
AGENDA - COMMITTEE OF THE WHOLE
Monday, March 7, 2022 @ 7:00 PM
2022-2026 Five Year Financial Plan Discussions – E-Town Hall
In-person at City Hall Council Chambers & Via Zoom Webinar

*****Members of the public who wish to partake in the virtual option for the E-Town Hall meeting as a webinar participant to provide public input/questions in real-time, must register in advance. The registration link is available at portalberni.ca. Unable to participate virtually? ... members of the public may also provide input by submitting written comments and questions by email to council@portalberni.ca, mail, or drop off at City Hall before 5:00 pm on the meeting day. Please include your name and address for identification purposes.***

The following pages list all agenda items received by the deadline [12:00 noon on the Wednesday before the scheduled meeting]. For a complete copy of the agenda please refer to the City's website www.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

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. Meeting held at 4:00 pm on February 22, 2022.

C. DELEGATIONS

D. UNFINISHED BUSINESS

1. "City of Port Alberni 2022 – 2026 Financial Plan Bylaw No. 5045, 2022" - Page 8
The Director of Finance will now provide members of the Committee with a verbal overview, of the changes made to date and invite any further questions or requests for 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 March 3, 2022

E. PUBLIC INPUT/QUESTION PERIOD

At this time, members of the Committee invite those in attendance and those registered as webinar participants to provide input/questions. To participate via Zoom webinar

- 1. Click 'Raise Hand' in the Webinar Controls to provide input/questions verbally [the webinar host will prompt you to unmute when it is time for Committee members to receive your input]. OR*
- 2. Type your input/question into the Question & Answer window and City staff will relay to members.*

F. CORRESPONDENCE

G. ADJOURNMENT

That the meeting adjourn at pm.

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

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

ABSENT: Councillor D. Haggard
Councillor R. Paulson
Councillor D. Washington

Gallery: 6

A. CALL TO ORDER & APPROVAL OF THE AGENDA

The meeting was called to order at 4:03 PM.

MOVED AND SECONDED, THAT the agenda be amended to include item F.2, correspondence from G. Priest. The agenda was then approved as amended.

CARRIED

B. ADOPTION OF MINUTES

MOVED AND SECONDED, THAT the minutes of the meetings held at 4:00 pm on January 24 and 26, 2022, be adopted.

CARRIED

C. DELEGATIONS

1. **Alberni Clayoquot Regional District | Financial Plan**
Teri Fong, Chief Financial Officer presented the Alberni Clayoquot Regional District financial plan process. To view the 2022-2026 Financial Plan, please visit acrd.bc.ca.
2. **Alberni Valley Chamber of Commerce | McLean Mill National Historic Site**
Bill Collette, Chief Executive Officer presented the five year plan for McLean Mill National Historic Site.

C. CORRESPONDENCE

D. UNFINISHED BUSINESS

1. **"City of Port Alberni 2022 – 2026 Financial Plan Bylaw No. 5045, 2022"**
The Director of Finance presented members of the Committee with a verbal overview of 2022-2026 Financial Plan changes made to date and invited questions or requests for clarification from members of the Committee.

The following outlines questions from Members of the Committee and associated staff responses. [Note: Questions posed by Members of the Committee have also been captured on the existing Q&A summary document.]

Members of the Committee commented/questioned as follows:

- What is the amount expended for sidewalk improvements within the Roads and Maintenance budget?
- Is there a requirement for a budget increase with regards to line painting, including crosswalks and bike lanes to be sure all work gets completed?
Following the paint supply chain issue in 2021, a new service provider was engaged. The new contractor is able to provide a higher quality product that offers increased reflection and is more environmentally sound. Work will commence in Spring 2022 beginning with arterial and collector roads followed by side streets. All line painting, including crosswalks and bike lanes [completed by City crews] are intended to be completed by Summer of 2022 and will be covered within monies allocated in the Financial Plan.
- Is the \$88,000 allocated in 2018 to a Fire Hall renovation [to accommodate aerial Fire Truck arriving in 2023] adequate given it had been determined in 2021?
- Where does the \$120,000 in funding for McLean Mill Capital projects come from and what are the specific projects to be undertaken?
The funds are a combination of monies from the City, ACRD, and federal grant funding. Listing of specific projects to be brought forward from the Director of Parks, Recreation and Heritage for Council's consideration.
- Should gaming revenue projections be reflecting full capacity given the current climate related to COVID-19.
The last quarter payment received was reflective of previous years indicating that gaming revenues moving forward should meet pre-COVID-19 amounts.
- Requirement to budget for RCMP Body Cameras?
RCMP 'E Division' has indicated that there will be a Request for Proposal issued in addition to ongoing pilot projects that will assist in formulating cost projections likely to be brought forward in 2024/25.
- If grant funding is received for the Connect the Quays Pathway project, will the \$200,000 currently allocated be retracted?
Staff will bring forward a report to the February 28th Regular meeting providing funding allocation options for Council's consideration.
- What is the total budget allocated for paving and road construction and what is the cost per metre of road?
- Provide information regarding outstanding projects from previous years that were budgeted but not completed and the estimated completion date.
- Clarify surplus from prior years i.e Parks Plan \$30,000 and Facilities \$50,000?
Parks Plan [\$30,000] is allocated towards a Parks Master Plan to be completed in conjunction with the Official Community Plan review. Facilities [\$50,000] is identified as a financial requirement related to asset management that will be utilized for a number of facility upgrades/repairs to be determined by Council.

- Of the \$382,000 surplus carried forward what is the \$22,000 allocated as Economic Development Consulting for?
Strategic Planning for the Somass Lands Site.
- Should the Council training and travel budget be decreased in light of virtual conference platforms?
Upcoming conferences such as AVICC, UBCM and FCM are currently scheduled as in-person events. As such full funding would likely be required for registrations, travel, etc.
- Is there the option to reduce taxation using surplus without decreasing planned projects or harming the reserve funds?
Staff will be providing a report to members of the Committee at its March 21, 2022 meeting regarding City Reserves and proposed Tax Rates for review and discussion.
- Is the Non-market Change already factored into the Financial Plan?
Tax burdens have yet to be set. Tax rates will be an item for discussion at the March 21, 2022 CoW meeting.

E. STAFF REPORTS

1. Deputy Director of Finance – Reserve Funds

The Deputy Director of Finance provided information related to the City's reserve funds.

Additional questions/information/comments by the Committee:

- In the proposal for reserves not all departments/projects are noted i.e. pool replacement. Where does money for projects in departments that don't generate surplus come from?
Analyzing funds and creating a reserve bylaw as recommended would assist in determining how projects are funded moving forward.
- Would like to focus on determining what a healthy surplus amount is and on making intentional and targeted reserve contributions.
- Request for a report that provides detail on surplus amounts.

MOVED AND SECONDED, THAT members of the Committee direct staff to prepare a bylaw capturing the various reserves for consideration by Council at a future Regular meeting.

CARRIED

2. **Director of Finance and Director of Corporate Services – Draft Procurement Policy | Delegation Bylaw**

The Director of Finance and Director of Corporate Services presented information regarding the administration of procurement and the establishment of a delegation bylaw.

Additional questions/information/comments by the Committee:

- Provision for local bids?
Unable to rely on a provision speaking to local bids. As per procurement law, the lowest bidder that also meets the selection criteria should be selected. Within that there is the availability for staff to determine abilities within the procurement thresholds and limits section of the policy.
- What level of detail would Council receive at budget time and would the policy cover both capital and operating?
The policy would cover both capital and operational procurement.
- How will Council determine what is and what is not reviewed?
Council would determine the parameters for what they wish to see and what situations would trigger the need for staff to provide additional detail.
- Would like to see the parameters surrounding the hiring of consultants under professional services strengthened.
The draft policy currently includes professional services not available in house. However, the list is not exhaustive as there is always a service that is unique or emerging.
- There is value in moving forward with an updated procurement policy but need to confirm that Council are aware and informed of the implications.
- Council identified some concern over the threshold amounts identified in the draft procurement policy.

MOVED AND SECONDED, THAT members of the Committee direct staff to prepare a Procurement Policy and Delegation of Authority Bylaw for Council's consideration at a future Regular meeting.

CARRIED

F. CORRESPONDENCE

1. *The Director of Corporate Services summarized correspondence to the Committee as follows:*
 - a. Leslie Waleries | Local Government Awareness Week May 15-21, 2022 & Community Investment Program
Staff will recognize Local Government Awareness Week, providing information via the City's social media platforms. Staff further commented that the Community Investment Program has not seen a reduction in funding but rather reduced applications/utilization given the COVID-19 pandemic and associated event restrictions.
 - b. G. Priest | Road Markings & Surfaces

G. NEW BUSINESS

H. PUBLIC INPUT/QUESTION PERIOD

Leslie Walerius

Commented on correspondence submitted clarifying that Local Government Awareness Week is an opportunity to bring attention to the City's accomplishments. Ms. Walerius also suggested that the City promote the Community Investment Program to provide greater awareness of its availability to the community.

F. ADJOURNMENT

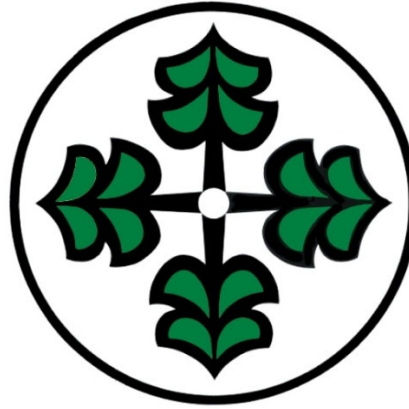
MOVED and SECONDED, THAT the meeting adjourn at 7:16 pm.

CARRIED

CERTIFIED CORRECT

Mayor

Corporate Officer



CITY OF PORT ALBERNI

FINANCIAL PLAN

2022-2026

March 7, 2022



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

	2022	2023	2024	2025	2026
Revenue					
Taxes					
Property Taxes	25,651,671	27,128,281	28,406,820	29,746,090	31,148,975
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	-	-	-	-	-
	<u>40,370,885</u>	<u>42,202,081</u>	<u>43,914,611</u>	<u>45,531,301</u>	<u>47,470,871</u>
Expenses					
Debt Interest	488,170	583,795	583,795	583,795	583,795
Capital Expenses	6,871,296	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	4,086,596	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	4,688,697	4,679,899	4,781,381	4,881,862	4,979,256
Environmental Health and Development	3,368,306	3,261,754	3,111,997	3,165,232	3,220,303
Parks and Recreation	5,767,854	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
	<u>43,424,941</u>	<u>45,585,815</u>	<u>43,104,535</u>	<u>44,393,185</u>	<u>44,310,518</u>
Revenue Over (Under) Expenses Before Other	<u>(3,054,056)</u>	<u>(3,383,734)</u>	<u>810,076</u>	<u>1,138,116</u>	<u>3,160,353</u>
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	2,399,882	314,101	(2,136,023)	(1,471,767)	(4,031,157)
	<u>3,054,056</u>	<u>3,383,734</u>	<u>(810,076)</u>	<u>(1,138,116)</u>	<u>(3,160,353)</u>
Balanced Budget	<u>-</u>	<u>-</u>	<u>(0)</u>	<u>(0)</u>	<u>-</u>



**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%	25,440,000	3.99%	26,916,610	5.80%	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%	25,651,671	3.96%	27,128,281	5.76%	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%	26,413,062	3.93%	27,889,672	5.59%	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%	1,422,000	238.57%	400,000	-71.87%	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%	1,615,462	138.21%	596,799	-63.06%	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%	43,231,451	1.82%	43,857,744	1.45%	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%	102,713	65.72%	88,283	-14.05%	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%	4,086,596	4.63%	4,264,882	4.36%	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%	12,520,788	5.20%	12,928,270	3.25%	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%	173,378	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%	80,406	1.44%	81,568	1.45%
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%	2,614,395	1.60%	2,656,261	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%	782,640	22.94%	696,396	-11.02%	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%	80,400	84.17%	25,908	-67.78%	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%	2,503,696	12.64%	2,396,826	-4.27%	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%	4,688,697	13.72%	4,679,899	-0.19%	4,781,381	2.17%	4,881,862	2.10%	4,979,256	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%	350,000	366.67%	200,000	-	-	-	-	-	-	-
RESEARCH AND PLANNING	647,510	503,750	143,760	22.20%	1,012,860	56.42%	874,531	-13.66%	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%	404,138	-23.26%	388,988	-3.75%	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%	517,838	-19.13%	502,688	-2.93%	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%	25,000	0.00%	-	-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%	114,167	0.78%	90,059	-21.12%	90,900	0.93%	90,900	0.00%	92,000	1.21%
ENVIRONMENTAL DEVELOPMENT	1,520,939	1,341,510	179,429	11.80%	1,806,952	18.81%	1,632,005	-9.68%	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%	630,826	6.28%	560,389	-11.17%	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%	486,247	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%	3,945,369	8.99%	4,039,993	2.40%	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%	416,916	96.26%	348,869	-16.32%	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%	1,822,485	13.61%	1,856,635	1.87%	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%	7,268,200	9.28%	7,411,611	1.97%	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%	33,501,978	11.38%	34,071,620	1.70%	34,790,135	2.11%	35,499,888	2.04%	36,214,573	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%	33,726,936	11.28%	34,296,678	1.69%	35,015,293	2.10%	35,725,146	2.03%	36,439,931	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%	47,167	88.67%	1,329,911	2719.58%	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%	701,167	-51.07%	611,591	-12.78%	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%	34,747,103	-0.05%	35,227,269	1.38%	36,650,000	5.48%	38,097,445	8.15%	39,613,398	8.09%
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%	43,231,451	1.82%	43,857,744	1.45%	45,429,290	3.58%	47,028,289	3.52%	48,698,353	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%
---------------------------	------------------	------------------	------------------	----------------	------------------	---------------	------------------	--------------	------------------	--------------	------------------	--------------	------------------	--------------

**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%
------------------------------------	---------	---------	----------	--------	---------	--------	---------	-------	---------	-------	---------	-------	---------	-------

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%
---------------------------------------	--------	-------	--------	--------	---------	---------	--------	---------	--------	-------	--------	-------	--------	-------

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%
-------------------------------------	---------	---------	---------	--------	---------	---------	---------	-------	---------	-------	---------	-------	---------	-------

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%
--------------------------------------	---------	---------	--------	--------	---------	---------	---------	-------	---------	-------	---------	-------	---------	-------

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%
------------------------	------------------	------------------	----------------	---------------	------------------	----------------	------------------	---------------	------------------	--------------	------------------	--------------	------------------	--------------

EXCESS OF REVENUE OVER EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
---------------------------------------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------

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%
---------------------------	------------------	------------------	----------------	---------------	------------------	---------------	------------------	--------------	------------------	--------------	------------------	--------------	------------------	--------------

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	25,000	50,000											75,000
	25,000	250,000	-	-	-	1,641,411	-	-	-	-	-	-	1,916,411
ADMINISTRATION													
Computer Equipment Replacement			69,600										69,600
Council Chambers - A/V upgrades		75,000											75,000
GIS - Software upgrades - connectivity		45,000											45,000
Tempest - upgrades for E-com/e-apply, mobile		86,385											86,385
ERP Upgrades - accounting and payroll systems			50,000										50,000
	-	206,385	119,600	-	-	-	-	-	-	-	-	-	325,985
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			135,000						420,000
Argyle / 10th Roundabout (ptp, w, st, s) Design only				180,000									180,000
2023 Capital project design - detail to follow				100,000									100,000
Argyle 1st to 3rd Avenue - CSO				120,000									120,000
15th Ave-Montrose to Bruce (westside half road reconstruction)				160,000									160,000
6th Ave - Argyle to Angus st - Cost escalation	-	-	-	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

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	
CSO - 7th Ave-Redford to Bute 180m	-	-	-	-	-	-	-	-	203,000	-	-	-	203,000
									473,000	-	-	-	473,000
<u>SEWER SYSTEM</u>													-
Harbour Road Trunk Sewer Replacement											300,000		300,000
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	701,167	549,218	1,023,600	980,000	89,900	1,641,411	380,000	-	473,000	-	1,033,000	-	6,871,296
													-
<u>OPERATING CAPITAL PROJECTS 2023</u>	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>STRATEGIC CAPITAL PROJECTS 2023</u>													
Connect the Quays pathway	1,253,411												1,253,411
Tree Planting	76,500												76,500
	1,329,911	-	-	-	-	-	-	-	-	-	-	-	1,329,911
<u>ADMINISTRATION</u>													
Server Upgrade/Refresh 5 Year ERRF Cycle			170,000										170,000
Computer Equipment Replacement			71,000										71,000
	-	-	241,000	-	-	-	-	-	-	-	-	-	241,000
<u>FIRE DEPARTMENT</u>													
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
<u>TRANSPORTATION SERVICES</u>													
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
<u>PAVING & ROAD CONSTRUCTION</u>													
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
<u>TRAFFIC UPGRADES</u>													
Intersection Safety #1a Gertrude/Roger	52,000												52,000
	52,000	-	-	-	-	-	-	-	-	-	-	-	52,000

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>STORM</u>													-
CSO Project aligned with sewer project	380,000												380,000
	380,000	-	-	-	-	-	-		-	-	-	-	380,000
<u>WORKS-OTHER</u>													-
<u>PARKS</u>													-
	-	-	-	-	-	-	-	-	-	-	-	-	-
<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, Fowlie 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	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>													-
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
													-

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>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
<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			18,842										18,842
Facilities Upgrade	250,000												250,000
	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	Reserves	ERRF	Gas Tax	Fed & Prov Assistance	Other	Capital Wks Reserves	Carbon Reserve	Water Revenue	Reserves	Sewer Revenue	Reserves	Total Project Expenditure
	Operating								Operating		Operating		
<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

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				-
Design and project for 2025	-								1,250,000				1,250,000
	-	-	-	-	-	-	-	-	1,350,000	-	-	-	1,350,000
<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
Replace 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



**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
	<u>1,073,756</u>	<u>1,183,297</u>	<u>1,199,883</u>	<u>1,234,439</u>	<u>1,270,033</u>
EXPENSES					
Transfer to Capital Works Bylaw	-	-			
Equipment Purchases	1,023,600	3,640,503	1,896,817	904,521	1,441,674
	<u>1,023,600</u>	<u>3,640,503</u>	<u>1,896,817</u>	<u>904,521</u>	<u>1,441,674</u>
REVENUE OVER EXPENSES	<u>50,156</u>	<u>(2,457,206)</u>	<u>(696,934)</u>	<u>329,918</u>	<u>(171,641)</u>
FUND EQUITY - ENDING	<u>5,773,019</u>	<u>3,315,813</u>	<u>2,618,879</u>	<u>2,948,797</u>	<u>2,777,156</u>



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
	33,500	33,500	33,500	33,500	33,500
EXPENSES					
Transfer to Other Funds	-	-	-	-	-
Acquisitions and Expenses	-	-	-	-	-
	-	-	-	-	-
REVENUE OVER EXPENSES	33,500	33,500	33,500	33,500	33,500
FUND EQUITY - ENDING	1,904,799	1,938,299	1,971,799	2,005,299	2,038,799



**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
<hr/>					
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
<hr/>					
EXPENSES					
Acquisition of Parkland	-	-	-	-	-
	-	-	-	-	-
REVENUE OVER (UNDER) EXPENSES	2,500	2,500	2,500	2,500	2,500
<hr/>					
FUND EQUITY - ENDING	\$ 298,197	\$ 300,697	\$ 303,197	\$ 305,697	\$ 308,197

**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



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	-	-	-	-	-

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

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. All remaining funds have been allocated as directed by Council at its Regular meeting held February 28, 2022 following receipt of staff report.</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. Committee members will consider this item at its March 21, 2022 CoW.</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. Specifically Line 23233 - Road Allowance 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>Please refer to Q3. response.</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>
	Q15	Budget E-town Hall format explanation?	<i>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</i>
	Q16	Does the Payment in Lieu of Taxes [PILT] incorporate adjustments from the recent change in accord?	<i>Yes, all PILT amounts expected are reflected in the Financial Plan.</i>
	Q17	Are all COVID-19 Restart funds to be allocated by end of 2022?	<i>Yes, funds had to be identified by the end of 2021 and spent by end of 2022. Also refer to Q3 response.</i>
	Q18	Are the 2022 Community Gaming Funds budgeted with the expectation of receiving the typical pre-COVID amounts?	<i>Yes, the budget reflects full funding. Should there be a deficit, there is an option to use contingency to support any deficit in 2022. Staff have reached out to the Province to seek further clarity regarding the anticipated revenue for 2022.</i>
	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?	<i>Council's travel budget identifies \$52,030 with \$12,723 being spent in 2021, so, yes, Council could consider reducing this item. Staff have learned that AVICC has confirmed 2022 convention will be held in-person and FCM/UBCM also planning for in-person. As such, FP allocation should remain at the level identified.</i>
	Q20	In anticipation of Council considering a change to Building Permit fees, would greater revenue then be anticipated in the budget?	<i>The amount in the budget wouldn't be predicated on Council increasing fees. The budget represents current rates and anticipated construction for 2022.</i>
Public Input/Question Period			
	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.	<i>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.</i>
	Q22	Request for Council to consider offering exterior grant funding or a loan program to Harbour Quay merchants to complete upgrades.	<i>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.</i>
Post meeting Q's Committee Member			
	Q23	When looking at the Consolidated Financial Plan, why does the debt interest increase over 50% in 2023?	<i>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.</i>
	Q24	When looking at the Consolidated Financial Plan, why does the Other Protective Services decrease by \$100,000 in 2022-2023?	<i>Excel sum error - The sum calculation was not in 2023-2026 and reflected the 2021 actual budget amount not the total in the column.</i>
	Q25	Revenue - Line 12210 What is a CBC Grant?	<i>This is the Federal & Crown corporations grant in lieu of taxes. CBC is the CBC radio properties, one building and the utility infrastructure.</i>
	Q26	Revenue - Line 14732 Have we over estimated revenue in previous years for Echo Aquatic Centre?	<i>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.</i>
	Q27	Expenses - Line 22480 What is included in repair and maintenance?	<i>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</i>

	Q28	Expenses - Lines 23136/23137 Public Works Yard & Building Maintenance What is planned for this increase?	<i>All expenditure were reviewed over the past few years and the actual expenditures now are reflected in the Financial Plan. Nothing new planned.</i>
	Q29	Expenses - Line 28220 What does Transfers to General Capital Reserves mean i.e. big swings in Parks and Cultural Services?	<i>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.</i>
	Q30	Capital Projects -2022 What is the Parks Recreation Heritage Asset Renewal \$167,000?	<i>These are the total projects that are required at all city facilities.</i>
Feb. 22 COW			
	Q31	Provide the amount expended for sidewalk improvements within the Road and Maintenance budget.	<i>The costs associated with sidewalk improvements is captured on 23233 - Road Allowance Maintenance. In 2021, the City spent approximately \$97,700 on sidewalks, \$13,350 on new or replaced sidewalks, \$79,500 on maintenance and \$4,850 on sidewalk inspections.</i>
	Q32	Is there a requirement for a budget increase with regards to line painting, including crosswalks and bike lanes to be sure all work completed?	<i>Following the paint supply chain issue in 2021, a new service provider was engaged. The new contractor is able to provide a higher quality product that offers increased reflection and is more environmentally sound. Work will commence in Spring 2022 beginning with arterial and collector roads followed by side streets. All line painting, including crosswalks and bike lanes [completed by City crews] are intended to be completed by Summer of 2022 and will be covered within monies allocated in the financial plan. Council used 2021 Surplus to increase the budget for line painting in 2022 by \$100,000 - FP amendment on February 28, 2022</i>
	Q33	Is the \$88,000 allocated in 2018 to a Fire Hall renovation [to accommodate aerial Fire Truck arriving in 2023] adequate given it had been determined in 2021?	
	Q34	Where does the \$120,000 in funding for McLean Mill Capital projects come from and what are the specific projects to be undertaken?	<i>The funds are a combination of monies from the City, ACRD, and federal grant funding. Listing of specific projects to be brought forward from the Director of Parks, Recreation and Heritage for Council's consideration.</i>
	Q35	Should gaming revenue projections be reflecting full capacity given current climate related to COVID-19.	<i>The last quarter payment received was reflective of previous years indicating that gaming revenues moving forward should meet pre-COVID amounts.</i>
	Q36	Requirement to budget for RCMP Body Cameras?	<i>RCMP 'E Division' has indicated that there will be a Request for Proposal issued in addition to ongoing pilot projects that will assist in formulating cost projections likely to be brought forward in 2024/25.</i>
	Q37	If grant funding is received for the Connect the Quays Pathway project, will the \$200,000 currently allocated be retracted?	<i>Staff will bring forward a report to the February 28th Regular meeting providing funding allocation options for Council's consideration.</i>
	Q38	What is the total budget allocated for paving and road construction and what is the cost per metre of road?	<i>Streets and Roads has a total budget of \$1.65M for operations in 2022, and new paving allocations of \$1.115M for the 2022 Capital Plan. Work in progress as of December 31, 2021 [unaudited] has \$2.06M of paving allocations. Cost per metre depends on the road structure, width, work being completed [such as mill and pave], full reconstruction or in some instances over excavation to remove underlying weak soils.</i>
	Q39	Provide information regarding outstanding projects from previous years that were budgeted but not completed and the estimated completion date.	
	Q40	Clarify surplus from prior years i.e Parks Plan \$30,000 and Facilities \$50,000?	<i>Parks Plan [\$30,000] is allocated towards a Parks Master Plan to be completed in conjunction with the Official Community Plan review. Facilities [\$50,000] is identified as a financial requirement related to asset management that will be utilized for a number of facility upgrades/repairs to be determined by Council.</i>
	Q41	Of the \$382,000 surplus carried forward what is the \$22,000 allocated as Economic Development Consulting for?	<i>Strategic Planning for the Somass Lands Site.</i>
	Q42	Should Council training and travel budget be decreased in light of virtual conference platforms?	<i>Upcoming conferences such as AVICC, UBCM and FCM are currently scheduled as in-person events. As such full funding would likely be required for registrations, travel, etc.</i>

	Q43	Is there the option to reduce taxation using surplus without decreasing planned projects or negatively impacting reserve funds?	<i>Staff will be providing a report to members of the Committee at its March 21, 2022 meeting regarding City Reserves and proposed Tax Rates for review and discussion.</i>
	Q44	Is the Non-market Change already factored into the 2022 Financial Plan?	<i>Tax burdens have yet to be set. Tax rates will be an item for discussion at the March 21, 2022 CoW meeting.</i>
Feb 25 RCM			
Public Input/Question Period	Q45	Under Transportation Services, there is reference to replacing the City's Linkbelt Excavator, which was purchased new in 2013. On page 17 of the 2013-2017 Financial Plan in the last line under Transportation Services, there is reference to purchasing the Linkbelt Excavator, along with a trade in value noted in the financial plan for the Hitachi excavator that the City was disposing of at that time in 2013. Why has it become necessary to replace the Linkbelt at this time? How many hours are on the Linkbelt Excavator? Why is there no trade in value noted for the Linkbelt Excavator in the current Financial Plan, when there was a value assigned to the Hitachi Excavator when that excavator was removed from service to acquire the Linkbelt Excavator in 2013?	<i>While undertaking work at the City's lagoon, the City's linkbelt excavator was damaged and ultimately determined to be unrepairable. The City initiated an insurance claim which was settled in early 2022.</i>
	Q46	Under SEWER SYSTEM, there is reference to the inspection and design of the Argyle and Josephine force main Somass River crossing. The word 'design' suggests that something must be repaired, or replaced. What is inferred by the word design for this line item in the Financial Plan? Would the City please elaborate?	
	Q47	Included in the past two year's Financial Plans on the last page of each plan, was a data sheet that breaks out net taxable value, tax share, percent tax share, effective tax rate per thousand for all property classes in the City. This data also presented the number of single-family homes, and average assessment value used to determine the taxation mil-rate. That data sheet is not presented in the current draft financial plan. Is this simply an oversight, and if so, would the City please provide this data sheet in the next copy of the draft Financial Plan prior to the next C.O.W. meeting?	<i>A CoW meeting will be held on March 21st to address the tax shares and tax rates for each class. Council will consider the changes in each class and be provided with options to consider for 2022.</i>
	Q48	How many kilometres of road paving has the City completed over the last 3 years?	<i>Staff are researching this request and will respond at the next available opportunity.</i>
	Q49	Using the commonly accepted standard that the average life span of a paved road is 25 years, and with the City's inventory of 150Km of paved roads, could the Engineer provide an annual estimate for paving that is required in order to sustainably renew our asphalt infrastructure?	
	Q50	At one time, the City had a great banner program that included installing themed banners along Johnston Rd, Redford St, Argyle St, and 3rd Ave. But years ago the City stopped this program. If not for the Rotary Club's banner painting initiative for the arts district there would be no banners in the City. During the summer cities throughout the island have banners up. It is an easy, cost effective, and popular way to brighten up a City. Should it not be reinstated in Port Alberni?	

Updated March 3, 2022