
AGENDA - COMMITTEE OF THE WHOLE
Tuesday, March 10, 2020 @ 7 PM
2020-2024 Five Year Financial Plan Discussions – E-Town Hall
In the City Hall Council Chambers – 4850 Argyle Street, Port Alberni, BC

A. CALL TO ORDER & APPROVAL OF THE AGENDA

1. Recognition of unceded Traditional Territories.

That the agenda be approved as circulated [with the addition of any late items as outlined].

B. ADOPTION OF MINUTES

1. Meeting held at 7:00 pm on February 3, 2020.

C. UNFINISHED BUSINESS

1. **Five Year Financial Plan Bylaw 2020-2024, Bylaw No. 5003**

Council gave 1st Reading to the City's "Five Year Financial Plan Bylaw 2020-2024, Bylaw No. 5003" at its Regular Meeting of Council held January 13, 2020. With the formal introduction of the bylaw, discussions continue with the following being considered:

- a. Report from the CAO & the Deputy Director of Finance highlighting changes made to the City's five-year financial plan to date. [NOTE: The detailed Five-Year Financial Plan is available on the City's website – www.portalberni.ca
 - "Five Year Financial Plan Bylaw 2020-2024 Bylaw No. 5003"
 - *Summary of Reserve Balances [unaudited] as at December, 31, 2019*

D. QUESTION PERIOD OPENS

- *public in attendance are invited to step up to the 'microphone', state their name/address for the record; or*
- *electronic participation – questions may be submitted as follows:*

Facebook: <https://www.facebook.com/pg/CityofPortAlberni/events/>

Email: citypa@portalberni.ca

Twitter: @cityportalberni or using #BudgetPA2020

E. ADJOURNMENT

That the meeting adjourn at pm.

MINUTES of the COMMITTEE OF THE WHOLE MEETING
Held Monday, February 3, 2020 @ 7:00 PM
In the City Hall Council Chambers – 4850 Argyle Street, Port Alberni, BC

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

Gallery: Approx. 20

A. CALL TO ORDER & APPROVAL OF THE AGENDA

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

CARRIED

B. ADOPTION OF MINUTES

MOVED and SECONDED, THAT the minutes of the meeting held at 4:00 pm on January 20, 2020, be adopted.

CARRIED

C. UNFINISHED BUSINESS

1. Five Year Financial Plan Bylaw 2020-2024, Bylaw No. 5003

Council gave 1st Reading to the City's "Five Year Financial Plan Bylaw 2020-2024, Bylaw No. 5003" at its Regular Meeting of Council held January 13, 2020. Now that the bylaw has been formally introduced, ongoing discussions continue with the following being considered:

Acting Director of Finance provided an overview of changes made to the City's five-year financial plan since Council gave 1st reading to the bylaw at its Regular meeting held January 13, 2020, as follows:

- 5.3% proposed tax increase to the average single-family home
- \$80,000 previously identified in capital 2020 - road sewer/water projects for 4th Avenue [Bruce to Melrose project] has been reallocated to general operating
- a substantial increase in the City's insurance premiums effective 2020 noting the increase is due, in part to a review of the City's past claims history as well as

a new statement of values which captured City assets not included in previous appraisals.

Members of the Committee expressed concern over the increase in the City's insurance premiums and suggested that the City explore insurance coverage with the Municipal Insurance Association [MIA].

MOVED and SECONDED, THAT members of the Committee recommend that Council instruct staff to explore the City's options in obtaining insurance from the Municipal Insurance Association [MIA] and costs associated with same.

CARRIED

a. Staff responses to questions raised at the Committee of the Whole meeting held January 20, 2020

The CAO provided a review of the spreadsheet summarizing questions previously asked by the Committee at its Committee of the Whole meeting held January 20, 2020 and the responses from staff. The CAO also brought to the Committee's attention an amended expense summary outlining the City's 2020 expected expenses for the McLean Mill [operator/expense agreement; capital projects and the dam project] in the amount of \$400,000.

Members asked if it is intended that the mill will be running and if not, why proceed with dam work? Staff noted that the dam is significantly safer since stream diversion work was done but the dam requires additional works to ensure hold back of the log pond and to ensure protection of this historical asset.

Members also sought clarification regarding the proposed 3rd Avenue Beautification project, asking if it could be done in phases. The CAO advised that staff are actively working on this project and are moving forward with a detailed design. Staff will be in a better position to respond to a possible phased approach once the design work has been completed. Staff will also be looking to utilize city resources for some of the work and in an effort to reduce overall project costs. While a recommendation that Council instruct staff to place half of the proposed project costs in a contingency fund in the year 2020 and the remaining half allocate to 2021, the recommendation was withdrawn until additional project information is provided by staff.

b. Self-Contained Breathing Apparatus

The Fire Chief addressed the Committee highlighting amendments made to the five-year financial plan in order to accommodate the purchase to replace the self-contained breathing apparatus. Staff were also looking to the Committee to authorize early approval [at Council's next RCM] to allocate \$55,000 from general capital towards the purchase of hydraulic rescue tools in the year 2021; and to allocate \$737,643 in 2021 for replacement of Engine #1.

Prior to the Committee moving forward with early approval requests, members would prefer to receive and review a more in-depth vehicle replacement schedule.

c. Vehicle Equipment Replacement Process/Equipment Replacement Reserve Fund [ERRF]

Acting Director of Finance spoke to the City's Equipment Replacement Reserve Fund highlighting replacement criteria used when considering the replacement of City equipment/vehicles. The City's Mechanical Services Superintendent, was also in attendance and provided Council with a more detailed overview of considerations made prior to equipment replacement and their practice of extending the life of the equipment whenever possible.

Additional questions/information/comments by the Committee:

- Reserve funds in general and what projects are planned and/or could be taken from these funds in order to offset general taxation. Staff will prepare a detailed report speaking to the City's reserve accounts and intended uses and report back to the Committee.
- 10th Avenue/Roger Street Traffic Controllers; Penny Lane bridge, furnace replacement and security camera replacement to be funded through the Parks & Recreation reserve fund if possible
- suggest that the city works facility relocation plan be moved from 2020 and reassigned to the year 2021. It was also suggested that the report prepared by the consultant be provided to the Emergency Planning Committee for their information and comment.

MOVED and SECONDED, THAT members of the Committee recommend that Council instruct staff to remove the city works facility relocation plan in the amount of \$50,000 from the year 2020 and reallocate to the 2021 calendar year.

CARRIED

- \$150,000 allocated for signage includes a 'welcome to Port Alberni' sign as well a number of wayfinding signage to be strategically placed throughout the City. The Committee may wish to consider allocating 75,000 this year and the remaining 75,000 in 2021.

MOVED and SECONDED, THAT members of the Committee recommend that Council instruct staff to reduce the funds currently allocated to the "Welcome to Port Alberni Signage Project" in the City's Five-Year Financial Plan 2020 – 2024, to \$75,000 [from \$150,000] in 2020 and place the remaining \$75,000 in the 2021 calendar year.

CARRIED

- the Committee requested a report from staff speaking to the City's total debt from borrowing

MOVED and SECONDED, THAT members of the Committee recommend that Council instruct staff to prepare a report that outlines the City's total debt from borrowing and to which project the debt was incurred. The report should also outline the methods that the debt is to be repaid including but not limited to [payments by property owners, user fees, etc.] and also include the debt per capita/per household] and the dates when the debt is scheduled to mature.

CARRIED

- commented on the status of the financial planning process; next meeting and public engagement opportunities, noting the next Committee of the Whole meeting is scheduled for Tuesday, February 18, 2020. As some members will be absent, members requested that staff review other possible dates to facilitate a meeting which would see all members present including conducting an e-townhall type meeting to allow for public input.

D. CORRESPONDENCE

1. Don Dunbar - email dated January 22nd requesting clarification around costs associated with the provision of recreational services and contributions on the part of residents & non-residents.
2. Peter Finch – emails dated January 29th & 30th commenting on employee wages & seeking clarification on the City's annual percentage increase/proposed projects etc.
3. Janine Dame – email dated January 29th requesting Council consider allocating monies in the financial plan to address invasive plants, particularly, Knotweed.

Members received the correspondence listed above. Staff to prepare responses to the letter writers. The Director of Parks, Recreation and Heritage will prepare a brief report speaking to the issue of Knotweed and whether it requires funding on the part of the City.

E. PUBLIC INPUT/COMMENTS

Mr. Pete Milliken commented as follows:

- inquired about the working agreements with the other fire departments [Beaver Creek; Cherry Creek etc.] and given these agreements, why do we require another fire truck?
- Port Alberni remains an industrial town and to remove two lanes of traffic along 3rd Avenue may not be a positive step, noting the City will still have trucks going through Town.
- costs associated with McLean Mill – could we not look to Ottawa for financial assistance.

Ms. Anne Gagnon [Catherine]

- asked Council how they could consider beautifying two blocks of the City when so many streets outside of the 2 blocks on 3rd Avenue also need work.
- improvements have been tried in the past with considerable cost to taxpayers
- if you want to encourage business in the Uptown District, we have to solve the crime problem, homelessness, mental health and drug addiction

Mr. John Zoet

- looking at retirement in 5 years but may not be in a position given the tax increases proposed
- does not support 3rd Avenue Beautification project when potholes need repair throughout the City. Does not support parallel parking given the problems with the current [angle] parking
- income is going down and he can not afford to retire here. His parents are retired here and he doesn't know how they do it given their retirement income.

Ms. Jane Pfannenschmidt

- concerned with 3rd Avenue Beautification project and reducing traffic to two lanes and the impact this may have to emergency response vehicles and snow removal. The inconvenience current business owners will experience when works get underway – will the merchants be able to recover.
- prefers 3rd Avenue as it is now

Mr. Rob Jackson

- returned to Port Alberni approximately 2.5 years ago and noted the business his parents purchased in Port Alberni a number of years ago
- in his opinion, 3rd Avenue needs improvements
- over the years he has witnessed questionable behavior taking place in Gaiga square and the impacts this has in the Uptown area.

Mr. Michael Moore

- thanked the members for their work and supports the idea of revitalization for the Uptown district. Encouraged and hopeful that the City may tie in sewer/water works with the project.
- appreciates efforts to keep taxes in line but sees deferring costs to future years is not the solution -- not increasing taxes in future years is just as important.
- need to look at the City as a whole when considering improvements
- experiencing too much crime in the City and efforts need to be made on ways to improve this trend.

Ms. Anne Gagnon asked what the City paid the consultant for the 3rd Avenue Beautification Report? Ms. Gagnon also noted that while she rides her bicycle, she avoids Stamp Ave., Gertrude and Johnston as well as 10th Avenue. Proposing a bike lane for two blocks on 3rd Avenue is not the best use of monies when money could be better spent creating bike lines elsewhere in the City.

Debbie, a new resident of Port Alberni, commented that she recently purchased a house on 10th Avenue and moved to the City due to its affordability. She inquired what the City spends to help the clinic, homelessness or people who need counseling, etc.

Chair Minions thanked the public for their comments and took this opportunity to advise of the steps the City is taking in creating housing opportunities and its non-policing strategies to address the City's crime, homelessness and addition population.

F. ADJOURNMENT

MOVED and SECONDED, THAT the meeting adjourn at 9:13 pm.

CARRIED

CERTIFIED CORRECT

Mayor

Clerk

CITY OF PORT ALBERNI

BYLAW NO. 5003

A BYLAW RESPECTING THE FINANCIAL PLAN FOR THE YEARS 2020 - 2024

WHEREAS Section 165 of the *Community Charter* requires the Council to direct the preparation of and adopt a financial plan before the annual property tax bylaw is adopted in each year;

AND WHEREAS Council has undertaken a process of public consultation regarding the proposed financial plan before it is adopted:

THE MUNICIPAL COUNCIL OF THE CITY OF PORT ALBERNI IN OPEN MEETING ASSEMBLED ENACTS AS FOLLOWS:

1. Title

This Bylaw may be cited for all purposes as "**Five Year Financial Plan 2020 – 2024, Bylaw No. 5003**".

2. Financial Plan

Schedule "A" attached hereto and made 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, 2020 to December 31, 2024.

3. Objectives and Policies

Schedule "B" attached hereto and made part of this Bylaw is hereby adopted and sets out the objectives and policies of the City of Port Alberni for the years 2020 – 2024 inclusive, in relation to the revenue and tax policy disclosure as required in Section 165 of the *Community Charter*.

4. Repeal

That "5 Year Financial Plan Bylaw 2019 - 2023, Bylaw No. 4984" and its associated amendments are hereby repealed.

READ A FIRST TIME THIS 13TH DAY OF JANUARY, 2020.

READ A SECOND TIME THIS DAY OF , 2020.

READ A THIRD TIME THIS DAY OF , 2020.

FINALLY ADOPTED THIS DAY OF , 2020.

Mayor

Clerk

SCHEDULE A TO BYLAW NO. 5003



CITY OF PORT ALBERNI CONSOLIDATED FINANCIAL PLAN 2020-2024

	2020	2021	2022	2023	2024
Revenue					
Taxes					
Property Taxes	24,558,026	25,987,006	27,018,020	27,822,211	28,650,527
Other Taxes	710,200	710,200	710,200	710,200	707,000
Grants in Lieu of Taxes	219,500	219,500	219,500	219,500	219,500
Fees and Charges					
Sales of Service	3,802,504	3,524,542	3,491,883	3,537,650	3,590,971
Sales of Service/Utilities	7,133,173	7,392,302	7,536,449	7,690,879	7,848,581
Service to other Government	167,000	167,000	167,000	167,000	167,000
User Fees/Fines	237,140	238,140	240,140	242,140	242,140
Rentals	144,300	145,500	146,700	147,900	147,900
Interest/Penalties/Miscellaneous	638,575	736,775	736,775	736,775	736,775
Grants/Other Governments	1,107,340	1,107,340	1,107,340	1,107,340	1,107,340
Other Contributions	145,000	460,000	162,600	90,000	90,000
	<u>38,862,758</u>	<u>40,688,305</u>	<u>41,536,607</u>	<u>42,471,595</u>	<u>43,507,734</u>
Expenses					
Debt Interest	573,218	573,218	573,218	573,218	573,218
Capital Expenses	18,273,318	8,195,931	6,388,428	13,135,002	6,791,867
Other Municipal Purposes					
General Municipal	4,048,059	4,087,299	4,241,061	4,230,622	4,369,108
Police Services	7,468,161	7,624,642	7,822,848	8,028,087	8,235,107
Fire Services	3,657,489	3,750,092	3,872,436	3,964,686	4,059,461
Other Protective Services	262,699	264,886	267,074	269,567	271,976
Transportation Services	4,124,868	4,317,829	4,464,622	4,520,702	4,572,310
Environmental Health and Development	2,666,646	2,230,842	2,121,772	2,158,613	2,245,650
Parks and Recreation	5,899,437	6,271,298	6,476,455	6,612,515	6,941,793
Cultural	1,505,531	1,501,277	1,516,876	1,528,503	1,535,635
Water	1,670,544	1,660,669	1,721,331	1,714,697	1,776,512
Sewer	1,362,676	1,379,906	1,397,507	1,416,790	1,435,179
Contingency	200,000	200,000	200,000	200,000	200,000
	<u>51,712,646</u>	<u>42,057,889</u>	<u>41,063,628</u>	<u>48,353,002</u>	<u>43,007,816</u>
Revenue Over (Under) Expenses Before Other	<u>(12,849,888)</u>	<u>(1,369,584)</u>	<u>472,979</u>	<u>(5,881,408)</u>	<u>499,918</u>
Other					
Debt Proceeds	4,689,790	-	-	3,000,000	-
Debt Principal	(454,312)	(454,312)	(454,312)	(454,312)	(454,312)
Transfer from Equipment Replacement Reserve	1,012,800	2,042,982	2,358,085	644,253	1,639,725
Transfer from Land Sale Reserve	100,000	-	-	-	-
Transfer from Cemetery Trust	2,000	2,000	2,000	2,000	2,000
Transfer from (to) Other Reserves	7,499,610	(221,086)	(2,378,752)	2,689,467	(1,687,331)
Transfer from (to) Surplus	-	-	-	-	-
	<u>12,849,888</u>	<u>1,369,584</u>	<u>(472,979)</u>	<u>5,881,408</u>	<u>(499,918)</u>
Balanced Budget	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

SCHEDULE B TO BYLAW NO. 5003 REVENUE POLICY DISCLOSURE

Objectives and Policies

The City of Port Alberni 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;
- Market and sell City owned lands excess to needs;
- Ensure strategized initiatives and projects included in the corporate strategic plan are incorporated into the 2020-2024 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 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 65% (excluding grants and borrowings) in 2020. Property tax collected between 2015 and 2020 has increased by 15.1% over the five year period.

The 2020-2024 Financial Plan provides for a 5.9% increase in property taxes collected in 2020 and 2021 followed by a gradual decrease back down to 3% by 2024. 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.

2020-2024 Annual Tax Rates

2020	2021	2022	2023	2024
6%	6%	4%	4%	3%

Parcel Taxes – Approximately 0.5% of the City of Port Alberni's revenue arises from parcel taxes. This is from a single parcel tax levy (Bylaw 4444) which was implemented in 2001 to provide funding for a twin ice surface multiplex constructed in 2000. The preferred method of funding of this major recreation infrastructure project was by parcel tax rather than by property tax, partly to lessen the resulting tax burden to major industry. Property owners were given the option of paying the parcel tax in one lump sum amount up front in 2000, or by an annual amount for 20 years, beginning in 2001. Future additional parcel tax levies may fund future significant recreation infrastructure projects. No new parcel tax levies are proposed in the 2020-2024 Financial Plan.

Fees and Charges – In 2020, 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.

Increases in fees and charges are incorporated into the plan for all services funded by fees and charges. The proportion of the City's revenues derived from fees and charges averages 30% (not including provincial and federal assistance on large infrastructure projects) for 2020 forward.

Borrowing Proceeds – The City borrows as needed to finance significant capital projects with more routine capital work funded through general revenue and gas taxes. Total revenue from planned borrowing in this financial plan is approximately \$4.7 Million.

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 - 2% of the City's total revenues. Grants from senior governments vary significantly from year to year depending on successful application for conditional funding.

Distribution of Property Taxes among Property Classes

Council will provide the policy directions which are incorporated in the 2020-2024 Financial Plan.

Class 4 – Major Industry In 2006, Council directed that significant tax reductions be provided for Class 4 (Major Industry) taxpayers because of 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 with the Major Industry share of taxation decreasing from 41.8% in 2005 to 21.8% in 2020. For 2015 through 2017, the City committed to no increase in taxes for Major Industry as part of the agreement to purchase Catalyst's sewage lagoon infrastructure. For 2020, Class 4 taxes have been increased by 5.9%.

Class 6 – Business In order to retain existing business and attract new business, and in recognition of higher than average business property tax rates, business taxes did remain at 3% in 2019. In committing to successful implementation of our corporate strategic plan business rates will also reflect an increase of 5.9%. Business property tax rates dropped from \$27 per thousand dollars in assessed value in 2005 to \$14.46 per thousand in 2020. The share of tax collected from business increased from 17.3% in 2019 to 17.7% in 2020.

Class 1 – Residential Council directed that the residential tax increase will also reflect 5.9% again as a commitment to successful implementation of the corporate strategic plan. Between 2005 and 2019 the share of property taxation paid by Class 1 increased from 40.0% to 59.8%. In this financial plan the share of taxation paid by the residential class is set to 59.7% in 2020.

Other Classes Approximately .5% of total taxation arises from the other property classes in Port Alberni. The Annual Increase set out above will be reflected in each class and the relative share of taxes for each of the Classes is set to remain at 2020 levels.

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 directing the application process, eligibility criteria, exemption duration and other conditions. 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, with the following priorities for granting the exemption:

- 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 2019, 57 organizations were approved, with a total annual property tax exemption value of approximately \$243,000. The bylaw was renewed in 2019 with changes to criteria and eligibility.

Revitalization Tax Exemptions

Council adopted "City of Port Alberni Revitalization Tax Exemption Program, Bylaw No. 4824" in 2013, a more aggressive bylaw designed to encourage revitalization of the uptown area. One application was received in 2014, and is effective for 2016. One application was received in 2015 and was effective in 2017. 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.

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 them to provide basic services. The Traffic Fine Revenue Sharing Fund returns net revenues from traffic violations to municipalities responsible for policing costs.

The City is expecting to receive approximately \$591,500 in 2020. Performance targets are not expected to change from 2019 to 2020. SCI and TFRS funds are allocated to general revenue for support of 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 slot machines at 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 from the casino through the five years of this financial plan. There is no long term agreement in place with the Province.

Community gaming funds must be used only on account of payment of Eligible Costs. 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."

2020 Funding Allocation	Funds (\$) Allocated
McLean Mill National Historic Site Operations	\$ 160,229
Visitor Centre Funding	87,411
Offset Economic Development	150,000
Community Investment Plan/Grans in Aid	48,200
Total commitments	445,840

Date: March 2, 2020
 File No: 1700-01
 To: Members of the Committee
 Subject: Budget Considerations

Prepared by: <i>T. PLEY</i> _____	Supervisor: _____	CAO Concurrence: _____ <i>T. Pley, CAO</i>
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RECOMMENDATION

Direction required in regards to potential changes to the “Five Year Financial Plan Bylaw 2020 – 2024, Bylaw No. 5003”.

PURPOSE

This report provides an update on adjustments made to the City’s “Five Year Financial Plan Bylaw 2020 – 2024, Bylaw No. 5003” since the last Committee of the Whole meeting held February 3rd, and identifies matters that the Committee may wish to consider including in the City’s Five-Year Financial Plan.

BACKGROUND

The City’s Financial Plan is a working document which continues to be revised throughout the budget process as new information is made available. For the March 10th meeting the attached financial plan document has been updated to include 2019 actuals for revenue and expense. It should be noted that the actuals provided are unaudited and could be subject to change. Further to this, Capital Expense and Reserve transfers are yet to be finalized in the 2019-year end process and have not been updated in the financial plan document.

As of March 2, 2020, unspent general expenditures have been identified within the 2019 budget. Those amounts have been carried forward into reserve or to the corresponding expense in the 2020 budget. Unspent monies within the 2019 budget occur when not all dollar amounts in the budget line items were spent due to timing or change in management plans. Staff have also identified amounts to be carried forward in the Capital Works Reserve on projects completed or re-scoped. Reserve funds carried forward have been allocated to future capital projects within the 2020 Capital Budget to reduce taxation.

Changes to the 2020 Financial Plan have been summarized in the table below. The total dollar impact of these changes to the 2020 tax rate is \$210,000. Changes marked as “No Impact” will not affect the 2020 tax rate but are listed for reference.

Summary of changes	Carry Forward Amount	Impact on 2020 Tax Rate	Tax Impact on Average Single Family Residence
Impact to Average Single Family Residence as of February 3rd, 2020			5.30%
Carry forward of operating Surplus from 2019:			
Training & development expense to 2020 operating budget for strategic use	\$41,474	No Impact	
Snow & Ice removal expense surplus to Operating Reserve for future years	\$92,735	No Impact	
Total Operating Carry Forward	\$134,209		
Carry Forward of Gas Tax reserve from Capital projects completed in 2019:	\$110,000		
Transfer Capital Funding from Operating Fund to Capital Works Fund - Paving 6th Ave- Argyle to Angus 145m		\$ (60,000)	-0.03%
Transfer Capital Funding from Operating Fund to Capital Works fund - New Welcome Sign Project		\$ (50,000)	-0.02%
Transfer Capital Spend from Gas Tax fund to DCC Reserve - Burde Street Anderson to 17th Watermain replacement 300mm (Development Driven)	\$100,000	No Impact	
Transfer Capital funding from Operating Fund to Capital Works Fund Storm Relining Program		\$ (100,000)	-0.04%
Total change as of March 2nd, 2020	\$210,000	\$ (210,000)	4.30%

The above changes have been included in the draft Financial Plan and result in the projected 2020 tax increase for the average-value single family dwelling in Port Alberni of 4.3%.

ALTERNATIVES/OPTIONS

There are some remaining issues that the Committee should consider, and some options for reducing the tax increase impact. Options presented below are ones that are anticipated to align with Council's vision, which is summarized as:

- Remain committed to current services delivered at current levels throughout the next 5 years
- Remain committed to the City's Strategic Plan
- Minimize the impact of taxation on all taxpayers (not just on owners of single family residences)

In order to minimize the impact of increased taxation on all taxpayers while maintaining services and commitment to the Strategic Plan, the Committee could consider the following:

1. **Use of Surplus From Prior Year:** Further to the above, as a result of the year end reconciliation of the City's 2019 budget, a surplus of **\$183,948** resulting from unused contingency funds is available to be allocated by Council, these funds are not currently included in the 2020 budget and can be allocated all or in part to operating reserves or to fund other Council directed initiatives in the 2020 budget. Use of these funds in 2020 can reduce property taxation or can be transferred to reserves for use on future projects.
2. **Rail Service:** WVIHHS has presented a budget to maintain and operate the City's steam locomotive and passenger cars on a limited-schedule, short-track basis. WVIHHS has proposed:

-
- a. Option One **\$170,732** ... 162 runs (3 runs per day on Fridays, 4 runs per day on Saturdays and Sundays)
 - b. Option Two **\$97,800** ... 34 runs over 10 operating days
 - c. Option Three **\$30,000** ... No rail operations. Focus efforts on locomotive restoration and track repair

If the Committee elects to proceed with Option Three, it is recommended that a further **\$25,000** be considered for allocation in the City's Engineering and Public Works budget specifically for improving the portion of rail infrastructure between the Train Station and Stamp Avenue in order that that portion of track be available for rail operations in future years.

- 3. **Day Care Spaces Creation Project:** Council has previously expressed interest in the potential to access funding from the Childcare BC New Spaces Fund for the purpose of creating child care spaces in Port Alberni. Council directed staff to explore the potential.

In order to be eligible for up to \$4 million in grant funding to create daycare spaces, the City must submit at least two grant applications. To be ready to submit grant applications that will meet the grant criteria the City will need to retain contractors to develop the project plan, facilitate stakeholders, help the City select partners and establish agreements, develop preliminary building and site designs and budget documents, and interact with the granting agency on behalf of the City. The City has engaged Marcie DeWitt Consulting and Waymark Architecture to explore the potential project. Proposals have been received from both, totally **\$76,390**. If Council desires to proceed with this project and engage these two contractors, a budget allocation of that amount is recommended.

- 4. **Draw Funds From Reserves:** The City maintains a number of Reserve Funds. Council could draw funds from one or more Reserve Fund for some projects, thereby lessening the anticipated increase to property taxes.

Reserve Funds play an important role in the long-term financial stability of a local government. The draft budget includes allocation of reserve funds to various projects. It is recommended that further drawing from Reserve Funds be done strategically or in response to unforeseen circumstances, not in order to avoid taxation in the current year.

The Parks and Recreation Reserve Fund can be utilized for the following 2020 projects:

- i. All or a portion of Aquatic Centre Pool Repairs (**\$100,000**) and/or
- ii. Curling Club Ice Plant Replacement (**\$40,000**) and/or
- iii. Echo Park Fieldhouse Furnace Replacement (**\$6,600**) and/or
- iv. Echo Park Fieldhouse Security Cameras (**\$15,000**) and/or
- v. Multiplex small equipment (**\$19,640**)

ANALYSIS

The draft Financial Plan is intended to meet Council's vision and direction. Further modifications may be required in order that the Financial Plan can better address Council's vision,

SUMMARY

This report provides an update on adjustments made to the draft Five Year Financial Plan since the last Committee of the Whole budget meeting, and identifies matters that the Committee may wish to recommend to Council that Council consider including in the City’s “Five Year Financial Plan Bylaw 2020-2024, Bylaw No. 5003”.

ATTACHMENTS/REFERENCE MATERIALS

APR Business Plan 2020
APR Minimum Operations Option 2 Plan
APR 5 Year Budget 2020 - 2024
APR Business Plan – Low Cost Option
New Space Creation Proposal
Waymark Architecture Port Alberni Day Care Proposal
Combined Services Spreadsheet

RECEIVED Western Vancouver Island Industrial Heritage Society

FEB 12 2020

3250A 9th Avenue, Port Alberni, BC, V9Y 4T2, Canada

CITY OF PORT ALBERNI

February 12, 2020

To City of Port Alberni Mayor and Council

- Council
- Mayor
- CAO
- Finance
- Clerk's
- Agenda
- Eng. & PW
- Parks, Rec. & Heritage
- Planning
- Bylaw
- Other _____

File # 0230-20-WV11HS *Revised Mar 9th or Cold Mar 10th*

Please find attached a revised business plan and budget for the year 2020 operation of the Alberni Pacific Railway. This plan was requested to provide an alternative to the original plan to have a tourist railroad with a funding request from the City for \$170,000

This new proposal, with a request of \$97,810, would see the steam train run only on five special weekends. This is less expensive with nearly the same ridership who will be mostly island and local patrons. This does not fill the void to provide the service for the regular tourists who are looking for things to do throughout the summer and enhance their stay in Port Alberni. As there are not too many opportunities to have special celebrations to attract visitors to come to Port Alberni, it may require the Society to give up the option of using the Santa train as a fund raiser for its own projects. It would also mean that is run could not be used as a contingency to cover any financial short falls.

This revised budget includes the hiring of a part time manager. The Society believes that this is required to ensure that all regulatory requirements are met. This includes documentation of all work performed on the City owned tracks, all training of safety critical operations personnel, regular track inspections and maintenance as required, and maintenance and certification of the rolling stock (locomotives and passenger cars)

As with the previous proposal there are some negotiations that will need to be included in the decisions. There needs to be a signed contract between the Society and the City for the use and operation of the equipment and infrastructure (including use of the station, roundhouse and track). There is also the need to meet all of the provincial regulations as set out by Technical Safety BC.

At the last Committee of the Whole that I attended there was a question about the amount for fundraising. What is not included in the budget document is the fundraising that has been done to rebuild the #7 locomotive. This project will cost close to \$300,000 and the city has contributed \$20,000 (with possibly a little more from the proposed budget if required) to the rebuilding of an engine that it owns. The Society has raised the rest of the required funding through cash and in-kind donation. These figures could be added to the budget (increase the cost for equipment maintenance and increase fund raising) if required to show the community what the Society has provided to make this operation possible.

One other question asked was the cost per run. There are fixed cost that are required regardless of the number of runs including insurance, track repairs, training, track inspections and certifications, staffing. The less runs the more the cost per run increases. In the original

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Western Vancouver Island Industrial Heritage Society

3250A 9th Avenue, Port Alberni, BC, V9Y 4T2, Canada

plan with 162 planned runs the subsidy from the city is approximately \$807 per run. In this reduced operating plan with 34 trips the subsidy from the city would be approximately \$1,765 per run. Please note that in light of the recent increase in the City's insurance premiums we have requested City staff to confirm to cost of the insurance to operate the railway.

This proposed revised operating plan only includes changes to the 2020 year of the five year plan. As stated in the previous operating plan for any future proposed runs to the McLean Mill the city will need to negotiate with the Island Corridor Foundation (ICF) to secure the rights to operate on the tracks beyond Stamp Avenue and also to have the ICF fund the repairs to these same tracks. Our budget request does not include any funding for this work but does include funds to do the required inspections as specified by Technical Safety BC before we can carry passengers over them.

As the summer season is fast approaching there is a lot of work that needs to be done to get the tracks and equipment ready to operate. We understand the budget process and the time required to make sure that the Council is making the correct decisions of what is the best use of the city taxes. The need to continue to make budget changes also means that we are not able to start any projects without some firm commitment from Council that there will be any operational railway this year. The Society would appreciate some direction.

We would only be too glad to answer any question you may have on the budget options proposed. We will also make a presentation at a later date in the budget process.

Respectfully submitted by;

Ken Rutherford
Society Director

Contact information
Phone 250-731-4600
Email kj.rutherford@shaw.ca

c.c. P. Geddes, Society President
T. Pley, City of Port Alberni C.A.O

Proposed Business Plan – Alberni Pacific Railway

This is a five-year plan for the operation of the Alberni Pacific Railway as a heritage tourist passenger railway, running first year on city owned tracks from the Port Alberni Station and the following four years to McLean Mill NHS. Please use this narrative based on the assets and operations in connection with the attached five-year budget. In developing the budget, some assumptions and decisions have been made concerning the operation in an effort to ensure its sustainability:

Number of Runs per Year:

2020 – To operate on tracks owned by the City of Port Alberni between Argyle Street and Stamp Avenue.

An initial plan of 162 runs is proposed – this is to rebuild the brand as a destination tourist steam railway. The number of runs is based on 3 runs per summer Fridays and 4 runs per day Saturdays and Sundays. There is also some days added for special runs in the shoulder seasons. The proposed offering will see the train travel from the train station at Argyle St. to the gate near Stamp Ave. The train will then reverse and back to the runaround tracks, where the engine will be repositioned to the other end of the train. With the locomotive now at the lead of the train it will proceed towards the station passing some of the locomotives and restored rolling stock on display. During the runs passengers will be offered historical facts regarding the railway and the city.

This operation will balance potential ticket sales/revenue, sustainability of the rolling stock and track, and the logistics of train crew/staffing, as discussed below:

Ticket sales/revenue – Basing ridership on the past years of the MMS runs to Mclean Mill at one trip per day (2,600 in 2018) and the operations of the Industrial Heritage Society in previous years (over 10,000 per year), we envision a ridership at 4,500 in the first year, shorter run operation, with a gross revenue of \$42,768.

Due to the shorter run and different ticket prices for adults, children, and family passes, the average gross revenue per rider was approximately \$9.40. The proposed train will include the 1929 No. 7 steam locomotive with 3 passenger cars and the possibility of adding the fully restored 1929 Canadian National Railway wooden caboose (premium fare for passengers to ride in). Capacity could be 100 passengers and on special occasions, 2 more cars could be added bring the ridership to 180.

Regardless of the number of riders per run, the other costs are essentially fixed – \$870 for fuel (note: this costing is based on using cleaner burning diesel oil instead of lower cost bunker C oil (\$450) to reduce the carbon footprint), \$175 for engineer (currently the only paid train crew member), and maintenance costs for locomotive and cars. Liability insurance is included as we have not received confirmation from the insurance agency that the current city insurance will cover the use of the train on the city owned tracks. The tracks need to be inspected monthly (at a cost of \$750 per inspection) and maintained before passenger-carrying runs can continue.

2021 and beyond – Train will run to McLean Mill National Historic site.

Our plan is for 87 runs each year – this is to rebuild the brand as a destination tourist steam railway to the mill site. The number of runs is based on 2 runs per day Friday through Sunday. The proposed offering will see the train travel from the train station at Argyle St. to the Mclean Mill. If there are no attractions at the mill site then we envision docents would ride the train to take the passengers for historic tours of the mill site while the train is repositioned for the return trip back to the station. During the runs passengers will be offered historical facts regarding the city and the railway.

There will be opportunity for added special runs as demand dictates and for the operators of the mill site to offer special events and attractions with the train included. There is also some days added for special runs in the shoulder seasons. This operation will balance potential ticket sales/revenue, sustainability of the rolling stock and track, and the logistics of train crew/staffing, as discussed below:

Ticket sales/revenue – Basing ridership on the past years of the MMS runs to Mclean Mill at one trip per day (2,600 in 2018) and the operations of the Industrial Heritage Society in previous years (over 10,000 per year), we envision a ridership at 5,000 the first year (estimated revenue \$86,520), with increases in ridership and revenue as the brand is rebuilt and the cost per passenger is increased. We are forecasting an increase in ridership to over 8,000 by 2024 with an average cost of \$23.00 per passenger (estimated revenue \$183,330). A key component of the plan going forward will be a strong Marketing and Advertising campaign to increase the ridership beyond what is forecast here.

Due to longer run and different ticket prices for adults, children, and family passes, the average gross revenue per rider was approximately \$17.50. Any entrance fees to the McLean mill site would be additional. The proposed train will include the 1929 No. 7 steam locomotive with 5 passenger cars, capacity would be a maximum of 180 passengers. Again there would be the possibility of adding the fully restored 1929 Canadian National Railway wooden caboose (premium fare for passengers to ride in).

Regardless of the number of riders per run, the other costs are essentially fixed – \$2,600 for fuel (note: this costing is based on using cleaner burning diesel oil instead of lower cost bunker C oil (\$1,300) to reduce the carbon footprint), \$175 for engineer (currently the only paid train crew member), and maintenance costs for locomotive and cars. There is also the logistical issue of mustering the necessary volunteer train crew – firemen and conductors. The track and signals needs to be inspected weekly (at a cost of \$750 per inspection) and maintained before passenger-carrying runs. The cost to maintain the tracks owned by Island Corridor Foundation are expected to be covered by the owners and used through a lease agreement. Track maintenance costs have been included for city owned tracks.

The number of runs per year could be adjusted to balance demand and fixed costs of operation – the goal to maximize ridership compared to costs.

Locomotive Choice:

The city has 3 locomotives in its Industrial Collection that can be made serviceable for the operations. For 2020 and beyond the primary locomotive is expected to be the #7 Baldwin steam locomotive, which the Industrial Heritage Society should have completely rebuilt and be certificated with Technical Safety BC before entering service. The #11 GE yard switching engine would be a back-up for the steam engine in 2020. The engine will need to be recertified before use, but there is no added maintenance cost to have it in operation. The #11 locomotive is not designed to carry the 180-seat tourist train to the Mclean Mill. The Alco RS-3 #8427 is a retired Canadian Pacific Railway freight engine and is a desirable backup for the steam engine. It needs some repairs to replace a drive axle before it could be certified as a back-up to the #7 for the run to the mill in 2021. The funds to repair and paint the engine are included in the budget.

There are benefits and drawbacks relating to each locomotive in regard to using it for powering APR trains.

#7 Baldwin steam locomotive: built in 1929

Boiler rebuild is in process – although there are still pending inspections required, as of September 2019, repairs by volunteer boilermakers are progressing well and most materials are on site for a completion and certification for next spring.

In 2018 this locomotive consumed an average of 1,128 litres of bunker C fuel per run, at an approximate cost of \$700. The current rebuild will include the bricking of the fire box to allow the burning of diesel oil (at \$1,300.00 / run) to improve the carbon foot print of the operation.

The benefit of using this engine as the primary locomotive is that Steam Locomotives are a bigger tourist draw as they are not found in use on most tourist operations.

#8427 Alco RS3: built in 1954

Requires replacement of an undersized wheelset (a relatively major project) as well as some other minor repairs and service to be certified to run. This work may be completed in 1-2 months, at an estimated cost of \$25,000-30,000.

It is also strongly recommended that this engine be painted & cosmetically restored to make it more attractive in the context of tourist train use. The cost of this work is estimated to be \$10,000-12,000.

In 2018 this locomotive consumed an average of 196 litres of diesel fuel per run, at an approximate cost of \$250.

#11 GE Switching Engine: built in 1942

This engine was inspected and certified for safety in November 2018, and is in operating condition. The engine will need another inspection to be certified in 2020. There are possible wear issues with the bevel gears and gear housing – this would be mitigated by restricting the engine to light use.

Based on the factors presented above, the recommendations concerning locomotives are:

The rebuilt and certified #7 Baldwin steam locomotive should be used in all operations as it would create the biggest passenger/ revenue draw. The use of steam makes for a unique experience. The use of diesel fuel reduces the environmental concerns for bunker C storage facilities, as well as reducing the carbon foot print, even though this requires additional costs.

To repair and operate the #8427 Alco locomotive for use a backup to the # 7 locomotive in 2021; this is achievable both in terms of time and cost. The cost projections in the five-year budget are based on #8427 being the repaired in 2021.

The #11 GE Switching Engine will be used for lighter and incidental duty – for smaller three-car trains, and for emergency support when there are issues with the other locomotives.

The five passenger coaches are in need of some repairs before being put into service. They will require regular maintenance and inspection to comply with Technical Safety BC standards.

Facilities:

The Roundhouse and the property surrounding it are owned by the City and are essential to the operation of the APR.

They provide the mechanical shop and storage area for the rolling stock used by the APR, including maintenance of way equipment, power tools, and hand tools. The property has a number of spur tracks that are used for storing rail equipment and assembling trains.

The costs of the Roundhouse are limited to utilities and security; there should be ongoing maintenance of the “Hilton,” the trailer that provides office and meeting space and temporary accommodation for the APR crews.

Lacking weather sealing and an effective heat source, the Roundhouse work environment could be improved to provide a more suitable year-round workshop.

The Port Alberni Train Station provides a key component of the APR operation, in its original role as a station, and as an iconic feature of the historic & tourism precinct of the City of Port Alberni.

It is recommended that this prominent and function-specific building be included in the ongoing operations of the APR. The Industrial Heritage Society will continue to display vintage vehicles and artifacts as part of its visitor experience.

The budget reflects this, with seasonal staffing, repair and maintenance and utilities represented. Ideally the structure could be shared with other organizations or parties; the question of rent or lease income should be investigated further.

Track, ROW, & Bridge Maintenance:

The maintenance of the Island Corridor Foundation/City of Port Alberni/Catalyst Paper-controlled track connecting the Train Station to McLean Mill, to a standard acceptable to Technical Safety BC, is a key responsibility of the APR in 2021 and beyond.

Following the identification of track deficiencies in 2016, significant remediation was undertaken. A significant number of ties were replaced in 2017 and 2018, both by contractors and by a small MMS-employed track crew. Although the tracks are not currently certified for use, it will be up to the owners to come to an agreement with the APR regarding running rights and inspections. Cost for any repairs, other than city owned, to meet the inspection deficiencies are not included in the budget and are expected to be provided by others.

Following, and in concert with this work, Southern Rail Vancouver Island has been contracted to perform weekly inspections of the line prior to each period of passenger runs, at a cost of \$750 per inspection. If some of the obsolete track switches were removed, the inspection cost would be cheaper. SRVI also assists with signals and other safety-critical aspects of track maintenance.

It is recommended that a comprehensive program of track maintenance be initiated starting in 2020, based on the "Alberni Pacific Railway Bridge and Track Maintenance Program 2017-2027." Track maintenance costs have been included for city owned tracks and in 2022 additional funds are included for maintenance repairs to the Dry Creek bridge (as per previous inspection reports). This annual maintenance could be performed either by contract or through employing an APR track crew.

Personnel:

The operation of the APR has involved a number of paid staff positions as well as volunteers. This proposal incorporates a bare minimum of paid staff; there may be benefits in replacing some of the currently volunteer positions with paid positions, to ensure more predictability in mustering the required labour.

It is suggested that an APR Manager position be established at a 0.5 FTE level – that is five days per fortnight. More time may be required at first, but this should maintain enough continuity and oversight to permit the duties required

A Rail Mechanic is required, based at the Roundhouse to oversee the maintenance of the locomotives and other rolling stock. It is recommended that this position be established at a 0.4 FTE level – two days per week – at a minimum. This will ensure consistent maintenance and related record-keeping, both of which are essential to meet the regulatory requirements of railway operation. The Rail Mechanic should be certified under the standards of Technical Safety BC, to ensure an appropriate standard of maintenance.

It is suggested that grant-funded seasonal positions are used to provide ancillary staff for the APR – ticket agents, interpreters, and other support positions. These would be based at the Station or on the trains themselves. Such ancillary workers could also assist in online ticket sales, promotion, etc.

As discussed previously, track, ROW, and bridge maintenance may be carried out through contract, an employed track crew, or a combination of both. There are advantages to having a track crew to respond quickly to deficiencies.

Fire watch personnel are required as casual employees in conditions of high fire risk.

Train Crew – currently only Engineers are paid, at a somewhat variable rate, and the budget is based on that. There should be discussion of whether other safety-critical positions, such as the conductors, should also be paid positions. Because safety-critical staff or volunteers must be certified, it is important to maintain a program of training and evaluation. Previously much of this has been done in-house, but Technical Safety BC is encouraging the use of third-party training and evaluation to ensure that the highest standards are maintained.

Alternative Options for 2020

Option 2

This proposal would see the steam train restored and used for 5 special weekends. The ride would be the same as the original proposal with runs from the Train Station to Stamp Ave. and back. This would amount to 34 runs. Events such as Steam into Spring, Summer Steam Special, Salmon Festival, Halloween and Santa specials. There would be a cost to have the rail infrastructure maintained and certified as well as the train crews trained and certified. Estimate that we would carry 4,080 passengers with an average cost of \$9.25 for total revenue of \$37,740. The city subsidy would be \$75,210.

See spread sheet "2020 Minimal operations – option 2" for details.

Option 3

This proposal would see no operations in 2020 but work would continue on repairing the city's rail artifacts to prepare them and keep them in condition in the event that a future operation is considered. We would request a budget of \$30,000 to allow for equipment servicing and some track maintenance to reduce future costs. This option would not cover any training or any movement of equipment on the railroad. This would restrict the displaying of any equipment at the train station as a tourist attraction.

The following is from a "Heritage BC" workshop document

Claiming two spots in the list of top 10 activities and experiences, heritage is a proven draw for Canadian travellers.

Visiting "historical, archaeological and world heritage sites" ranks fourth among the top 10 activities and experiences of greatest interest to Canadian travellers; "art galleries or museums" ranks seventh.

Tourists are more likely to choose heritage-related activities over other activities offered in a community.

Heritage activities rank fifth and seventh in a list of 23 activities for travellers to Canada. Travellers prioritize heritage-related activities ahead of festivals, camping, amusement parks, and shopping.

Tourists prioritize heritage over golfing, shopping, and sporting events when choosing their vacation destinations.

When considering vacation activities on which to base an entire trip, visiting "heritage sites" ranks second (out of a list of 46 options). "Art galleries or museums" ranks 11 out of 46 activities.

No matter where they come from, tourists seek out museums and heritage sites
Museums and historic sites rank among the top five trip activities for US and international tourists when visiting every region of BC.

With a return of investment of nearly 1 to 2, heritage tourism makes dollars and sense.

Heritage-related tourism is a significant contributor to BC's economy. Of the nearly \$40M invested in heritage tourism, an equal amount is generated through indirect and induced spending (e.g. hotels, restaurants, support services). The original investment also generates \$34M to BC's GDP and \$5.7M in tax revenue.

\$1 heritage investment = \$2 spending, GDP and taxes

2020 Minimal operations - option 2 34 Special runs only with #7 steam engine	Estimated Revenue
34 runs – 120 passengers per run @ \$9.25 per passenger average net revenue (\$12 adult fare, with lower child, group, etc. rates) - 10 operating days	37,750
Fundraising, donations, sponsorships	5,000
Employment grants – no summer staff	0
City of Port Alberni Operational Funding	97,800
Total revenues	140,550
2020 Minimal operation option 2 Special runs only with #7 steam engine	Estimated Expenses
APR Management	20,000
Railway Mechanic	10,000
Staff – train station & ancillary – volunteer only	0
Annual track right of way maintenance – includes inspection, maintenance & repair, vegetation control, etc. – APR crew or contract	21,000
Fire Watch - just sprinkler car in summer	0
Train Crew	1,750
Locomotive & cars repair & maintenance	23,500
Reserve for scheduled major locomotive overhauls	0
Janitorial services – Station & "Hilton" – volunteer only	500
Accounting & legal	1,000
Advertising	8,000
Bank Charges & Interest	1,500
Fuel – #11 Diesel + fuel for track mtce.	1,000
Fuel – Baldwin Steam Locomotive only (diesel only)	9,000
Insurance – APR Directors	1,800
Insurance – Liability – previously paid by CPA	30,000
Security	1,000
Licences & permits, Fees & Dues	4,500
Repairs & maintenance – station – deferred	0
Supplies – Roundhouse, office, miscellaneous	1,000
Telephone & utilities	2,000
Training – operating crews	3,000
Total Expenses	140,550

10 operating days

Steam into spring – 2 days @ 3 runs per day

Summer steam special – 2 days @ 3 runs per day

Salmon Festival – 2 days @ 3 runs per day

Fall Halloween special – 2 days @ 3 runs per day

Santa trains - 2 days @ 5 runs each day

Costs: Adults \$12, Senior \$10, Youth \$7.50, Child \$5 Family \$30

DRAFT APR Budget - January 2020						
	2020	2021	2022	2023	2024	
REVENUE						
Fundraising, Donations, Sponsorships	10,000.00	20,000.00	25,000.00	30,000.00	30,000.00	
GRANTS-City of Port Alberni	170,732.00	195,180.00	172,030.00	122,250.00	67,970.00	
Capital						
Grants - Canada Summer Student, etc.	3,500.00	7,000.00	7,000.00	7,000.00	7,000.00	
Ticket Sales	42,768.00	86,520.00	111,220.00	138,300.00	183,330.00	
Total Revenue	227,000.00	308,700.00	315,250.00	297,550.00	288,300.00	
EXPENSE						
0.5 APR Manager includes MERCS	25,000.00	25,000.00	25,500.00	25,500.00	26,000.00	
0.4 Railway Mechanic includes MERCS	24,000.00	24,000.00	24,500.00	24,500.00	25,000.00	
Staffing - train station/ancillary	3,500.00	7,000.00	7,000.00	7,000.00	7,000.00	
Annual Track, ROW & Bridge Maintenance	21,000.00	20,000.00	40,000.00	20,000.00	20,000.00	
Fire Watch	0.00	5,500.00	5,500.00	5,700.00	5,700.00	
Train Crew	7,700.00	7,700.00	8,000.00	8,000.00	8,000.00	
Locomotive & cars Repair & Maintenance	25,000.00	40,000.00	15,000.00	15,000.00	0.00	
Reserve for scheduled major locomotive repair	0.00	2,000.00	7,500.00	7,500.00	7,500.00	
Janitorial - Station & Hilton	0.00	5,000.00	5,000.00	5,000.00	5,000.00	
Accounting and legal	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	
Advertising & marketing	25,000.00	30,000.00	30,000.00	30,000.00	30,000.00	
Bank Charges & Interest	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	
Fuel - Diesel & Gasoline	41,000.00	82,000.00	84,000.00	85,500.00	87,000.00	
Fuel - Bunker C	0.00	0.00	0.00	0.00	0.00	
Insurance - APR/Director	1,800.00	2,000.00	3,000.00	3,000.00	3,000.00	
Insurance - APR liability (formerly paid by city)	30,000.00	30,000.00	32,000.00	32,000.00	35,000.00	
Licences, Fees & Dues	4,500.00	5,000.00	5,000.00	5,000.00	5,000.00	
Repairs and Maintenance - Station & Roundhouse	0.00	5,000.00	3,000.00	3,000.00	3,000.00	
Security	1,500.00	1,500.00	1,750.00	1,750.00	2,000.00	
Supplies - Roundhouse, office & miscellaneous	2,500.00	2,500.00	3,500.00	3,600.00	3,600.00	
Telephone/Utilities	6,500.00	6,500.00	7,000.00	7,500.00	7,500.00	
Training	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	
Total Expenses	227,000.00	308,700.00	315,250.00	297,550.00	288,300.00	
NET INCOME	0.00	0.00	0.00	0.00	0.00	

Proposed Business Plan – Alberni Pacific Railway

2020 lower cost option

This is a revised plan for the operation of the Alberni Pacific Railway as a heritage tourist passenger railway, running on city owned tracks from the Port Alberni Station. In developing the budget, some assumptions and decisions have been made concerning the operation in an effort to ensure its sustainability:

Number of Runs:

2020 – To operate on tracks owned by the City of Port Alberni between Argyle Street and Stamp Avenue.

An initial plan of 34 runs is proposed. We propose to offer 5 special weekend events consisting of 3 runs per 2 day weekend. The proposed offering will see the train travel from the train station at Argyle St. to the gate near Stamp Ave. The train will then reverse and back to the runaround tracks, where the engine will be repositioned to the other end of the train. With the locomotive now at the lead of the train it will proceed towards the station passing some of the locomotives and restored rolling stock on display. During the runs passengers will be offered historical facts regarding the railway and the city.

This operation will balance potential ticket sales/revenue, sustainability of the rolling stock and track, and the logistics of train crew/staffing, as discussed below:

Ticket sales/revenue – we envision a ridership at approx. 4,000 with this shorter run operation, with gross revenues of \$37,740.

Due to the shorter run and different ticket prices for adults, children, and family passes, the average gross revenue per rider was approximately \$9.25. The proposed train will include the 1929 No. 7 steam locomotive with 5 passenger cars and the possibility of adding the fully restored 1929 Canadian National Railway wooden caboose (premium fare for passengers to ride in). Full capacity would be 180 passengers. Regardless of the number of riders per run, the other costs are essentially fixed –\$870 for fuel (note: this costing is based on using cleaner burning diesel oil instead of lower cost bunker C oil (\$450) to reduce the carbon foot print), \$175 for engineer (currently the only paid train crew member), and maintenance costs for locomotive and cars. Liability insurance is confirmed with city insurance provider that the cost is fixed regardless of the lesser distance and number of runs on the city owned tracks. The tracks need to be inspected monthly (at a cost of \$750 per inspection), maintained and certified by Technical Safety BC before passenger-carrying runs can commence.

Locomotive Choice:

The city has 2 locomotives in its Industrial Collection that can be made serviceable for the operations in 2020. The primary locomotive is expected to be the #7 Baldwin steam locomotive, which the Industrial Heritage Society should have completely rebuilt and be certificated with Technical Safety BC before entering service. The #11 GE yard switching engine would be a back-up for the steam engine in 2020. The engine will need to be recertified before use, but there is no added maintenance cost to have it in operation.

There are benefits and drawbacks relating to each locomotive in regard to using it for powering APR trains.

#7 Baldwin steam locomotive: built in 1929

Boiler rebuild is in process – although there are still pending inspections required, currently repairs by volunteer boilermakers are progressing well and most materials are on site for a completion and certification for next summer.

In 2018 this locomotive consumed an average of 1,128 litres of bunker C fuel per run, at an approximate cost of \$700. The current rebuild will include the bricking of the fire box to allow the burning of diesel oil (at \$1,300.00 / run) to improve the carbon foot print of the operation.

The benefit of using this engine as the primary locomotive is that Steam Locomotives are a bigger tourist draw as they are not found in use on most tourist operations.

#11 GE Switching Engine: built in 1942

This engine was inspected and certified for safety in November 2018, and is in operating condition. The engine will need another inspection to be certified in 2020.

Based on the factors presented above, the recommendations concerning locomotives are:

The rebuilt and certified #7 Baldwin steam locomotive should be used in all operations as it would create the biggest passenger/ revenue draw. The use of steam makes for a unique experience. The use of diesel fuel reduces the environmental concerns for bunker C storage facilities, as well as reducing the carbon foot print, even though this requires additional costs.

The #11 GE Switching Engine will be used for lighter and incidental duty – for smaller three-car trains, and for emergency support when there are issues with the other locomotives.

The five passenger coaches are in need of some repairs before being put into service. They will require regular maintenance and inspection to comply with Technical Safety BC standards.

Facilities:

The Roundhouse and the property surrounding it are owned by the City and are essential to the operation of the APR.

They provide the mechanical shop and storage area for the rolling stock used by the APR, including maintenance of way equipment, power tools, and hand tools. The property has a number of spur tracks that are used for storing rail equipment and assembling trains.

The costs of the Roundhouse are limited to utilities and security; there should be ongoing maintenance of the "Hilton," the trailer that provides office and meeting space and temporary accommodation for the APR crews.

The Port Alberni Train Station provides a key component of the APR operation, in its original role as a station, and as an iconic feature of the historic & tourism precinct of the City of Port Alberni.

It is recommended that this prominent and function-specific building be included in the ongoing operations of the APR. The Industrial Heritage Society will continue to display vintage vehicles and artifacts as part of its visitor experience.

The budget reflects this, with seasonal staffing, repair and maintenance and utilities represented. Ideally the structure could be shared with other organizations or parties; the question of rent or lease income should be investigated further.

Track, ROW, & Bridge Maintenance:

The maintenance of the City of Port Alberni track between the Train Station and Stamp Ave must be up to a standard acceptable to Technical Safety BC, is a key responsibility of the APR in 2020.

Although the tracks are not currently certified for use, it will be up to the City to come to an agreement with the APR regarding running rights and inspections. Cost for any repairs, are included in the budget and are expected to be provided by others.

Following, and in concert with this work, Southern Rail Vancouver Island has been contracted to perform weekly inspections of the line prior to each period of passenger runs, at a cost of \$750 per inspection. If some of the obsolete track switches were removed, the inspection cost would be cheaper. SRVI will also assist with other safety-critical aspects of track maintenance.

It is recommended that a comprehensive program of track maintenance be initiated starting in 2020, based on the "Alberni Pacific Railway Bridge and Track Maintenance Program 2017-2027." Track maintenance costs have been included for city owned tracks and in 2022 additional funds are required for maintenance repairs to the Dry Creek bridge. This annual maintenance could be performed either by contract or through employing an APR track crew.

Personnel:

The operation of the APR has involved a number of paid staff positions as well as volunteers. This proposal incorporates a bare minimum of paid staff.

It is suggested that an APR Manager position be established at a 0.4 FTE level – that is 2 days per week. More time may be required at first, but this should maintain enough continuity and oversight to permit the duties required. Technical Safety BC has high standards that need to be followed to have the railroad certified for operation. Not providing reports in a timely manner can lead to decertification or financial penalties thus the need for the manager to be diligent. Marketing programs will also be the responsibility of the manager.

A Rail Mechanic is required, based at the Roundhouse to oversee the maintenance of the locomotives and other rolling stock. It is recommended that this position be established at a 0.2 FTE level – 1 day per week – at a minimum. More work days will be required at the beginning and diminish later in the operating year. This will ensure consistent maintenance and related record-keeping, both of which are essential to meet the regulatory requirements of railway operation. The Rail Mechanic should be certified under the standards of Technical Safety BC, to ensure an appropriate standard of maintenance.

It is suggested that grant-funded seasonal positions are used to provide ancillary staff for the APR – ticket agents, interpreters, and other support positions. These would be based at the Station or on the trains themselves. Such ancillary workers could also assist in online ticket sales, promotion, etc.

As discussed previously, track, ROW, and bridge maintenance may be carried out through contract, an employed track crew, or a combination of both. There are advantages to having a track crew to respond quickly to deficiencies.

Volunteer fire watch personnel will be required if the train is scheduled when conditions of high fire risk are present.

Train Crew – currently only Engineers are paid, and the budget is based on that. All other safety-critical positions, such as the conductors and firemen are to be volunteers. Because safety-critical staff or volunteers must be certified, it is important to maintain a program of training and evaluation. Previously much of this has been done in-house, but Technical Safety BC is encouraging the use of third-party training and evaluation to ensure that the highest standards are maintained. This will be an additional cost item.

Marketing & Advertising:

As this proposal is based on 5 special weekends, the primary audience will be Vancouver Island for posters and print media. We will also use social media. Promotional information usually provided to enhance tourists will not be published (other than the internet) as operations will be limited. The marketing will be the responsibility of the manager with assistance of volunteers as required.

Sponsorship and fund raising:

This will be an important component to meeting the budget obligations. Through the work of the manager and volunteers we hope to have special events sponsored.

In preparation for the upcoming operation, the Western Vancouver Island Industrial Heritage Society has been active in fund raising and requesting donations. As the #7 is an important component of the operation the Society has been active in raising funds, both in cash and in-kind donations (over \$250,000), to complete the locomotive rebuild. Some donations towards the repairs to the passenger coaches have also been secured. This is additional to the City's contributions.

2019

Marcie DeWitt Consulting

[PROPOSAL: NEW SPACE CREATION FOR THE CITY OF PORT ALBERNI]

Submitted to the City of Port Alberni, December 6, 2019

OVERVIEW AND APPROACH

In 2019 in the City of Port Alberni participated in the creation of a regional Child Care Action Plan in conjunction with other communities in the Alberni Clayoquot Regional District. The plan identifies areas of celebration, opportunity and challenges specific to the City of Port Alberni and the region. Themes of affordability, flexibility as well as the need for infant toddler and before/after school care required attention across the region.

In the Alberni Valley there is 593 licensed child care spaces between 24 centres to serve the communities 3725 children under 14, this equates to 1 space for every 3 children. In order to address these challenges, the Alberni Valley space creation targets indicate a need for the creation of 127 spaces annually to achieve greater equity in the availability of quality licensed programming.

To be responsive to community need and changing demographics the City of Port Alberni has proposed plans to pursue a New Spaces fund application and will be eligible to apply for further UBCM funding if required. The intent of this application is to develop city owned infrastructure for a child care centre utilizing current district assets. The proposed site will be managed through a partnership with a child care provider contracted by the City of Port Alberni to provide quality care to children in the city. This project will build on the City of Port Alberni's 2019 – 2023 Strategic Priorities of:

- 1.3 The City adapts in response to ongoing demographic change and community development;
- 3.1 The highest and best use is made of City-owned assets;

In line with the 2019 Child Care Needs Assessment and the City of Port Alberni's Strategic Plan the following proposal has been prepared to ensure a holistic, stakeholder informed process for the City of Port Alberni New Spaces Fund application and child care program development.

PROPOSED APPROACH

The approach for the New Space creation project is characterized by the following capabilities:

- Evidence-informed: Drawing on the recently finalized Child Care Needs Assessment the project will be responsive to community need as identified through quantitative and qualitative data specific to Port Alberni outlined in the report.
- Stakeholder informed: A key facet of the project will be relationship development, stakeholder identification and management. In order to ensure a successful capital planning process an RFP process for a child care provider to manage the facility in partnership with the city will be conducted. Additionally partners occupying, neighboring and within the community of the proposed site will be engaged to ensure a holistic approach to planning and project development is maintained.
- Outcome based: Indicators identified in the New Spaces funding application will inform stakeholders relationship development as well as key measurement indicators for child care provider procurement through the RFP process.
- Centered on strengths: In order to ensure success, stakeholders will be identified with roles, next steps and responsibilities to ensure successful project management from initial application through the duration of the project.

WORK PLAN

Deliverable	Activities	Milestone	Timeline
Stakeholder Identification and Development	Relationship development	Identify stakeholders for local knowledge, RFP committee/task force, best practices, etc. Liaise with training, licensing and recruitment stakeholders.	April 2020
		Facilitate dialog with property stakeholders, current tenants, neighbors, SD70 and others as identified	April - June 2020
	RFP for child care provider	Design and implement RFP process based on New Spaces priority areas in conjunction with city staff	May - June 2020
		Work with city staff to select Child Care Provider for proposed project Clarify roles, responsibilities and timelines	May - June 2020
	Project communications	Communications and updates to city staff and Council Stakeholder communications	March - November 2020
	Formal agreements	Liaise with City staff on the creation of MOU's and contracts. Outline and formalize (where required) partnership agreements Request and receive letters of support	May - October 2019
Building Concept Creation	Architectural renderings	Work with Child Care provider and architect on development of initial renderings	June - September 2020
		Dialog with key stakeholders to identify additional design and building requirements Investigate zoning and bylaw revisions and considerations for city and council	June 2020

	Quotes for build	Source and consult appropriate trades for accurate costing Source 2 quotes per trade required Work with City staff for additional costing and permits	June - September 2020
New Spaces Grant Application	Liaise with contracted services and stakeholders to facilitate grant preparation	Formalize and update based on engagement	June – September 2020
	Application Completion and Submission	City review of draft Submission and report for city/Council	October 2020
	Final Report	Prepare final report outlining lessons learned, stakeholder agreements and next steps	October 2020
UBCM Grant Application	Sourcing of additional information and agreements	Prepare application for project land purchase	November 2020
	Application Completion and Submission	City review of draft for Submission and report for City/Council	November 2020
Project Coordination	Facilitation of relationships	Facilitate additional planning and visioning activities	Winter/Spring 2021
		Recommend/Secure agreements with participating partners	Winter/Spring 2021

BUDGET AND FEE SCHEDULE

Deliverable	Cost	Billed
Stakeholder Identification and Development	\$12,000 (8 days @\$1500/day)	50% of deliverable fee at project inception remaining 50% at report submission
Building Concept Creation	\$7,500 (5 days @\$1500/day)	100% of deliverable fee due at report submission
New Spaces Grant Application and Final Report	\$3,000 (2 days @\$1500/day)	100% of deliverable fee due at report submission
UBCM Grant Application	\$1500 (1 day @\$1500/day)	100% of deliverable fee due at application submission
Project Coordination	\$12,000 (up to 8 days @\$1500/day)	To be billed out as needed, invoiced monthly.
Subtotal	\$36,000	
GST	\$1,800	
TOTAL	\$37,800	
All fees inclusive of facilitation tools, travel and other consulting fees.		

CONSULTING TEAM AND RELEVANT EXPERIENCE

Marcie DeWitt is the sole proprietor of Marcie DeWitt Consulting Services. For the past 8 years, Marcie has worked with clients throughout British Columbia offering strategic planning and consulting services to address complex social issues. Marcie's consulting offerings include: project management, facilitation, community engagement, strategic planning, systems change analysis, fund and organizational development.

Marcie has an undergraduate in Psychology, a Graduate Certificate in Project Management and extensive training in public policy and systems change methods, including collective impact. For more than a decade, Marcie has worked with collaborative, multi-stakeholder networks to address the social determinants of health in the Alberni-Clayoquot region. Housing, transportation, poverty reduction, food security and healthy community development have been focuses of Marcie's work.

Clients of Marcie DeWitt Consulting Services include regional districts, First Nations, municipalities, provincial networks, Chambers of Commerce, and issue-based non-profits, among others.

QUALIFICATIONS AND RELATED EXPERIENCE

MARCIE'S CURRICULUM VITAE:

EDUCATION

2015	Project Management Graduate Certificate, Royal Roads University
2012	United Way Public Policy Institute, United Way/UBC
2005	Bachelors of Arts in Psychology, University of Calgary

PROJECT WORK

STRATEGIC PLANNING AND FACILITATION

- Liaise with project leadership to provide guidance and design for environmental scan, engagement and organizational development
- Design and deliver capacity building workshops
- Design and facilitate planning sessions
- Prepare interactive and engaging final reports to summarize sessions while mapping out strategic goals and activities

2019	Pacific Rim Hospice Strategic Plan
2019	Central Westcoast Forest Society Strategic Plan
2018	Toquaht Nation Health Plan Update and Capacity Development
2018	Port Alberni Opioid Community Dialogs
2017	Pacific Rim Surfrider Strategic Plan Facilitation
2016	Ucluelet Chamber of Commerce Strategic Plan
2016	Tofino Chamber of Commerce Strategic Plan
2014	Pacific Rim Hospice Society Strategic Planning
2014	Toquaht Nation Health Plan

PROJECT MANAGEMENT

- Work with client to set scope, timeline, budget/secure funding and project pre plan
- Facilitate collaborative participation with team and community stakeholders
- Implement plan, deliver product and evaluate, providing lessons learned and follow up to client

2019	A Child Care Needs Assessment for the ACRD
2018	Port Alberni Point in Time Homelessness Count
2018	West Coast Communities Transportation Scope Setting Study – BC Transit and ACRD
2017	Alberni Clayoquot Health Network Website - www.achn.ca
2017	Alberni Clayoquot Transportation Asset Map
2016	West Coast Wheels for Wellness Program Implementation
2015	Vancouver Island Food Systems Coordinator Gathering
2014	Gabor Mate West Coast Presentation Tour
2013	Canadian Biosphere Reserve Video - www.youtube.com/watch?v=KHxeOTJaiHI
2012	Healing Broken Lands – Indicator Monitoring Proposal – Eco Trust Canada
2012	West Coast Restorative Justice Program - RCMP
2012	Coastal Family Resource Coalition Website - www.coastalfamilyresources.ca
2010	West Coast Central Region Community Consultation – MCFD Make Children First

CONTRACT WORK

2014 – Present **Coordinator, Alberni Clayoquot Health Network**

- Design, develop and coordinate alternative governance model to engage stakeholders and decision makers
- Design and coordinate systems change initiatives to stimulate dialog and action planning around complex social issues
- Facilitate strategic planning and recruitment of community stakeholders to increase impact of social change initiatives

2010 – 2017 **Community Developer/ Facilitator, Coastal Family Resource Coalition**

- Design and facilitate governance and community development models to engage regional stakeholders
- Community consultation design, implementation and reporting
- Coordinate relationship building, community and project development
- Develop and implement evaluation frameworks and regional planning
- Grant writing – secure between \$5 000 and \$30 000 for network projects annually

2012 – 2013 **Community Coordinator/ Contractor, Clayoquot Biosphere Trust**

- Identify and develop projects which align with the core priorities
- Grant writing
- Clayoquot participant in partnership project with Canadian Biosphere Reserves and the University of Saskatchewan through a Social Science and Humanities Research Council (SSHRC) Grant
- Ongoing project work relating to health, youth and food security

RECENT REFERENCES

James Caspersen

Project Manager, Provincial Point in Time Homelessness Count

Homeless Services Association of BC

778-316-7755

jameshasbc@gmail.com

Wes Hewitt

Executive Director, Port Alberni Shelter Society

pashelter@shaw.ca

250-731-6767

Analisa Blake

Project Manager: Food Security, Healthy Lifestyles, Community Health Networks; Island Health - Public Health

analisa.blake@viha.ca

250-802-0263

Penny Cote

Chair, Alberni Clayoquot Health Network

pcote@acrd.ca

250-724-5040



Timothy Pley, CAO
City of Port Alberni
4850 Argyle Street
Port Alberni, BC V9Y 1V8

RE: ARCHITECTURAL CONSULTING SERVICES FOR CHILDCARE BC NEW SPACES FUND APPLICATION

Dear Tim

Thank you for inviting us to offer a proposal for the architectural design component of your grant application for the new day care facility. As we have discussed, this project could be a wonderful opportunity to improve the synergies between the school district, the local arts community, the heritage commission, new daycare providers and the many families that will rely on their services.

We have coordinated with Marci DeWitt and believe that the proposed scope of work will tie in nicely with her efforts to create a complete application package with great chances of success. While there is a risk to putting time and effort into any grant application, the work described below can be used as a significant credit to the design work if this project is approved. Furthermore, we believe that creating the relationships with ourselves, Marcie DeWitt, your team at the City and the project stakeholders will be a critical part of any future project, and that these efforts will not be lost with the application itself, but will be available to you for any number of similar endeavours.

The following table was created with Marcie DeWitt to reference the coordinated scopes of our work and to illustrate the deliverables that will be created for you by our efforts. We understand that Marcie will be contracted separately for her work and so the cost and time estimates on the right are related to our scope only. If you have questions about the scope of work, or the relevance at this phase of the project, please let us know. We believe that these efforts will be required to make the strongest case for a new childcare facility in Port Alberni.

Our fees are noted next to each set of activities that we expect to under take during the next few months of preparation. These correspond to expected timeframes and should also give you a sense of how we expect the project to proceed, what fees will be incurred and how to align a working budget for the project. We will be very happy to work through the details with you and make adjustments as you wish.





Our fees are exclusive of taxes and disbursements, and any disbursements exceeding \$500 will be agreed with you prior to commitment. We do not currently anticipate any disbursements other than printing and travel costs.

We will be happy to discuss this agreement and make modifications as required to ensure that we are all comfortable moving forward.

Sincerely,

Will King, Architect AIBC, MRAIC. LEEP AP

Waymark Architecture carries \$2,000,000 in professional liability insurance and a copy of our certificate of insurance is available upon request. This proposal is in compliance with Bylaws of the Architectural Institute of British Columbia, notably Bylaws 28 and 34.16 and AIBC Bulletin 67.





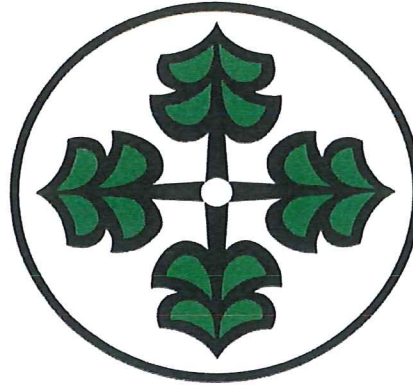
Delliverable	Milestone	Activities: Marcie	Activities: Waymark	Timeline	Waymark fees
Stakeholder Identification & Development	Relationship development	Identify & liaise with stakeholders		feb-	
		facilitate dialogue with property stakeholders	work with stakeholders to identify synergies and obstacles	feb/march	\$3,060.00
			research site conditions, existing building conditions. zoning etc	feb/march	\$1,020.00
	RFP for childcare provider	design RFP based on New Space priorities		feb/march	\$0.00
		work with City to select new provider		march/april	\$0.00
formal agreements	create MOU's for partnerships	identify spacial/property requirements	april/may	\$680.00	
Building Concept creation	initial design work	develop function program with stakeholders	develop function program with stakeholders	april/may	\$3,400.00
	Schematic Design (SD)		spacial diagrams and inter-relations of functional diagrams	april/may	\$1,020.00
		functional coordination with CCLR	spacial coordination with CCLR	april/may	\$1,020.00
		work with service provider to provide furniture/equipment list	incorporate furniture/equipment	may/june	\$1,020.00
			first iteration of schematic design (SD)	may/june	\$6,800.00
			initial energy model & cost/benefit analysis	may/june	\$3,400.00
		working group review of SD	working group review of SD	may/june	\$3,060.00
			revision of SD based on stakeholder feedback	may/june	\$3,400.00
	Architectural Renderings		floor plans	june/july	\$1,020.00
			3D renderings	june/july	\$3,400.00
			sections and/or other unique features	june/july	\$1,700.00
			design motif palette	june/july	\$1,020.00
	Complete Grant Application	Complete Budget Template	incorporate budget information for design & construction	Professional Services consulting costs	July
consult quantity surveyors & general contractors				July	\$680.00
site development costs				July	\$170.00
construction costs				July	\$170.00
annual O&M costs				July	\$680.00
carbon footprint				July	\$1,360.00
incorporate budget information from service providers		July			
incorporate budget info from City		July			
coordinate funding contributions		July			
liaise with stakeholders		formalize and update based on engagement		July	
Application completion	City review	format drawings and images	July	\$340.00	
Final Report	outline lessons learned and next steps		July		
totals					\$38,590.00

The total fee for our effort is estimated to be \$38,590. We can either fix this fee and invoice periodically as the work progresses, or we can bill hourly for the work as it is requested of us., whichever you prefer. We expect similar costs either way.

We will require a \$3,000 retainer to begin our work, and are prepared to begin as soon as this retainer had been paid and our contracts are signed. The retainer will be credited to the total project fee and can be drawn from periodically during the project, or as a credit to your last invoice.



Delliverable	Milesto ne	Activities: Marcie	Activities: Waymark	Timeline	Waymark fees	MD Fees
Stakeholder Identification & Development	Relationship development	Identify & liaise with stakeholders		April		\$12,000.00
		facilitate dialogue with property stakeholders	work with stakeholders to identify synergies and obstacles	April-June	\$3,060.00	
			research site conditions, existing building conditions. zoning etc	April -June	\$1,020.00	
	RFP for childcare provider	design RFP based on New Space priorities		May - June	\$0.00	
		work with City to select new provider		May - June	\$0.00	
formal agreements	create MOU's for partnerships	identify spacial/property requirements	May – Oct	\$680.00		
Building Concept creation	initial design work	develop function program with stakeholders	develop function program with stakeholders	June –	\$3,400.00	\$7,500.00
	Schematic Design (SD)		spacial diagrams and inter-relations of functional diagrams	June - sept	\$1,020.00	
		functional coordination with CCLR	spacial coordination with CCLR		\$1,020.00	
		work with service provider to provide furniture/equipment list	incorporate furniture/equipment		\$1,020.00	
			first iteration of schematic design (SD)		\$6,800.00	
			initial energy model & cost/benefit analysis		\$3,400.00	
		working group review of SD	working group review of SD		\$3,060.00	
			revision of SD based on stakeholder feedback		\$3,400.00	
	Architectural Renderings		floor plans	June - September	\$1,020.00	
			3D renderings		\$3,400.00	
			sections and/or other unique features		\$1,700.00	
			design motif palette		\$1,020.00	
	Complete New Spaces Grant Application	Complete Budget Template	incorporate budget information for design & construction	Professional Services consulting costs	August - September	
consult quantity surveyors & general contractors				\$680.00		
site development costs				\$170.00		
construction costs				\$170.00		
annual O&M costs				\$680.00		
carbon footprint				\$1,360.00		
incorporate budget information from service providers						
incorporate budget info from City						
coordinate funding contributions						
liaise with stakeholders		formalize and update based on engagement		September - October		
Application completion	City review	format drawings and images		\$340.00		
Final Report	outline lessons learned and next steps					
UBCM Grant Application	Source Additional information and agreements	Prepare application for project land purchase		November		\$1500.00
	Application Completion and Submission	City review of draft for submission and report for City/Council				
Project Coordination	Facilitation of relationships	Facilitate additional planning and visioning activities		Winter/spring 2021		\$12,000.00
		Recommend/secure agreements with participating partners				
totals					\$38,590.00	\$37,800.00 (GST inclusive)



**CITY OF PORT ALBERNI
AMENDED
5 YEAR FINANCIAL PLAN**

2020-2024


DRAFT



**CITY OF PORT ALBERNI
CONSOLIDATED FINANCIAL PLAN 2020-2024**

	2019 <i>Actual (unaudited)</i>	2019 <i>Budget</i>	2020	2021	2022	2023	2024
Revenue							
Taxes							
Property Taxes	23,151,826	23,153,216	24,317,679	25,987,007	27,016,020	27,820,211	28,648,527
Other Taxes	705,800	710,141	710,200	710,200	710,200	710,200	707,000
Grants in Lieu of Taxes	212,570	219,500	219,500	219,500	219,500	219,500	219,500
Fees and Charges							
Sales of Service	3,643,567	3,446,969	3,802,504	3,524,542	3,491,883	3,537,650	3,590,971
Sales of Service/Utilities	6,067,914	6,884,738	7,133,173	7,392,302	7,536,449	7,690,879	7,848,581
Service to other Government	57,371	167,000	167,000	167,000	167,000	167,000	167,000
User Fees/Fines	309,515	228,640	237,140	238,140	240,140	242,140	242,140
Rentals							
Rentals	145,112	143,200	144,300	145,500	146,700	147,900	147,900
Interest/Penalties/Miscellaneous	985,587	629,100	638,575	736,775	736,775	736,775	736,775
Grants/Other Governments	1,120,424	1,107,340	1,507,340	1,107,340	1,107,340	1,107,340	1,107,340
Other Contributions	699,630	699,630	395,000	460,000	162,600	90,000	90,000
	<u>37,099,316</u>	<u>37,389,474</u>	<u>39,272,411</u>	<u>40,688,305</u>	<u>41,534,607</u>	<u>42,469,595</u>	<u>43,505,734</u>
Expenses							
Debt Interest	320,914	396,128	487,816	487,816	487,816	487,816	487,816
Capital Expenses	8,799,040	8,799,040	9,018,195	8,721,303	5,870,271	12,759,802	6,225,076
Other Municipal Purposes							
General Municipal	4,237,283	3,958,444	4,263,800	4,310,001	4,472,617	4,471,229	4,613,354
Police Services	6,685,905	7,325,995	7,493,161	7,649,642	7,847,848	8,053,087	8,260,107
Fire Services	3,916,399	3,589,253	3,657,489	3,750,092	3,872,436	3,964,686	4,059,461
Other Protective Services	269,288	260,413	262,699	264,886	267,074	269,567	271,976
Transportation Services	4,373,238	4,198,108	4,124,868	4,317,829	4,464,622	4,520,702	4,572,310
Environmental Health and Development	2,271,652	2,178,658	2,659,546	2,230,842	2,121,772	2,158,613	2,245,650
Parks and Recreation	6,029,061	5,600,090	5,899,437	6,271,298	6,476,455	6,612,515	6,941,793
Cultural	1,350,617	1,302,804	1,409,031	1,442,847	1,476,477	1,506,096	1,531,180
Water	1,518,102	1,429,672	1,670,544	1,660,669	1,721,331	1,714,697	1,776,512
Sewer	1,263,687	1,243,229	1,362,676	1,379,906	1,397,507	1,416,790	1,435,179
Contingency	20,752	264,700	300,000	200,000	200,000	200,000	200,000
	<u>41,055,937</u>	<u>40,546,534</u>	<u>42,609,262</u>	<u>42,687,130</u>	<u>40,676,226</u>	<u>48,135,600</u>	<u>42,620,414</u>
Revenue Over (Under) Expenses Before Other	<u>(3,956,621)</u>	<u>(3,157,060)</u>	<u>(3,336,851)</u>	<u>(1,998,825)</u>	<u>858,381</u>	<u>(5,666,006)</u>	<u>885,320</u>
Other							
Debt Proceeds	-	-	-	-	-	3,000,000	-
Debt Principal	(254,557)	(347,143)	(476,634)	(476,634)	(476,634)	(476,634)	(476,634)
Transfer from Equipment Replacement Reserve	522,500	522,500	254,955	2,652,625	2,358,085	814,253	1,639,725
Transfer from Land Sale Reserve	683,000	683,000	-	-	-	-	-
Transfer from Cemetery Trust	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Transfer from (to) Other Reserves	2,953,609	2,222,384	3,496,530	(179,166)	(2,741,832)	2,326,387	(2,050,411)
Transfer from (to) Surplus	50,069	74,319	60,000	-	-	-	-
	<u>3,956,621</u>	<u>3,157,060</u>	<u>3,336,851</u>	<u>1,998,825</u>	<u>(858,381)</u>	<u>5,666,006</u>	<u>(885,320)</u>
Balanced Budget	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

	A	B	AS	AT	AU	AV	AW	AX	AY	AZ	BA	BB	BC	BD	BE	BF
1		CITY OF PORT ALBERNI														
2		GENERAL REVENUE FUND - 5 YEAR PLAN														
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	A	B	AS	AT	AU	AV	AW	AX	AY	AZ	BA	BB	BC	BD	BE	BF
1		CITY OF PORT ALBERNI														
2		GENERAL REVENUE FUND - 5 YEAR PLAN														
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4																
5			2019		2019		2020		2021		2022		2023		2024	
6			<i>Actual (unaudited)</i>		<i>Budget</i>											
7																
129		PENALTIES & INTEREST	205,867	18.45%	174,500	-15.24%	174,500	-15.24%	174,500	0.00%	174,500	0.00%	174,500	0.00%	174,500	0.00%
130																
131		15930 Miscellaneous Revenue	117,570	-52.88%	94,500	-19.62%	94,500	-19.62%	192,700	103.92%	192,700	0.00%	192,700	0.00%	192,700	0.00%
132		15940 Miscellaneous Revenue-IT Services	28,275	18.80%	23,800	-15.83%	28,275	0.00%	28,275	0.00%	28,275	0.00%	28,275	0.00%	28,275	0.00%
133		MISCELLANEOUS REVENUE	145,845		118,300		122,775		220,975	79.98%	220,975	0.00%	220,975	0.00%	220,975	0.00%
134																
135		OTHER REVENUE OWN SOURCES	1,273,973	19.98%	927,640	-27.19%	946,715	-25.69%	1,047,115	10.61%	1,050,315	0.31%	1,053,515	0.30%	1,053,515	0.00%
136																
137		UNCONDITIONAL TRANSFERS OTHER GOV'T														
138																
139		PROVINCIAL GOVERNMENT														
140		16212 Small Community Protection Grant	280,144	8.16%	288,700	3.05%	288,700	3.05%	288,700	0.00%	288,700	0.00%	288,700	0.00%	288,700	0.00%
141		16214 Revenue Sharing - Traffic Fines	312,700	11.40%	302,800	-3.17%	302,800	-3.17%	302,800	0.00%	302,800	0.00%	302,800	0.00%	302,800	0.00%
142		16215 Community Gaming Revenue	445,840	0.00%	445,840	0.00%	445,840	0.00%	445,840	0.00%	445,840	0.00%	445,840	0.00%	445,840	0.00%
143		UNCOND TFRS OTHER GOV'T	1,038,684	5.39%	1,037,340	-0.13%	1,037,340	-0.13%	1,037,340	0.00%	1,037,340	0.00%	1,037,340	0.00%	1,037,340	0.00%
144																
145		CONDITIONAL TRANSFERS OTHER														
146		18120 Grants/Contributions UBCM/FCM	-		-		-		-							
147		18121 Grants/Contributions Other	81,740	16.77%	70,000	-14.36%	70,000	-14.36%	70,000	0.00%	70,000	0.00%	70,000	0.00%	70,000	0.00%
148		CONDITIONAL TRANSFERS OTHER	81,740		70,000		70,000		70,000		70,000		70,000		70,000	
149																
150																
151		OTHER TRANSFERS & COLLECTIONS														
152																
153		19110 Cemetery Trust Fund	2,000	-26.25%	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000	0.00%
156		19114 Operating Funds From Prior Years	507,069	27.03%	507,069	0.00%	594,209	17.19%	400,000	-32.68%	400,000	0.00%	400,000	0.00%	400,000	0.00%
157		19115 Transfer from RCMP Surplus Reserve	-	0	-	0	286,061	0	291,282	1.83%	296,607	1.83%	302,040	1.83%	307,581	1.83%
158		TRANSFERS FROM OWN RESERVES	509,069	26.67%	509,069	0.00%	882,270	73.31%	693,282	-21.42%	402,000	-42.01%	402,000	0.00%	402,000	0.00%
159																
160		COLLECTIONS FOR OTHER GOV'T														
161																
162		19811 Non-Residential School Tax	1,792,267	-14.65%	2,100,000	17.17%	1,800,000	0.43%	1,800,000	0.00%	1,800,000	0.00%	1,800,000	0.00%	1,800,000	0.00%
163		19812 Residential School Tax	3,785,950	26.20%	3,000,000	-20.76%	3,000,000	-20.76%	3,000,000	0.00%	3,000,000	0.00%	3,000,000	0.00%	3,000,000	0.00%
164			5,578,217	9.38%	5,100,000	-8.57%	4,800,000	-13.95%	4,800,000	0.00%	4,800,000	0.00%	4,800,000	0.00%	4,800,000	0.00%
165																
166		REGIONAL GOVERNMENT														
167		11212 Parcel Tax	134,857	0.64%	134,000	-0.64%	134,000	-0.64%	-	-100.00%	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!
168		19820 Alberni-Clayoquot Regional Hosp Dist	692,174	-2.18%	760,000	9.80%	760,000	9.80%	760,000	0.00%	760,000	0.00%	760,000	0.00%	760,000	0.00%
169		19821 Alberni-Clayoquot Regional District	1,329,467	24.25%	1,170,000	-11.99%	1,170,000	-11.99%	1,170,000	0.00%	1,170,000	0.00%	1,170,000	0.00%	1,170,000	0.00%
170			2,156,498	12.81%	2,064,000	-4.29%	2,064,000	-4.29%	1,930,000	-6.49%	1,930,000	0.00%	1,930,000	0.00%	1,930,000	0.00%
171																
172		JOINT BOARDS AND COMMISSIONS														
173		19830 Municipal Finance Authority	1,186	137.12%	500	-57.83%	500	-57.83%	500	0.00%	500	0.00%	500	0.00%	500	0.00%
174		19831 BC Assessment	166,967	4.35%	160,000	-4.17%	160,000	-4.17%	160,000	0.00%	160,000	0.00%	160,000	0.00%	160,000	0.00%
175			168,153	4.77%	160,500	-4.55%	160,500	-4.55%	160,500	0.00%	160,500	0.00%	160,500	0.00%	160,500	0.00%
176																
177		OTHER TRANSFERS, COLLECTIONS	7,902,868	10.19%	7,324,500	-7.32%	7,024,500	-11.11%	6,890,500	-1.91%	6,890,500	0.00%	6,890,500	0.00%	6,890,500	0.00%
178																
179		GENERAL FUND REVENUE	38,577,467	5.83%	38,938,638	0.94%	39,174,508	1.55%	40,343,285	2.98%	41,051,558	1.76%	41,904,716	2.08%	42,786,353	2.10%
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	A	B	AS	AT	AU	AV	AW	AX	AY	AZ	BA	BB	BC	BD	BE	BF	BG	BH
1	CITY OF PORT ALBERNI																	
2	GENERAL REVENUE FUND - 5 YEAR PLAN																	
3	*** Highlighted Items are Strategic Priorities																	
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Strategic Initiative- Increase to Bylaw enforcement

Strategic Initiative- Reconciliation

Strategic Initiative- Community Policing

	A	B	AS	AT	AU	AV	AW	AX	AY	AZ	BA	BB	BC	BD	BE	BF	BG	BH	
1		CITY OF PORT ALBERNI																	
2		GENERAL REVENUE FUND - 5 YEAR PLAN																	
3																			
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5																			
6			2019		2019		2020		2021		2022		2023		2024			Aggregate	
7			<i>Actual (unaudited)</i>		<i>Budget</i>														Change
144																			2020-2024
145		STORM SEWERS																	
146		23331 Storm Sewer Maintenance	145,947	8.11%	115,500	-20.86%	114,840	-21.31%	116,722	1.64%	118,648	1.65%	120,790	1.81%	122,808	1.67%			-14.55%
147		23333 Storm Sewer Pump Station	9,450	-23.17%	10,520	11.32%	8,814	-6.73%	8,970	1.77%	9,129	1.77%	9,297	1.84%	9,462	1.77%			0.42%
148		23335 Storm Sewer Connections	120,715	114.89%	63,000	-47.81%	88,000	-27.10%	89,360	1.55%	90,751	1.56%	92,303	1.71%	93,760	1.58%			-20.71%
149		STORM DRAINAGE	355,803	11.13%	307,242	-13.65%	310,654	-12.69%	315,932	1.70%	321,330	1.71%	327,340	1.87%	332,994	1.73%			-5.68%
150																			

*** Highlighted Items are Strategic Priorities



	A	B	AS	AT	AU	AV	AW	AX	AY	AZ	BA	BB	BC	BD	BE	BF	BG	BH
1		CITY OF PORT ALBERNI																
2		GENERAL REVENUE FUND - 5 YEAR PLAN																
3																		
4																		
5			2019		2019		2020		2021		2022		2023		2024			Aggregate
6			Actual (unaudited)		Budget													Change
7																		2020-2024
304		TRANSFERS TO CAPITAL FUNDS																
305	28220	Transfers to General Capital Fund:																
307		Projects TBD Council Direction	-		-			(661,222)			126,586		1,260,550		2,148,351			
308		Administration	-		-						250,000		-		-			
309		Fire Department	55,937		55,000		69,857		218,400		80,000		50,000		-			
310		Transportation Services	-		-		-		-		-		-		-			
311		Paving and Road Construction	160,000		160,000		580,000		525,000		590,000		-		-			
312		Traffic Upgrades	20,000		20,000		31,000		27,000				31,000		33,000			
313		Storm Drains	50,000		50,000		200,000		175,000		432,500		702,500		-			
314		Other Public Works Projects	262,466		136,888		100,000		200,000		200,000		-		-			
315		Parks	55,000		55,000		25,000		1,212,000		115,000		175,000		-			
316		Cultural Services	30,100		30,100		30,000		279,500		30,000		30,000		30,000			
317		Parks, Recreation and Heritage	250,800		250,800		141,240		301,000		370,000		270,000		250,000			
318		TOTAL GENERAL CAPITAL TRANSFERS	884,303	7.38%	757,788	-14.31%	1,177,097	33.11%	2,276,678	93.41%	2,223,086	-2.35%	2,519,050	13.31%	2,461,351	-2.29%	135.19%	
319																		
320		OTHER SERVICES																
321		OTHER BUDGET CONSIDERATIONS																
322	29911	Contingency Funds	20,752	-89.62%	264,700	1175.52%	300,000	1345.62%	200,000	-33.33%	200,000	0.00%	200,000	0.00%	200,000	0.00%	1312.28%	
323		OTHER BUDGET CONSIDERATIONS	20,752	-89.62%	264,700	1175.52%	300,000	1345.62%	200,000	-33.33%	200,000	0.00%	200,000	0.00%	200,000	0.00%	1312.28%	
324																		
325		TOTAL OPERATIONS, DEBT SERVICING, RESERVE AND CAPITAL TRANSFERS, CONTINGENCY	30,424,455	5.34%	29,804,925	-2.04%	31,615,799	3.92%	33,052,785	4.55%	33,761,058	2.14%	34,614,216	2.53%	35,495,853	2.55%	15.68%	
326																		
327																		
328		TRANSFERS TO RESERVE ALLOWANCES																
329	28211	Transfers to Reserve Allowances	457,000	14.25%	432,750	-5.31%	534,209	16.89%	400,000	-25.12%	400,000	0.00%	400,000	0.00%	400,000	0.00%	-8.23%	
330																		
331																		
332		TAXES COLLECTED FOR OTHERS																
333		REGIONAL DISTRICT																
334	28410	Alberni-Clayoquot Regional District	1,464,497	21.64%	1,304,000	-10.96%	1,304,000	-10.96%	1,170,000	-10.28%	1,170,000	0.00%	1,170,000	0.00%	1,170,000	0.00%	-21.24%	
335																		
336		SCHOOL DISTRICTS																
337	28811	Non-Residential School Tax	2,273,081	8.24%	2,100,000	-7.61%	1,800,000	-20.81%	1,800,000	0.00%	1,800,000	0.00%	1,800,000	0.00%	1,800,000	0.00%	-20.81%	
338	28812	Residential School Tax	3,097,999	3.27%	3,000,000	-3.16%	3,000,000	-3.16%	3,000,000	0.00%	3,000,000	0.00%	3,000,000	0.00%	3,000,000	0.00%	-3.16%	
339																		
340		REGIONAL GOVERNMENTS																
341	28820	Alberni-Clayoquot Regional Hosp District	692,282	-2.16%	760,000	9.78%	760,000	9.78%	760,000	0.00%	760,000	0.00%	760,000	0.00%	760,000	0.00%	9.78%	
342																		
343		JOINT BOARDS AND COMMISSIONS																
344	28830	Municipal Finance Authority	1,186	137.12%	500	-57.83%	500	-57.83%	500	0.00%	500	0.00%	500	0.00%	500	0.00%	-57.83%	
345	28831	BC Assessment	166,967	4.35%	160,000	-4.17%	160,000	-4.17%	160,000	0.00%	160,000	0.00%	160,000	0.00%	160,000	0.00%	-4.17%	
346		TAXES COLLECTED FOR OTHERS	7,696,012	7.30%	7,324,500	-4.83%	7,024,500	-8.73%	6,890,500	-1.91%	6,890,500	0.00%	6,890,500	0.00%	6,890,500	0.00%	-10.63%	
347																		
348																		
349																		
350		GENERAL FUND EXPENDITURE	38,577,467	5.83%	37,562,175	-2.63%	39,174,508	1.55%	40,343,285	2.98%	41,051,558	1.76%	41,904,716	2.08%	42,786,353	2.10%	10.47%	

	A	B	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA	BB	BC	BD
1		CITY OF PORT ALBERNI														
2		SEWER REVENUE FUND - 5 YEAR PLAN														
3			2019		2019		2020		2021		2022		2023		2024	
4																
5			<i>Actual (unaudited)</i>		<i>Amended</i>											
6			-1.00													
7		SALES OF SERVICE														
8																
9	94421	Sewer Fees	2,749,393	-6.56%	2,997,544	9.03%	3,053,793	11.07%	3,111,167	1.88%	3,169,689	1.88%	3,236,785	2.12%	3,305,405	2.12%
10	94431	Sewer Connections	-	-100.00%	38,497	#DIV/0!	39,267	#DIV/0!	40,052	2.00%	40,853	2.00%	41,670	2.00%	42,503	2.00%
11	94432	Service Charges Sundry	-	-100.00%	3,822	#DIV/0!	3,898	#DIV/0!	3,976	2.00%	4,056	2.01%	4,137	2.00%	4,220	2.00%
12	94433	User Charges	43,531	152.53%	17,583	-59.61%	17,934	-58.80%	18,293	2.00%	18,659	2.00%	19,032	2.00%	19,413	2.00%
13			-													
14		OTHER SERVICES														
15	94441	Sewage Disposal Fees	48,425	295.88%	12,477	-74.23%	12,726	-73.72%	12,981	2.00%	13,241	2.00%	13,506	2.00%	13,776	2.00%
16		SALES OF SERVICE	2,841,349	-5.71%	3,069,923	8.04%	3,127,618	10.08%	3,186,469	1.88%	3,246,498	1.88%	3,315,130	2.11%	3,385,317	2.12%
17																
18		OTHER REVENUE FROM OWN SOURCE														
19																
20	95590	Interest Income	60,064	400.53%	12,000	-80.02%	12,000	-80.02%	12,000	0.00%	12,000	0.00%	12,000	0.00%	12,000	0.00%
21	95611	Sewer Penalty	32,472	62.36%	20,000	-38.41%	20,000	-38.41%	20,000	0.00%	20,000	0.00%	20,000	0.00%	20,000	0.00%
22	91210	Sewer Local Improvement Charges	-	-100.00%	3,200	#DIV/0!	3,200	#DIV/0!	3,200	0.00%	3,200	0.00%	3,200	0.00%	3,200	0.00%
23		OTHER REVENUE	92,536	162.89%	35,200	-61.96%	35,200	-61.96%	35,200	0.00%	35,200	0.00%	35,200	0.00%	35,200	0.00%
24																
29		OTHER TRANSFERS														
30	99110	Transfer from Capital Reserve-Gas Tax	-	-100.00%	6,000	#DIV/0!	46,000	#DIV/0!	46,000	0.00%	46,000	0.00%	46,000	0.00%	46,000	0.00%
31	99111	Transfers from Reserves & Allowances	-		-		660,000		50,000		-		-		-	
32	99114	Operating Funds from Prior Year	-		-		-		-		-		-		-	
33	99211	Contribution (To) From General Revenue	-		-		-		-		-		-		-	
34																
35		SEWER FUND REVENUE	2,933,885	-13.06%	3,111,123	6.04%	3,868,818	31.87%	3,317,669	-14.25%	3,327,698	0.30%	3,396,330	2.06%	3,466,517	2.07%
36																
37		SEWER SYSTEM														
38																
39		ADMINISTRATION														
40	104210	Sewer Administration & Other	329,527	12.89%	291,900	-11.42%	373,811	13.44%	375,037	0.33%	376,295	0.34%	377,583	0.34%	378,904	0.35%
41																
42		ENGINEERING SERVICES														
43	104221	Consulting Services	-	-100.00%	31,000	#DIV/0!	31,000	#DIV/0!	31,000	0.00%	31,000	0.00%	31,000	0.00%	31,000	0.00%
44																
45		SEWER SYSTEM ADMINISTRATION														
46	104233	Customer Service Requests	73,535	-40.13%	125,281	70.37%	127,840	73.85%	130,450	2.04%	133,114	2.04%	136,144	2.28%	138,925	2.04%
47	104236	Small Tools/Equipment/Supplies	9,095	-34.71%	14,049	54.47%	8,800	-3.25%	8,899	1.13%	9,000	1.13%	9,115	1.28%	9,221	1.16%
48																
49		SEWER COLLECTION SYSTEM														
50	104240	Sewage Collection System Main	127,959	11.75%	119,500	-6.61%	124,600	-2.63%	126,772	1.74%	128,993	1.75%	131,476	1.92%	133,802	1.77%
51	104241	Sewer Service Connections	223,353	22.40%	195,725	-12.37%	213,020	-4.63%	216,560	1.66%	220,183	1.67%	224,195	1.82%	227,996	1.70%
52																
53		SEWER LIFT STATIONS														
54	104260	Sewage Lift Stations	165,329	2.81%	163,987	-0.81%	167,605	1.38%	170,102	1.49%	172,651	1.50%	175,474	1.64%	178,135	1.52%
55																
56		SEWER TREATMENT AND DISPOSAL														
57	104280	Sewage Treatment	334,764	14.09%	299,787	-10.45%	314,000	-6.20%	319,086	1.62%	324,271	1.62%	329,803	1.71%	335,196	1.64%
58																
59		OTHER COMMON SERVICES														
60	104294	Special Work Orders	123	-93.85%	2,000	1526.02%	2,000	1526.02%	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000	0.00%
61		SEWER SYSTEM	1,263,687	4.19%	1,243,229	-1.62%	1,362,676	7.83%	1,379,906	1.26%	1,397,507	1.28%	1,416,790	1.38%	1,435,179	1.30%
62																

	A	B	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA	BB	BC	BD
1		CITY OF PORT ALBERNI														
2		SEWER REVENUE FUND - 5 YEAR PLAN														
3			2019		2019		2020		2021		2022		2023		2024	
4																
5			<i>Actual (unaudited)</i>		<i>Amended</i>											
6			-1.00													
63		FISCAL SERVICES														
64		DEBT														
65																
66	108120	Interest Payments On Debentures	160,425	-36.57%	252,925	57.66%	344,613	114.81%	344,613	0.00%	344,613	0.00%	344,613	0.00%	344,613	0.00%
67	108130	Principal Payments On Debentures	95,346	-49.27%	187,932	97.10%	317,423	232.92%	317,423	0.00%	317,423	0.00%	317,423	0.00%	317,423	0.00%
68		TOTAL DEBT	255,771	-41.98%	440,857	72.36%	662,036	158.84%	662,036	0.00%	662,036	0.00%	662,036	0.00%	662,036	0.00%
69		TRANSFER TO FUNDS AND RESERVES														
70																
71	108220	Transfer To Sewer Capital Fund	815,000	103.75%	815,000	0.00%	1,045,000	28.22%	650,000	-37.80%	560,000	-13.85%	100,000	-82.14%	650,000	550.00%
72	108910	Debt Reserve Fund Transfer	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000	0.00%
73	108211	Transfer to Reserves & Allowances			-				-							
74	108920	Transfer to Infrastructure Capital Reserve	597,427		610,037		797,106		623,727	-21.75%	706,155	13.22%	1,215,504	72.13%	717,302	-40.99%
75		TRANSFERS	1,414,427	-17.81%	1,427,037	0.89%	1,844,106	30.38%	1,275,727	-30.82%	1,268,155	-0.59%	1,317,504	3.89%	1,369,302	3.93%
76																
77		FISCAL SERVICES	1,670,198	-22.74%	1,867,894	11.84%	2,506,142	50.05%	1,937,763	-22.68%	1,930,191	-0.39%	1,979,540	2.56%	2,031,338	2.62%
78																
79		EXCESS OF REVENUE OVER EXPENSE	-		-		-		-		-		-		-	
80																
81		SEWER FUND EXPENSES	2,933,885	-13.06%	3,111,123	6.04%	3,868,818	31.87%	3,317,669	-14.25%	3,327,698	0.30%	3,396,330	2.06%	3,466,517	2.07%
82																

	A	B	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA	BB	BC	BD
1		CITY OF PORT ALBERNI														
2		WATER REVENUE FUND - 5 YEAR PLAN														
3			2019		2019		2020		2021		2022		2023		2024	
4			Actual (unaudited)		Amended											
5																
6																
7		SALES OF SERVICE														
8	54421	Metered Sales	3,223,319	-10.07%	3,763,660	16.76%	3,951,843	22.60%	4,149,435	5.00%	4,232,424	2.00%	4,317,072	2.00%	4,403,414	2.00%
9	54431	Connections	-	-100.00%	40,571	#DIV/0!	42,599	#DIV/0!	44,729	5.00%	45,624	2.00%	46,536	2.00%	47,467	2.00%
10	54432	Turn-On Charges	1,169	221.15%	382	-67.32%	401	-65.70%	421	4.99%	430	2.14%	439	2.09%	447	1.82%
11	54433	Service Charges Sundry	2,078	-78.62%	10,202	391.06%	10,712	415.61%	11,248	5.00%	11,473	2.00%	11,702	2.00%	11,936	2.00%
12		SALES OF SERVICE	3,226,565	-11.19%	3,814,815	18.23%	4,005,555	24.14%	4,205,833	5.00%	4,289,951	2.00%	4,375,749	2.00%	4,463,264	2.00%
13																
14		OTHER REVENUE FROM OWN SOURCE														
15																
16	55590	Other Interest	38,477	189.30%	13,300	-65.43%	13,300	-65.43%	13,300	0.00%	13,300	0.00%	13,300	0.00%	13,300	0.00%
17	55611	Water Penalty	35,228	25.81%	28,000	-20.52%	28,000	-20.52%	28,000	0.00%	28,000	0.00%	28,000	0.00%	28,000	0.00%
18		OTHER REVENUE	73,705	78.46%	41,300	-43.97%	41,300	-43.97%	41,300	0.00%	41,300	0.00%	41,300	0.00%	41,300	0.00%
19																
20		CONDITIONAL TRANSFERS OTHER GOVT	-		-		-		-		-		-		-	
21																
22		PROVINCIAL GOVERNMENT	-		-		-		-		-		-		-	
23																
24																
25		OTHER TRANSFERS														
26																
27	59111	Reserve For Projects & Purchases	-		-		-		-		-		-		-	
28	59112	Operating Surplus From Prior Years	-		-		-		-		-		-		-	
29		OTHER TRANSFERS	-		-		-		-		-		-		-	
30																
31		WATER FUND REVENUE	3,300,270	-10.18%	3,856,115	16.84%	4,046,855	22.62%	4,247,133	4.95%	4,331,251	1.98%	4,417,049	1.98%	4,504,564	1.98%
32																
33																
34		WATER SUPPLY SYSTEM														
35																
36		ADMINISTRATION														
37																
38	64110	Water Administration & Other	285,755	8.13%	264,793	-7.34%	349,147	22.18%	354,997	1.68%	360,968	1.68%	367,122	1.70%	373,344	1.69%
39																
40		ENGINEERING SERVICES														
41	64121	Engineering Consulting Services	-	-100.00%	30,000	#DIV/0!	30,000	#DIV/0!	30,000	0.00%	30,000	0.00%	30,000	0.00%	30,000	0.00%
42																
43		WATER SYSTEM ADMINISTRATION														
44	64133	Customer Service Requests	84,309	-8.48%	93,942	11.43%	97,434	15.57%	99,443	2.06%	101,494	2.06%	103,819	2.29%	105,962	2.06%
45	64136	Small Tools/Equipment/Supplies	8,229	-30.76%	12,008	45.92%	12,133	47.43%	12,261	1.05%	12,391	1.06%	12,540	1.20%	12,676	1.08%
46																
47		SERVICE OF SUPPLY														
48	64141	Supply Inspection & Operation	81,667	-31.89%	121,951	49.33%	116,844	43.07%	119,175	1.99%	121,558	2.00%	124,229	2.20%	126,724	2.01%
49																
50		PUMPING														
51	64161	Pumping Inspection & Operation	248,142	-7.98%	272,513	9.82%	292,263	17.78%	295,627	1.15%	299,061	1.16%	302,955	1.30%	306,542	1.18%
52																
53		TRANSMISSION & DISTRIBUTION														
54	64181	Transmission/Distribution System	289,710	-1.61%	263,131	-9.17%	303,936	4.91%	273,433	-10.04%	313,028	14.48%	283,219	-9.52%	323,023	14.05%
55	64183	Connections	327,329	146.07%	144,366	-55.90%	208,000	-36.46%	211,500	1.68%	215,079	1.69%	219,077	1.86%	222,826	1.71%
56	64185	Meters	146,082	-36.18%	187,265	28.19%	216,500	48.20%	219,230	1.26%	222,018	1.27%	225,177	1.42%	228,091	1.29%
57	64187	Hydrants	46,878	19.80%	39,703	-15.31%	44,287	-5.53%	45,003	1.62%	45,734	1.62%	46,559	1.80%	47,324	1.64%
58																
59		OTHER COMMON SERVICES														
60	64194	Special Water Work Orders	-		-		-		-		-		-		-	
61																
62		WATER SUPPLY SYSTEM	1,518,102	2.34%	1,429,672	-5.83%	1,670,544	10.04%	1,660,669	-0.59%	1,721,331	3.65%	1,714,697	-0.39%	1,776,512	3.61%
63																

	A	B	AQ	AR	AS	AT	AU	AV	AW	AX	AY	AZ	BA	BB	BC	BD
1		CITY OF PORT ALBERNI														
2		WATER REVENUE FUND - 5 YEAR PLAN														
3			2019		2019		2020		2021		2022		2023		2024	
4			Actual (unaudited)		Amended											
5																
6																
64		FISCAL SERVICES														
65																
66		DEBT														
67		68120 Interest Payments On Debentures	44,000	0.00%	44,000	0.00%	44,000	0.00%	44,000	0.00%	44,000	0.00%	44,000	0.00%	44,000	0.00%
68		68130 Principal Payments On Debentures	38,743	0.00%	38,743	0.00%	38,743	0.00%	38,743	0.00%	38,743	0.00%	38,743	0.00%	38,743	0.00%
69		DEBT	82,743		82,743		82,743		82,743		82,743		82,743		82,743	
70																
71		TRANSFERS TO FUNDS AND RESERVES														
72		68211 Transfer To Capital Reserves	-		-		-		-		-		-		-	
73		68220 Transfers To Water Capital Fund	1,699,425	37.57%	2,340,500	37.72%	935,000	-44.98%	1,152,000	23.21%	350,000	-69.62%	4,000,000	1042.86%	1,350,000	-66.25%
74		68230 Transfer to Infrastructure Capital Reserve	-	-100.00%	(100)	#DIV/0!	1,355,268	#DIV/0!	1,348,421	-0.51%	2,173,877	61.22%	(1,383,691)	-163.65%	1,292,009	-193.37%
75		68910 Debt Reserve Fund Transfer	-	-100.00%	3,300	#DIV/0!	3,300	#DIV/0!	3,300	0.00%	3,300	0.00%	3,300	0.00%	3,300	0.00%
76		TRANSFERS	1,699,425	-19.40%	2,343,700	37.91%	2,293,568	34.96%	2,503,721	9.16%	2,527,177	0.94%	2,619,609	3.66%	2,645,309	0.98%
77																
78		FISCAL SERVICES	1,782,168	-18.66%	2,426,443	36.15%	2,376,311	33.34%	2,586,464	8.84%	2,609,920	0.91%	2,702,352	3.54%	2,728,052	0.95%
79																
80		EXCESS OF REVENUE OVER EXPENSE	-		-		-		-		-		-		-	
81																
82		WATER FUND EXPENSE	3,300,270	-10.18%	3,856,115	16.84%	4,046,855	22.62%	4,247,133	4.95%	4,331,251	1.98%	4,417,049	1.98%	4,504,564	1.98%
83																



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

Established: 21-Aug-2000

	2019 <i>Actual</i>	2020	2021	2022	2023	2024
RECEIPTS						
Balance forward (2009)	-	-	-	-	-	-
Investment Income	52,351	35,000	25,000	25,000	25,000	25,000
Recreation Services Surcharge	288,215	127,233	135,000	135,000	135,000	135,000
Other Deposits	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Sale of Property	-	-	-	-	-	-
	340,566	162,233	160,000	160,000	160,000	160,000
EXPENSES						
Parks & Recreation Properties and Facilities	-	150,000	-	-	-	-
	-	150,000	-	-	-	-
REVENUE OVER (UNDER) EXPENSE	340,566	12,233	160,000	160,000	160,000	160,000
FUND EQUITY - ENDING	2,513,614	2,525,847	2,685,847	2,845,847	3,005,847	3,165,847



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

Established: 8-Aug-1994

	2019 <i>Actual</i>	2020	2021	2022	2023	2024
RECEIPTS						
Investment Income	51,735	35,000	35,000	35,000	35,000	35,000
New Deal Gas Tax Funds	1,638,361	741,000	741,000	228,500	248,500	252,000
Miscellaneous	80,000	80,000	80,000	80,000	80,000	80,001
	<u>1,770,096</u>	<u>856,000</u>	<u>856,000</u>	<u>343,500</u>	<u>363,500</u>	<u>367,001</u>
EXPENSES						
Gas Tax - capital projects	986,510	1,205,000	1,246,000	182,500	202,500	-
Gas Tax - operating (capacity bldg)	46,000	46,000	46,000	46,000	46,000	46,000
Capital Expenditures - Special	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-
	<u>1,032,510</u>	<u>1,251,000</u>	<u>1,292,000</u>	<u>228,500</u>	<u>248,500</u>	<u>46,000</u>
REVENUE OVER EXPENSES	<u>737,586</u>	<u>(395,000)</u>	<u>(436,000)</u>	<u>115,000</u>	<u>115,000</u>	<u>321,001</u>
FUND EQUITY - ENDING	<u>\$ 1,058,626</u>	<u>\$ 663,626</u>	<u>\$ 227,626</u>	<u>\$ 342,626</u>	<u>\$ 457,626</u>	<u>\$ 778,627</u>



CITY OF PORT ALBERNI

EQUIPMENT REPLACEMENT RESERVE FUND - 5 YEAR PLAN Established: 31-Dec-1973

	2019	2020	2021	2022	2023	2024
	<i>Actual</i>					
Sale of Equipment		-	-	-	-	-
Investment Income	139,296	100,000	100,000	40,000	30,000	30,000
Transfers from General Revenue	42,000	64,000	34,000	30,000	24,000	18,000
Contributions - ERRF Schedule	827,193	903,442	966,194	1,003,756	1,024,297	1,055,026
	<u>1,008,489</u>	<u>1,067,442</u>	<u>1,100,194</u>	<u>1,073,756</u>	<u>1,078,297</u>	<u>1,103,026</u>
EXPENSES						
Transfer to Capital Works Bylaw	-	-	-	-	-	-
Equipment Purchases	586,500	318,955	2,686,625	2,392,085	848,253	1,673,725
	<u>586,500</u>	<u>318,955</u>	<u>2,686,625</u>	<u>2,392,085</u>	<u>848,253</u>	<u>1,673,725</u>
REVENUE OVER EXPENSES	<u>421,989</u>	<u>748,487</u>	<u>(1,586,431)</u>	<u>(1,318,329)</u>	<u>230,044</u>	<u>(570,699)</u>
 FUND EQUITY - ENDING	 <u>6,353,618</u>	 <u>7,102,105</u>	 <u>5,515,674</u>	 <u>4,197,345</u>	 <u>4,427,389</u>	 <u>3,856,690</u>



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

Established: pre 1970

	2019	2020	2021	2022	2023	2024
	<i>Actual</i>					
RECEIPTS						
Sale of Property	1,000	1,000	1,000	1,000	1,000	1,000
Investment Income	19,812	8,000	8,500	9,500	9,700	10,000
Transfer from RCMP Surplus	-	-	-	-	-	-
Transfer from Off Street Parking R	-	-	-	-	-	-
	<u>20,812</u>	<u>9,000</u>	<u>9,500</u>	<u>10,500</u>	<u>10,700</u>	<u>11,000</u>
EXPENSES						
Transfer to Other Funds	-	-	-	-	-	-
Acquisitions and Expenses	683,000	50,000	50,000	50,000	50,000	50,000
	<u>683,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
REVENUE OVER EXPENSES	<u>(662,188)</u>	<u>(41,000)</u>	<u>(40,500)</u>	<u>(39,500)</u>	<u>(39,300)</u>	<u>(39,000)</u>
FUND EQUITY - ENDING	<u>185,944</u>	<u>144,944</u>	<u>104,444</u>	<u>64,944</u>	<u>25,644</u>	<u>(13,356)</u>



CITY OF PORT ALBERNI

DEVELOPMENT COST CHARGES RESERVE FUND - 5 YEAR PLA Established: 22-Mar-2010

	2019	2020	2021	2022	2023	2024
	<i>Actual</i>					
RECEIPTS						
Contributions	671,715	15,000	15,000	15,000	15,000	15,000
Investment Income	3,000	3,500	3,500	3,500	3,500	3,500
	<u>674,715</u>	<u>18,500</u>	<u>18,500</u>	<u>18,500</u>	<u>18,500</u>	<u>18,500</u>
EXPENSES						
Transfer to Other Funds	-	-	-	-	-	-
Acquisitions and Expenses	190,000	100,000	-	-	-	-
	<u>190,000</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUE OVER EXPENSES	<u>484,715</u>	<u>(81,500)</u>	<u>18,500</u>	<u>18,500</u>	<u>18,500</u>	<u>18,500</u>
FUND EQUITY - ENDING	<u>1,331,174</u>	<u>1,249,674</u>	<u>1,268,174</u>	<u>1,286,674</u>	<u>1,305,174</u>	<u>1,323,674</u>



CITY OF PORT ALBERNI
CEMETERY TRUST FUND - 5 YEAR PLAN

	2019	2020	2021	2022	2023	2024
	<i>Actual</i>					
RECEIPTS						
Sale Proceeds	6,570	3,000	3,000	3,000	3,000	3,000
Investment Income	3,600	2,000	2,000	2,000	2,000	2,000
	<u>10,170</u>	<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>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,001</u>
REVENUE OVER EXPENDITURE	<u>8,170</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>2,999</u>
FUND EQUITY - ENDING	<u>170,959</u>	<u>173,959</u>	<u>176,959</u>	<u>179,959</u>	<u>182,959</u>	<u>185,958</u>



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

Established: 13-May-2013

	2019	2020	2021	2022	2023	2024
	<i>Actual</i>					
RECEIPTS						
Contributions	93,700	93,700	93,700	93,700	93,700	93,700
Investment Income	5,926	2,000	3,000	4,000	4,000	4,000
	<u>99,626</u>	<u>95,700</u>	<u>96,700</u>	<u>97,700</u>	<u>97,700</u>	<u>97,700</u>
EXPENSES						
Transfer to Other Funds	-	-	-	-	-	-
Projects and Expenses	376,230	22,600	40,000	-	-	-
	<u>376,230</u>	<u>22,600</u>	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUE OVER EXPENSES	<u>(276,604)</u>	<u>73,100</u>	<u>56,700</u>	<u>97,700</u>	<u>97,700</u>	<u>97,700</u>
FUND EQUITY - ENDING	<u>26,104</u>	<u>99,204</u>	<u>155,904</u>	<u>253,604</u>	<u>351,304</u>	<u>449,004</u>



CITY OF PORT ALBERNI

ALBERNI VALLEY COMMUNITY FOREST RESERVE - 5 YEAR PLAN - AMENDEI Established: 14-Oct-2014

	2019	2020	2021	2022	2023	2024
	<i>Actual</i>					
RECEIPTS						
Dividends Received	150,000	-	-	-	-	-
Donations Received						
Investment Income	1,500	1,500	1,500	1,500	1,500	1,500
	<u>151,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
EXPENSES						
Transfer to Other Funds	-	-	-	-	-	-
Projects and Expenses	10,000	10,000	10,000	10,000	10,000	10,000
	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
REVENUE OVER EXPENSES	<u>141,500</u>	<u>(8,500)</u>	<u>(8,500)</u>	<u>(8,500)</u>	<u>(8,500)</u>	<u>(8,500)</u>
FUND EQUITY - ENDING	<u>247,922</u>	<u>239,422</u>	<u>230,922</u>	<u>222,422</u>	<u>213,922</u>	<u>205,422</u>



**CITY OF PORT ALBERNI
PARKLAND ACQUISITION RESERVE - 5 YEAR PLAN**

Established: 12-Jun-2006

	2019	2020	2021	2022	2023	2024
	<i>Actual</i>					
RECEIPTS						
Investment Income	\$ 5,276	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Sale of Parkland	-	-	-	-	-	-
Parkland Dedication Deposits	-	-	-	-	-	-
Historical correction	-	-	-	-	-	-
	5,276	2,500	2,500	2,500	2,500	2,500
EXPENSES						
Acquisition of Parkland	-	-	-	-	-	-
	-	-	-	-	-	-
REVENUE OVER (UNDER) EXPENSE	5,276	2,500	2,500	2,500	2,500	2,500
FUND EQUITY - ENDING	\$ 292,895	\$ 295,395	\$ 297,895	\$ 300,395	\$ 302,895	\$ 305,395



2020

	NET TAXABLE VALUE		TAX SHARE		PERCENT TAX SHARE		EFFECTIVE TAX RATE PER THOUSAND		CLASS MULTIPLE	
	PRIOR YEAR	CUR YEAR	PRIOR YEAR	CUR YEAR	PRIOR YEAR	CUR YEAR	PRIOR YEAR	CUR YEAR	PRIOR YEAR	CUR YEAR
	\$	\$	\$	\$	%	%	\$	\$		
RESIDENTIAL	2,053,235,500	2,236,980,800	13,708,497	14,530,792	59.75%	59.75%	6.6765	6.4957	1.0000	1.0000
UTILITIES	2,023,100	2,174,300	54,588	57,863	0.24%	0.24%	26.9825	26.6121	4.0414	4.0969
MAJOR IND.	91,504,200	93,059,000	5,068,910	5,372,965	22.09%	22.09%	55.3954	57.7372	8.2970	8.8885
LIGHT IND.	2,257,200	2,307,800	125,457	132,983	0.55%	0.55%	55.5810	57.6233	8.3248	8.8710
BUSINESS	284,910,946	299,941,553	3,964,826	4,202,654	17.28%	17.28%	13.9160	14.0116	2.0843	2.1570
NON-PROFIT	2,483,500	2,451,700	18,547	19,659	0.08%	0.08%	6.6765	6.4957	1.0000	1.0000
FARM	90,784	90,784	719	763	0.00%	0.00%	6.6765	6.4957	1.0000	1.0000
TOTAL	2,436,505,230	2,637,005,937	22,941,545	24,317,678.92	100.00%	100.00%				

24,317,678.92

AVERAGE SINGLE FAMILY RESIDENCE

New Single Family homes 19

PRIOR YEAR		CURRENT YEAR		CHANGE	
VALUE	AMOUNT	VALUE	AMOUNT	DIFFERENCE	% CHANGE
\$291,383	\$1,963.38	\$315,381	\$2,048.63	\$85.25	4.3%

Business & other classes amount increase 5.9%

Residential single family homes per BCA:

Residential single family home assessment per BCA:

	2020	2019	2018
Residential single family homes per BCA:	6,373	\$ 6,354	6318
Residential single family home assessment per BCA:	2,009,922,700	1,851,598,600	1,561,415,400

**** NMC represent 1.22% of change

Capital 2020-2024	General Revenue		Land Sale	ERRF	Borrowing	Gas Tax	Fed & Prov		Capital Wks Reserves	Water Revenue		Sewer Revenue		Total Project Expenditure
	Operating	Reserves					Assistance	Other		Operating	Reserves	Operating	Reserves	
PARKS														-
Penny Lane Bridge Replacement	25,000													25,000
Victoria Quay Shelter		5,000						15,000						20,000
Johnston Rd Planter Box Installation		16,000												16,000
	25,000	21,000	-	-	-	-	-	15,000	-	-	-	-	-	61,000
CULTURAL SERVICES														-
McLean Mill Capital Projects	30,000							90,000						120,000
	30,000	-	-	-	-	-	-	90,000	-	-	-	-	-	120,000
PARKS, RECREATION & HERITAGE														-
Aquatic Centre Pool Repairs	100,000													100,000
Curling Club Ice Plant Replacement						40,000		40,000						80,000
Echo Park Field House Furnace #2	6,600													6,600
Echo Park Field House Security Cameras	15,000													15,000
Multiplex - Small Equipment	19,640													19,640
Multiplex- Replace Weyerhaeuser Lighting -LED		100,000						100,000						100,000
Clock Tower AHQ		100,000						150,000						250,000
	141,240	100,000	-	-	-	40,000	-	290,000	-	-	-	-	-	571,240
TOTAL 2020 GENERAL CAPITAL														
WATER WORKS														-
Main Renewals & Upgrades														-
Dead Ends & Distribution Upgrades											100,000			100,000
Cowichan Reservoir to Burde St. New Twin Main Ph 4 (church St./16th Ave to Montrose St./15th Ave 420m 150mm PVC & 450mm HDPE)											1,000,000			1,000,000
Treatment, Pumping & Metering														-
Water Meter Replacement Program 6 yrs.										75,000	400,000			400,000
SCADA Software Upgrade										75,000				75,000
	-	-	-	-	-	-	-	-	-	75,000	1,500,000	-	-	1,575,000
TOTAL WATER CAPITAL														
SEWER SYSTEM														-
Renewals /Relines														-
Small Capital Main Replacements												100,000		100,000
Sewer Main Video Program											100,000			100,000
Johnston Rd Elizabeth to Gertrude 120m 300mm Reline											95,000			95,000
Harbour Rd/Bruce St Outfall Reline											100,000			100,000
Montrose St Lane east of 6th Ave 100m 200mm PVC											60,000			60,000
Sewer Lagoon Project additional estimates					5,680,000							4,300,000		9,980,000
Treatment & Pumping														-
SCADA Software Upgrade										75,000				75,000
	-	-	-	-	5,680,000	-	-	-	-	-	-	430,000	4,400,000	10,510,000
TOTAL 2020 CAPITAL	1,177,097	1,382,143	-	318,955	5,680,000	1,205,000	400,000	495,000	-	935,000	1,500,000	1,045,000	4,980,000	18,998,195
STRATEGIC CAPITAL PROJECTS 2021 FUNDING SOURCES														-
Quay to Quay Trail system	1,112,000					388,000								1,500,000
Implement Argyle (1st-3rd) Kingsway to Harbour Quay	762,500					87,500				100,000				950,000
TOTAL EXPENDITURE	1,874,500	-	-	-	-	475,500	-	-	-	100,000	-	-	-	2,450,000

Capital 2020-2024	General Revenue		Land Sale	ERRF	Borrowing	Gas Tax	Fed & Prov		Capital Wks	Water Revenue		Sewer Revenue		Total Project
	Operating	Reserves					Assistance	Other		Reserves	Operating	Reserves	Operating	
OPERATING CAPITAL PROJECTS 2021 FUNDING SOURCES	General Revenue	Reserves	Land Sale	ERRF	Borrowing	Gas Tax	Fed & Prov	Other	Capital Wks	Water Revenue	Reserves	Sewer Revenue	Reserves	Total Project
	Operating	Reserves	Land Sale	ERRF	Borrowing	Gas Tax	Assistance	Other	Reserves	Operating	Reserves	Operating	Reserves	Expenditure
ADMINISTRATION														
Computer Equipment Replacement				68,200										68,200
	-	-	-	68,200	-	-	-	-	-	-	-	-	-	68,200
FIRE DEPARTMENT														
Replace 2006 Ford F550 Rescue Truck #8	35,400			89,600										125,000
Replace Holmatro Hydraulic Tools	55,000													
Replace 1991 Pumper Truck #1	128,000			609,643										
Firehall Structural Prep for Ladder Truck 2 replacement						88,000								88,000
	218,400	-	-	699,243	-	88,000	-	-	-	-	-	-	-	213,000
TRANSPORTATION														
Replace 2008 Dodge Ram 2500 PU (Carpenter) #151				33,482										33,482
Replace 2008 Ford Ranger 4WD PU (STS C/hand) #154				32,000										32,000
Replace 1996 Triple Axle Tilt Trailer #388				45,700										45,700
Replace 2012 Int'l Flusher/Vac Truck #435				405,800										405,800
Replace 2007 Volvo Tandem Dump Truck #265				217,500										217,500
Replace 1998 GMC 4.5M3 Dump Truck #259				110,400										110,400
Replace 1999 GMC 4.5M3 Dump Truck #260				110,000										110,000
Replace 2006 Langfab Dump Pup Trailer #367				45,700										45,700
Replace 2005 Ford F350 W/Comp Body #520				90,000										90,000
Replace 2004 Chev Cube Van #616				49,700										49,700
Replace 2006 Ford FE350 Pass Van #619				59,600										59,600
Replace 2006 Ford F550 Haul All #613				134,600										134,600
	-	-	-	1,334,482	-	-	-	-	-	-	-	-	-	1,334,482
ROAD CONSTRUCTION & SEWER/STORMWATER PROJECTS														
6th Ave-Melrose to Bruce 240m (ptp, st, wtr, sani)						150,000		280,000	MFA Surplus		100,000		50,000	580,000
7th Ave-Redford to Bute 180m (ptp, storm)	105,000					40,000								145,000
	105,000	-	-	-	-	190,000	-	280,000	-	-	100,000	-	50,000	725,000
TRAFFIC UPGRADES														
Traffic Signal controller Replacement	27,000													27,000
	27,000	-	-	-	-	-	-	-	-	-	-	-	-	27,000
STORM Replacements & Upgrades														
Re-lining Project	300,000													300,000
Margaret St Storm Pump Upgrade	112,500					112,500								225,000
Sm Capital Storm Main Replacements		100,000												100,000
	412,500	100,000	-	-	-	112,500	-	-	-	-	-	-	-	625,000
WORKS-OTHER														
Victoria Quay Bridge Deck Rehabilitation	200,000													200,000
Garbage Carts				570,700										570,700
	200,000	-	-	570,700	-	-	-	-	-	-	-	-	-	770,700
PARKS														
Scott Kenny Trail -4th Bridge	100,000							50,000	Carbon Tax					150,000
Scott Kenny Trail - Stairway to South Gate								40,000	Carbon Tax					40,000
	100,000	-	-	-	-	-	-	90,000	-	-	-	-	-	190,000

Capital 2020-2024	General Revenue		Land Sale	ERRF	Borrowing	Gas Tax	Fed & Prov		Capital Wks Reserves	Water Revenue		Sewer Revenue		Total Project Expenditure	
	Operating	Reserves					Assistance	Other		Operating	Reserves	Operating	Reserves		
CULTURAL SERVICES														-	
McLean Mill Capital Projects	279,500							90,000	ACRD Parks Canada Grants						369,500
	279,500	-	-	-	-	-	-	90,000							369,500
PARKS, RECREATION & HERITAGE														-	
Aquatic Centre Pool Repairs						100,000									100,000
Echo Field House Furnace #3	7,000														7,000
Facilities Upgrade	250,000														250,000
Multiplex Dehumidifier-Desiccant Wheel	44,000														44,000
Multiplex Floor Scrubber				14,000											14,000
	301,000	-	-	14,000	-	100,000	-	-							415,000
TOTAL 2021 GENERAL CAPITAL	1,643,400	100,000	-	2,688,625	-	490,500	-	460,000	-	-	100,000	-	50,000	4,737,882	
WATER WORKS														-	
Main Renewals & Upgrades														-	
Dead Ends & Distribution Upgrades															-
5th Ave-Morton St to Maitland St 200m 150mm (ptp, wtr)										82,000					82,000
Dunbar St-10th Ave to 11th Ave loop 200mm										100,000					100,000
Maitland St-3rd Ave to 6th Ave 300m 150mm CI										120,000					120,000
Burde St-7th Ave to 10th Ave 300m 150mm PVC										150,000					150,000
Burde St Regulator Replacement										200,000					200,000
Water Meter Replacement Program 6 yrs.										400,000					400,000
										1,052,000					1,052,000
SEWER SYSTEM														-	
Renewals /Relines														-	
Small Capital Main Replacements															-
10th Ave-Dry Creek to Argyle St 250m 250mm												200,000			200,000
Harbour Rd Trunk Sewer Replacement Coal Creek to Argyle												350,000			350,000
Sewer Main Video Program												100,000			100,000
												650,000			650,000
TOTAL CAPITAL 2021	1,643,400	100,000	-	2,688,625	-	490,500	-	460,000	-	1,052,000	100,000	650,000	50,000	6,439,882	
STRATEGIC CAPITAL PROJECTS 2022														-	
FUNDING SOURCES														-	
Argyle St-Kingsway to Harbour Quay Fountain	200,000														200,000
TOTAL EXPENDITURE	200,000	-	-	-	-	-	-	-	-	-	-	-	-	200,000	
OPERATING CAPITAL PROJECTS 2022														-	
FUNDING SOURCES														-	
ADMINISTRATION														-	
Computer Equipment Replacement				69,600											69,600
ERP Replacement	250,000			250,000											500,000
Replace #721 2007 Dodge Caliber				23,300				22,600	Carbon Tax						45,900
	250,000	-	-	342,900	-	-	-	22,600							615,500
FIRE DEPARTMENT														-	
Confined Space Equipment Replacement	30,000														30,000
Replace Garage Door Openers (7)	50,000														50,000
2007 Dodge Dakota	14,000			31,000											45,000
Replace 1998 Jordair Compressor				59,700											59,700
Replace Ladder Truck 2				1,250,000											1,250,000
	94,000	-	-	1,340,700	-	-	-	-							1,434,700

Capital 2020-2024	General Revenue		Land Sale	ERRF	Borrowing	Gas Tax	Fed & Prov		Capital Wks Reserves	Water Revenue		Sewer Revenue		Total Project Expenditure
	Operating	Reserves					Assistance	Other		Operating	Reserves	Operating	Reserves	
TRANSPORTATION SERVICES														-
Replace 2009 Case 580 Sm Backhoe #303				137,100										137,100
Replace 1997 Big 40 Diesel Miller Welder #393				18,500										18,500
Replace 2007 Ford F350 Pickup (Carpenter) #622				37,500										37,500
Replace 2007 GMC C5500 Utility Dump Trk #240				110,000										110,000
Replace 2005 Volvo Tandem Gravel #264				185,000										185,000
Replace 2007 GMC 5500 W/Service Box #140				93,100										93,100
Replace 2009 Dodge 5500 Service Truck #141				85,000										85,000
Replace 2007 Dodge Caliber #721				23,285										23,285
	-	-	-	689,485	-	-	-	-	-	-	-	-	-	689,485
PAVING & ROAD CONSTRUCTION														-
Burde St-11th Ave to Estevan 650m (ptp, water)	490,000					100,000				350,000				940,000
Maitland St-6th Ave to 8th Ave 100m (ptp, storm)	200,000													200,000
	690,000	-	-	-	-	100,000	-	-	-	350,000	-	-	-	1,140,000
TRAFFIC UPGRADES														-
Traffic Light Controller 10th & Roger	29,000													29,000
	29,000	-	-	-	-	-	-	-	-	-	-	-	-	29,000
STORM														-
Replacements & Upgrades														-
Re-lining Project	300,000													300,000
Anderson Ave-Maitland St to Wallace St 200m (ptp, san, storm)	32,500					32,500								65,000
	332,500	-	-	-	-	32,500	-	-	-	-	-	-	-	365,000
WORKS-OTHER														-
Total Survey Station Instrument				50,000										50,000
	-	-	-	50,000	-	-	-	-	-	-	-	-	-	50,000
PARKS														-
Esso Beach Development						50,000		50,000						100,000
Victoria Quay Millstone Park Connector Foot Bridge	115,000													115,000
	115,000	-	-	-	-	50,000	-	50,000	-	-	-	-	-	215,000
CULTURAL SERVICES														-
McLean Mill Capital Projects	30,000							90,000						120,000
	30,000	-	-	-	-	-	-	90,000	-	-	-	-	-	120,000
PARKS, RECREATION & HERITAGE														-
Aquatic Centre Fitness Studio Flooring & Paint	35,000													35,000
Facilities Upgrade	250,000													250,000
Glenwood Centre Generator	25,000													25,000
Recreation Park Stadium Paint	50,000													50,000
Recreation Park Grandstand Cameras	10,000													10,000
	370,000	-	-	-	-	-	-	-	-	-	-	-	-	370,000
TOTAL GENERAL CAPITAL 2022	1,910,500	-	-	2,423,085	-	182,500	-	162,600	-	350,000	-	-	-	5,228,685
WATER WORKS														-
Main Renewals & Upgrades														-
SEWER SYSTEM														-
Renewals /Relines														-
Maitland St-Wood Ave to Kendall St 225m 250mm PVC (ptp st, sani)												160,000		160,000
Sewer Main Video Program												100,000		100,000
Harbour Road Trunk Sewer Replacement												300,000		300,000
	-	-	-	-	-	-	-	-	-	-	-	560,000	-	560,000
TOTAL CAPITAL 2022	1,910,500	-	-	2,423,085	-	182,500	-	162,600	-	350,000	-	560,000	-	5,788,685

Capital 2020-2024	General Revenue		Land Sale	ERRF	Borrowing	Gas Tax	Fed & Prov		Capital Wks	Water Revenue		Sewer Revenue		Total Project
	Operating	Reserves					Assistance	Other		Reserves	Operating	Reserves	Operating	
WATER WORKS														-
Main Renewals & Upgrades														-
River Road Main 2,400m 350AC										2,000,000				2,000,000
Bainbridge Plant to Cowichan Reservoir Supply Main Replacement					3,000,000					2,000,000	2,000,000			7,000,000
	-	-	-	-	3,000,000	-	-	-	-	4,000,000	2,000,000	-	-	9,000,000
SEWER SYSTEM														-
Renewals /Relines														-
Sewer Main Video Program												100,000		100,000
	-	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000
TOTAL CAPITAL 2023	1,228,500	-	-	241,000	3,000,000	202,500	-	-	-	4,000,000	2,000,000	100,000	-	11,499,253
STRATEGIC CAPITAL PROJECTS 2024 FUNDING SOURCES														
														-
														-
TOTAL EXPENDITURE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OPERATING CAPITAL PROJECTS 2024 FUNDING SOURCES														
														-
ADMINISTRATION														-
Computer Equipment Replacement				72,400										72,400
	-	-	-	72,400	-	-	-	-	-	-	-	-	-	72,400
TRANSPORTATION SERVICES														-
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				50,500										50,500
2011 Chev Silverado 4x4 #13				60,564										60,564
	-	-	-	1,547,525	-	-	-	-	-	-	-	-	-	1,547,525
TRAFFIC UPGRADES														-
Traffic Signal Controller Replacement	33,000													33,000
	33,000	-	-	-	-	-	-	-	-	-	-	-	-	33,000
WORKS-OTHER														-
Total Station Survey Instrument				53,800										53,800
	-	-	-	53,800	-	-	-	-	-	-	-	-	-	53,800
CULTURAL SERVICES														-
McLean Mill Capital Projects	30,000							90,000						120,000
	30,000	-	-	-	-	-	-	90,000	-	-	-	-	-	120,000
PARKS, RECREATION & HERITAGE														-
Facilities Upgrade	250,000													250,000
	250,000	-	-	-	-	-	-	-	-	-	-	-	-	250,000
TOTAL GENERAL CAPITAL 2024	313,000	-	-	1,673,725	-	-	-	90,000	-	-	-	-	-	2,076,725

Capital 2020-2024	General Revenue		Land Sale	ERRF	Borrowing	Gas Tax	Fed & Prov		Capital Wks Reserves	Water Revenue		Sewer Revenue		Total Project Expenditure
	Operating	Reserves					Assistance	Other		Operating	Reserves	Operating	Reserves	
<u>Main Renewals & Upgrades</u>														-
<u>Dead Ends & Distribution Upgrades</u>										800,000				800,000
										-				-
<u>Installations</u>										350,000				350,000
										-				-
Treatment, Pumping & Metering										200,000				200,000
	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000	1,350,000
SEWER SYSTEM														-
Maitland St-3rd Ave to 6th Ave												400,000		400,000
												-		-
Renewals /Relines												250,000		250,000
Small Capital Main Replacements												650,000		650,000
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL 2024	1,663,000	1,350,000	1,350,000	3,023,725	1,350,000	1,350,000	1,350,000	1,440,000	1,350,000	1,350,000	1,350,000	2,000,000	1,350,000	4,076,725



CITY OF PORT ALBERNI

RESERVE BALANCES UNAUDITED AS OF DECEMBER 31, 2019

	Year	2018	2019	2020	2021	2022	2023	2024
STATUTORY RESERVES	Established	<i>Actual</i>	<i>*Actual</i>					
PARKLAND ACQUISITION	2006	\$ 287,619	\$ 292,895	\$ 295,395	\$ 297,895	\$ 300,395	\$ 302,895	\$ 305,395
CAPITAL WORKS	1994	\$ 321,040	\$ 1,058,626	\$ 583,626	\$ 187,626	\$ 302,626	\$ 417,626	\$ 738,627
LAND SALE **	1970	\$ 848,132	\$ 185,944	\$ 194,944	\$ 154,444	\$ 114,944	\$ 75,644	\$ 36,644
DEVELOPMENT COST CHARGES	2010	\$ 846,459	\$ 1,331,174	\$ 1,349,674	\$ 1,368,174	\$ 1,386,674	\$ 1,405,174	\$ 1,423,674
CEMETERY TRUST	2004	\$ 162,788	\$ 170,959	\$ 173,959	\$ 176,959	\$ 179,959	\$ 182,959	\$ 185,958
NON- STATUTORY RESERVES								
EQUIPMENT REPLACEMENT RESERVE	1973	\$ 5,931,629	\$ 6,353,618	\$ 7,102,105	\$ 5,515,674	\$ 4,197,345	\$ 4,427,389	\$ 3,856,690
CARBON FUND	2013	\$ 302,708	\$ 26,104	\$ 99,204	\$ 155,904	\$ 253,604	\$ 351,304	\$ 449,004
PARKS & RECREATION CAPITAL	2000	\$ 2,173,049	\$ 2,513,614	\$ 2,542,260	\$ 2,702,260	\$ 2,862,260	\$ 3,022,260	\$ 3,182,260
ALBERNI VALLEY COMM. FOREST CORP	2014	\$ 106,422	\$ 247,922	\$ 239,422	\$ 230,922	\$ 222,422	\$ 213,922	\$ 205,422
TOTAL RESERVE BALANCES		\$ 10,979,845	\$ 12,180,855	\$ 12,580,588	\$ 10,789,857	\$ 9,820,228	\$ 10,399,172	\$ 10,383,674

* Unaudited balances as of Dec 31st, 2019, amounts are subject to change with year end adjustments.

** 2018 vs. 2019 = Approximately \$650,000 allocated to Arrowview Hotel demolition