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## AGENDA - COMMITTEE OF THE WHOLE

Monday, March 21, 2022 @ 4:00 PM

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

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

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

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

*That the agenda be approved as circulated.*

### B. **ADOPTION OF MINUTES** - Page 3

1. Meeting held at 7:00 pm on March 7, 2022.

### C. **DELEGATIONS**

### D. **UNFINISHED BUSINESS**

### E. **STAFF REPORTS**

1. **Director of Finance – 2022 Tax Rates** - Page 7  
Report from the Director of Finance dated March 14, 2022 providing Committee members with information and options relating to tax share allocations.

#### **Reference Materials Attached**

- "City of Port Alberni 2022-2026 Financial Plan Bylaw No. 5045, 2022" - Page 11
- Summary of Questions & Answers [2022 – 2026 Financial Plan Process] - Page 43

*THAT members of the Committee recommend to Council that Council set the City's 2022 Tax Rates Bylaw based on the proposed tax share as outlined in 'Appendix A' of the staff report titled '2022 Tax Rates' and dated March 14, 2022.*

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2. **Capital Projects Review and Update**

Director of Engineering and Public Works and Director of Parks, Recreation and Heritage to provide a verbal overview of the City's Capital Works Projects.

**Reference Materials Attached**

- 2021 and Prior Years Capital Projects Listing - Page 49

***F. CORRESPONDENCE***

***G. NEW BUSINESS***

***H. PUBLIC INPUT/QUESTION PERIOD***

***I. ADJOURNMENT***

*That the meeting adjourn at      pm.*

**MINUTES OF THE COMMITTEE OF THE WHOLE**  
**Monday, March 7, 2022 @ 7:00 PM**  
**In the City Hall Council Chambers | 4850 Argyle Street, Port Alberni, BC**  
**Zoom Webinar**

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**PRESENT:** Mayor S. Minions  
Councillor R. Paulson  
Councillor C. Solda

**VIRTUAL:** Councillor D. Haggard  
Councillor H. Poon

**ABSENT:** Councillor R. Corbeil  
Councillor D. Washington

Gallery: 11

Virtual Participants: 3

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

The meeting was called to order at 7:01 PM.

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

**CARRIED**

**B. ADOPTION OF MINUTES**

*MOVED AND SECONDED, THAT the minutes of the meeting held at 4:00 pm on February 22, 2022, be adopted.*

**CARRIED**

**C. UNFINISHED BUSINESS**

**1. "City of Port Alberni 2022 – 2026 Financial Plan Bylaw No. 5045, 2022"**

The Director of Finance provided members of the Committee with a verbal overview of the changes made to date and invited 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

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

Members of the Committee commented/questioned as follows:

- What is the Non-market change percentage in dollar value?  
*There has been significant change across all tax classes. Staff will provide Committee members with information and options for applying the balance at the March 21<sup>st</sup> CoW meeting.*
- When will Director's be in attendance to answer inquiries regarding sidewalks and roads?  
*The Director of Engineering and Public Works and Director of Parks, Recreation and Heritage will be in attendance at the March 21<sup>st</sup> CoW.*

- The tax rate percentage in the Financial Plan for the years 2023-2026 reflects an escalating rate. Can you explain to the public the process for setting the tax rate within the Five-Year Financial Plan?  
*The numbers currently reflect a raw increase year-over-year. The actual impact will be dependent on a number of factors such as changing tax base, use of reserves and/or surpluses. Financial Plans are reviewed and adjusted annually with Council determining the overall tax burden year-by-year.*
- Given the decrease in Parks, Recreation and Heritage revenues due to COVID-19, was there also a similar downward trend in expenditures?  
*There was a reduction in some of the programming costs, but overall expenditures to maintain City facilities are not always variable.*

**D. PUBLIC INPUT/QUESTION PERIOD**

**Allan Kim Schroeder**

**Q1.** Commented on the smell of the sewage lagoon, the need for infrastructure upgrades, particularly a new Aquatic Centre, street-line painting and the need to manage current issues before progressing with new projects and the development of the waterfront.

*The Sewage lagoon is complete and just about ready to come online. The Alberni Clayoquot Regional District is leading the Aquatic Centre renewal process beginning with public engagement and a feasibility study. Line painting has not been deferred but rather encountered supply chain issues due to ongoing world events. This has since been resolved and line painting is set to commence in the Spring.*

**Neil Anderson**

**Q1.** 10 years ago, there was 50 percent of water and sewer infrastructure needing replacement. What is the City's current state with regards to infrastructure replacement today?

*The City has implemented a water and sewer fee rate schedule based on the needs of the Capital infrastructure in the long-term plan and as per the Iconics Report. For paving, funds come mainly from Gas Tax grant funds given that when water and sewer is replaced, storm and paving is completed at the same time. A Strategic Asset Management Plan that encompasses all City assets will be brought to Council for consideration, the funding gaps will be identified and Council will consider addressing those funding gaps and setting priorities. Staff can provide the Audited Financial Statements which provides the amount of Capital Assets contributed towards the overall asset register of the City.*

**Q2.** Why are City employees making the most money getting a 2.8 percent increase versus 2 percent for the lower paid employees?

*The Council Remuneration Bylaw and Exempt Staff policy speak to Council and Exempt staff increases based on the Consumer Price Index [CPI]. Specifically, exempt positions receive an annual salary increase effective January 1 of each year by a percentage equal to the BC Consumer Price Index (CPI) from the previous year. The CPI increase also applies to Mayor & Council. Increases for bargaining unit employees are captured in the Collective Agreement.*

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**Anonymous Webinar Attendee**

**Q1.** How will the budget plans incorporate urban planning best practices around urban sprawl development at risk of losing the extremely limited remaining natural habitat and recreational trails?

*The Official Community Plan Review and Update is currently underway. Council and staff encourage the public to participate in the process to help guide how the community grows in a sustainable way that protects natural assets. Visit [letsconnectpa.ca/OCP](https://letsconnectpa.ca/OCP) for information on the public engagement process.*

**Roland Smith**

**Q1.** Is it correct that the Reserve Funds/Emergency Reserve Fund [ERF] are made up of sales of service, fees collected or taxation?

*With the Emergency Reserve Fund each service has contributions based on where that asset is being used or where it's been allocated. Taxation for ERF occurs every year, based on what's needed to replace that unit based on the policy. Some Reserve Funds come from non-tax revenues such as the Land Sale Reserve [sale of City lands] and the Community Forest Reserve [received through dividends].*

**Q2.** The February 28<sup>th</sup> Audit Committee Agenda, Pg.'s 10-12 listed City projects in various states of completion, including some that have yet to be started, totalling millions of dollars. Why is the City requisitioning more tax funds for additional projects when there are so many still outstanding and what is the plan to start getting these projects completed?

*Responsible governance includes taxing for the appropriate amount of projects every year so that the funding is available when the work can proceed. With regards to the ability to complete projects, more recently project work has been impacted due to the challenge in filling key staffing positions and transitions in key positions. The intent moving forward is to close the gap on outstanding projects.*

*It is also important to note that the occurrence of outstanding projects is not a new issue but rather new in that the information has now been included as part of the financial planning process. This change in reporting is to provide greater clarity and transparency to Council and the public surrounding projects funded but not yet completed. We are also funding infrastructure at a higher rate than in the past which is likely compounding the issue regarding the lack of capacity to complete projects. Council have asked staff for projected start and finish dates of projects to get an idea on timeline.*

**Q3.** On Pg. 35 of today's Agenda with regards to the projected debt and interest figures, it was noted that the interest spikes significantly by 2024 to nearly \$1.2M/year. Given the \$8.5M of outstanding debt in 2021 that will be actioned at some point in 2022 and fully on the books in 2023, inclusive of the \$14M in debt as noted for the end of 2020, we are looking at \$22M in debt. Add on the Regional Airport debt and the City's total debt equals \$24M. What is the current amount of Airport debt?

*Debt outstanding at the ACRD related to the Airport at the end of 2021 and based on the City's apportionment of 56.7% equals \$3.1M.*

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**Randy Fraser | Email Submission**

**Q1.** Why is the City not funding and continuing with the installation of street banners to brighten up the City? If not for the Rotary club there would be no banners in the City.

*Staff will inquire what has been done historically regarding funding/installation of banners and report back to Council.*

**Q2.** When the City introduced the 3-stream garbage collection program, it was priced based on having to only use 2 split body trucks for the whole City. Now that they are having to use 3 trucks full time, what will the additional cost of a full-time employee and truck be to the homeowners?

*The 3-stream Collection Service initiated with a 2 truck/operator service however, a contingency that incorporated the fees and charges associated with the use of a 3<sup>rd</sup> truck/operator was included based on the understanding that 2 trucks/operators may not be sufficient.*

**Joseph Leskosek**

**Q1.** What are the ongoing costs associated with the City's purchase of the Somass lands related to remediation and other items such as insurance and security costs required in advance of the development phase?

*There is funding allocated within the Planning section of the Financial Plan in the amount of \$200,000 for 2022 and 2023 for security, insurance and strategic planning of the site. Council has yet to determine plans for moving forward regarding development.*

**Email Submission Read by the Corporate Officer on behalf of Allan Kim Schroeder**

**Q1.** I am wondering if Council has any plans to reduce the City tax rate now that they are receiving this windfall from the record high sales prices of property?

*Increases in the property assessment value does not reflect increased revenue to the City as it doesn't impact the local tax rate directly. The CoW meeting on March 21<sup>st</sup> will provide information associated with the setting of tax rates.*

**E. CORRESPONDENCE**

**G. ADJOURNMENT**

*MOVED and SECONDED, THAT the meeting adjourn at 8:18 pm.*

**CARRIED**

CERTIFIED CORRECT

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Mayor

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Corporate Officer

Date: March 14, 2022  
File No: 1970-02  
To: Committee of the Whole  
From: Scott Smith, Acting CAO | Director of Development Services  
Subject: 2022 Tax Rates

Prepared by: <i>A. MCGIFFORD</i> Director of Finance	Supervisor: <i>S. SMITH</i> ACTING CAO   DIRECTOR OF DEVELOPMENT SERVICES	CAO Concurrence:  Scott Smith, Acting CAO   Director of Development Services
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#### RECOMMENDATION[S]

*THAT members of the Committee recommend to Council that Council set the City's 2022 Tax Rates Bylaw based on the proposed tax share as outlined in 'Appendix A' of the staff report titled '2022 Tax Rates' and dated March 14, 2022.*

#### PURPOSE

To provide Committee members with information and available options for the purpose of providing a recommendation to Council relating to tax share allocations based on the City's current draft Financial Plan.

#### BACKGROUND

Property taxation is the most important single source of municipal revenue. It is regulated by the province through the *Community Charter*. The revenue required from property taxation is determined by Council through the financial planning process and is reflected in the Financial Plan.

The property tax rates that are applied reflect the overall assessed value of the properties in the municipality and is the basis of the calculation of property tax revenue. Tax rates are expressed in dollars per thousand. Assessed property values are provided by BC Assessment, independent of a municipality.

Sections 165 and 197 of the *Community Charter* legislates that a council must pass a financial plan bylaw and a tax rates bylaw before May 15<sup>th</sup> of each year [May 12<sup>th</sup> in 2022]. Further, Council must adopt its "City of Port Alberni 2022 – 2026 Financial Plan Bylaw No. 5045, 2022" prior to adopting its tax rate bylaw.

#### ANALYSIS

Moving forward and regardless of the alternative recommended by members of the Committee, it would be in the best interest of the City to continue to consider tax rates for each classification in future years, taking into consideration a broad array of social, economic and demographic factors relating to the community as a whole. The municipal tax rates proposed are now being brought forward for consideration and reflect the Financial Plans overall 3.96% property tax levy increase for general municipal and debt taxes.

Non-Market Change [NMC] supports the balancing of the tax share between property classes. We are awaiting the revised roll from BC Assessment to confirm the final values prior to setting the tax rates. NMC [new construction, rezoning, subdivisions, etc.] is value that was not in the tax base before. Market rate change is the value of a property that is essentially the same condition as the previous year.

#### IMPLICATIONS

The completed roll from BC Assessment shows the non-market construction [NMC] increased from 2.07% and a market rate increase of 39.67% from the prior year for an overall increase of 41.75%. Property tax rates are calculated using assessed values in each property class. BC Assessment provides each municipality with a Completed Assessment Roll, on which estimated property tax rates are calculated. Actual tax rates are then calculated based on the Revised Roll received from BC Assessment.

Currently the average single-family residential household will see a 3.91% increase or a \$81.33 increase over 2021 for general municipal and debt taxation.

**Table 1: Summary of 2022 Completed role assessed values with NMC impacts**

Class	2022 Completed Roll - Assessed Values	% Change due to Market Values	% Change due to NMC	Overall % Change
01 - Residential	3,467,962,700	43.86%	2.24%	46.10%
02 - Utilities	2,817,320	16.30%	11.10%	27.41%
03 - Utilities	2	0.00%	0.00%	0.00%
04 - Major Industry	87,386,100	3.29%	-10.80%	-7.51%
05 - Light Industry	17,074,800	11.96%	78.68%	90.64%
06 - Business & Other	357,433,149	20.46%	2.47%	22.93%
08 - Rec/Non-Profit	4,568,100	23.89%	12.01%	35.91%
09 - Farm	85,405	0.00 %	-5.93%	-5.93%
<b>Totals</b>	<b>3,937,327,576</b>	<b>39.68 %</b>	<b>2.07 %</b>	<b>41.75%</b>

The following table provides the 2021 and 2022 allocation of taxes between classifications. Appendix A provides the traditional format of the property tax share and breakdown per property class and is included for reference and discussion.



**Table 2: City of Port Alberni property class tax distribution**

2022 Property Tax Distribution			
Class	Description	% from each class	
		2021	2022
1	Residential	60.00%	60.81%
2	Utilities	0.24%	0.27%
3	Social Housing	0.00%	0.00%
4	Major Industry	21.22%	18.90%
5	Light Industry	1.28%	2.35%
6	Business/Other	17.18%	17.60%
7	Managed Forest	0.00%	0.00%
8	Recreational/Non-Profit	0.08%	0.08%
9	Farm	0.00%	0.00%
	<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>

#### COMMUNICATIONS

Finance and Communications will collaborate on a summary/overview of the adopted Financial Plan and the City's set tax rates in various communication outreaches to the public.

#### BYLAWS/PLANS/POLICIES

- "City of Port Alberni 2022 – 2026 Financial Plan Bylaw No. 5045, 2022"

#### SUMMARY

- The "City of Port Alberni 2022 – 2026 Financial Plan Bylaw No. 5045, 2022" reflects a tax increase of 3.96%;
- The average residential household has a 3.91% tax increase or an equivalent \$81.33 increase on a home valued \$480,229 [BC Assessment completed roll];
- The Financial Plan will continue to be reviewed up until Council considers adoption [target April 11<sup>th</sup>];
- Members of the Committee and Council can balance the need to make improvements in the community, understanding the need to address a balance between impacts to all tax payers in the community;
- Adoption must occur prior to May 15<sup>th</sup>.

#### ATTACHMENTS/REFERENCE MATERIALS

- Appendix A – 2022 Proposed Tax share

C: T. Slonski, Director of Corporate Services

# CITY OF PORT ALBERNI - 2022 Proposed taxation share

NET TAXABLE		TAX		TAX	TAX %	PERCENT TAX		EFFECTIVE TAX RATE		CLASS MULTIPLE	
VALUE		SHARE		INCREASE IN CLASS	INCREASE	SHARE		PER THOUSAND			
2021	2022	2021	2022	2022 est.	2022 est.	2021	2022	2021	2022	2021	2022

Class	\$	\$	\$	\$	\$	%	%	%	\$	\$	rate	rate
RESIDENTIAL	2,374,083,800	3,467,962,700	14,923,159	15,603,732	683,270	4.58%	60.00%	60.81%	6.2859	4.4994	1.00	1.00
UTILITIES	2,211,300	2,817,320	58,625	68,398	9,773	16.67%	0.24%	0.27%	26.5116	24.2776	4.22	5.40
SUPP. HOUSING	2	2	-	0	-	-	0.00%	0.00%	6.2859	4.4994	1.00	1.00
MAJOR IND.	94,479,600	87,386,100	5,171,824	4,848,110	(323,714)	-6.26%	21.19%	18.90%	54.7401	55.4792	8.71	12.33
LIGHT IND.	8,956,800	17,074,800	313,488	596,158	282,670	90.17%	1.31%	2.35%	35.0000	34.9145	5.57	7.76
BUSINESS	290,764,313	357,433,149	4,186,902	4,514,375	327,473	7.82%	17.17%	17.60%	14.3996	12.6300	2.29	2.81
NON-PROFIT	3,361,200	4,568,100	20,916	20,521	(395)	-1.89%	0.08%	0.08%	6.2859	4.4994	1.00	1.00
FARM	90,784	85,405	564	384	(180)	-31.87%	0.00%	0.00%	6.2859	4.4994	1.00	1.00
TOTALS	2,773,947,799	3,937,327,576	24,675,478	25,651,676	978,897	3.96%	100.00%	100.00%				

## AVERAGE SINGLE FAMILY RESIDENCE

2021		2022		CHANGE	
VALUE	AMOUNT	VALUE	AMOUNT	DIFFERENCE	% CHANGE
\$330,808	\$2,079.41	\$480,229	\$2,160.74	\$81.33	3.91%

## SINGLE FAMILY RESIDENCES - BC Assessment

2020	2021	2022
6,388	6,418	6,462
1,987,433,100	2,123,122,700	3,103,241,300

**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 31<sup>ST</sup> DAY OF JANUARY, 2022.**

**READ A SECOND TIME THIS 14<sup>TH</sup> DAY OF MARCH, 2022.**


**READ A THIRD TIME THIS        DAY        OF        , 2022.**

**FINALLY ADOPTED THIS        DAY        OF        2022.**

\_\_\_\_\_  
Mayor

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

## SCHEDULE A TO BYLAW NO. 5045

<div style="display: flex; justify-content: space-between; align-items: center;">  <div style="text-align: center;"> <b>CITY OF PORT ALBERNI</b>  <b>CONSOLIDATED FINANCIAL PLAN 2022-2026</b> </div> </div>					
	2022	2023	2024	2025	2026
<b>Revenue</b>					
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	-	-	-	-	-
	<b>40,370,885</b>	<b>42,202,081</b>	<b>43,914,611</b>	<b>45,531,301</b>	<b>47,470,871</b>
<b>Expenses</b>					
Debt Interest	488,170	583,795	583,795	583,795	583,795
Capital Expenses	9,041,296	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
	<b>45,594,941</b>	<b>45,585,815</b>	<b>43,104,535</b>	<b>44,393,185</b>	<b>44,310,518</b>
<b>Revenue Over (Under) Expenses Before Other</b>	<b>(5,224,056)</b>	<b>(3,383,734)</b>	<b>810,076</b>	<b>1,138,116</b>	<b>3,160,353</b>
<b>Other</b>					
Debt Proceeds <small>(Sewer fund 2022, approved in 2021)</small>	8,500,000	-	-	-	-
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	(3,930,118)	314,101	(2,136,023)	(1,471,767)	(4,031,157)
	<b>5,224,056</b>	<b>3,383,734</b>	<b>(810,076)</b>	<b>(1,138,116)</b>	<b>(3,160,353)</b>
<b>Balanced Budget</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>

## 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 3.96% increase in property taxes collected in 2022 moving to 5.80% in 2023 then remaining at 4.75% 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
3.96%	5.80%	4.75%	4.75%	4.75%

**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 allocations have been included in the Plan.

#### **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 3.96% 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 3.96%.

**Class 6 – Business** In committing to successful implementation of our *Corporate Strategic Plan* business rates will be reviewed to allocate the increase of 3.96%. 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 3.96%.

### **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 \$580,000 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**

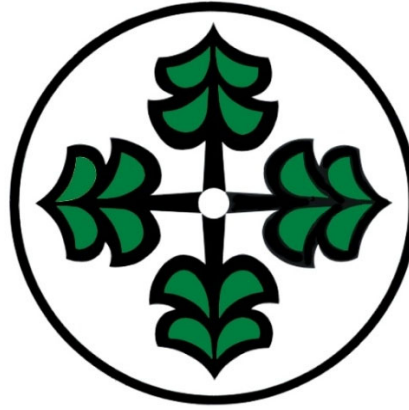
On October 23, 2007 the City of Port Alberni and the Province of BC signed the Host Financial Assistance Agreement providing for the transfer to the City (Host) of ten (10%) percent of net gaming revenue from the casino located within the City's boundaries. The budget assumes that the City of Port Alberni 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.

<b>2021 Funding Allocation</b>	<b>Funds (\$) Allocated</b>
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
<b>Total commitments</b>	<b>\$445,840</b>





**CITY OF PORT ALBERNI**

**FINANCIAL PLAN**

**2022-2026**

March 21, 2022



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

	2022	2023	2024	2025	2026
<b>Revenue</b>					
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>
<b>Expenses</b>					
Debt Interest	488,170	583,795	583,795	583,795	583,795
Capital Expenses	9,041,296	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>45,594,941</u>	<u>45,585,815</u>	<u>43,104,535</u>	<u>44,393,185</u>	<u>44,310,518</u>
<b>Revenue Over (Under) Expenses Before Other</b>	<u>(5,224,056)</u>	<u>(3,383,734)</u>	<u>810,076</u>	<u>1,138,116</u>	<u>3,160,353</u>
<b>Other</b>					
Debt Proceeds (*Sewer fund 2022, approved in 2021)	8,500,000	-	-	-	-
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	(3,930,118)	314,101	(2,136,023)	(1,471,767)	(4,031,157)
	<u>5,224,056</u>	<u>3,383,734</u>	<u>(810,076)</u>	<u>(1,138,116)</u>	<u>(3,160,353)</u>
<b>Balanced Budget</b>	<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 %
<b>REAL PROPERTY TAXES</b>														
		(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%
<b>TAX LEVY</b>	<b>24,675,478</b>	<b>24,656,251</b>	<b>(19,227)</b>	<b>-0.08%</b>	<b>25,651,671</b>	<b>3.96%</b>	<b>27,128,281</b>	<b>5.76%</b>	<b>28,406,820</b>	<b>4.71%</b>	<b>29,746,090</b>	<b>4.71%</b>	<b>31,148,975</b>	<b>4.72%</b>
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%
<b>SPECIAL ASSESSMENTS</b>	<b>14,500</b>	<b>14,266</b>	<b>(234)</b>	<b>-1.62%</b>	<b>14,650</b>	<b>1.03%</b>	<b>14,650</b>	<b>0.00%</b>	<b>14,650</b>	<b>0.00%</b>	<b>14,650</b>	<b>0.00%</b>	<b>14,650</b>	<b>0.00%</b>
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%
<b>TAXES</b>	<b>25,414,978</b>	<b>25,407,236</b>	<b>(7,742)</b>	<b>-0.03%</b>	<b>26,413,062</b>	<b>3.93%</b>	<b>27,889,672</b>	<b>5.59%</b>	<b>29,168,211</b>	<b>4.58%</b>	<b>30,507,481</b>	<b>4.59%</b>	<b>31,910,366</b>	<b>4.60%</b>
<b>FEDERAL GOVERNMENT</b>														
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%
<b>PROVINCIAL GOVERNMENT</b>														
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%
<b>OTHER ENTITIES</b>														
12910 University of Victoria	180	186	6	3.33%	180	0.00%	180	0.00%	180	0.00%	180	0.00%	180	0.00%
<b>GRANTS IN LIEU OF TAXES</b>	<b>219,980</b>	<b>218,939</b>	<b>(1,041)</b>	<b>-0.47%</b>	<b>233,955</b>	<b>6.35%</b>	<b>233,955</b>	<b>0.00%</b>	<b>233,955</b>	<b>0.00%</b>	<b>233,955</b>	<b>0.00%</b>	<b>233,955</b>	<b>0.00%</b>
<b>SERVICES PROVIDED TO GOVERNMENT</b>														
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%
<b>SALES OF SERVICES</b>														
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%
<b>PROTECTIVE SERVICES</b>	<b>324,961</b>	<b>315,873</b>	<b>(9,088)</b>	<b>-2.80%</b>	<b>339,838</b>	<b>4.58%</b>	<b>344,990</b>	<b>1.52%</b>	<b>350,297</b>	<b>1.54%</b>	<b>355,763</b>	<b>1.56%</b>	<b>361,413</b>	<b>1.59%</b>
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%
<b>TRANSPORTATION SERVICES</b>	<b>278,663</b>	<b>570,413</b>	<b>291,750</b>	<b>104.70%</b>	<b>365,830</b>	<b>31.28%</b>	<b>358,896</b>	<b>-1.90%</b>	<b>399,114</b>	<b>11.21%</b>	<b>424,568</b>	<b>6.38%</b>	<b>433,963</b>	<b>2.21%</b>
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%
<b>CURBSIDE WASTE COLLECTION</b>	<b>1,519,846</b>	<b>944,657</b>	<b>(575,189)</b>	<b>-37.85%</b>	<b>1,678,499</b>	<b>10.44%</b>	<b>1,659,635</b>	<b>-1.12%</b>	<b>1,689,794</b>	<b>1.82%</b>	<b>1,720,526</b>	<b>1.82%</b>	<b>1,751,842</b>	<b>1.82%</b>
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%
<b>ALBERNI HARBOUR QUAY</b>	<b>133,916</b>	<b>131,583</b>	<b>(2,333)</b>	<b>-1.74%</b>	<b>145,500</b>	<b>8.65%</b>	<b>148,360</b>	<b>1.97%</b>	<b>151,250</b>	<b>1.95%</b>	<b>154,275</b>	<b>2.00%</b>	<b>157,300</b>	<b>1.96%</b>



**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 %
<b>RECREATION SERVICES</b>														
<b>RECREATION FACILITIES</b>														
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%
<b>RECREATION PROGRAMS</b>														
<b>SPORT PROGRAMS</b>														
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%
<b>LEISURE PROGRAMS</b>														
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%
<b>COMMUNITY SERVICES</b>														
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%
<b>RECREATION SERVICES</b>	<b>1,239,736</b>	<b>855,307</b>	<b>(384,429)</b>	<b>-31.01%</b>	<b>1,120,042</b>	<b>-9.65%</b>	<b>1,157,094</b>	<b>3.31%</b>	<b>1,197,834</b>	<b>3.52%</b>	<b>1,231,874</b>	<b>2.84%</b>	<b>1,271,268</b>	<b>3.20%</b>
<b>CULTURAL SERVICES</b>														
<b>MUSEUM SERVICES</b>														
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%
<b>CULTURAL SERVICES</b>	<b>483,200</b>	<b>475,176</b>	<b>(8,024)</b>	<b>-1.66%</b>	<b>107,000</b>	<b>-77.86%</b>	<b>98,000</b>	<b>-8.41%</b>	<b>107,000</b>	<b>9.18%</b>	<b>98,000</b>	<b>-8.41%</b>	<b>107,000</b>	<b>9.18%</b>
<b>SALES OF SERVICES</b>	<b>4,266,355</b>	<b>3,627,764</b>	<b>(638,591)</b>	<b>-14.97%</b>	<b>3,922,909</b>	<b>-8.05%</b>	<b>3,933,787</b>	<b>0.28%</b>	<b>4,062,725</b>	<b>3.28%</b>	<b>4,153,079</b>	<b>2.22%</b>	<b>4,250,911</b>	<b>2.36%</b>
<b>OTHER REVENUE OWN SOURCES</b>														
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%
<b>LICENCES &amp; PERMITS</b>	<b>247,280</b>	<b>407,682</b>	<b>160,402</b>	<b>64.87%</b>	<b>477,500</b>	<b>93.10%</b>	<b>481,325</b>	<b>0.80%</b>	<b>485,184</b>	<b>0.80%</b>	<b>489,077</b>	<b>0.80%</b>	<b>493,006</b>	<b>0.80%</b>
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%
<b>RETURN ON INVESTMENTS</b>	<b>268,000</b>	<b>78,977</b>	<b>(189,023)</b>	<b>-70.53%</b>	<b>276,000</b>	<b>2.99%</b>	<b>276,000</b>	<b>0.00%</b>	<b>276,000</b>	<b>0.00%</b>	<b>276,000</b>	<b>0.00%</b>	<b>276,000</b>	<b>0.00%</b>
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%
<b>PENALTIES &amp; INTEREST</b>	<b>174,500</b>	<b>50,422</b>	<b>(124,078)</b>	<b>-71.10%</b>	<b>210,100</b>	<b>20.40%</b>	<b>210,100</b>	<b>0.00%</b>	<b>210,430</b>	<b>0.16%</b>	<b>210,800</b>	<b>0.18%</b>	<b>211,100</b>	<b>0.14%</b>



**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%
<b>MISCELLANEOUS REVENUE</b>	<b>220,975</b>	<b>159,739</b>	<b>(61,236)</b>	<b>-27.71%</b>	<b>231,775</b>	<b>4.89%</b>	<b>236,221</b>	<b>1.92%</b>	<b>240,755</b>	<b>1.92%</b>	<b>245,380</b>	<b>1.92%</b>	<b>250,098</b>	<b>1.92%</b>
<b>OTHER REVENUE OWN SOURCES</b>	<b>1,073,255</b>	<b>932,449</b>	<b>(140,806)</b>	<b>-13.12%</b>	<b>1,365,875</b>	<b>27.26%</b>	<b>1,377,216</b>	<b>0.83%</b>	<b>1,389,070</b>	<b>0.86%</b>	<b>1,401,152</b>	<b>0.87%</b>	<b>1,413,357</b>	<b>0.87%</b>
<b>UNCONDITIONAL TRANSFERS OTHER GOV'T</b>														
<b>PROVINCIAL GOVERNMENT</b>														
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%
<b>UNCOND TFRS OTHER GOV'T</b>	<b>1,037,340</b>	<b>809,467</b>	<b>(227,873)</b>	<b>-21.97%</b>	<b>1,025,840</b>	<b>-1.11%</b>	<b>1,025,840</b>	<b>0.00%</b>	<b>1,025,840</b>	<b>0.00%</b>	<b>1,025,840</b>	<b>0.00%</b>	<b>1,025,840</b>	<b>0.00%</b>
<b>CONDITIONAL TRANSFERS OTHER</b>														
<b>18120 Grants/Contributions UBCM/FCM</b>														
18121 Grants/Contributions Other	-	-	-	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
<b>CONDITIONAL TRANSFERS - OTHER</b>	<b>2,373,951</b>	<b>2,373,951</b>	<b>-</b>	<b>0.00%</b>	<b>70,000</b>	<b>-97.05%</b>	<b>70,000</b>	<b>0.00%</b>	<b>70,000</b>	<b>0.00%</b>	<b>70,000</b>	<b>0.00%</b>	<b>70,000</b>	<b>0.00%</b>
<b>OTHER TRANSFERS &amp; COLLECTIONS</b>														
19110 Cemetery Trust Fund	2,000	-	(2,000)	-100.00%	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000	0.00%
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%
<b>TRANSFERS FROM OWN RESERVES</b>	<b>678,180</b>	<b>601,281</b>	<b>(76,899)</b>	<b>-11.34%</b>	<b>1,615,462</b>	<b>138.21%</b>	<b>596,799</b>	<b>-63.06%</b>	<b>600,199</b>	<b>0.57%</b>	<b>603,660</b>	<b>0.58%</b>	<b>606,645</b>	<b>0.49%</b>
<b>COLLECTIONS FOR OTHER GOV'T</b>														
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%
<b>COLLECTIONS FOR OTHER GOV'T</b>	<b>5,040,892</b>	<b>6,006,414</b>	<b>965,522</b>	<b>19.15%</b>	<b>6,129,113</b>	<b>21.59%</b>	<b>6,251,695</b>	<b>2.00%</b>	<b>6,376,729</b>	<b>2.00%</b>	<b>6,504,264</b>	<b>2.00%</b>	<b>6,634,349</b>	<b>2.00%</b>
<b>REGIONAL GOVERNMENT</b>														
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%
<b>REGIONAL GOVERNMENT</b>	<b>2,073,239</b>	<b>2,131,617</b>	<b>58,378</b>	<b>2.82%</b>	<b>2,171,725</b>	<b>4.75%</b>	<b>2,193,442</b>	<b>1.00%</b>	<b>2,215,377</b>	<b>1.00%</b>	<b>2,237,531</b>	<b>1.00%</b>	<b>2,259,906</b>	<b>1.00%</b>
<b>JOINT BOARDS AND COMMISSIONS</b>														
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%
<b>JOINT BOARDS AND COMMISSIONS</b>	<b>181,700</b>	<b>184,925</b>	<b>3,225</b>	<b>1.77%</b>	<b>183,510</b>	<b>1.00%</b>	<b>185,338</b>	<b>1.00%</b>	<b>187,184</b>	<b>1.00%</b>	<b>189,049</b>	<b>1.00%</b>	<b>190,700</b>	<b>0.87%</b>
<b>OTHER TRANSFERS, COLLECTIONS</b>	<b>7,295,831</b>	<b>8,322,956</b>	<b>1,027,125</b>	<b>14.08%</b>	<b>8,484,348</b>	<b>16.29%</b>	<b>8,630,475</b>	<b>1.72%</b>	<b>8,779,290</b>	<b>1.72%</b>	<b>8,930,844</b>	<b>1.73%</b>	<b>9,084,955</b>	<b>1.73%</b>
<b>GENERAL FUND REVENUE</b>	<b>42,459,870</b>	<b>42,343,008</b>	<b>(116,862)</b>	<b>-0.28%</b>	<b>43,231,451</b>	<b>1.82%</b>	<b>43,857,744</b>	<b>1.45%</b>	<b>45,429,290</b>	<b>3.58%</b>	<b>47,026,011</b>	<b>3.51%</b>	<b>48,696,029</b>	<b>3.55%</b>



**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 %
<b>GENERAL GOVERNMENT SERVICE</b>		(unaudited)	(unaudited)	(unaudited)										
<b>LEGISLATIVE</b>														
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%
<b>LEGISLATIVE</b>	<b>211,546</b>	<b>203,806</b>	<b>7,740</b>	<b>3.66%</b>	<b>222,446</b>	<b>5.15%</b>	<b>288,254</b>	<b>29.58%</b>	<b>293,367</b>	<b>1.77%</b>	<b>298,703</b>	<b>1.82%</b>	<b>304,075</b>	<b>1.80%</b>
<b>GENERAL ADMINISTRATION</b>														
<b>ADMINISTRATIVE</b>														
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%
<b>FINANCIAL MANAGEMENT</b>														
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%
<b>COMMON SERVICES</b>														
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%
<b>INFORMATION SERVICES</b>														
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%
<b>OTHER ADMINISTRATIVE SERVICES</b>														
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%
<b>RECOVERIES</b>														
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%
<b>GENERAL ADMINISTRATION</b>	<b>3,504,272</b>	<b>3,155,429</b>	<b>348,843</b>	<b>9.95%</b>	<b>3,786,419</b>	<b>8.05%</b>	<b>3,883,961</b>	<b>2.58%</b>	<b>4,008,699</b>	<b>3.21%</b>	<b>4,060,519</b>	<b>1.29%</b>	<b>4,153,345</b>	<b>2.29%</b>
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%
<b>OTHER GENERAL GOV'T SERVICES</b>	<b>644,023</b>	<b>519,909</b>	<b>124,114</b>	<b>19.27%</b>	<b>637,927</b>	<b>-0.95%</b>	<b>633,222</b>	<b>-0.74%</b>	<b>625,308</b>	<b>-1.25%</b>	<b>632,492</b>	<b>1.15%</b>	<b>666,712</b>	<b>5.41%</b>
<b>GENERAL GOVERNMENT SERVICE</b>	<b>4,359,841</b>	<b>3,879,143</b>	<b>480,698</b>	<b>11.03%</b>	<b>4,646,792</b>	<b>6.58%</b>	<b>4,805,437</b>	<b>3.41%</b>	<b>4,927,374</b>	<b>2.54%</b>	<b>4,991,714</b>	<b>1.31%</b>	<b>5,124,132</b>	<b>2.65%</b>
<b>PROTECTIVE SERVICES</b>														
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%
<b>POLICE PROTECTION</b>	<b>7,730,495</b>	<b>7,474,111</b>	<b>256,385</b>	<b>3.32%</b>	<b>8,073,162</b>	<b>4.43%</b>	<b>8,272,325</b>	<b>2.47%</b>	<b>8,586,906</b>	<b>3.80%</b>	<b>8,808,923</b>	<b>2.59%</b>	<b>9,015,162</b>	<b>2.34%</b>
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%
<b>FIRE PROTECTION</b>	<b>3,905,782</b>	<b>3,860,886</b>	<b>44,896</b>	<b>1.15%</b>	<b>4,086,596</b>	<b>4.63%</b>	<b>4,264,882</b>	<b>4.36%</b>	<b>4,360,844</b>	<b>2.25%</b>	<b>4,456,965</b>	<b>2.20%</b>	<b>4,551,648</b>	<b>2.12%</b>
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%
<b>OTHER PROTECTION</b>	<b>264,966</b>	<b>304,967</b>	<b>(40,001)</b>	<b>-15.10%</b>	<b>360,460</b>	<b>36.04%</b>	<b>390,478</b>	<b>8.33%</b>	<b>395,307</b>	<b>1.24%</b>	<b>399,691</b>	<b>1.11%</b>	<b>404,150</b>	<b>1.12%</b>
<b>PROTECTIVE SERVICES</b>	<b>11,901,793</b>	<b>11,641,827</b>	<b>259,966</b>	<b>2.18%</b>	<b>12,520,788</b>	<b>5.20%</b>	<b>12,928,270</b>	<b>3.25%</b>	<b>13,343,657</b>	<b>3.21%</b>	<b>13,666,199</b>	<b>2.42%</b>	<b>13,971,600</b>	<b>2.23%</b>
<b>TRANSPORTATION SERVICE COMMON SERVICES</b>														
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%
<b>PUBLIC WORKS ADMINISTRATION</b>														
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%
<b>COMMON SERVICES</b>	<b>2,209,217</b>	<b>2,341,146</b>	<b>(131,929)</b>	<b>-5.97%</b>	<b>2,490,683</b>	<b>12.74%</b>	<b>2,533,010</b>	<b>1.70%</b>	<b>2,573,338</b>	<b>1.59%</b>	<b>2,614,395</b>	<b>1.60%</b>	<b>2,656,261</b>	<b>1.60%</b>
<b>ROAD TRANSPORTATION ROADS AND STREETS</b>														
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%
<b>BRIDGES AND RETAINING WALLS</b>														
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%
<b>STREET LIGHTING</b>														
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%
<b>PARKING</b>														
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%
<b>OTHER</b>														
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%
<b>ROADS &amp; STREETS</b>	<b>2,222,704</b>	<b>2,065,326</b>	<b>157,378</b>	<b>7.08%</b>	<b>2,503,696</b>	<b>12.64%</b>	<b>2,396,826</b>	<b>-4.27%</b>	<b>2,443,761</b>	<b>1.96%</b>	<b>2,491,737</b>	<b>1.96%</b>	<b>2,539,650</b>	<b>1.92%</b>
<b>STORM DRAINAGE OPEN DRAINAGE</b>														



**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%
<b>STORM SEWERS</b>														
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%
<b>OTHER COMMON SERVICES</b>														
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%
<b>OTHER</b>														
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%
<b>RECOVERIES</b>														
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%
<b>ENVIRONMENTAL HEALTH SERVICES</b>														
<b>SOLID WASTE COLLECTION</b>														
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%
<b>PUBLIC HEALTH</b>														
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%
<b>DEVELOPMENT SERVICES</b>														
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%
<b>OTHER ENVIRONMENTAL DEVELOPMENT</b>														
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  
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	Budget 2021	Actual 2021	Variance \$	Variance %	Budget 2022	Increase %	Budget 2023	Increase %	Budget 2024	Increase %	Budget 2025	Increase %	Budget 2026	Increase %
<b>PARKS, RECREATION &amp; HERITAGE RECREATION FACILITIES ADMINISTRATION</b>														
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%
<b>COMMUNITY CENTRES AND HALLS</b>														
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%
<b>RECREATION PROGRAMS SPORT PROGRAMS</b>														
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%
<b>LEISURE PROGRAMS</b>														
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%
<b>SPECIAL EVENTS</b>														
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%
<b>RECREATION FACILITIES &amp; PROGRAMS</b>	<b>3,620,075</b>	<b>3,475,314</b>	<b>144,761</b>	<b>4.00%</b>	<b>3,945,369</b>	<b>8.99%</b>	<b>4,039,993</b>	<b>2.40%</b>	<b>4,115,296</b>	<b>1.86%</b>	<b>4,199,378</b>	<b>2.04%</b>	<b>4,260,140</b>	<b>1.45%</b>
<b>PARKS AND PLAYGROUNDS</b>														
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%
<b>PARKS &amp; PLAYGROUNDS</b>	<b>1,604,131</b>	<b>1,422,773</b>	<b>181,358</b>	<b>11.31%</b>	<b>1,822,485</b>	<b>13.61%</b>	<b>1,856,635</b>	<b>1.87%</b>	<b>1,967,533</b>	<b>5.97%</b>	<b>2,028,524</b>	<b>3.10%</b>	<b>2,056,990</b>	<b>1.40%</b>
<b>CULTURAL SERVICES</b>														
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%
<b>CULTURAL SERVICES</b>	<b>1,426,629</b>	<b>1,408,276</b>	<b>18,353</b>	<b>1.29%</b>	<b>1,500,346</b>	<b>5.17%</b>	<b>1,514,983</b>	<b>0.98%</b>	<b>1,547,745</b>	<b>2.16%</b>	<b>1,561,173</b>	<b>0.87%</b>	<b>1,585,480</b>	<b>1.56%</b>
<b>RECREATION &amp; CULTURAL</b>	<b>6,650,835</b>	<b>6,306,363</b>	<b>344,473</b>	<b>5.18%</b>	<b>7,268,200</b>	<b>9.28%</b>	<b>7,411,611</b>	<b>1.97%</b>	<b>7,630,574</b>	<b>2.95%</b>	<b>7,789,075</b>	<b>2.08%</b>	<b>7,902,610</b>	<b>1.46%</b>
<b>TOTAL OPERATIONS EXPENSES</b>	<b>30,080,290</b>	<b>28,817,581</b>	<b>1,263,609</b>	<b>4.20%</b>	<b>33,501,978</b>	<b>11.38%</b>	<b>34,071,620</b>	<b>1.70%</b>	<b>34,790,135</b>	<b>2.11%</b>	<b>35,499,888</b>	<b>2.04%</b>	<b>36,214,573</b>	<b>2.01%</b>
<b>INTEREST &amp; DEBT SERVICING</b>														
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%
<b>TOTAL OPERATIONS AND DEBT SERVICING</b>	<b>30,307,461</b>	<b>29,033,987</b>	<b>1,274,374</b>	<b>4.20%</b>	<b>33,726,936</b>	<b>11.28%</b>	<b>34,296,678</b>	<b>1.69%</b>	<b>35,015,293</b>	<b>2.10%</b>	<b>35,725,146</b>	<b>2.03%</b>	<b>36,439,931</b>	<b>2.00%</b>
<b>TRANSFERS TO RESERVES</b>														
28910 Debt Reserve Fund Transfer	15,000	15,000	-	0.00%	15,000	0.00%	15,000	0.00%	15,000	0.00%	15,000	0.00%	15,000	0.00%
28222 Transfer to Equipment Replacement	34,000	34,000	-	0.00%	34,000	0.00%	34,000	0.00%	34,000	0.00%	34,000	0.00%	34,000	0.00%
28230 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%
<b>TRANSFERS TO GENERAL CAPITAL RES.</b>														
28220 Projects TBD Council Direction	-	-	-	-	-		(1,480,320)		(622,323)	-57.96%	26,431	-104.25%	2,207,961	8253.68%
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%
<b>TOTAL GENERAL CAPITAL TRANSFERS</b>	<b>1,433,000</b>	<b>1,433,000</b>	<b>-</b>	<b>0.00%</b>	<b>701,167</b>	<b>-51.07%</b>	<b>611,591</b>	<b>-12.78%</b>	<b>1,315,707</b>	<b>115.13%</b>	<b>2,051,021</b>	<b>55.89%</b>	<b>2,852,143</b>	<b>39.06%</b>
<b>OTHER SERVICES</b>														
<b>OTHER BUDGET CONSIDERATIONS</b>														
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%
<b>TOTAL OPERATIONS, DEBT SERVICING, RESERVE AND CAPITAL TRANSFERS, CONTINGENCY</b>	<b>34,764,039</b>	<b>31,828,064</b>	<b>2,936,875</b>	<b>8.45%</b>	<b>34,747,103</b>	<b>-0.05%</b>	<b>35,227,269</b>	<b>1.38%</b>	<b>36,650,000</b>	<b>5.48%</b>	<b>38,095,167</b>	<b>8.14%</b>	<b>39,611,074</b>	<b>8.08%</b>
<b>TRANSFERS TO RESERVE ALLOWANCES</b>														
28211 Transfers to Reserve Allowances	400,000	400,000	-	0.00%	-	-100.00%	-		-		-		-	
<b>TAXES COLLECTED FOR OTHERS</b>														
<b>REGIONAL DISTRICT</b>														
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%
<b>SCHOOL DISTRICTS</b>														
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%
<b>REGIONAL GOVERNMENTS</b>														
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%
<b>JOINT BOARDS AND COMMISSIONS</b>														
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%
<b>TAXES COLLECTED FOR OTHERS</b>	<b>7,295,831</b>	<b>8,325,528</b>	<b>(1,029,697)</b>	<b>-14.11%</b>	<b>8,484,348</b>	<b>16.29%</b>	<b>8,630,475</b>	<b>1.72%</b>	<b>8,779,290</b>	<b>1.72%</b>	<b>8,930,844</b>	<b>1.73%</b>	<b>9,084,955</b>	<b>1.73%</b>
<b>GENERAL FUND EXPENDITURE</b>	<b>42,459,870</b>	<b>40,553,592</b>	<b>1,907,178</b>	<b>4.49%</b>	<b>43,231,451</b>	<b>1.82%</b>	<b>43,857,744</b>	<b>1.45%</b>	<b>45,429,290</b>	<b>3.58%</b>	<b>47,026,011</b>	<b>3.51%</b>	<b>48,696,029</b>	<b>3.55%</b>



**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 %
SEWER FUND - REVENUE & EXPENSES 2022-2026 FINANCIAL PLAN														
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%	46000	0.00%	46000	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%	36130	1.55%	36691	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%	1,455,198	63.14%	775,000	-46.74%	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%	-	-100.00%	512,700	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	-	-	-	(0)	-	-100.00%	-	-100.00%	-	-100.00%	-	-	-	-
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%
<b>SALES OF SERVICE</b>	<b>4,008,241</b>	<b>3,509,678</b>	<b>(498,562)</b>	<b>-12.44%</b>	<b>3,655,700</b>	<b>-8.80%</b>	<b>3,833,190</b>	<b>4.86%</b>	<b>3,963,646</b>	<b>3.40%</b>	<b>4,098,668</b>	<b>3.41%</b>	<b>4,238,415</b>	<b>3.41%</b>

**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%
<b>OTHER REVENUE</b>	<b>41,300</b>	<b>56,289</b>	<b>14,989</b>	<b>36.29%</b>	<b>66,930</b>	<b>62.06%</b>	<b>66,930</b>	<b>0.00%</b>	<b>66,930</b>	<b>0.00%</b>	<b>66,930</b>	<b>0.00%</b>	<b>66,930</b>	<b>0.00%</b>

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

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

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

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

**SERVICE OF SUPPLY**

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

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

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

**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%
<b>DEBT</b>	<b>82,743</b>	<b>82,743</b>	<b>-</b>	<b>0.00%</b>	<b>82,743</b>	<b>0.00%</b>	<b>82,743</b>	<b>0.00%</b>	<b>82,743</b>	<b>0.00%</b>	<b>82,743</b>	<b>0.00%</b>	<b>82,743</b>	<b>0.00%</b>

**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%

<b>FISCAL SERVICES</b>	<b>2,288,872</b>	<b>1,934,718</b>	<b>354,153</b>	<b>15.47%</b>	<b>1,840,459</b>	<b>-19.59%</b>	<b>2,078,933</b>	<b>12.96%</b>	<b>2,181,360</b>	<b>4.93%</b>	<b>2,286,403</b>	<b>4.82%</b>	<b>2,395,255</b>	<b>4.76%</b>
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<b>EXCESS OF REVENUE OVER EXPENSE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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<b>WATER FUND EXPENSE</b>	<b>4,049,541</b>	<b>3,565,967</b>	<b>483,573</b>	<b>11.94%</b>	<b>3,722,630</b>	<b>-8.07%</b>	<b>3,900,120</b>	<b>4.77%</b>	<b>4,030,576</b>	<b>3.34%</b>	<b>4,165,598</b>	<b>3.35%</b>	<b>4,305,345</b>	<b>3.35%</b>
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Capital Projects 2022-2026	General Revenue		ERRF	Gas Tax	Fed & Prov Assistance	Parks & Rec Reserve	Capital Wks Reserves	Carbon Reserve	Water Revenue		Sewer Revenue		Total Project Expenditure
	Operating	Reserves							Operating	Reserves	Operating	Reserves	
<b>STRATEGIC CAPITAL PROJECTS 2022</b>													
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
<b>ADMINISTRATION</b>													
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
Public Safety Building - increase budget allocation		400,000											400,000
ERP Upgrades - accounting and payroll systems			50,000										50,000
	-	606,385	119,600	-	-	-	-	-	-	-	-	-	725,985
<b>FIRE DEPARTMENT</b>													
Confined Space Equipment Replacement	30,000												30,000
Replace Garage Door Openers (7)	50,000												50,000
	80,000	-	-	-	-	-	-	-	-	-	-	-	80,000
<b>TRANSPORTATION SERVICES</b>													
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
<b>PAVING &amp; ROAD CONSTRUCTION</b>													
7th Ave - Redford St to Bute St 180m (ptp, st, sani, wtr)				420,000									420,000
Argyle / 10th Roundabout (ptp, w, st, s) Design only						135,000							135,000
2023 Capital project design - detail to follow				180,000									180,000
Argyle 1st to 3rd Avenue - CSO				100,000									100,000
15th Ave-Montrose to Bruce (westside half road reconstruction)				120,000									120,000
6th Ave - Argyle to Angus st - Cost escalation				160,000									160,000
	-	-	-	980,000	-	-	135,000	-	-	-	-	-	1,115,000
<b>TRAFFIC UPGRADES</b>													
3rd Ave/Argyle Street - Signal Controller Replacement	27,000												27,000
	27,000	-	-	-	-	-	-	-	-	-	-	-	27,000
<b>STORM</b>													
<b>Main Renewals &amp; Upgrades</b>													
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
<b>WORKS-OTHER</b>													
													-
	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>PARKS</b>													
Victoria Quay Millstone Park Connector Foot Bridge	22,167	92,833											115,000
	22,167	92,833	-	-	-	-	-	-	-	-	-	-	115,000
<b>CULTURAL SERVICES</b>													
McLean Mill Capital Projects	30,000				89,900								119,900
	30,000	-	-	-	89,900	-	-	-	-	-	-	-	119,900
<b>PARKS, RECREATION &amp; HERITAGE</b>													
Train Station - upgrades City contribution	200,000												200,000
Facilities - asset renewal projects	167,000			60,000									227,000
	367,000	-	-	60,000	-	-	-	-	-	-	-	-	427,000
<b>WATER WORKS</b>													
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, Fowle 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
<b>SEWER SYSTEM</b>													-
Harbour Road Trunk Sewer Replacement											300,000		300,000
Argyle & Josephine Forcmain Somass River Crossing inspection and design											1,455,198	434,802	1,890,000
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
	-	-	-	-	-	-	-	-	-	-	2,368,198	434,802	2,803,000
<b>TOTAL CAPITAL 2022</b>	701,167	949,218	1,023,600	980,000	89,900	1,641,411	380,000	-	473,000	-	2,368,198	434,802	9,041,296
													-
<b>OPERATING CAPITAL PROJECTS 2023</b>	General Revenue		ERRF	Gas Tax	Fed & Prov Assistance	Other	Capital Wks Reserves	Carbon Reserve	Water Revenue		Sewer Revenue		Total Project Expenditure
<b>FUNDING SOURCES</b>	Operating	Reserves							Operating	Reserves	Operating	Reserves	
<b>STRATEGIC CAPITAL PROJECTS 2023</b>													
Connect the Quays pathway	1,253,411												1,253,411
Tree Planting	76,500												76,500
	1,329,911	-	-	-	-	-	-	-	-	-	-	-	1,329,911
<b>ADMINISTRATION</b>													
Server Upgrade/Refresh 5 Year ERRF Cycle			170,000										170,000
Computer Equipment Replacement			71,000										71,000
	-	-	241,000	-	-	-	-	-	-	-	-	-	241,000
<b>FIRE DEPARTMENT</b>													-
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 Appatus)			1,994,358										1,994,358
Fire Pump Test Pit	50,000												50,000
	50,000	-	2,229,694	-	-	-	-	-	-	-	-	-	2,279,694
<b>TRANSPORTATION SERVICES</b>													
Replace 2008 Dodge Ram 3500 Flatdeck (shop) #150			46,182										46,182
Replace 2008 Dodge Ram 2500 PU (Carpenter) #151			34,834										34,834
Replace 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
<b>PAVING &amp; ROAD CONSTRUCTION</b>													-
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
<b>TRAFFIC UPGRADES</b>													-
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	
<b><u>STORM</u></b>													-
CSO Project aligned with sewer project	380,000												380,000
	380,000	-	-	-	-	-	-	-	-	-	-	-	380,000
<b><u>WORKS-OTHER</u></b>													-
<b><u>PARKS</u></b>													-
													-
	-	-	-	-	-	-	-	-	-	-	-	-	-
<b><u>CULTURAL SERVICES</u></b>													-
McLean Mill Capital Projects	30,000				89,900								119,900
	30,000	-	-	-	89,900	-	-	-	-	-	-	-	119,900
<b><u>PARKS, RECREATION &amp; HERITAGE</u></b>													-
Facilities Upgrade	250,000												250,000
	250,000	-	-	-	-	-	-	-	-	-	-	-	250,000
<b><u>WATER WORKS</u></b>													-
Small Capital Water projects									100,000				100,000
Dunbar St-10th Ave to 11th Ave loop 200mm PVC									100,000				100,000
Bainbridge Plant to Cowichan Reservoir Supply Main Replacement													
DESIGN ONLY									150,000				150,000
Cowichan Reservoir to Burde St. New Twin Main Ph 6 (15th Ave, Fowle													
Cres to Cowichan Res- 580m of 500mm HDPE; 16th Ave, Argyle St to													
Church St/17th Ave - 220m of 300mm PVC)									940,000				940,000
Burde St-11th Ave to Estevan 650m - Development									160,000				160,000
CSO - Argyle (1st-3rd) (240m st,w revitalisation)									115,000				115,000
CSO - 6th Ave Bruce -Melrose									48,000				48,000
CSO - Wallace 4th - 6th (120m)													
	-	-	-	-	-	-	-	-	1,613,000	-	-	-	1,613,000
<b><u>SEWER SYSTEM</u></b>													-
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
<b>TOTAL CAPITAL 2023</b>	<b>2,091,911</b>	<b>-</b>	<b>3,640,503</b>	<b>820,000</b>	<b>89,900</b>	<b>-</b>	<b>-</b>	<b>22,600</b>	<b>1,613,000</b>	<b>-</b>	<b>775,000</b>	<b>-</b>	<b>8,378,035</b>
<b>OPERATING CAPITAL PROJECTS 2024</b>	<b>General Revenue</b>	<b>Reserves</b>	<b>ERRF</b>	<b>Gas Tax</b>	<b>Fed &amp; Prov Assistance</b>	<b>Other</b>	<b>Capital Wks Reserves</b>	<b>Carbon Reserve</b>	<b>Water Revenue</b>	<b>Reserves</b>	<b>Sewer Revenue</b>	<b>Reserves</b>	<b>Total Project Expenditure</b>
<b>FUNDING SOURCES</b>	<b>Operating</b>	<b>Reserves</b>	<b>ERRF</b>	<b>Gas Tax</b>	<b>Fed &amp; Prov Assistance</b>	<b>Other</b>	<b>Capital Wks Reserves</b>	<b>Carbon Reserve</b>	<b>Operating</b>	<b>Reserves</b>	<b>Operating</b>	<b>Reserves</b>	<b>Total Project Expenditure</b>
<b><u>ADMINISTRATION</u></b>													-
Computer Equipment Replacement			72,400										72,400
	-	-	72,400	-	-	-	-	-	-	-	-	-	72,400
<b><u>FIRE DEPARTMENT</u></b>													-
Replace 2011 CHEV SILVERADO 4X4 #13			60,564										60,564
Replace Exhaust Extraction Equipment			43,068										43,068
	-	-	103,632	-	-	-	-	-	-	-	-	-	103,632
<b><u>TRANSPORTATION SERVICES</u></b>													-
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
<b><u>PAVING &amp; ROAD CONSTRUCTION</u></b>													-
Design for 2025 Capital projects	250,000												250,000
Capital plan designed in 2023	800,000												800,000
	1,050,000	-	-	-	-	-	-	-	-	-	-	-	1,050,000
<b><u>TRAFFIC UPGRADES</u></b>													-
Intersection safety	150,000												150,000
	150,000	-	-	-	-	-	-	-	-	-	-	-	150,000
<b><u>STORM</u></b>													-
CSO projects	380,000												380,000

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	
	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 &amp; 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
													-
<b>TOTAL GENERAL CAPITAL 2024</b>	<b>1,938,030</b>	<b>-</b>	<b>1,896,817</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,300,000</b>	<b>-</b>	<b>5,134,847</b>
<b>OPERATING CAPITAL PROJECTS 2025 FUNDING SOURCES</b>	<b>General Revenue</b>	<b>Reserves</b>	<b>ERRF</b>	<b>Gas Tax</b>	<b>Fed &amp; Prov Assistance</b>	<b>Other</b>	<b>Capital Wks Reserves</b>	<b>Carbon Reserve</b>	<b>Water Revenue</b>	<b>Reserves</b>	<b>Sewer Revenue</b>	<b>Reserves</b>	<b>Total Project Expenditure</b>
	<b>Operating</b>	<b>Reserves</b>	<b>ERRF</b>	<b>Gas Tax</b>	<b>Fed &amp; Prov Assistance</b>	<b>Other</b>	<b>Capital Wks Reserves</b>	<b>Carbon Reserve</b>	<b>Operating</b>	<b>Reserves</b>	<b>Operating</b>	<b>Reserves</b>	<b>Total Project Expenditure</b>
<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 &amp; ROAD CONSTRUCTION</u>													
Design for 2025 Capital projects	250,000												250,000
Capital plan designed in 2023	800,000												800,000
													-
	1,050,000	-	-	-	-	-	-	-	-	-	-	-	1,050,000
<u>TRAFFIC UPGRADES</u>													
Intersection safety	150,000												150,000
	150,000	-	-	-	-	-	-	-	-	-	-	-	150,000
<u>STORM</u>													
CSO projects	380,000												380,000
	380,000	-	-	-	-	-	-	-	-	-	-	-	1,580,000
													-
<u>WORKS-OTHER</u>													-
	-	-	-	-	-	-	-	-	-	-	-	-	-
<u>PARKS</u>													
Tree Planting	79,590												79,590
	79,590	-	-	-	-	-	-	-	-	-	-	-	79,590
<u>CULTURAL SERVICES</u>													
McLean Mill Capital Projects	30,000				89,900								119,900
	30,000		-	-	89,900	-	-		-	-	-	-	119,900



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>PARKS, RECREATION &amp; HERITAGE</u>													-
Facilities Upgrade	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
													-
<b>TOTAL CAPITAL 2025</b>	<b>2,024,590</b>		<b>904,521</b>	<b>-</b>	<b>89,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,350,000</b>	<b>-</b>	<b>1,300,000</b>	<b>-</b>	<b>5,669,011</b>
<b>OPERATING CAPITAL PROJECTS 2026</b>													
<b>FUNDING SOURCES</b>	<b>Operating</b>	<b>Reserves</b>	<b>ERRF</b>	<b>Gas Tax</b>	<b>Fed &amp; Prov Assistance</b>	<b>Other</b>	<b>Capital Wks Reserves</b>	<b>Carbon Reserve</b>	<b>Water Revenue Operating</b>	<b>Water Revenue Reserves</b>	<b>Sewer Revenue Operating</b>	<b>Sewer Revenue Reserves</b>	<b>Total Project Expenditure</b>
<u>ADMINISTRATION</u>													-
ERP Replacement	250,000		250,000										500,000
Computer Equipment Replacement			75,325										75,325
	250,000	-	325,325	-	-	-	-	-	-	-	-	-	575,325
<u>TRANSPORTATION SERVICES</u>													-
Replace 2014 TYMCO SWEEPER #411			367,220										367,220
Replace 2011 GMC SIERRA P/U #629			49,008										49,008
Replace 2013 TOYOTA TACOMA #630			35,006										35,006
Rreplace 2013 TOYOTA TACOMA #632			35,006										35,006
		-	486,240	-	-	-	-	-	-	-	-	-	486,240
<u>TRAFFIC UPGRADES</u>													-
Traffic Signal Controller Replacement	33,000												-
	33,000	-	-	-	-	-	-	-	-	-	-	-	33,000
<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 &amp; 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
													-
<b>TOTAL CAPITAL 2026</b>	<b>644,182</b>	<b>-</b>	<b>1,441,674</b>	<b>-</b>	<b>89,900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,350,000</b>	<b>-</b>	<b>1,300,000</b>	<b>-</b>	<b>4,825,756</b>



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

21-Aug-2000

Updated

	2022	2023	2024	2025	2026
<b>RECEIPTS</b>					
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
<b>EXPENSES</b>					
Parks & Recreation Properties and Facilities	1,641,411	-	-	-	-
	1,641,411	-	-	-	-
<b>REVENUE OVER (UNDER) EXPENSES</b>	859,316	984,961	1,112,498	1,241,972	1,373,434
<b>FUND EQUITY - ENDING</b>	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
<b>RECEIPTS</b>					
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
<b>EXPENSES</b>					
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
<b>REVENUE OVER EXPENSES</b>	<b>(455,077)</b>	<b>(617,577)</b>	<b>941,265</b>	<b>69,001</b>	<b>69,001</b>
<b>FUND EQUITY - ENDING</b>	<b>\$ 2,849,338</b>	<b>\$ 2,231,761</b>	<b>\$ 3,173,026</b>	<b>\$ 3,242,027</b>	<b>\$ 3,311,028</b>



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

31-Dec-1973

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



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

pre 1970

	2022	2023	2024	2025	2026
<b>RECEIPTS</b>					
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
<b>EXPENSES</b>					
Transfer to Other Funds	-	-	-	-	-
Acquisitions and Expenses	-	-	-	-	-
	-	-	-	-	-
<b>REVENUE OVER EXPENSES</b>	10,500	10,700	11,000	11,000	11,000
<b>FUND EQUITY - ENDING</b>	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

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



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

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



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

13-May-2013

	2022	2023	2024	2025	2026
Beginning Balance	129,314	6,314	30,714	77,714	124,714
Contributions	45,000	45,000	45,000	45,000	45,000
Investment Income	2,000	2,000	2,000	2,000	2,000
	47,000	47,000	47,000	47,000	47,000
<b>EXPENSES</b>					
Transfer to Other Funds	-	-	-	-	-
Projects and Expenses					
City Hall - Window replacement - project delayed	80,000				
Connect the Quays - use in future year	90,000				
Replace 2007 Dodge Caliber #721		22,600			
	-	-	-	-	-
	170,000	22,600	-		
<b>REVENUE OVER EXPENSES</b>	(123,000)	24,400	47,000	47,000	47,000
<b>FUND BALANCE</b>	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
<b>RECEIPTS</b>					
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
<b>EXPENSES</b>					
Acquisition of Parkland	-	-	-	-	-
	-	-	-	-	-
<b>REVENUE OVER (UNDER) EXPENSES</b>	2,500	2,500	2,500	2,500	2,500
<b>FUND EQUITY - ENDING</b>	\$ 298,197	\$ 300,697	\$ 303,197	\$ 305,697	\$ 308,197



## CITY OF PORT ALBERNI

### 2022-2026 Budget Questions & Responses

*The following is an active document reflecting questions and responses in relation to the 2022-2026 Financial Plan. This is a living document and as such, will continue to be updated accordingly throughout the Financial Planning process. Citizens are encouraged to engage throughout the process by submitting comments/questions to [council@portalberni.ca](mailto: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 to prepare a report and provide to Council at a future meeting [March 28, 2022].</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 &amp; 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>

Public Input/Question Period	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 28, 2022].</i>
	Q15	Budget E-town Hall format explanation?	Public participation opportunities include: •Submission of comments/questions to council@portalberni.ca •Submission of comments/questions by mail or to City Hall •Attend a Committee of the Whole meeting in person •Attend a Regular meeting of Council in person. Members of the public are able to address Council directly at regular meetings either during Public Input and March 7, 2022 @ 7:00 pm, and will communicate more specific details as we approach the date
	Q16	Does the Payment in Lieu of Taxes [PILT] incorporate adjustments from the recent change in accord?	Yes, all PILT amounts expected are reflected in the Financial Plan.
	Q17	Are all COVID-19 Restart funds to be allocated by end of 2022?	Yes, funds had to be identified by the end of 2021 and spent by end of 2022. Also refer to Q3 response.
	Q18	Are the 2022 Community Gaming Funds budgeted with the expectation of receiving the typical pre-COVID amounts?	Yes, the budget reflects full funding. Should there be a deficit, there is an option to use contingency to support any deficit in 2022. Staff have reached out to the Province to seek further clarity regarding the anticipated revenue for 2022.
	Q19	Given the cancellation of a number of conferences and/or move to a virtual format, how much of the Council travel budget was utilized in 2021 and given the continuation of virtual platforms and associated reduction in cost, should the 2022 budget be decreased to accommodate this change?	Council's travel budget identifies \$52,030 with \$12,723 being spent in 2021, so, yes, Council could consider reducing this item. 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.
	Q20	In anticipation of Council considering a change to Building Permit fees, would greater revenue then be anticipated in the budget?	The amount in the budget wouldn't be predicated on Council increasing fees. The budget represents current rates and anticipated construction for 2022.
	Q21	Consider the world-wide environmental issues and the opportunities available to Port Alberni to mimic European initiatives. Wide City streets are ideal for utilizing public transit trolley systems. Shipping ports also present an advantage.	European initiatives provide a number of great examples. Some of Council's current Strategic Plan goals address utilizing the City's wide streets. For example, the City works regularly with the Island Corridor Foundation and the province to bring passenger rail back to the island. The City also works with PAPA and other associated agencies re: shipping ports.
	Q22	Request for Council to consider offering exterior grant funding or a loan program to Harbour Quay merchants to complete upgrades.	The City's Façade Improvement Program offered through the Economic Development department matches funds and grants for businesses. The Harbour Quay requires a number of upgrades which will be considered during this budget cycle.
	Post meeting Q's Committee Member		
	Q23	When looking at the Consolidated Financial Plan, why does the debt interest increase over 50% in 2023?	The 54% increase in debt servicing is due to the final \$8.5M borrowing associated with the Sewage Lagoon scheduled to be undertaken in the Fall 2022, resulting in debt repayment beginning in 2023.
	Q24	When looking at the Consolidated Financial Plan, why does the Other Protective Services decrease by \$100,000 in 2022-2023?	Excel sum error - The sum calculation was not in 2023-2026 and reflected the 2021 actual budget amount not the total in the column.
	Q25	Revenue - Line 12210   What is a CBC Grant?	This is the Federal & Crown corporations grant in lieu of taxes. CBC is the CBC radio properties, one building and the utility infrastructure.
	Q26	Revenue - Line 14732   Have we over estimated revenue in previous years for Echo Aquatic Centre?	This is a facility that has seen a significant impact to revenue due to PHO, actual revenue in 2019 was just under \$300,000. 2020 and 2021 had approximately \$80,000 each year. The 2022 budget reflects the expected revenue.
	Q27	Expenses - Line 22480   What is included in repair and maintenance?	ERRF accounts for 80% of this expense line item, the remaining amount is associated with the supplies and parts to maintain the Fire fleet of vehicles
	Q28	Expenses - Lines 23136/23137 Public Works Yard & Building Maintenance What is planned for this increase?	All expenditure were reviewed over the past few years and the actual expenditures now are reflected in the Financial Plan. Nothing new planned.
	Q29	Expenses - Line 28220   What does Transfers to General Capital Reserves mean i.e. big swings in Parks and Cultural Services?	This is the funding in current year that is required from taxation to complete capital projects planned in the current year. It increases and decreases depending on the projects in the year.

	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>
<b>Feb. 22 CoW</b>			
	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?	<i>The estimate has been reviewed by staff and it has been anticipated that the budgeted cost is adequate to complete the project.</i>
	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>Report brought forward to the February 28, 2022 Regular meeting requesting a Financial Plan Amendment related to the \$200,000 allocated for the Connect the Quays Pathway Project. Council resolved as follows: THAT Council amend the "City of Port Alberni 2022 – 2026 Financial Plan Bylaw No. 5045, 2022" as follows: Allocate \$250,000 of surplus from 2021 as follows: a. \$200,000 to the Connect the Quays Pathway project; b. \$50,000 to Tree Planting in the 2022 Capital Plan; and thereby reducing general taxation in the amount of \$250,000.</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.	<i>At the March 21 CoW meeting the Director of Engineering and Public Works and the Director of Parks, Recreation and Heritage will be in attendance to speak to the Capital Project listing and provide updates.</i>
	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>
<b>Feb. 25 RCM Public Input/Question Period</b>			
	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?	<i>Staff report dated March 7, 2022 and titled 'Argyle Sewer Forcemain   Financial Plan Amendment   Purchase of Project Material' brought forward to the March 14, 2022 Regular meeting for Council's consideration.</i>
	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 21, 2022 and will include discussion regarding tax rates for each class. Committee members will consider 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?	
	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?	<i>Please refer to Q62 response.</i>

**Mar. 7 CoW - E-Town Hall**

<b>Public Input/Question Period</b>	Q51	What is the Non-market change percentage in dollar value?	<i>There has been significant change across all tax classes. Staff will provide Committee members with information and options for applying the balance at the March 21, 2022 CoW meeting.</i>
	Q52	When will Director's be in attendance to answer inquiries regarding sidewalks and roads?	<i>The Director of Engineering and Public Works and Director of Parks, Recreation and Heritage will be in attendance at the March 21, 2022 CoW.</i>
	Q53	The tax rate percentage in the Financial Plan for the years 2023-2026 reflects an escalating rate. Can you explain to the public the process for setting the tax rate within the Five Year Financial Plan?	<i>The numbers currently reflect a raw increase year-over-year. The actual impact will be dependent on a number of factors such as changing tax base, use of reserves and/or surpluses. Financial Plans are reviewed and adjusted annually with Council determining the overall tax burden year-by-year.</i>
	Q54	Given the decrease in Parks, Recreation and Heritage revenues due to COVID-19, was there also a similar downward trend in expenditures?	<i>There was a reduction in some of the programming costs, but overall expenditures to maintain City facilities are not always variable.</i>
	Q55	Commented on the smell of the sewage lagoon, the need for infrastructure upgrades, particularly a new Aquatic Centre, street-line painting and the need to manage current issues before progressing with new projects and the development of the waterfront.	<i>The sewage lagoon is complete and just about ready to come online. The Alberni Clayoquot Regional District is leading the Aquatic Centre renewal process beginning with public engagement and a feasibility study. Line painting has not been deferred but rather encountered supply issues due to ongoing world events. This has since been resolved and line painting is set to begin in the Spring.</i>
	Q56	10 years ago, there was 50 percent of water and sewer infrastructure needing replacement. What is the City's current state with regards to infrastructure replacement today?	<i>The City has implemented a water and sewer fee rate schedule based on the needs of the Capital infrastructure in the long term plan and as per the Iconics Report. For paving, funds come mainly from Gas Tax grant funds given that when water and sewer is replaced, storm and paving is completed at the same time. A Strategic Asset Management Plan that encompasses all City assets will be brought to Council for consideration, the funding gaps will be identified and Council will consider addressing those funding gaps and setting priorities. Staff can provide the audited financial statements capital expenditure for the prior three years - the amounts of Capital Assets contributed towards the overall asset register of the City. 2018 - \$4.6 M of capital 2019 - \$14.5M of capital 2020 - \$9.8 M of capital</i>
	Q57	Why are City employees making the most money getting a 2.8 percent increase versus 2 percent for the lower paid employees?	<i>The Council Remuneration Bylaw and Exempt Staff policy speak to Council and Exempt staff increases based on the Consumer Price Index [CPI]. Specifically, exempt positions receive an annual salary increase effective January 1 of each year by a percentage equal to the BC Consumer Price Index (CPI) from the previous year. The CPI increase also applies to Mayor &amp; Council. Increases for bargaining unit employees are captured in the Collective Agreement.</i>
	Q58	How will the budget plans incorporate urban planning best practices around urban sprawl development at risk of losing the extremely limited remaining natural habitat and recreational trails?	<i>The Official Community Plan review and update is currently underway. Council and staff encourage the public to participate in the process to help guide how the community grows in a sustainable way that protects natural assets. Visit <a href="https://letsconnectpa.ca/OCF">letsconnectpa.ca/OCF</a> for information on the public engagement process.</i>
	Q59	Is it correct that the Reserve Funds/Emergency Reserve Fund [ERF] are made up of sales of service, fees collected or taxation?	<i>With the Emergency Reserve Fund, each service has contributions based on where that asset is being used or where it's been allocated. Taxation for ERF occurs every year, based on what's needed to replace that unit based on the policy. Some Reserve Funds come from non-tax revenues such as the Land Sale Reserve [sale of City lands] and the Community Forest Reserve [received through dividends].</i>



Q60	The February 28 Audit Committee Agenda, Pg.'s 10-12 listed City projects in various states of completion, including some that have yet to be started, and totalling millions of dollars. Why is the City requisitioning more tax funds for additional projects when there are so many still outstanding and what is the plan to start getting these projects completed?	<p><i>Responsible governance includes taxing for the appropriate amount of projects every year so that the funding is available when the work can proceed. With regards to the ability to complete projects, more recently project work has been impacted due to the challenge in filling key staffing positions and transitions in key positions. The intent moving forward is to close the gap on outstanding projects.</i></p> <p><i>It is also important to note that the occurrence of outstanding projects is not a new issue but rather new in that the information has now been included as part of the financial planning process. This change in reporting is to provide greater clarity and transparency to Council and the public surrounding projects funded but not yet completed. We are also funding infrastructure at a higher rate than in the past which is likely compounding the issue regarding the lack of capacity to complete projects. Council have asked staff for projected start and finish dates of projects to get an idea on timeline.</i></p>
Q61	On Pg. 35 of today's Agenda with regards to the projected debt and interest figures, it was noted that the interest spikes significantly by 2024 to nearly \$1.2M/year. Given the \$8.5M of outstanding debt in 2021 that will be actioned at some point in 2022 and fully on the books in 2023, inclusive of the \$14M in debt as noted for the end of 2020, we are looking at \$22M in debt. Add on the Regional Airport debt and the City's total debt equals \$24M. What is the current amount of Airport debt?	<i>Debt outstanding at the ACRD related to the Airport at the end of 2021 and based on the City's apportionment of 56.7% equals \$3.1M.</i>
Q62	Why is the City not funding and continuing with the installation of street banners to brighten up the City? If not for the Rotary club there would be no banners in the City.	<i>Staff will inquire what has been done historically regarding funding/installation of banners and report back to Council.</i>
Q63	When the City introduced the 3-stream garbage collection program, it was priced based on having to only use 2 split body trucks for the whole City. Now that they are having to use 3 trucks full time, what will the additional cost of a full-time employee and truck be to the homeowners?	<i>The 3-stream Collection Service initiated with a 2 truck/operator service however, a contingency that incorporated the fees and charges associated with the use of a 3rd truck/operator was included based on the understanding that 2 trucks/operators may not be sufficient.</i>
Q64	What are the ongoing costs associated with the City's purchase of the Somass lands relating to remediation and other items such as insurance and security costs required in advance of the development phase?	<i>There is funding allocated within the Planning section of the Financial Plan in the amount of \$200,000 for 2022 and 2023 for security, insurance and strategic planning of the site. Council has yet to determine plans for moving forward regarding development.</i>
Q65	I am wondering if Council has any plans to reduce the City tax rate now that the City is receiving this windfall from the record high sales prices of property?	<i>Increases in the property assessment value does not reflect increased revenue to the City as it doesn't impact the local tax rate directly. The CoW meeting on March 21 will provide information associated with the setting of tax rates.</i>

Updated March 17, 2022



2021 and prior years capital projects (unaudited)

Legend		Projects that are planned for completion in 2022
		Projects that are beyond planned stage and are being actioned with certainty to be completed in 2022
		Planning occurring in 2022 - completion in 2022/2023
		Complete
		Available for future capital projects
		Awaiting Development to complete

ACCT	PROJ	CAPITAL PROJECT	WIP ACTUAL	BUDGET	AVAILABLE	STATUS/COMMENT
Administration						
485332	19001	Mapping and GIS Software (Asset Mgmt. Planning)	-	13,010	13,010	Project to start in 2022 with Engineering GIS project
485553	21003	Asset Management implementation	16,976	60,000	43,024	Project paused - Contract work with the ACRD stopped
485554	21004	Printer renewal - city wide	19,434	80,000	60,566	Project will be completed by mid 2022
485555	21005	ERP - Process improvements	-	30,000	30,000	Project will be completed in 2022 - payroll system upgrades
485600	20097	Community Policing Building	374,966	1,025,000	650,034	In progress - Contract award in process and completion in 2022
Fire						
485351	19003	19 - Firehall - Structural Prep	-	88,000	88,000	To be completed in 2022
485340	21001	Replace 1991 Pumper Truck #1	387,000	890,645	503,645	Delivery scheduled for 2022
Transportation						
485557	21008	Replace 2012 Int'l Flusher/Vac Truck #435	-	406,000	406,000	Ordered - Arriving in 2022
485558	21009	Replace 2005 VOLVO TANDEM GRAVEL TRUCK #264	-	196,707	196,707	Ordered - Arriving in 2022
485560	21011	Replace 2007 Volvo Tandem Dump Truck #265	-	196,707	196,707	Ordered - Arriving in 2022
485561	21012	Replace 2005 Ford F350 W/Comp Body #520	-	120,532	120,532	Ordered - Arriving in 2022
Paving						
485409	17415	Harbour Rd Argyle to Dunbar	8,789	50,000	41,211	Work on hold to be coordinated with Quays - build 2022
485447	18415	6th Ave-Melrose to Bruce	-	280,000	280,000	CPA staff designing at this time
485336	20003	6th Ave - Argyle to Angus St	-	50,000	50,000	2022 Designed/Approved, PW construct April-August
485566	21031	Rail Crossing - Strathern & Dunbar	4,743	150,000	145,257	2022 Lathom and possibly Strathern depending on cost
485567	21032	Redford & 10th Ave intersection - associated w/ signal repairs	-	35,000	35,000	Work to be completed in 2022
Traffic Upgrades						
485568	21033	Redford & 10th Ave intersection - signals & looping	-	20,000	20,000	Work to be completed in 2022
Storm						
485361	18417	6th Ave-Melrose to Bruce (moved 2021 budget)	-	400,000	400,000	CPA staff designing at this time
485523	20008	6th Ave- Argyle St Angus St 150 m (ptp wtr st san)	5,178	100,000	94,822	2022 Designed/Approved, PW construct April-August
485524	20009	Relining program Multiple 6th Ave-Montrose to Melrose	-	300,000	300,000	Work to be completed in 2022 with 565438
485525	20010	6th Ave-Argyle to Angus 145m (ptp, wtr, st)	-	60,000	60,000	2022 Designed/Approved, PW construct April-August
485570	21035	Storm Main replacements	-	100,000	100,000	2022 improve drainage at Thunderbird water
485571	21036	Margaret St Storm Pump Upgrade	-	225,000	225,000	2021 1 pump rebuilt, 2022 other pump being rebuilt on budget
PW Other						
485573	21014	City Hall Window replacement	-	80,000	80,000	RFP to be issue in coming months - complete in 2022
485574	21015	RCMP Storage requirements	-	20,000	20,000	Project plan finalized and work to be complete in 2022
485586	21024	Child Care Spaces - Grant	262,683	2,900,000	2,637,317	Completion likely in 2023

ACCT	PROJ	CAPITAL PROJECT	WIP ACTUAL	BUDGET	AVAILABLE	STATUS/COMMENT
<b>Cultural Services</b>						
485534	20019	McLean Mill Capital Projects	22,866	60,000	37,134	Annual Historical Zone funding - per consultant report
485577	21018	McLean Mill Septic upgrades	-	249,500	249,500	Consultants report to guide - actioned in 2022
485579	21021	McLean Mill Capital Projects - Heritage	13,125	120,000	106,875	Annual Historical Zone funding - per consultant report
<b>PRH (Parks)</b>						
485310	15482	Clock Tower Repair/Removal Plan	84,114	505,672	421,558	Work to be completed in 2022
485535	20020	20 - Aquatic Centre pool - PRH - supplies	74,507	100,000	25,493	Work to be completed in 2022
485539	20026	Multiplex sum equipment	7,585	19,640	12,055	Safety equipment purchase outstanding - done in 2022
485542	20029	Connect The Quays	227,592	4,000,000	3,772,408	Construction begins in 2022
485548	21010	Linking the Roger Creek Trail	17,970	25,000	7,030	Complete engineering in 2022
485580	21022	Aquatic Centre Pool Repairs	-	25,000	25,000	Work to be completed in 2022
485582	21062	Multiplex Dehumidifier-Desiccant Wheel	-	44,000	44,000	Complete in 2022
485588	21067	Bear proof waste storage	-	25,800	25,800	To be completed in 2022
485549	21020	Train Station Seismic upgrades	68,688	290,000	221,312	Complete in 2022 - add 2022 funding (\$200K)
<b>Facilities Upgrade</b>			-	-	-	
485589	21068	Echo Canopy and Siding	-	10,000	10,000	Complete in 2022
		Curling Rink ice plant contribution	-	40,000	40,000	Curling Club to source additional funding
<b>Sewer Capital</b>			-	-	-	
565431	14010	Sewage Treatment Plant Upgrade SPF	38,321,490	41,000,000	2,678,510	Completion in 2022 - Undertake in late spring/early summer
565420	18603	6th Ave-Melrose to Bruce 240m	-	50,000	50,000	CPA staff designing at this time
565438	20088	Johnston Rd Elizabeth to Gertrude 120m 300mm Reline	1,808	95,000	93,192	Consolidated in tender with 485524 in 2022
565439	20089	Harbour Rd/Bruce St Outfall Reline	140	100,000	99,860	2022 tender, coordinate with project 21035
565441	20091	6th Ave Argyle St. To Angus St 150m (ptp,st,sani,wtr)	4,136	90,000	85,864	2022 Designed/Approved, PW construct April-August
565445	20095	SCADA upgrade	21,596	75,000	53,404	In Progress with IT and Consultants
565447	21039	Small Capital Main Replacements \$26K, signage \$6K, monitoring equipment \$68K	-	100,000	100,000	2022 CSO's and Bruce/Harbour repairs
565448	21041	CSO consulting	-	80,000	80,000	To be completed in 2022
<b>Water Capital</b>			-	-	-	
525436	20096	New Twin Main Ph 4 (church St./16th Ave to Montrose St./15th Ave)	519,856	1,000,000	480,144	2022 design, 2023 construction
525435	20085	SCADA Software Upgrade	24,640	75,000	50,360	In Progress with IT and Consultants
525438	21042	Dead Ends & Distribution Upgrades	-	100,000	100,000	2022 Design submitted to VIHA for approval (Regina & Argyle)
525439	21043	6th Ave - Argyle to Angus Streets	20,975	150,000	129,025	2022 Designed/Approved, PW construct April-August
525437	21030	Cowichan Reservoir to Burde St. New Twin Main Ph 5	375,589	1,386,000	1,010,411	Built 2021/2 - completion April 2022
525441	21045	6th Ave - Melrose to Bruce 240	-	100,000	100,000	CPA staff designing at this time
525442	21046	Burde St-7th Ave to 10th Ave 300m 150mm PVC	28,928	150,000	121,072	2022 Tender closes March
525443	21047	Burde St Regulator Replacement	-	200,000	200,000	2022 Tender closes March
<b>Completed project Listing</b>						
485330	18407	Purchases/Equipment Replacement Asset Finda CMMS	397,115	550,000	152,885	Complete
485552	21002	Computer Equipment Replacement	68,200	68,200	-	Complete
485599	21072	WFP Land purchase	5,501,340	5,501,340	-	Complete
485556	21006	Replace Holmatro Hydraulic Tools	50,280	55,000	4,720	Complete
485547	20174	Replace 2007 Ford Ranger Pick up #171	39,510	33,600	(5,910)	Complete
485559	21007	Replace 2008 Ford Ranger 4WD PU (STS C/hand) #154	34,088	32,000	(2,088)	Complete
485562	21013	Replace 2006 Ford F550 Haul All #613	149,618	149,618	-	Complete
485339	20006	10th Ave/ Roger St. Traffic Signal Controller Replacement	25,294	31,000	5,706	Complete

ACCT	PROJ	CAPITAL PROJECT	WIP ACTUAL	BUDGET	AVAILABLE	STATUS/COMMENT
485546	21040	Emergency ESS Trailer	36,081	36,081	(0)	Complete
485325	18424	Millstone Park Completion	7,316	25,000	17,685	Complete
485486	19039	McLean Mill Water Quality	17,204	30,000	12,796	Complete
485360	18433/19051	McLean Mill Dam Structural Upgrade	408,828	373,000	(35,828)	Complete
485374	19059	Multiplex - Replace Lighting -LED	179,840	210,000	30,160	Complete
485575	21016	RCMP Fume hood	1,582	7,000	5,418	Complete
485538	20025	Echo Park Cameras	10,897	15,000	4,103	Complete
485541	20028	Uplands DCC Playground Purchase	90,982	86,000	(4,982)	Complete
485368	19052	Bob Dailey Support Posts Repair	53,671	100,000	46,329	Complete
485372	19055	Multiplex Condenser	205,950	240,000	34,050	Complete
485581	21023	Echo Field House Furnace #3	6,100	7,000	900	Complete
485550	21060	Echo HVAC unit Replacement	14,900	16,000	1,100	Complete
485551	21061	Zamboni battery replacement	18,107	16,000	(2,107)	Complete
485587	21066	Multiplex boiler - water heater	32,200	32,200	-	Complete
485591	21070	Aquatic Centre Pool Compressor	9,000	9,000	-	Complete
485585	21065	Multiplex Floor Scrubber	11,979	14,000	2,021	Complete
485592	21071	Multiplex HVAC Upper Lobby	15,900	16,000	100	Complete
525410	19073	Morton St-9th Ave to 10th Ave	181,873	75,000	(106,873)	Complete
525417	19081	China Creek intake upgrades	41,047	50,000	8,953	Complete
525419	19085	New Burde St Pumpstation	482,183	500,000	17,817	Complete
565414	19091	China Ck Rd to Church St Alley 75m	29,540	40,000	10,460	Complete
565415	19092	Neill St to Durant St Lane 40m	18,354	25,000	6,646	Complete
485526	20011	Melrose St. - 6th Ave to 8th Ave (ptp, st, Sani)	126,548	370,000	243,452	Complete
525431	18504	6th Ave-Melrose to Bruce 240m	117,776	100,000	(17,776)	Complete
485338	20005	Melrose St - 6th Ave to 8th Ave	162	110,000	109,838	Complete
485565	21044	Coal Creek - Phase 4 - Melrose, 8th to 11th	-	135,000	135,000	Complete
485572	21037	Coal Creek - Phase 4 - Melrose, 8th to 11th	-	800,000	800,000	Complete
565440	20090	Coal Creek Phase 3 - Melrose St. 6th Ave to 8th Ave (ptp,st,Sani) (CC3&CC4 s/b combined)	951,737	560,000	(391,737)	Complete
565446	21038	Coal Creek - Phase 4 - Melrose, 8th to 11th	-	612,000	612,000	Complete
Virtually complete						
485576	21017	City Hall Survey/GPS Base	79,669	75,000	(4,669)	Installed, IT connection outstanding
485590	21069	Glenwood Centre - Cameras	6,196	15,000	8,804	75% just waiting for the final equipment 2022 and on budget
Release projects						
485432	16408	Beaver Cr Rd Widening-Pineo to Compton	1,456	80,000	78,544	Repurpose
485337	20004	4th Ave-Bruce to Melrose 240m	2,515	80,000	77,485	Repurpose
485487	19024	Traffic Signal Head LED upgrades	-	20,000	20,000	Repurpose
485569	21034	Traffic Signal controller Replacement	-	27,000	27,000	Repurpose
485527	20012	Montrose St. Lane East of 6th Ave 100m new 250mm	-	60,000	60,000	Repurpose
565411	19088	19- Montrose - 6th to 9th St.	621	75,000	74,379	Repurpose
485584	21064	Multiplex screen	-	250,000	250,000	Repurpose
565417	19093	Sewer Main Video Program	38,360	100,000	61,640	Repurpose
525414	19078	21st Ave-Cowichan Reservoir to Burde St Main Replacement 800m (Argyle to Burde) Phase 3	1,158,174	1,600,000	441,826	Repurpose
525416	15503	21st Ave-Cowichan Res to Burde (new twin main)	51,881	300,000	248,119	Repurpose
565436	20086	Small Capital Main Replacements	9,074	100,000	90,926	Repurpose

ACCT	PROJ	CAPITAL PROJECT	WIP ACTUAL	BUDGET	AVAILABLE	STATUS/COMMENT
565437	20087	Sewer Main Video Program	6,167	100,000	93,833	Repurpose
565444	20094	4th Ave-Bruce St to Melrose St 240m (ptp, sani, storm)	85,597	125,000	39,403	Repurpose
565442	20092	Montrose St Lane east of 6th Ave 100m 200mm PVC	-	60,000	60,000	Repurpose
485520	20023	3rd Ave -Argyle St to Mar St Beautification - small items with funding allocated	31,980	900,000	868,020	Repurpose (\$750K was unsuccessful grant - only \$150K from CPA)
525422	20081	3rd Ave - Argyle St. to Mar St. Beautification	-	400,000	400,000	Repurpose
<b>Awaiting development completion to complete</b>						
485549	20022	Burde Street Anderson to 17th Watermain replacement	68,688	100,000	31,312	2022 construction coordinated with development work
485435	19018	16th Ave-Burde St	-	150,000	150,000	2022 construction coordinated with development work
485454	19021	Portview Landing/4000 Burde St	-	60,000	60,000	2022 construction coordinated with development work
485454	19029	Portview Landing/4000 Burde St (st, san, paving)	-	60,000	60,000	2022 construction coordinated with development work
<b>Paused projects</b>						
485350	18410	Replace 1998 Jordair Compressor - moved to 2023	-	59,700	59,700	Current equipment still functioning - hold funding in ERRF and confirm
485331	19000	Electronic Filing System - Records Management	-	53,230	53,230	On Hold - will consider in the 2023 Capital work plan
	21019	McLean Mill - UGST	-	30,000	30,000	Reallocate for McLean Mill projects
<b>Review approach</b>						
525408	17506	Water Meter Replacement Program 6 yrs.	26,074	400,000	373,926	ongoing annual
525434	20084	Water Meter Replacement Program 6 yrs.	143,422	400,000	256,578	ongoing annual
525444	21048	Water Meter Replacement Program 6 yrs.	-	400,000	400,000	ongoing annual
<b>Confirm repurposed funding</b>						
565408	18600	Small Capital Main Replacements	-	100,000	100,000	Use per March 14 report to Council 2022 project - new project to come
565410	19087	Argyle Forcemain Somass River Crossing	-	100,000	100,000	Use per March 14 report to Council 2022 project - new project to come
565419	20082	3rd Ave Argyle St. Mar St. Beautification	-	400,000	400,000	Use per March 14 report to Council 2022 project - new project to come