade Agreement between the federal government and the provinces and territories of Canada.

“Contract Manager” means the manager from a User Department responsible for administering the contract.

“Council” means the municipal council of the City.

“City” means the City of Port Alberni.

“Financial Plan” means the Council approved budget and five-year financial plan adopted by the City Council each year as a result of the City financial planning process.

“Director” means any employee of the City that holds a position of Director and includes the Chief Administrative Officer, Deputy Chief Administrative Officer, Director of Corporate Services, Director of Finance, Director of Engineering and Public Works, Director of Parks, Recreation and Heritage, Director of Development and Planning Services.

“Inclusive Employment” means employment practices that provide flexible options that support people from a variety of different backgrounds and abilities to participate in the workforce.

“Low Bid Procurement” means a procurement that considers price as the predominant deciding factor from qualified bidders.

“Managers” means Manager of Parks Supervisor, Manager of Facilities, Manager of Information Technology, Manager of Economic Development, Manager of Community Safety, Superintendent - Fleet & Solid Waste, Superintendent of Utilities, Superintendent of Road and Storm, Manager of Recreational Services, Manager of Police Support Services, Deputy City Clerk, Manager of Communications, Manager of Community Policing, and any other exempt role not list.

“NWPTA” means the New West Partnership Trade Agreement between the provinces of British Columbia, Alberta, Saskatchewan and Manitoba.

“Procurement Transactions” means all functions that pertain to the acquisition of goods or services at the City.

“Public Competitive Process” means a procurement where the City will request competitive bids and/or proposals from the public marketplace.

“Scope of Work” means a description of work or services that is to be performed by a vendor.

“Small- or medium-sized enterprise” means a small business has 1–99 paid employees. A medium-sized business has 100–499 paid employees.

“Specifications” means a description of a good or finished product that is to be delivered by a vendor.

“Sustainable Procurement” means purchasing requirements, specifications and criteria that support the protection of the environment, resource efficiency and social value for communities.

“Social Procurement” means every purchase has a social, economic, cultural, and environmental impact. Social procurement is about using your existing purchasing to capture those impacts to achieve overarching institutional, governmental, or individual goals that helps shape inclusive, vibrant and healthy communities.

“Social Value” means the impacts of programs and organizations on the wellbeing of individuals and communities. Social enterprises and social purpose businesses can generate social value by innovating products and services that meet community needs and participating in social procurement.

“Social Value Outcomes” means social, environmental or cultural impacts shown in quantitative metrics. These may include employment hours; jobs; contract spend; number of contracts.

“User Department” means a department of the City.

Date:
File No: 1200-01
To: Mayor and Council
From: Chief Administrative Officer
Subject: Annual Procurement Summary

RECOMMENDATION

This report is being provided for Council's information only.

PURPOSE

To provide Council with an annual update/report on procurement contract awards, metrics, and social procurement activities.

BACKGROUND

"City of Port Alberni Delegation of Authority Bylaw No. XXXX, 2022" and the related procurement policy delegates authority to designated City of Port Alberni [City] staff to award contracts for operating and capital projects which have been approved in Council's adopted five-year financial plan. During the financial planning process, Council may identify contracts that are of particular interest to the Council or are of specific interest in the community that they wish to approve prior to award.

Contract Awards and Procurement Metrics

Reporting annually on contract awards ensures Council remains informed on procurement activities. *Appendix A* includes a list of all contracts in excess of \$100,000 that have been awarded in the previous year. Other operating and capital contracts of lesser value included in the financial plan have been awarded during this time period and are not included in this report.

The former Auditor General for Local Government provided recommendations that staff report to Council regularly with procurement metrics. In consideration of this recommendation, staff have prepared metrics in the table below. While these numbers can be reliant on factors outside procurement control [i.e. capital projects underway], they are illustrative of the type of activities being carried out by the City. Staff can influence the level of public vs. invitational procurements issued as well as the number of bids being received through how a procurement is structured and released to the marketplace. Efforts are focused on balancing the requirements of the project with risk while ensuring an attractive opportunity for the marketplace. Ultimately, the goal of any procurement is to achieve a best value outcome for the City.

Table 1 shows the overall value of procurement spend managed and supported through the Finance Department, the breakdown of operating versus capital contracts awarded and finally how many procurements were publicly issued versus issued by invitation. It is important to note that this table does not include all the procurement activities of the City. Procurement is decentralized but guided with support through the Finance Department.

Table 1: Procurement Metrics [Period from/to]

	Period	
	Previous	Current
Value of contracts awarded		
Number of operational procurements		
Number of capital procurements		
Number of public procurements		
Number of invitational procurements		
Average responses received per publicly posted procurement		

Procurement overview for Table 1

Council should receive context to address the table contents. Provide key metrics that allow for an understanding including:

- Variances in periods compared
 - Comment on overall project values
 - One-time operation impacts
 - Large capital out of the norm
 - Market trends for procurement responses

Social Procurement

The British Columbia Social Procurement Initiative (BCSPI), formerly the Coastal Community Social Procurement Initiative established in 2016 helps local governments, First Nations and institutional purchasers turn their procurement dollars into achievable and measurable community benefits. The City has been a member since 2019 and is seeking to enhance its social procurement capacity and activities where opportunities align.

Over the past year staff have successfully completed the following:

- Provide Council examples of the program improvements or initiatives since last update.
 - Training
 - Pilot projects
 - Operational practices that support social procurement
 - Measurement of impacts [if possible]

ALTERNATIVES/OPTIONS

Not applicable.

ANALYSIS

The "City of Port Alberni Delegation Authority Bylaw No. XXXX, 2022" and the Council approved procurement policy no. delegates authority for staff to award contracts provided the expenditure is approved in the Council approved financial plan with very specific exceptions. Council maintains the ability to identify opportunities during the financial planning process that requires their approval prior to staff awarding a contract.

IMPLICATIONS

All contracts awarded during this period are included in Council's approved five-year financial plan.

COMMUNICATIONS

To ensure transparency, procurement opportunities are publicly posted to the City of Port Alberni website and the BC Bid website. BC Bid is the province of British Columbia's central electronic tendering website and is the main hub of all public procurement in the province. The successful vendor and the contract award amount are also posted to both of these sites.

BYLAWS/PLANS/POLICIES

SUMMARY

The City's procurement policy framework requires that all contract awards must fall within approved budgets in the financial plan, with exceptions provided only for emergency purposes.

- Through the financial planning process, Council has an opportunity to identify projects of significant value or community interest that require additional the Council approval in the procurement process.
- A list of contracts awarded over the past year in excess of \$100,000 is included as *Appendix A* with procurement metrics identified in *Table 1*.
- The City of Port Alberni continues to be registered with British Columbia Social Procurement Initiative (BCSPI).
- Staff are committed to continuing and expanding education both within in the organization and with the broader marketplace to utilize social procurement practices where reasonable.

ATTACHMENTS/REFERENCE MATERIALS

- Appendix A – Contract award report
 - *Format for contracts above \$100,000 were awarded between _____ and _____ and are within the approved financial plan.*
 - *Procurements details to include the follow:*
 - *Procurement, successful vendor, award value, award method, compliant responses, non-compliant responses, bid/proposal rank*
- Appendix B – BCSPI Membership Community Snapshot

Copy: T. Slonski, Director of Corporate Services

TITLE: PURCHASING – CAPITAL EXPENDITURES				
EFFECTIVE DATE: June 25, 2013	DEPARTMENT: Finance	AUTHORIZED BY: Council	REPLACES: Original Nov 8/93	PAGE 1 OF 1

1. Department Heads are authorized to make replacement purchases up to \$1,000. exclusive of taxes.
2. The City Manager is authorized to approve new purchases up to \$1,000. exclusive of taxes.

TITLE: PURCHASING – CAPITAL PURCHASES AND PROJECTS				
EFFECTIVE DATE: January 13/03	DEPARTMENT: Finance	AUTHORIZED BY: Council	REPLACES: Original	PAGE 1 OF 1

In January of each year, staff is authorized to proceed with the tendering and purchase of capital projects and equipment to the extent that those projects and equipment items have been approved for the current year in the prior year's Five Year Financial Plan.

TITLE: CAPITAL BUDGET – PROJECT COST VARIANCE POLICY				
EFFECTIVE DATE: March 10, 2014		AUTHORIZED BY: Council	REPLACES: New	PAGE 1 OF 1

1. GENERAL

This Policy provides direction on actions to be taken when capital project costs vary significantly from approved Financial Plan amounts allocated. This policy is administered by the City Manager.

Department heads are responsible for notifying the City Manager when capital project budget variances will meet criteria set out in this policy. This applies both to projects anticipated to be over budget and under budget.

2. PROJECT COST UNDER BUDGET

When it is anticipated that a capital project will be under budget by more than 10% and by more than \$50,000 the Department Head shall notify the City Manager of the expected variance and provide a report to the City Manager and Director of Finance. The report shall include reasons for the variance and make recommendations regarding disposition of the unrequired funds. Options to be considered are:

- Return funds to general revenue annual surplus or to source reserve fund
- Expand scope or length of Capital project
- Transfer funds to an alternate approved capital project that is anticipated to be underfunded.
- Implement an alternate capital project that is approved in a future year of the financial plan.

The City Manager and Director of Finance shall review the Department Head's report and forward to City Council for consideration at a Regular Meeting.

3. PROJECT COST OVER BUDGET

When it is anticipated that a capital project will exceed approved budget by more than 10% and by more than \$25,000 the Department Head shall notify the City Manager of the expected variance and provide a report to the City Manager and Director of Finance. The report shall include reasons for the variance and make recommendations. Options to be considered are:

- Reduce the scope or length of capital project to meet approved budget.
- Transfer funds from an alternate approved capital project that is anticipated to be overfunded.
- Cancel or postpone an alternate capital project from the same year's approval that has not yet been started and transfer funds.
- Request additional funds from contingency or reserve.

The City Manager and Director of Finance shall review the Department Head's report and forward to City Council for consideration at a Regular Meeting.

TITLE: PURCHASING – PROCEDURE				
EFFECTIVE DATE: March 10, 2014	DEPARTMENT: Finance	AUTHORIZED BY: Council	REPLACES: Jul 12/99, May 13/02 March 22,2010	PAGE 1 OF 7

1. GENERAL

The purchasing policy of the City of Port Alberni is administered by the Director of Finance.

The purchasing function is decentralized to the originating departments and managers are responsible for the purchases they require. Department Heads are responsible for ensuring that this purchasing policy is properly observed at all times for purchases originating in their departments.

2. BIDS AND CONTRACTS

Subject to the policies laid down by City Council, and in accordance with any instructions issued by the City Manager, the Department Heads shall use recognized purchasing methods in securing competitive prices and in awarding contracts in accordance with this purchasing policy. Unless otherwise directed by the City Manager, forms of Contract to be used are the standard City of Port Alberni Contract forms approved by the Director of Finance.

3. COOPERATIVE PURCHASING

Where savings may accrue, the City may cooperate with other agencies, local and/or external, to jointly purchase goods and services. In such cases, City staff shall have the authority to commit the City to the purchasing decisions of the Cooperative Group, provided that savings do accrue to the City.

4. PROVINCIAL GOVERNMENT MASTER STANDING OFFER

It is deemed to be an acceptable business practice for the City to purchase materials and equipment through the auspices of the provincial government's Master Standing Offer whereby the Province processes a major tender and selects a number of suppliers that will provide the materials and equipment at the best price. Such materials and equipment may be purchased from any authorized supplier of the City's choice, but the prices remain the same, regardless of the supplier.

5. INVENTORY ITEMS FOR CAPITAL PROJECTS

Where Council has approved a capital project and goods and materials required to complete the project must be brought into inventory, the award of tenders need not be submitted to City Council for approval unless the selected supplier is not the low bidder.

6. TRADE, INVESTMENT AND LABOUR MOBILITY AGREEMENT (TILMA) REGULATIONS

TILMA applies to the City of Port Alberni's purchases of goods and services. TILMA requires that all tenders for goods and materials and services exceeding \$75,000, and all tenders for construction projects in excess of \$200,000 must be advertised through an electronic tendering system and, notwithstanding section 13.1 that there may be no local preference policy in relation to such tenders. The City will post all tenders affected by the TILMA on the City's internet web site.

7. EXCEPTIONS TO NORMAL PURCHASING PROCEDURE

Retention of Professional Services is covered by separate policy PURCHASING – PROFESSIONAL SERVICES (CONSULTANTS)

The services set out below are exempt from the requirements for tendering set out hereinafter. Requests for Proposals for these services may be called at the discretion of the City Manager and Department Heads in cases where service levels and fees and charges of current providers are deemed to be unsatisfactory.

- Electrical, Plumbing and Heating, Ventilation and Air Conditioning Services of an Regular Maintenance Nature

Other exceptions to this policy are:

- a) when time constraints will not allow for tendering, such as when supplies, services and equipment are urgently needed to maintain City utilities and essential services;
- b) when only one supplier exists.

Under these circumstances, the Department Head, with the approval of the City Manager, may obtain direct quotations from suppliers and award the contracts.

8. ORDERS

All orders must originate with a purchase requisition. All orders and purchases shall be made only by issuing a purchase order. Suppliers should always be advised to show this number clearly on their invoices.

9. TENDERING PROCEDURE

9.1 Preparation

Specifications issued shall be reasonable, clear, without ambiguity and designed and advertised to allow for submission of bids or offers by the optimum number of qualified vendors. Department Heads shall be responsible for the technical accuracy of the specifications.

When necessary, Department Heads shall arrange consultations with prospective vendors and shall

9.2 Tender Instructions, Conditions and Pricing Formulae

The Department Head shall be responsible for the preparation of tender instructions, conditions and pricing formulae. Such documentation should combine with the technical specifications to ensure that the tender form is clear and without ambiguity. Except as otherwise approved by the City Manager, tender documents including "instructions to tenderers" and "general conditions" shall be in the form adopted as the City's "Standard Tender Package Form" or "Standard Request for Proposals Form" which have been approved by the Director of Finance

9.3 Completed Tender Forms

Department Heads, or a designated manager shall review and approve the completed tender form before it is released to vendors.

10. TENDER FORMS AND ENVELOPES

Except as otherwise approved by the City Manager, standard tender forms approved by the Director of Finance shall be used to give uniformity to tender submissions, (bids). Additional sheets may be attached by the prospective vendors, but the standard tender form must always be completed by vendors.

11. TENDER OPENING PROCEDURES

When tender envelopes, (bids), are received from vendors, the envelopes shall be date stamped and placed, unopened, in the appropriate file by the Purchasing Clerk.

At the specified time of opening, each and every envelope will be opened publicly by the Purchasing Clerk and witnessed by the Department Head or designate, with both of them signing and dating each tender form.

Any and all tender envelopes, (bids), received after the closing time shall be date and time stamped and returned unopened to the vendor with a covering letter from the Department Head, explaining the reason for the return.

12. ANALYSIS AND AWARDING OF TENDERS

As soon as possible after the opening of tenders, the Department Head shall prepare the tender recommendation for presentation to the Director of Finance for review. Awards will be made in accordance with the Section 13 of this policy entitled, "AWARD OF CONTRACTS". Completed files shall be retained by the Purchasing Clerk for reference as required.

13. AWARD OF CONTRACTS

13.1 General

Awards shall be made for the purchase of equipment, supplies and services that will give the greatest value based on quality, service and price. Criteria for evaluation of bids may include but not be limited to:

- Price
- Experience of the supplier
- Previous legal action that may have been taken by the bidder against the City
- Qualifications of the supplier's personnel
- Past track record of quality of services provided to the City of Port Alberni by the supplier
- Past track record of quality of goods provided by the supplier
- Availability/Delivery Time for goods, parts and service.
- Compatibility of proposed goods with existing units.
- Ingenuity and innovation

Preference shall be given to local suppliers where quality, service and price are equivalent.

13.2 Local Vendor Preference

- 13.2.1 A local vendor is defined as a business that for at least six (6) months immediately preceding the relevant request for bids or proposals has a physical location within the boundaries of the City of Port Alberni and who maintains a current City of Port Alberni business licence.
- 13.2.2 The City will actively seek to identify local vendors interested in doing business with the City of Port Alberni.
- 13.2.3 The price bid by Port Alberni vendors will be adjusted by \$1,000 when prices are compared in the bidding process.
- 13.2.4 The local vendor preference shall be applied to the purchase of goods, materials and services to the maximum extent possible while still complying with the Trade, Investment and Labour Mobility Agreement (TILMA) regulations (Section 6 of this policy).
- 13.2.5 Local Vendor Preference shall not apply to the following purchases or agreements:
 - Goods, equipment or services provided under a cooperative purchasing agreement;
 - The City determines the business is not qualified to perform the work or provide the services or materials;
 - Purchases of supplies, services and equipment not requiring bids;
 - Exceptions as provided for under Section 7 of this policy – Exceptions To Normal Purchasing Procedure.

13.3 Purchases Up To \$2,500

Purchases up to \$2,500 may be made by the Department Head *or designate* following sound business principles and practices of buying. Where local suppliers are known to exist they will be given the first opportunity to provide prices.

13.4 Purchases Between \$2,500 and \$10,000

The Department Head or designate shall obtain three written quotations for any purchases valued between \$2,500 and \$10,000. Where local suppliers are known to exist they will be given first opportunity to provide quotations.

13.5 Purchases Between \$10,000 and \$20,000

All expenditures between \$10,000 and \$20,000 must be evaluated by the Department Head in order to determine if tenders are required.

Where a tender is deemed necessary, such purchases shall be awarded through the process of a Sealed Bid Tender or Request for Proposal.

Award of Low Bid Tenders:

Department Heads may award low bid tenders up to a value of \$20,000, providing such tenders meet the specifications.

Award of Greater Value Tenders:

In cases where a tender is considered to be awarded to a bid of greater value than the low bid tender which meets the specifications, the Department Head shall submit a report to the Director of Finance, who may approve the award.

13.6 Purchases Estimated To Be Over \$20,000 but less than \$75,000 in Value

All purchases over \$20,000 in value must be tendered unless otherwise approved by the City Manager.

Such purchases shall be awarded through the process of a Sealed Bid Tender or Request for Proposal.

13.7 Award of Tenders or Requests for Proposals Valued Between \$20,000 and \$75,000

Award of Low Bid Tenders:

The Department Head shall submit a report to the Director of Finance, who may approve the award of the contract.

Award of Greater Value Tenders:

The City Manager shall present the joint recommendation of the Department Head and the Director of Finance to City Council for their decision.

13.8 Purchases Estimated To Be Over \$75,000 In Value

All purchases over \$75,000 in value must be tendered through the process of a Sealed Bid Tender or Request for Proposals unless otherwise approved by City Council.

13.9 Award of Tenders or Requests for Proposals Over \$75,000 In Value

The Department Head and Director of Finance shall submit joint recommendations for the award of tenders or requests for proposals of over \$75,000 in value, whether low bid or greater value, to the City Manager for presentation to City Council for their decision.

14.0 TERM OF CONTRACTS**14.1 Multi-Year Contracts**

Where the Department Head determines it to be of benefit to the City, contracts may be let for supply of goods or services for a multi-year period. Such contracts may include clauses to allow for modifications to unit prices or lump sum prices based on inflation indices. Maximum term of contract shall be 5 years. Such contracts shall include a cancellation clause in favor of the City for all years subsequent to the original year of the contract signing.

14.2 Extension of Contracts

Where the Department Head determines it to be of benefit to the City, and where a supplier agrees to maintain prices for goods or services at the same level as the previous year the Department Head may approve extension of the contract for an additional year.

15.0 TENDERS VS PROPOSALS

15.1 Where the supply required is for goods which are widely available and for which standards of quality are well set and quantifiable a Sealed Bid Tender process shall be used. Examples of these types of goods are: lumber, pipe and fittings, fuel, aggregates.

15.2 Where the work required is for construction services involving the supply and installation of materials which are well detailed in constructions drawings with supporting specifications a Sealed Bid Tender Process shall be used. Examples of this type of work are installation of water or sewer mains, construction of buildings.

15.3 Where the supply required is for services or for goods which are specialized or have differences between brands or suppliers requiring considerable subjective analysis a Request for Proposals format shall be used.

16.0 ADVERTISING OF TENDERS AND REQUESTS FOR PROPOSALS AND QUOTATIONS

- 16.1 All tenders issued for goods or materials valued at \$10,000 or more shall be advertised a minimum of two times in a local newspaper and on the City's internet web site. Advertisement in non-local newspapers and/or other publications shall be undertaken where the goods or materials required are not known to be readily available from more than one local supplier.
- 16.2 Except as provided in Section 7, all tenders and/or requests for proposals issued for services valued at \$20,000 or more shall be advertised a minimum of two times in a local newspaper and on the City's internet web site. Advertisement in non-local newspapers and/or other publications shall be undertaken where the services required are not known to be readily available from more than one local contractor or consultant.

TITLE: PURCHASING – PROFESSIONAL SERVICES (CONSULTANTS)				
EFFECTIVE DATE: May 12, 2014	DEPARTMENT: Finance	AUTHORIZED BY: Council	REPLACES: New	PAGE 1 OF 2

1. GENERAL

The purchasing policy for professional services of the City of Port Alberni is administered by the City Manager.

Retention of professional services is generally required to access specialized expertise not able to be provided by City Staff. Such expertise includes architects, appraisers, benefits and insurance brokers, computer software designers, engineer specialists (including mechanical, geotechnical, structural), legal surveyors, lawyers, human resource specialists, scientific lab analysts.

Department Heads are responsible for ensuring that when retaining professional services supporting their department's operations and projects this policy is observed at all times.

2. SCOPE

For the purposes of this policy, professional services provided by consultants are the following types of services:

- Appraisal Services
- Architectural Services
- Auditing Services
- Computer/technical Consultant Services
- Employee Benefits Consultant Services
- Engineering, Mechanical & Geotechnical Services
- Insurance Broker Services
- Land Surveyors
- Legal Services
- Management and Human Resource Consultants
- Municipal Planning Services
- Scientific and Laboratory Analysis Services

3. PROPOSALS AND PURCHASE ORDERS

Department Heads shall use recognized purchasing methods in securing proposals for professional services which ensure competence, experience, and capability as well as competitive pricing. Purchase orders shall be requisitioned and approved in advance of any work commencing as outlined hereunder.

4. BUDGET AVAILABILITY

Purchase requisitions for professional services shall only be written where the current Financial Plan approved by City Council contains adequate provision for the cost of the services proposed to be retained. There shall be no exceptions to this except where approved directly by City Council.

5. APPROVAL AUTHORITY

Purchase Orders for retention of professional services require the following approval authority.

5.1 Service Cost up to \$10,000 with Pre-Existing Budget Approval -
Must be approved by the Department Head.

5.2 Services Cost Between \$10,000 and \$50,000 with Pre-Existing Budget Approval - Must be approved by the City Manager

5.3 Services Cost Over \$50,000 with Pre-Existing Budget Approval –
Must be approved by a resolution of City Council

5.4 All Services without Pre- Existing Budget Approval over \$1000 -
Must be approved by a resolution of City Council

6. REPORTING REQUIRMENTS

Specific reporting requirements regarding retention of professional services are as follows:

6.1 Financial Planning Process – During the public budget review process department heads shall indicate specifically which operational accounts and proposed capital projects include fees for professional services. The work required, the estimated cost, and if possible the name of the consultant should be provided.

6.2 Year End Summary - The City Manager annually will provide to Council a summary of all professional services retained in the prior year including the project description, work undertaken and amount paid.

RECEIVED

FEB 14 2022

CITY OF PORT ALBERNI

From: Leslie/Gerry Walerius (Gmail) <lgwalerius@gmail.com>

Sent: Sunday, February 13, 2022 7:05 PM

To: Cindy Solda <cindy_solda@portalberni.ca>; Dan Washington <dan_washington@portalberni.ca>; Debbie Haggard <debbie_haggard@portalberni.ca>; Helen Poon <helen_poon@portalberni.ca>; Ron Corbeil <ron_corbeil@portalberni.ca>; CPA-Ron Paulson Paulson <ron-paulson@portalberni.ca>; Sharie Minions <sharie_minions@portalberni.ca>

Subject: City of Port Alberni - ACRD - May 15-21, 2021 - Local Government Awareness Week

☒ Council
☒ Mayor
☒ CAO
☐ Finance
☒ Corporate Services
☒ Agenda
☐ Economic Development
☐ Engineering/PW
☐ Parks, Rec. & Heritage
☐ Development Services
☐ Community Safety
☒ Other *Corr.*
File # *0220-01* *Corr Feb 22, 22*

Good Evening Mayor & Council:

I remitted the following message to the ACRD in August 31, 2021 for their consideration.
I would also like the City of Port Alberni to consider budgeting for "Local Government Awareness Week" in the 2022 Financial Budget.

Information about this event is explained below.

Best Regards,
Leslie Walerius

On Aug 31, 2021, at 10:24 AM, Leslie/Gerry Walerius (Gmail) <lgwalerius@gmail.com> wrote:

To: John Jack, ACRD Chairperson
and Alberni Clayoquot Regional District Directors

John McNabb	Rachelle Cole
Sharie Minions	Wilfred Cootes
Ron Paulson	Kirsten Johnsen
Tom Stere	Al McCarthy
Bob Becket	Tanya Shannon
Kel Roberts	Penny Cote
Dianne Bodnar	

From Leslie Walerius, Port Alberni V9Y 8E4

RE: Local Government Awareness Week

The UBCM, in partnership with CivicInfo BC and the Ministry of Municipal Affairs, presented BC Local Government Awareness Week, which ran May 16-22, 2021. Also new in 2021, was Asset Management Awareness Day May 19. As mentioned on their website: "This is an ongoing initiative with the goal to generate awareness and educate the public about the roles and responsibilities of local government and encourage the public to participate in local government processes." (see attached)

https://www.ubcm.ca/EN/main/resources/local_government_awareness_week.html

This year, I did not recall a media release or any public engagement to generate awareness about "Local Government Awareness Week" in Port Alberni or the ACRD.

Recently, I received information from the "Grumpy Taxpayer\$ of Greater Victoria" who wrote

about the Local Government Awareness Week and the lack of awareness in the Greater Victoria area. Their article is titled: (see attached)

A modest proposal
To all to whom these presents all come

<https://files.constantcontact.com/ffd90173501/51191446-eadf-40a5-9107-01022bf0d292.pdf>

Realizing that COVID19 may have played a role in a lack of celebrating, there were communities in BC that did participate with Informational Videos, media stories, satisfactions surveys and quizzes as featured in the above article.

Shortly, the ACRD, and communities such as the City of Port Alberni, Tofino and Ucluelet will be working on their annual budgets. With a very modest annual budget, our municipal leaders would be able to provide an opportunity to increase public awareness and understanding of its roles and responsibilities.

I encourage the ACRD along with the City of Port Alberni, Tofino and Ucluelet to include in their annual budget funding for 2022, Local Government Awareness Week, incorporating some of the suggestions as given by the UBCM article above.

Yours in Local Government Awareness,
Leslie Walerius
5367 Russell Street, Port Alberni, BC V9Y 8E4
250-724-5134

RECEIVED

FEB 14 2022

CITY OF PORT ALBERNI

☒ Council
☒ Mayor
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☒ Finance
☒ Corporate Services
☒ Agenda
☐ Economic Dev.
☐ Engineering
☒ Parks, Rec. & Ho
☐ Development Ser.
☐ Community Safety
☒ Other Com.
COW Feb 22, 22
File # 0360-20-CIP

From: Leslie/Gerry Walerius (Gmail) <lgwalerius@gmail.com>

Sent: Sunday, February 13, 2022 6:48 PM

To: Cindy Solda <cindy_solda@portalberni.ca>; Dan Washington <dan_washington@portalberni.ca>; Debbie Haggard <debbie_haggard@portalberni.ca>; Helen Poon <helen_poon@portalberni.ca>; Ron Corbeil <ron_corbeil@portalberni.ca>; CPA-Ron Paulson Paulson <ron-paulson@portalberni.ca>; Sharie Minions <sharie_minions@portalberni.ca>

Cc: Twyla Slonski <Twyla_Slonski@portalberni.ca>; Scott Smith <scott_smith@portalberni.ca>; Andrew McGifford <andrew_mcgifford@portalberni.ca>; MPRA-Gay Allen Allen <gay_allen@live.com>; MPRA-Nancy Czigany <czigany@shaw.ca>; MPRA-Neil Anderson anderson <Charley13579@outlook.com>; MPRA-Randy Thoen Thoen <randy.thoen@telus.net>; MPRA-Lorna Tetrault Tetrault <lornatetrault@shaw.ca>; ACAWS-Office <office@acaws.ca>; ALEHS-Bonnie & Mike Ruttan Ruttan <meruttan@shaw.ca>; John Mayba <djmayba@telus.net>; Chris Alemany <chrisale@gmail.com>; info@southside.ca; communityarts@shaw.ca; info@albernihospice.ca; Capitol Theatre <capitoltheatre@shaw.ca>; Courtney Sparrow <courtney_witte@hotmail.com>; portalbernimhs@gmail.com; alberniacquarium2017@gmail.com; AVSCHS-Office Manager <pioneertowers16@gmail.com>; Gerald Walerius 2021 <geraldwalerius@gmail.com>

Subject: 2022-2026 Financial Budget - CIP Question

<https://sooke.ca/invitation-to-submit-community-grant-application-2/>

Good Evening Mayor & Council,

In today's Times Colonist (Sunday, February 13, 2022) in the Islander section (Page 3) there is an article titled: "Sooke offers funds for community groups"

In the article it mentions that community organizations can apply for up to \$7,000 for projects, Programs or events. The District has allocated up to \$65,000 for projects that improve the Well-being of the community. (See link above)

I reviewed the history of the City of Port Alberni's last few Financial Budgets for the "Community Investment Program - CIP) - Budget Item: 26237

Budget

2018 - \$43,200
2019 - \$39,200
*2020 - \$37,200
*2021 - \$33,200.
*2022 - \$33,200.

Future Budgets:

2023 - \$33,200
2024 - \$33,200
2025 - \$33,200
2026 - \$33,200

At the December 13, 2021 Regular Council Meeting, the 2022 CIP Recommendations were presented.

Some Background information was provided: For *2022, a total of \$69,096.03 was made available, Made up of (1) Unspent Grants from 2020 & 2021 \$36,596.03 and (2) 2022 Budget of \$32,500.

The amount of the 2022 Requests (20 applications) was \$53,394.00 and only \$41,445.00 was Recommended, leaving \$27651.03 remaining.

What is of concern is that there were only 20 applicants when there are generally 30+ that Apply for CIP. Organizations that have not yet applied appear to range from amateur/recreational sports, First Nations, Churches, Clubs: Car, Fishing, Bike & Hiking and youth organizations/daycares, the theatre.....

While expenses continue to rise, the investment into our Communities non-profits has declined From \$43,200 in 2018 to \$33,200 in 2022 and future years (Decline of \$10,000 over past 5 years), Grants go unspent (perhaps due to COVID or other reasons) and the number of applications also declined.

When will Council review why applications have been declining, the funding of the Community Investment Program and consider increasing the funding instead of steadily decreasing it's allocation of funding that support the non-profits that contribute to the well-being of the community.

Best Regards,
Leslie Walerius
V9Y 8E4
250-724-5134
lgwalerius@gmail.com