

**AGENDA - COMMITTEE OF THE WHOLE**  
**Monday, January 29, 2024 @ 6:00 PM**  
**In the City Hall Council Chambers & Via Video-Conference**  
**4850 Argyle Street, Port Alberni, BC**

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*The following pages list all agenda items received by the deadline [12:00 noon on the Wednesday before the scheduled meeting]. A sample resolution is provided for most items in italics for the consideration of Council. For a complete copy of the agenda including all correspondence and reports please refer to the City's website [portalberni.ca](http://portalberni.ca) or contact Corporate Services at 250.723.2146 or by email [corp\\_serv@portalberni.ca](mailto:corp_serv@portalberni.ca)*

*Watch the meeting live at [www.portalberni.ca](http://www.portalberni.ca)*

*Register to participate via MS Teams webinar at: <https://portalberni.ca/council-agendas-minutes>*

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

1. Council would like to acknowledge and recognize that we work, live and play in the City of Port Alberni which is situated on the unceded territories of the Tseshaht [čišaaʔath] and Hupačasath First Nations.
2. Late items identified by Committee members.
3. Late items identified by the Corporate Officer.
4. Notice of Video Recording (live-streaming and recorded/broadcast on YouTube).

*That the agenda be approved as circulated.*

**B. ADOPTION OF MINUTES - Page 4**

1. Minutes of the meeting held at 6:00 pm on January 15, 2024, as presented.

**C. PUBLIC INPUT PERIOD**

*An opportunity for the public to address the Committee. A maximum of six [6] speakers for no more than five [5] minutes each will be accommodated. For those participating electronically, I will ask that you use the 'Raise your Hand' feature and you will be called upon to speak in the order of which it appears.*

**D. DELEGATIONS**

1. **Justice for Dontay** - Page 10  
G. Hughes and D. Lucas' family in attendance to update the community on the legacy work being done on behalf of Dontay Patrick Lucas.
2. **School District 70** - Page 11  
A. Ostwald and students of Social Justice 12 presenting an initiative to paint School District 70 crosswalks orange in recognition of Truth and Reconciliation.

**E. UNFINISHED BUSINESS**

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**F. STAFF REPORTS**

**G. CORRESPONDENCE**

**H. NEW BUSINESS**

1. **Asset Retirement Obligations Policy** - Page 12

Report dated January 19, 2024 from the Director of Finance providing a draft policy related to Asset Retirement Obligations.

*THAT the Committee of the Whole recommend Council approve Policy 3009-4 'Asset Retirement Obligations'.*

2. **Fees and Charges Bylaw, 2007, Bylaw No. 4665** - Page 18

Report dated January 19, 2024 from the Deputy Director of Finance providing proposed amendments to the Fees and Charges Bylaw.

*THAT the Committee of the Whole recommend that Council endorse amendments to the "Fees and Charges Bylaw, 2007, Bylaw No. 4665" by replacing Schedule 'A' and provide three readings of the amending bylaw.*

3. **BC Municipal Taxation 2023 Comparisons** - Page 30

Report dated January 21, 2024 from the Director of Finance providing municipal taxation comparisons.

*THAT the Committee of the Whole receive the report 'BC Municipal Taxation 2023 Comparison' dated January 21, 2024.*

4. **Reserve Fund Establishment Bylaw No. 5086, 2023** - Page 36

Report dated January 22, 2024 from the Deputy Director of Finance requesting Council amend the Reserve Fund Establishment Bylaw.

*THAT the Committee of the Whole recommend Council endorse the amendment to the "Reserve Fund Establishment Bylaw No. 5086, 2023" and provide three readings of the amending bylaw.*

5. **2024 Reserve Planning Process and Balances** - Page 40

Report dated January 24, 2024 from the Deputy Director of Finance providing information in relation to the 2024 reserve planning process.

*THAT the Committee of the Whole receive the report '2024 Reserve Planning Process and Balances' dated January 17, 2024.*

6. **Aquatic Centre Operations** - Page 44

Report dated January 22, 2024 from the Director of Parks, Recreation and Culture providing an update in relation to the operation of the Aquatic Centre.

*THAT the Committee of the Whole receive the report 'Aquatic Centre Operations' dated January 22, 2024.*

7. **Update on Intersection Pedestrian Safety Improvements** - Page 47  
Report dated January 22, 2024 from the Director of Infrastructure Services providing an update and projected schedule for Intersection Pedestrian Safety upgrades.

*THAT the Committee of the Whole receive the report 'Update on Intersection Pedestrian Safety Improvements' dated January 22, 2024.*

**I. QUESTION PERIOD**

*An opportunity for the public to ask questions of Council. For those participating electronically, I will ask that you use the 'Raise your Hand' feature and you will be called upon to speak in the order of which it appears.*

**J. ADJOURNMENT**

*That the meeting adjourn at     pm.*

**MINUTES OF THE COMMITTEE OF THE WHOLE**  
**Monday, January 15, 2024 @ 6:00 PM**  
**In the City Hall Council Chambers & Via Video-Conference**  
**4850 Argyle Street, Port Alberni, BC**

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Present: Mayor S. Minions  
Councillor D. Dame  
Councillor J. Douglas  
Councillor D. Haggard  
Councillor C. Mealey @ 6:19 pm  
Councillor T. Patola  
Councillor C. Solda

Staff: M. Fox, Chief Administrative Officer  
D. Monteith, Director of Corporate Services  
A. McGifford, Director of Finance  
W. Thorpe, Director of Parks, Recreation and Culture  
J. MacDonald, Director of Infrastructure Services  
E. Borovica, Project Manager  
J. Pelech, Manager of Information Services  
S. Darling, Deputy Director of Corporate Services/Recording Secretary

Gallery: 21

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

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

*MOVED AND SECONDED, THAT the agenda be amended to include an item under 'New Business', H.6 | Warming Shelters. The agenda was then approved, as amended.*

**CARRIED**

**B. ADOPTION OF MINUTES**

*MOVED AND SECONDED, THAT the minutes of the meeting held at 6:00 pm on November 20, 2023, be adopted, as presented.*

**CARRIED**

**C. PUBLIC INPUT PERIOD**

**Charlaine**

Spoke regarding Global Climate Change initiatives.

**N. Anderson**

Commented on the letter sent by Council calling for ceasefire in Gaza.

**R. Corbeil**

Commented on ensuring the previous direction from Council to prepare a letter to Western Forest Products in support of the continued operation of the Alberni Pacific Division Sawmill is completed.

**Laurie LaPlante**

Spoke in support of the Western Vancouver Island Industrial Heritage Society, train operations and the return of the logging show.

**J. Leskosek**

Commented on previous Regular Council meeting correspondence from School District 70 providing notification for sale of property. Requested increased pedestrian crosswalk timing at the intersection of Tebo Avenue and Johnston Road.

**N. Anderson**

Responded to Council comments made on his earlier input.

**D. DELEGATIONS**

1. **North Island College**

The following staff from North Island College presented an update on North Island College programs and campus planning in the region and college-wide:

- Colin Fowler, VP Facilities and College Services
- Marissa Bennett, Associate Director, Indigenous & Regional Partnerships and Port Alberni Campus Administrator
- Diane Naugler, Executive Director of Future Students and Community Engagement

Councillor Dame left the meeting at 7:06 pm and returned at 7:09 pm.

2. **Vancouver Island Regional Library**

Executive Director, Ben Hyman and Chair, Erin Hemmen presented [electronically] the Vancouver Island Regional Library Strategic Plan.

Councillor Haggard left the meeting at 7:39 pm and returned at 7:41 pm.

**E. UNFINISHED BUSINESS**

**F. STAFF REPORTS**

**G. CORRESPONDENCE**

**H. NEW BUSINESS**

1. **Connect the Quays Pathway**

Item paused at 8:06 pm to permit staff to gather additional information at the request of the Committee.

2. **Western Vancouver Island Industrial Heritage Society (WVIHS)**

The Committee invited members present in the gallery from the Western Vancouver Island Industrial Heritage Society, President, Ron Corbeil and Vice-President, Richard Spencer to provide comment.

Councillor Douglas left the meeting at 8:30 pm and returned at 8:34 pm.

Mayor Minions left the meeting at 8:36 pm and returned at 8:45 pm.

The Committee invited Joleen Dick, CEO Alberni Valley Chamber of Commerce to provide comment.

Councillor Mealey left the meeting at 8:48 pm and returned at 8:51 pm.

*MOVED AND SECONDED, THAT the Committee of the Whole sever the resolutions related to Western Vancouver Island Industrial Heritage Society to permit consideration of resolutions individually.*

**CARRIED**

*MOVED AND SECONDED, THAT the Committee of the Whole recommend Council direct staff to enter into formal agreements with the Western Vancouver Island Industrial Heritage Society regarding activities at the Roundhouse and McLean Mill.*

**CARRIED**

*MOVED AND SECONDED, THAT the Committee of the Whole recommend Council include \$125,000 as part of the 2024 – 2028 Financial Plan discussion for the purpose of relocating the Two Spot locomotive to the Train Station.*

**CARRIED**

*MOVED AND SECONDED, THAT the Committee of the Whole recommend Council defer directing staff to act on any rail crossings, associated track, or provision grants for the operation of the Alberni Pacific Railway, until the results of the grant application to the Island Coastal Economic Trust are available to the public and full costing of all operational and capital needs for the next ten years are understood.*

**CARRIED**

*MOVED AND SECONDED, THAT the Committee of the Whole recommend Council direct staff to obtain a quote from the Municipal Insurance Association of BC to add the Western Vancouver Island Heritage Society as an Associate Member to the City's current insurance policy.*

**CARRIED**

*MOVED AND SECONDED, THAT the Committee of the Whole recommend Council direct staff to confirm with the Western Vancouver Island Industrial Heritage Society [WVIIHS] any outstanding items from the third-party contractor's safety plan requirements and for the WVIIHS to provide the City with a quote for infrastructure replacement at the Old Time Logging Show for Council consideration during the 2024 – 2028 Financial Plan review.*

**CARRIED**

*MOVED AND SECONDED, THAT the Committee of the Whole recommend Council direct staff to obtain a quote from Municipal Insurance Association of BC for insurance coverage for the Old Time Logging Show, and for the City to explore entering into a formal agreement with Mosaic for the purpose of accessing Mosaic's land for the Old Time Logging Show.*

**CARRIED**

Councillor Haggard left the meeting at 9:27 pm and returned at 9:29 pm.

*MOVED AND SECONDED, THAT the Committee of the Whole recommend Council request that Western Vancouver Island Industrial Heritage Society prepare a community focused train operational plan for the first season featuring a speeder use and community events.*

**CARRIED**

Council recessed the meeting at 9:30 pm.

Council resumed its meeting at 9:36 pm with all members of Council in attendance.

1. **Connect the Quays Pathway [RESUMED]**

*MOVED AND SECONDED, THAT the Committee of the Whole recommend Council approve the final \$1,253,411 in the 2024-2028 Financial Plan for the Connect the Quays Pathway project, ensuring the funding is available to action the project as planned and completing the third and final phase along Dry Creek and Roger Creek following the required policies.*

**CARRIED**

3. **2024 Association of Vancouver Island and Coastal Communities [AVICC] AGM & Convention | Resolution Submission**

*MOVED AND SECONDED, THAT the Committee of the Whole recommend that Council direct staff to submit the following resolution for consideration at the 2024 Association of Vancouver Island and Coastal Communities [AVICC] AGM & Convention:*

*That AVICC & UBCM urgently request the Province of British Columbia to provide modern and reliable communications, such as Starlink, to responding agencies that are handling motor vehicle incidents on the province's behalf to ensure seamless communication and enhance the safety and effectiveness of responders;*

*And further, that the Province of British Columbia collaborate with telecommunication providers to improve overall communications infrastructure in areas where motor vehicle incidents occur frequently including expanding coverage, improving network reliability, and exploring innovative solutions to address communication challenges in remote and underserved areas.*

**CARRIED**

*MOVED AND SECONDED, THAT the Committee of the Whole recommend that Council direct staff to submit the following resolution for consideration at the 2024 Association of Vancouver Island and Coastal Communities [AVICC] AGM & Convention:*

*That AVICC & UBCM urgently appeal to the Province of British Columbia to take immediate steps to adequately staff and operate pre-hospital care services autonomously, assuming full responsibility for pre-hospital care, alleviating the burden on local governments and ensuring the provision of efficient and effective emergency medical services OR alternatively, that the Province of British Columbia take immediate steps to provide adequate funding to local governments to cover the cost of Fire Department First Responder programs to help alleviate the financial strain on local governments and ensure the continued provision of essential pre-hospital care services.*

**CARRIED**

*MOVED AND SECONDED, THAT the Committee of the Whole recommend that Council direct staff to submit three additional resolutions for consideration at the 2024 Association of Vancouver Island and Coastal Communities [AVICC] AGM & Convention as it relates to equality in funding on Police Services, equality in funding on Library Services and increased funding for North Island College.*

**CARRIED**

4. **RCMP Contract and Administrative Services | 2024 – 2028 Financial Plan**

*MOVED AND SECONDED, THAT the Committee of the Whole recommend that Council direct funding within the 2024-2028 Financial Plan related to RCMP contract and administrative services as follows:*

- *Fund 34 of 34 RCMP officers as per the contract commitment;*
- *Allocate funds from Taxation to fund Community Policing services in 2024 onward.*

**DEFEATED**

*MOVED AND SECONDED, THAT the Committee of the Whole recommend that Council direct funding within the 2024-2028 Financial Plan related to RCMP contract and administrative services as follows:*

- *Fund 32 of 34 RCMP officers as per the contract commitment and as based on actual utilization;*
- *Allocate funds from the Emergency Reserve to fund Community Policing services in 2024, moving to taxation for the years 2025 forward.*

**CARRIED**

5. **Community Action Team**

*MOVED AND SECONDED, THAT the Committee of the Whole recommend that Council endorse establishment of a City administrative committee for the Port Alberni Community Action Team, and further recommend that the City obtain insurance coverage for appropriate members and volunteers.*

**CARRIED**

6. **Warming Shelters**

The Chief Administrative Officer provided an update regarding warming shelters available within the community noting that the Bread of Life Centre is the current cold weather shelter operator located at 3130 3<sup>rd</sup> Avenue.

7. **Vancouver Island Regional Library**

*MOVED AND SECONDED, THAT the Committee of the Whole recommend to Council that Council engage in further discussion prior to renewal of the lease between the City of Port Alberni and the Vancouver Island Regional Library.*

8. **Technical Safety BC**

*MOVED AND SECONDED, THAT the Committee of the Whole recommend that Council direct staff to contact Technical Safety BC to clarify what is required to operate on the short track route as proposed by the Alberni Pacific Railway.*

**CARRIED**



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**I. QUESTION PERIOD**

**N. Anderson**

Inquired regarding how agenda items are determined for Committee of the Whole meetings, the Question Period process, potential for reinstatement of the Seniors' Advisory Committee, and the proposed Reserve Policy review.

**J. ADJOURNMENT**

*MOVED and SECONDED, THAT the meeting adjourn at 10:52 pm.*

**CARRIED**

CERTIFIED CORRECT

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Mayor

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Corporate Officer



CONTACT INFORMATION: (please print)

Full Name: G [redacted] Hughes Organization (if applicable): Justice for Dontay
Street Address: [redacted] Phone: [redacted]
Mailing Address: [redacted] Email: [redacted]
No. of Additional Participants: 4-5 (Dontay Patrick Lucas' family)
[Name/Contact Information]

MEETING DATE REQUESTED: January 8th, 2024

PURPOSE OF PRESENTATION: (please be specific)

Provide an overview of your presentation below, or attach a one-page (maximum) outline of your presentation:

To update the community on the legacy work being done on behalf of Dontay Patrick Lucas and to make request to the city

Requested Action by Council (if applicable):

To consider naming a playground or park after Dontay Patrick Lucas, and adding said project to the OCP.

Supporting Materials/PowerPoint Presentation: [ ] No [x] Yes

Note: If yes, must be submitted by 12:00 noon on the Wednesday before the scheduled meeting date.

SIGNATURE(S):

I/We acknowledge that only the above listed matter will be discussed during the delegation and that all communications/comments will be respectful in nature.

[Redacted Signature]

December 8th, 2023

Signature:

Date:

OFFICE USE ONLY:

Approved: (Deputy Director of Corporate Services)

Scheduled Meeting Date: Jan 29/23 Cow
Date Approved: Dec 15/23
Applicant Advised: Dec 15/23

- Approved by: Council, Mayor, CAO, Finance, Corporate Services, Agenda, Economic Development, Engineering/PW, Parks, Rec. & Heritage, Development Services, Community Safety, Other
File #: 0550-30

Personal information you provide on this form is collected pursuant to Section 26 of the Freedom of Information and Protection of Privacy Act [FOIPPA] and will only be used for the purpose of processing this application.

Your personal information will not be released except in accordance with the Freedom of Information and Protection of Privacy Act.



CONTACT INFORMATION: (please print)

Full Name: A [redacted] Ostwald Organization (if applicable): School District 70

Street Address: 4000 Roger St Phone: [redacted]

Mailing Address: 4000 Roger Street, PA, V9Y 0B1 Email: aostwald@sd70.bc.ca

No. of Additional Participants: [Name/Contact Information] 5+

MEETING DATE REQUESTED: January 29th, 2024, 6:00pm

PURPOSE OF PRESENTATION: (please be specific)

Provide an overview of your presentation below, or attach a one-page (maximum) outline of your presentation:

The Social Justice 12 class would like to have crosswalks outside of Port Alberni schools painted orange in recognition of Truth and Reconciliation.

Requested Action by Council (if applicable): Approval and financial support

Supporting Materials/PowerPoint Presentation: [ ] No [x] Yes

Note: If yes, must be submitted by 12:00 noon on the Wednesday before the scheduled meeting date.

SIGNATURE(S):

I/We acknowledge that only the above listed matter will be discussed during the delegation and that all communications/comments will be respectful in nature.

[redacted signature]

December 14th, 2023

Signature:

Date:

OFFICE USE ONLY:

Scheduled Meeting Date: Cow Jan 29 / 23

Date Approved: Dec 15 / 23

Applicant Advised: Dec 15 / 23

Approved: (Deputy Director of Corporate Services)

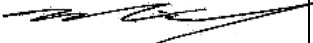
[Signature]

- Checkboxes for Council, Mayor, CAO, Finance, Corporate Services, Agenda, Economic Development, Engineering/PW, Parks, Rec. & Heritage, Development Services, Community Safety, Other. Includes handwritten 'Cow Jan 29 / 23' and '0530-30'.

Personal information you provide on this form is collected pursuant to Section 26 of the Freedom of Information and Protection of Privacy Act [FOIPPA] and will only be used for the purpose of processing this application.

Your personal information will not be released except in accordance with the Freedom of Information and Protection of Privacy Act.

Date: January 19, 2024  
 File No: 3950-20-3009-4  
 To: Committee of the Whole  
 From: M. Fox, CAO  
 Subject: **Asset Retirement Obligations Policy**

Prepared by: <i>A. MCGIFFORD</i> DIRECTOR OF FINANCE	Supervisor: <i>M. FOX</i> CHIEF ADMINISTRATIVE OFFICER	CAO Concurrence:  M. Fox, CAO
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**RECOMMENDATION**

THAT the Committee of the Whole recommend that Council approve Policy 3009-4 ‘Asset Retirement Obligations’.

**PURPOSE**

To establish a policy related to the financial treatment of Asset Retirement Obligations (ARO) for the City of Port Alberni.

**BACKGROUND**

The Public Sector Accounting Standards are in place to support with decision making; *PS 3280 Asset Retirement Obligations* joins *PS 3150 Tangible Capital Assets* and *PS 3260 Contaminated Sites* in helping government entities consistently report the financial considerations of assets and their related liabilities within the financial statements.

ARO (a change in the *Public Sector Accounting Standard – PS3280*) will result in changes to the financial statements of public sector entities. Asset retirement obligations are an estimate which will need to be derived from available information and will require public sector entities to make judgments and assumptions with the available data and the insights of their staff and consultants.

An asset retirement obligation is recognized when there is a legal obligation to incur retirement costs in relation to a tangible capital asset; the past transaction or event giving rise to the liability has occurred; it is expected that future economic benefits will be given up; and a reasonable estimate of the amount can be made.

**ALTERNATIVES/OPTIONS**

1. That the Committee of the Whole recommend Council approve Policy 3009-4 ‘Asset Retirement Obligations’.

## **ANALYSIS**

The City must adhere to the Public Sector Accounting Standards to ensure that consolidated financial statements present fairly, in all material respects, and represent the financial position of the City, including this new accounting standard. A policy, supported by Council, will guide the decisions that will be made related to ARO.

The Finance department has been working with Infrastructure Services and facilities staff to identify and quantify all aspects of ARO requirements related to building and agreements. That work is to be completed for inclusion within the 2023 Financial Statements. The City will be required to fund and update the estimates as new information is provided, and changes to legal and legislative requirements occur.

## **IMPLICATIONS**

The estimated future cost of asset retirement has always been present, although not specifically quantified. These costs would come to light within the evaluation and estimating of the specific project and budget at the time the funding requests were made in the financial plan. The *Public Sector Accounting Standard – PS3280* now requires this to be considered and reasonable estimates included with the City's Financial Statements.

The proposed ARO Policy, requires ongoing organizational department communication to Finance for any changes to assets [including additions and disposals] that may have an impact to the ARO on an annual basis. Finance anticipates that the ARO inventory will require updating of studies, additional consulting and/or analysis as it relates to the financial statements. Disclosure and funding will be included in the Financial Plan at three-year intervals starting in 2026.

## **COMMUNICATIONS**

ARO will be communicated in the City's annual financial statements and disclosed in the notes beginning for the fiscal year ended December 31, 2023.

## **BYLAWS/PLANS/POLICIES**

- *Public Sector Accounting Standards*

## **SUMMARY**

The ARO standard is being implemented to support making better, more informed decisions around future resources and funding requirements. Municipalities must prepare an ARO Policy that establishes guidelines to ensure compliance with the new standard PSAB PS 3280 – *Asset Retirement Obligations*. Staff has developed the attached draft ARO Policy for the Committee's consideration.

## **ATTACHMENTS/REFERENCE MATERIALS**

- Draft Asset Retirement Obligation Policy 3009-4
- [MNP - PS 3280 Asset Retirement Obligation Guide – link](#)

# POLICY No. 3009-4 | Asset Retirement Obligations

Approved:

Resolution No:

Date of Last Review:

CITY OF  
PORT ALBERNI



## 1. PURPOSE

The objective of this Policy is to stipulate the accounting treatment for asset retirement obligations (ARO) so that users of the financial report can discern information about these assets, and their end of life obligations. The principal issues in accounting for ARO's is the recognition and measurement of these obligations.

## 2. POLICY SCOPE

This Policy applies to all departments, branches, boards and agencies falling within the reporting entity of the City of Port Alberni (City) that possess asset retirement obligations including:

- i. Assets with legal title held by the City;
- ii. Assets controlled by the City; and
- iii. Assets that have not been capitalized or recorded as a tangible capital asset for financial statement purposes.

## 3. POLICY

- 3.1 Existing laws and regulations require public sector entities to take specific actions to retire certain tangible capital assets at the end of their useful lives. This includes activities such as removal of asbestos. Other obligations to retire tangible capital assets may arise from contracts, court judgments or lease arrangements.
- 3.2 Any legal obligations created by promises made without formal consideration, that are controlled and/or the responsibility of the City and that are associated with retirement of tangible capital assets for the year ending December 31, 2023.
- 3.3 Asset retirement obligations result from acquisition, construction, development or normal use of the asset. These obligations are predictable, likely to occur and unavoidable. Asset retirement obligations are separate and distinct from contaminated site liabilities. The liability for contaminated sites are normally the result of unexpected contamination environmental standards. Asset retirement obligations are not necessarily associated with contamination.

## 4. POLICY REQUIREMENTS

### 4.1 Recognition

A liability will be recognized when, as at the financial reporting date:

- i. there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- ii. the past transaction or event giving rise to the liability has occurred;
- iii. it is expected that future economic benefits will be given up; and
- iv. a reasonable estimate of the amount can be made.

A liability for an asset retirement obligation cannot be recognized unless all of the criteria above are satisfied.

The estimate of the liability will be based on requirements in existing agreements, contracts, legislation or legally enforceable obligations, and technology expected to be used in asset retirement activities.



The estimate of a liability will include costs directly attributable to asset retirement activities. Costs will include post-retirement operation, maintenance and monitoring that are an integral part of the retirement of the tangible capital asset.

Directly attributable costs will include, but are not limited to, payroll and benefits, equipment and facilities, materials, legal and other professional fees, and overhead costs directly attributable to the asset retirement activity.

Upon initial recognition of a liability for an asset retirement obligation, the City will recognize an asset retirement cost by increasing the carrying amount of the related tangible capital asset (or a component thereof) by the same amount as the liability. Where the obligation relates to an asset which is no longer in service, and not providing economic to an item not recorded by the City as an asset, the obligation is expensed upon recognition.

The capitalization thresholds applicable to the different asset categories will also be applied to the asset retirement obligations to be recognized within each of those asset categories.

#### 4.2 Subsequent Measurement

The asset retirement costs will be allocated to accretion expense in a rational and systemic manner (straight-line method) over the useful life of the tangible capital asset or a component of the asset. On an annual basis, the existing asset retirement obligations will be assessed for any changes in expected cost, term to retirement, or any other changes that may impact the estimated obligation. In addition, any new obligations identified will also be assessed.

#### 4.3 Presentation and Disclosure

The liability for asset retirement obligations will be disclosed using the perspective approach.

#### 4.4 Roles and Responsibilities of Departments

1. Departments are required to:
  - i. Communicate with Finance on retirement obligations, and any changes in asset condition or retirement timelines;
  - ii. Assist in the preparation of cost estimates for retirement obligations; and
  - iii. Inform Finance of any legal or contractual obligations at inception of any such obligation.
2. Corporate Management is to implement the asset retirement obligation policy in accordance with the legal obligation of the Federal and Provincial legislation.
3. Finance is responsible for the development of and adherence to policies for the accounting and reporting of asset retirement obligations in accordance with Public Sector Accounting Board section 3280. This includes responsibility for:
  - i. Reporting asset retirement obligations in the financial statements of the City and other statutory financial documents;
  - ii. Monitoring the application of this Policy;
  - iii. Managing processes within the Tangible Capital Asset accounting program; and
  - iv. Investigating issues and working with asset owners to resolve issues.

- 4.5 Development Services and Building, Infrastructure and Public Works, Fire Department, Bylaw Services, Parks, Recreation and Culture with adherence to the Official Community Plan, are responsible for providing cost-effective projections of asset retirement obligations, by consulting with engineers, technicians, and other personnel familiar with the assets and conditional assessments, collecting the relevant information required to minimize service cost, and providing the information to the Finance Department for processing.



**5. RELATED POLICIES & PROCEDURES**

- Tangible Capital Asset Policy
- Asset Management Policy

**ATTACHMENTS**

Appendix 'A' Scope of Applicability

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Name  
Title

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Name  
Title

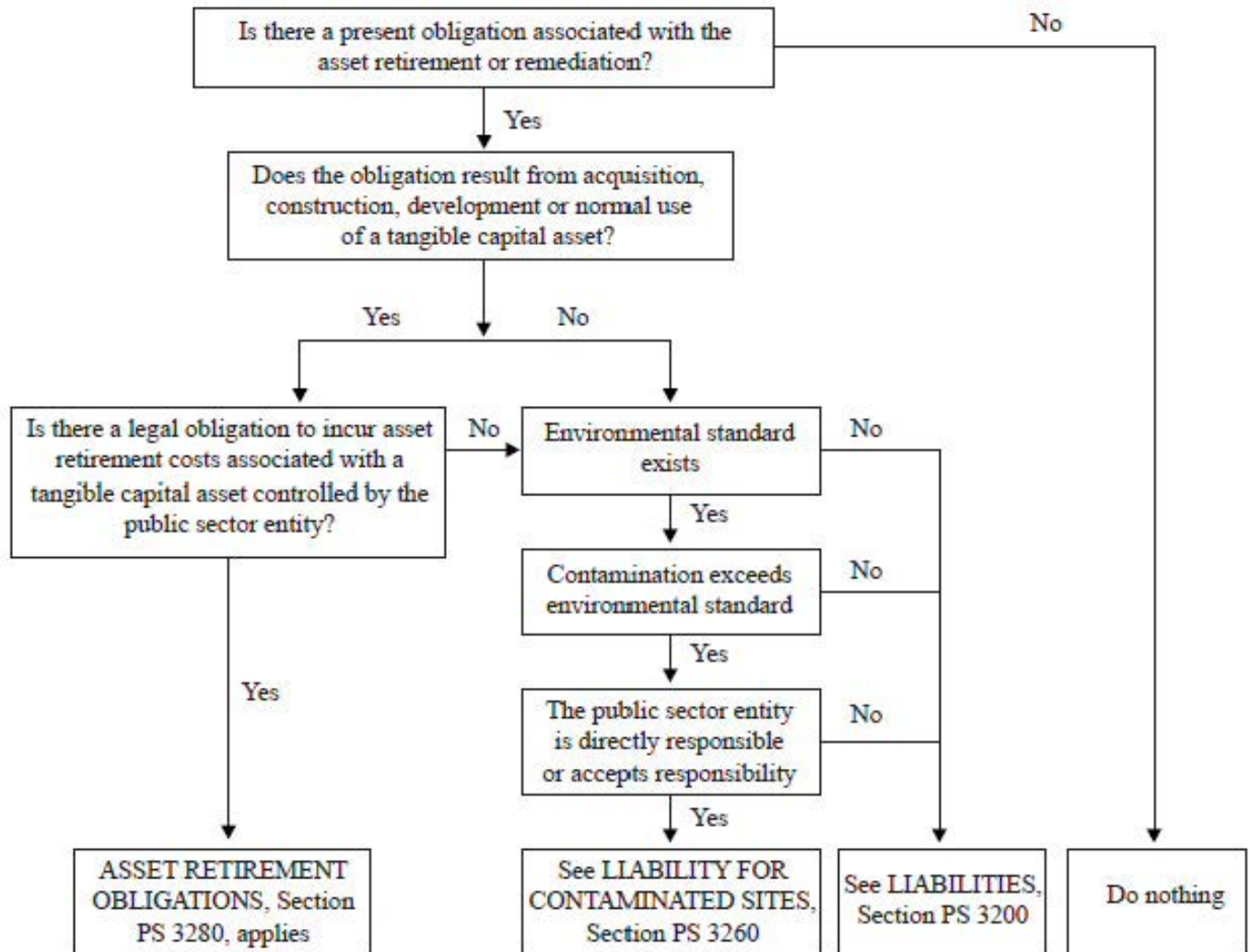
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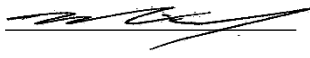


# Appendix A

## Decision Tree – Scope of Applicability



Date: January 19, 2024  
 File No: 3900-02  
 To: Committee of the Whole  
 From: M. Fox, CAO  
 Subject: ***Fees and Charges Bylaw, 2007, Bylaw No. 4665 | Amendment***

Prepared by: <b>R. MACAULEY</b> <i>DEPUTY DIRECTOR OF FINANCE</i>	Supervisor: <b>A. MCGIFFORD</b> <i>DIRECTOR OF FINANCE</i>	CAO Concurrence:  M. Fox, CAO
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**RECOMMENDATION**

*THAT the Committee of the Whole recommend that Council endorse amendments to the “Fees and Charges Bylaw, 2007, Bylaw No. 4665” by replacing Schedule ‘A’ and provide three readings of the amending bylaw.*

**PURPOSE**

To review and discuss the recommended updates to the “Fees and Charges Bylaw, 2007, Bylaw No. 4665”.

**BACKGROUND**

The “Fees and Charges Bylaw, 2007, Bylaw No. 4665” establishes fees that the City can charge including corporate and financial fees, development and permitting fees, protective services fees, and licencing. The current Bylaw, which was adopted on August 13, 2007 and associated amendments to July 27, 2015 lists all the various fees associated with applications, documents, and inspection fees for the various City departments.

**ALTERNATIVES/OPTIONS**

- 1) That the Committee of the Whole recommend that Council direct staff to prepare an amendment to the “Fees and Charges Bylaw, 2007, Bylaw No. 4665” by replacing Schedule ‘A’.
- 2) The Committee may seek additional information and then recommend alternative provisions before approval.

**ANALYSIS**

User fees are established based on the principal of full cost recovery with consideration to the users’ ability to pay, program participation objectives, special consideration for youth and seniors and competitive rates in neighbouring municipalities. The “Fees and Charges Bylaw, 2007, Bylaw No. 4665” was last updated by amending Bylaw 4880 on July 27, 2015. A consolidated version of the bylaw has been included for convenience of the Committees consideration noting the proposed changes. Changes are also reflected here as follows:

The proposed changes are as follows:

- 1) **SCHEDULE "A"**
  - **A. RECORDS AND COPYING**
    - 1. For locating and retrieving a record - **Increase to** - \$10.00 per ¼ hour or portion thereof
    - 2. For producing a record manually – **Increase to** - \$10.00 per ¼ hour or portion thereof
    - 3. For preparing a record for disclosure – **Increase to** - \$10.00 per ¼ hour or portion thereof
    - 5. b) tapes or optical image - \$40.00 plus, \$0.50/page - **Remove**
    - 5. c) microfilm to paper duplication - \$0.50/page – **Remove**
- 2) **B. GENERAL ADMINISTRATIVE COSTS**
  - 1. Returned Cheques – **Increase to** – \$40.00
  - 5. Credit Card processing fee – 3. 50% - **Add**
- 3) **C. ENGINEERING AND PLANNING SERVICES**
  - 8. Miscellaneous Works Permits - b) Permit to Use City Fire Hydrant – **Reference to current Waterworks Services bylaw** – currently in Waterworks at \$65.00
- 4) **E. MUSEUM SERVICES**
  - 1. a) 5" x 7" Photo - \$13.00/each – **Remove**
  - 1. b) 8" x 10" Photo - \$14.50/each – **Remove**
  - 1. c) 11" x 14" Photo - \$23.00/each – **Remove**
  - 1. d) 16" x 20" Photo - \$28.00/each - **Remove**
  - 1. e) Computer Scan and laser print – **Increase to** - \$20.00/ each
  - 1. Note: Licensing fees for commercial users will also apply – **Remove**
  - 2. Photocopy historic documents – **Add** - \$0.75 Colour
  - 3. Research Fee/special orders (plus materials) - **Increase to** - \$10.00 per ¼ hour or portion thereof
  - 3. Shipping - **Increase to** - \$12.00 + actual cost

The review of the fees and charges bylaw was initiated in order to include those fees associated with credit card transactions, a new feature that will be made available to residents as an option in the payment of utilities and property tax. Credit Card fees paid by the City will be covered by the processing fee should Council approve the bylaw changes. This will also be enabled for online credit card payments, providing additional options for the public to make payment on account.

#### **IMPLICATIONS**

The increase in revenue from the proposed fee amendments may result in approximately \$500 to \$600 in additional annual revenue. The revenue from the credit card processing against what will be paid out in credit card fees should be offsetting. The hydrant fees noted will bring into alignment those fees as already allocated within "Waterworks Bylaw, 2001 [amendments to August 14, 2023].

#### **COMMUNICATIONS**

Website and other communications will be updated to reflect the changes.

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

Section 194 of the *Community Charter* enables Council, by bylaw, to impose a fee in respect of:

- a) all or part of a service of the municipality;
- b) the use of municipal property; or
- c) the exercise of authority to regulate, prohibit or impose requirements.

### **SUMMARY**

The City reviews its fees and charges to ensure that they are relevant and reasonable based on the market and the cost to provide those services. This review includes the establishment of new fee structures, revision of existing fees and elimination of fees that are no longer required. An amending bylaw is required to implement these changes in fees and services.

### **ATTACHMENTS/REFERENCE MATERIALS**

- *Consolidated Fees and Charges Bylaw, 2007, Bylaw No. 4665 with amendments to July 27, 2015 – [redlined for changes]*



**CITY OF PORT ALBERNI**

**Fees and Charges Bylaw, 2007, Bylaw No. 4665**

**(with amendments to July 27, 2015)**

**Consolidated for convenience only**

This consolidation is not a legal document. Certified copies of the original bylaws should be consulted for all interpretations and applications of the bylaws of this subject.

This Bylaw has been consolidated for convenience only and includes amendments from:

**Bylaw No. 4710 - adopted February 9, 2008 - Repealed by Bylaw No. 4751**

**Bylaw No. 4751 - adopted May 25, 2010 - Repealed by Bylaw No. 4831**

**Bylaw No. 4831 - adopted January 27, 2014**

**Bylaw No. 4880 - adopted July 27, 2015**

# CITY OF PORT ALBERNI

## BYLAW NO. 4665

### A BYLAW TO SET FEES AND CHARGES FOR MUNICIPAL SERVICES OR COMMODITIES

**WHEREAS** Section 194 of the *Community Charter* provides that the Council may, by bylaw, set fees and charges for various services or commodities provided by the municipality.

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

1. **Title**

This Bylaw may be known and cited for all purposes as the "**Fees and Charges Bylaw, 2007, Bylaw No. 4665**".

2. **Fees and Charges**

The fees and charges set out opposite the service or commodity described in Schedule "A" attached hereto and forming part of this Bylaw are hereby established and payable in advance by any person requesting or applying for such service or commodity.

3. **Application Fees**

All application fees shall accompany an application at the time of submission.

4. **Conditions for Refund – Public Hearings**

Where an application is rejected by City Council or withdrawn by the applicant prior to the instructions to the newspaper for publication of the notice of a public hearing, the City shall refund the public hearing fee.

5. **Other Fees Non-Refundable**

All other fees or charges described in Schedule "A" attached hereto and forming part of this Bylaw are non-refundable.

6. **Severability**

Each section, subsection, paragraph, subparagraph and schedule of this Bylaw is intended to be an independent provision to the extent that the setting aside of the provision by a court does not affect the validity of the remaining provisions.

**7. Repeal**

Fees and Charges Bylaw No. 4515 and Amendment Bylaw No. 4571 are hereby repealed.

**READ A FIRST TIME THIS 23<sup>RD</sup> DAY OF JULY, 2007.**

**READ A SECOND TIME THIS 23<sup>RD</sup> DAY OF JULY, 2007.**

**READ A THIRD TIME THIS 23<sup>RD</sup> DAY OF JULY, 2007.**

**FINALLY ADOPTED THIS 13<sup>TH</sup> DAY OF AUGUST, 2007.**

\_\_\_\_\_  
**Mayor**

\_\_\_\_\_  
**Clerk**

J:\Clerks\Bylaws\BYLAWS\4665\_FeesAndCharges\_Consolidated\_tf.doc

Bylaw #4831 amendment replaced  
Schedule "A":

SCHEDULE "A" TO BYLAW NO. 4831		
SERVICE OR COMMODITY		AMOUNT OF FEE
<b>A.</b>	<b>RECORDS AND COPYING</b>	
1.	For locating and retrieving a record	\$ <del>7.50</del> <u>10.00</u> per ¼ hour or portion thereof
2.	For producing a record manually	\$ <del>7.50</del> <u>10.00</u> per ¼ hour or portion thereof
3.	For preparing a record for disclosure	\$ <del>7.50</del> <u>10.00</u> per ¼ hour or portion thereof
4.	For shipping copies	actual cost of shipping method chosen by applicant plus \$ <del>7.50</del> <u>10.00</u> per ¼ hour or portion thereof of staff time to arrange shipping
5.	For copying records a) photocopies & computer printouts b) <del>tapes or optical image</del> c) <del>microfilm to paper duplication</del> d) CD burning	\$ 0.50/page – <u>black and white</u> - \$0.75 colour <del>\$ 40.00 plus \$ 0.50/page</del> <del>\$ 0.50/page</del> \$ 25.00/disc
6.	Oversized copying	\$10.00 per sheet up to 3'; \$3.00 per foot thereafter
7.	Copies of List of Electors	\$15.00
8.	Tax Demand Notice Copy	\$15.00
9.	Certificate of Outstanding Taxes/Utilities (to other than owner)	\$20.00 searched electronically; \$30.00 searched manually
10.	Provision of Tax Information to Mortgage Companies	\$ 4.00 per folio – electronic \$ 5.00 per folio - paper
11.	BC Online searches	\$25.00
<b>B.</b>	<b>GENERAL ADMINISTRATIVE COSTS</b>	
1.	Returned cheques	<del>\$30</del> <u>40.00</u>
2.	Interest on past due accounts receivable (terms net 30 days)	2% per month compounded
3.	Administrative Cost Recovery Fee based on gross invoice total before taxes – exceptions include pre-established or set fee billings determined by bylaw, policy or agreement	10%
4.	Penalty on past due utility billings	5%
<u>5.</u>	<u>Credit card processing fee</u>	<u>3.00%</u>



<b>SCHEDULE "A" TO BYLAW NO. 4831</b>		
<b>SERVICE OR COMMODITY</b>		<b>AMOUNT OF FEE</b>
<b>C.</b>	<b>ENGINEERING AND PLANNING SERVICES</b>	
1.	Curb/Sidewalk Crossing Installation a) Sidewalk and Curb Crossing b) Concrete Curb Crossing c) Asphalt Curb Crossing	\$390.00/metre \$82.00/metre \$40.00/metre
	Where there is an application to relocate a sidewalk or curb crossing, the land owner must pay in addition to the above fees, for the removal and repair of the existing crossing (measured distance to include transition).  These fees do not include installation of the driveway surface required between the sidewalk or curb and the property line which is the responsibility of the land owner.	
2.	Sanitary/Storm Sewer Connection Charge	
	a) 150 mm or less	
	- Single Storm or Sanitary	\$3,500.00
	- Both sewers in same trench	\$5,500.00
	- Sewers in separate trench	\$6,000.00
	b) 200 mm and above	The cost of installing the connection as estimated by the City Engineer.
	c) Additional charge for work on arterial roads or excavations over 2m	\$1,000.00
3.	Water Connection Charges	
	a) City Residents - 25 mm	\$2,600.00
	- larger than 25 mm	the cost of installing the connection as estimated by the City Engineer.
	b) Non-City Residents - 25 mm	\$2,600.00 or the cost of installing the connection as estimated by the City Engineer, whichever is greater.
	- larger than 25 mm	the cost of installing the connection as estimated by the City Engineer.
4.	Utilities Investigation Charge	
	a) Sanitary/Storm Sewer, Water Service Certification or Decommissioning	\$1,000.00
	b) Utility Callout	\$80.00

<b>SCHEDULE "A" TO BYLAW NO. 4831</b>		
	<b>SERVICE OR COMMODITY</b>	<b>AMOUNT OF FEE</b>
5.	Planning and Land Development Application Fees a) OCP and/or Zoning Bylaw Amendment 1. residential under 1 hectare total area 2. residential over 1 hectare total area 3. multi-family; commercial; guest house; industrial and institutional b) Development Variance Permit (DVP) c) Development Permit (DP) d) Combined DVP and DP e) Temporary Use Permit f) Amendment to Land Use Contract g) Application to Board of Variance h) Application for Subdivision and Preliminary Approval i) Subdivision Administration and Final Approval Fee j) Extension of Preliminary Layout Approval Period k) Building Strata Conversion Approval Fee l) Public Hearing (application for bylaw amendment or any matter that a public hearing is required)	 \$450.00 + Public Hearing fee \$600.00 + Public Hearing fee \$700.00 + Public Hearing fee  \$600.00 \$600.00 \$700.00 \$700.00 \$800.00 \$400.00 \$700.00 \$300 per lot created \$300.00 \$700.00 + \$150.00 per unit \$500.00 (refundable if no public hearing held)
6.	Planning/Zoning Documents a) Copy of Zoning Bylaw, including Zoning District Map (or draft of Zoning Bylaw, including Zoning District Map) b) Zoning District Map (only) c) Official Community Plan Bylaw (including Map) d) Official Community Plan Map (only) e) Development Permit Area Map (only) f) Subdivision Bylaw (excluding Schedule "B" Specifications) g) Vacant Building Registration Permit	 \$100.00 \$60.00 \$100.00 \$60.00 \$60.00 \$20.00 \$1,000.00
7.	Liquor Licence Applications a) Application requiring public input meeting b) Application not requiring public input meeting	 \$500.00 \$250.00
8.	Miscellaneous Works Permits a) Permit to Perform Work on City Streets b) Permit to Use City Fire Hydrant c) Permit for Temporary Closure of a City Street d) Permit for Extraordinary Traffic e) Permit for Use of Blasting Explosives f) Permit for Removal or Deposit of Soil g) Waste Discharge Permit	 \$50.00 <del>\$5065.00</del> \$50.00 \$50.00 \$50.00 \$50.00 \$50.00

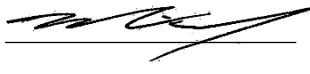
<b>SCHEDULE "A" TO BYLAW NO. 4831</b>		
<b>SERVICE OR COMMODITY</b>		<b>AMOUNT OF FEE</b>
9.	Miscellaneous City Maps a) A1 Size Map Plot b) A0 Size Map Plot c) Map Set (Colour Drawings) d) 11 x 17 photocopies: colour black & white e) 8 ½ x 11 photocopies: colour black & white f) Copy Legal/Plot Plans g) Orthophoto Plots	\$20.00/sheet \$30.00/sheet \$350.00/mapbook  \$4.00/sheet \$2.00/sheet  \$2.00/sheet \$1.00/sheet \$13.00/each \$10.00/sq.ft.
10.	Miscellaneous Administrative Services a) Property Record Search b) Letters of "Comfort" regarding encroachments or legal non-conformities. c) Letters from Fire Prevention Office regarding status of outstanding Fire Commissioners Orders and Inspection Reports with Deficiencies. d) Information from Fire Department or Engineering Department hydrant testing records regarding water pressures and flows.	\$75.00 \$50.00 \$40.00 \$35.00
<b>D.</b>	<b>LAW ENFORCEMENT SERVICES</b>	
1.	Criminal Record Search a) Any volunteer, non-profit organization operating within the City of Port Alberni b) All other persons not eligible for the \$0 fee pursuant to a) above c) fingerprint fee that may be required for criminal record search d) check required for Chauffeur Permit	\$ 0 \$30.00 \$30.00 \$30.00
2.	Visa Applications/Police Certificates	\$35.00
3.	Special Occasion Licenses a) Liquor permits/private Functions (admittance by pre-sold ticket or invitation only) b) Beer Gardens/Public Functions (non-ticketed, free admittance)	\$20.00 per day  \$90.00 total
4.	Traffic Accident Report	\$25.00
5.	Investigational Report	\$25.00
6.	Certificate of Analysis	\$10.00
7.	a) VHS Tapes/Audio Cassettes b) CD/DVD burning	\$40.00 \$25.00
8.	Photograph	\$1.00 each

SCHEDULE "A" TO BYLAW NO. 4831		
SERVICE OR COMMODITY		AMOUNT OF FEE
9.	Diagram (sketch, not to scale measurements)	\$10.00
10.	Plan Drawing (ident service, scaled drawing)	\$100.00
11.	Vehicle Identification Report	\$50.00
<b>E. <u>MUSEUM-MUSEUM SERVICES</u></b>		
1.	Historic Photograph Reproduction Fees <del>a) 5" x 7" Photo</del> <del>b) 8" x 10" Photo</del> <del>c) 11" x 14" Photo</del> <del>d) 16" x 20" Photo</del> <del>ea) Computer Scan and laser print</del>	<del>\$13.00/ each</del> <del>\$14.50/ each</del> <del>\$23.00/ each</del> <del>\$28.00/ each</del> <del>\$1020.00/ each</del> Note: licensing fees for commercial users will also apply
2.	Photocopy historic documents	\$0.50/ page - <del>\$0.75 Colour</del>
3.	Research Fee/special orders (plus materials)	<del>\$7.50</del> 10.00 per ¼ hour or portion thereof
4.	Shipping	<del>\$7.50</del> 12.00 + actual cost
<b>F. FIRE PROTECTION SERVICES</b>		
1.	Inspection fee – solid fuel burning devices (i.e. wood stove, pellet stoves.	\$100 upon completion of Inspection Report
2.	Inspection of Storage Tanks: For each litre of liquid capacity	½ cent per litre with a minimum of \$40.00 for any one permit
3.	Testing of Private Fire Hose – Pass or Fail	\$15.00 per length
4.	Boarding Up Fire-Damaged Buildings	Cost recovery basis (Materials/labour) + 10% administrative fee

Bylaw #4880 amendment replacing  
Part F of Schedule "A":

<b>SCHEDULE "A" TO BYLAW NO. 4880</b>		
	<b>SERVICE OR COMMODITY</b>	<b>AMOUNT OF FEE</b>
<b>F.</b>	<b>FIRE PROTECTION SERVICES (Fire Control Bylaw, 2015, Bylaw No. 4876)</b>	
1.	Work done to effect compliance with an order to maintain hydrant area in default of owner (s. 17(g))	Actual cost
2.	Fire Department standby – contact person not arriving within 30 minutes after alarm (s. 18(d)(ii))	Actual cost
3.	Fire Safety Plan review (s.20(a)(iii))	\$100.00
4.	Vacant building – securing premises (s. 23(d))	Actual cost
5.	Damaged building – securing premises (s. 24(a))	Actual cost
6.	Nuisance investigation, response and abatement (s. 27(a))	Actual cost
7.	Mitigation, clean-up, transport, disposal of dangerous goods (s. 27(b))	Actual cost
8.	False Alarm attendance – 4 <sup>th</sup> alarm and subsequent alarms (s. 28(a))	\$200.00
9.	Work done to effect compliance with an order in default of owner (s. 29(f))	Actual cost
10.	Re-inspection or follow up to an order (s. 31(a))	\$100.00
	<b>(Solid-Fuel Burning Appliance Emissions Bylaw 2012, Bylaw No. 4802)</b>	
11.	Inspection Fee – solid fuel burning devices (i.e. wood stove, pellet stoves)	\$100.00 upon completion of Inspection Report
	<b>(Building Bylaw No. 4577)</b>	
12.	Inspection of Storage Tanks: For each litre of liquid capacity	½ cent per litre with a minimum of \$20 for any one permit
	<b>(Misc.)</b>	
13.	Testing of Private Fire Hose – Pass or Fail	\$15.00 per length

Date: January 21, 2024  
 File No: 1970-02  
 To: Committee of the Whole  
 From: M. Fox, CAO  
 Subject: BC Municipal Taxation 2023 Comparisons

Prepared by: <i>A. MCGIFFORD</i> Director of Finance	Supervisor: <i>M. FOX</i> CHIEF ADMINISTRATIVE OFFICER	CAO Concurrence:  M. Fox, CAO
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**RECOMMENDATION**

THAT the Committee of the Whole receive the report 'BC Municipal Taxation 2023 Comparison' dated January 21, 2024.

**PURPOSE**

To provide comparisons for like sized municipalities across British Columbia to support the financial planning process.

**BACKGROUND**

Property taxation is the most important single source of municipal revenue, especially a community the size of the City of Port Alberni (City). It is regulated by the province through the *Community Charter*. The revenue to be raised from property taxation is determined by Council through its financial planning process and will be reflected in the Financial Plan.

Within the *Community Charter* the City tax rates need to be established for municipal revenues that allow for the municipality to meet its taxing obligations. Also, the annual property taxation includes taxes that are set by other organizations:

- Alberni-Clayoquot Regional District
- Alberni-Clayoquot Regional Hospital District
- Vancouver Island Regional Library (considered part of the General Municipal)
- School taxes for the province
- Municipal Finance Authority
- BC Assessment

The single process of the City collecting the other tax authorities' tax requisitions is more efficient and economical than each of the jurisdictions sending out its own tax notices.

Within the General Municipal taxation amount, the Vancouver Island Regional Library (VIRL) is included. Since 2017, the VIRL taxation has been displayed as separated on the annual tax notice, yet continues to be reported within the total of General Municipal taxation.

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## ALTERNATIVES/OPTIONS

1. That the Committee of the Whole receive the report dated January 21, 2024 and titled 'BC Municipal Taxation 2023 Comparison'.

The information contained within this report is provided for informational purposes. As the City considers the financial planning process, the information provided can be used to support the decision-making process.

## ANALYSIS

In reviewing the annual taxation summary for municipalities in BC, the City has one of the lower variable taxation and overall property charges (water, sewer and solid waste) for like sized municipalities. Attachment 1 '*2023 Representative Household in BC - Total taxation and charges - lowest to highest 15-40,000*' reflects communities with a population between 15,000 and 40,000 in BC (as well as two that are close to 15,000, that are nearby or comparators in past) as based on a representative household.

A representative household is used in order to provide an indication of what a typical household is paying in each community. Every community is unique, but a representative household is a standard that the Province reports on to compare municipalities. The City also uses this standard in the annual communications of the year over year changes in the General Municipal component of residential taxation as directed by Council. The variable taxation table reflects all taxation including the other components such as school and hospital taxation that are not received until after the tax rates are set.

Reviewing the table related to variable taxation '*2023 Representative Household in BC - Variable taxation - lowest to highest 15-40,000*' the City is the third lowest total taxation on a representative household for a municipality in BC for the 15,000 to 40,000 population range. When the overall Total Residential Variable Taxation and Service Charges are considered, the City is now the second lowest municipality in the same population range further reflecting that the total cost to the average City household is among the lowest in BC, even when larger communities are added to the comparisons and the cost of service delivery is lower.

Looking further, while the Municipal component is ranked eighth on the table, it needs to be noted that comparable communities with less General Municipal taxation, such as Campbell River, Parksville, Courtney, Comox and Sooke do not operate Aquatics and Ice Rink facilities, but rather these are operated through a regional service.

Conversely, rural areas in the Alberni Valley do not participate in the City service delivery cost associated with the City operated Multiplex and Aquatic Centre as reflected in the scenarios below. While the City has received a contribution from Sproat Lake, Beaver Creek and Cherry Creek for recreational services for over twenty years, that amount has remained at \$77,947.

In 2023, the Multiplex had an approximate net cost of \$985,000, which includes revenue, direct cost, administration allocation and an annual asset management contribution. That full cost would be covered by the City's taxation, resulting in approximately 3.55% of the overall taxation for the City in 2023. If all the rural areas of the Alberni Valley (Beaufort, Sproat Lake, Beaver Creek and Cherry Creek) were participating in the Multiplex as a Regional District services area, using Alberni Valley BC Assessment taxation roll 2023 (the City had 57.06% of the Land and improvement within the ACRD) the taxation allocated to the City would be \$562,041, or \$422,959 less if the Multiplex was an Alberni Valley regional funded service.

In 2023, the Aquatic Centre had an approximate a net cost of \$1,200,000, which includes revenue, direct cost, administration allocation and an annual asset management contribution. That full cost would be covered by the City’s taxation, resulting in approximately 4.32% of the overall taxation for the City in 2023. If all the rural areas of the Alberni Valley were participating in the Aquatic Centre as a Regional District services area, again using tax roll from 2023, this facility would require taxation of \$684,720, or \$515,280 less if the Aquatic Centre was an Alberni Valley regional funded service.

The City of Port Alberni has had a taxation lower than other municipalities on the island as noted in the tables below.

**Table 1: Vancouver Island Municipalities with General Municipal taxation (5 years)**

Municipalities	General Municipal Total 2016	General Municipal Total 2021	Total 5-year increase (\$)	Total % over 5 years
<b>Port Alberni</b>	<b>21,504,130</b>	<b>24,675,478</b>	<b>3,171,348</b>	<b>14.75%</b>
Esquimalt	15,147,478	17,894,745	2,747,267	18.14%
North Cowichan	26,616,137	32,165,431	5,549,294	20.85%
Central Saanich	14,950,589	18,369,725	3,419,136	22.87%
Campbell River	29,537,503	36,341,415	6,803,912	23.03%
Courtenay	21,985,141	27,755,561	5,770,420	26.25%
Colwood	12,731,857	16,288,567	3,556,710	27.94%
Powell River	15,556,405	19,637,884	4,081,479	26.24%
Parksville	12,268,309	15,948,880	3,680,571	30.00%
Oak Bay	20,882,189	28,476,245	7,594,056	36.37%
Langford	24,694,630	35,278,913	10,584,283	42.86%

**Table 2: Vancouver Island Municipalities with General Municipal taxation (7 years)**

Municipalities	General Municipal Total 2016	General Municipal Total 2023	Total 7-year increase (\$)	Total % over 7 years
<b>Port Alberni</b>	<b>21,504,130</b>	<b>27,758,807</b>	<b>6,254,677</b>	<b>29.09%</b>
North Cowichan	26,616,137	35,969,148	9,353,011	35.14%
Central Saanich	14,950,589	20,469,742	5,519,153	36.92%
Esquimalt	15,147,478	20,971,835	5,824,357	38.45%
Powell River	15,556,405	21,569,869	6,013,464	38.66%
Campbell River	29,537,503	42,290,835	12,753,332	43.18%
Parksville	12,268,309	18,116,358	5,848,049	47.67%
Courtenay	21,985,141	32,792,822	10,807,681	49.16%
Oak Bay	20,882,189	33,073,441	12,191,252	58.38%
Colwood	12,731,857	20,299,891	7,568,034	59.44%
Langford	24,694,630	44,996,683	20,302,053	82.21%



In early 2023, the Committee was provided the "[Growing Communities Fund | Grant Priorities Plan](#)". Council provided the following direction:

*THAT Council direct staff to allocate Growing Communities funds in the amount of \$5,269,000 as follows:*

- *20% of the funding to address information gaps in populating long-term financial planning for community growth and the City's major assets.*
- *80% of funding to set specific capital priorities based on the results of the long-term financial planning.*

**[R23-216]**

Investment in the City's aging infrastructure remains a priority and will be addressed through the establishment of the pending masterplans and the asset management program. Obtaining critical information on the interrelationships of the City infrastructure is essential in the long-term financial plan process. This will be the basis for prioritizing projects and provide the necessary information Council requires to make capital decisions presented during the budget process.

#### **IMPLICATIONS**

Although there are no specific implications, the Committee and Council can reference the information contained to support the 2024-2028 Financial Planning processes.

#### **COMMUNICATIONS**

Finance and Communications will collaborate on a summary/overview of the adopted Financial Plan to include in various communication outreaches to the public.

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

Not Applicable

#### **SUMMARY**

Property taxation is the most important single source of municipal revenue, especially a community the size of the City. In reviewing the annual taxation summary for municipalities in BC, the City has one of the lower variable taxation and overall property charges for like sized municipalities. As the masterplans and asset management reports are brought to Council for consideration, the ability to set long term renewal plans will be provided and the associated taxation required will be better understood to accomplish and reduce the asset failure risks.

#### **ATTACHMENTS/REFERENCE MATERIALS**

- *2023 Representative Household in BC - Total taxation and charges - lowest to highest 15-40,000*
- *2023 Representative Household in BC - Variable taxation - lowest to highest 15-40,000*

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

## 2023 Taxation on Representative Household

BC Municipalities - population between 15,000 to 40,000

Variable taxation - lowest to highest

Municipalities	2022 BC Stats Population Estimates	House Value	School	General Municipal	Regional District	Hospital	BCA, MFA and Other	Total Res Variable Rate Taxes	Total Res Parcel Taxes	Total Res User Fees	Total Residential Property Taxes and Charges
Fort St. John	22,261	353,345	769	1,893	241	201	106	3,210	0	0	3,210
<b>Port Alberni</b>	<b>19,526</b>	<b>530,609</b>	<b>707</b>	<b>2,315</b>	<b>180</b>	<b>69</b>	<b>18</b>	<b>3,289</b>	<b>1</b>	<b>1,051</b>	<b>4,341</b>
Sooke	15,991	853,768	946	1,594	530	107	167	3,344	653	457	4,454
Salmon Arm	20,103	660,174	968	1,881	116	157	22	3,144	556	758	4,458
Cranbrook	21,882	457,470	728	2,571	65	142	15	3,521	214	762	4,497
Colwood	20,766	1,069,809	1,185	2,361	317	134	209	4,206	17	324	4,547
Powell River - C *	14,148	628,246	890	2,455	388	90	21	3,844	410	620	4,874
Comox	15,378	876,920	1,068	1,775	493	227	30	3,593	140	1,170	4,903
Courtenay	29,883	771,524	939	1,892	444	201	26	3,502	245	1,173	4,920
Penticton	36,821	777,396	989	2,330	132	136	26	3,613	0	1,338	4,951
Esquimalt	19,155	1,075,070	1,102	3,111	583	134	210	5,140	0	0	5,140
Campbell River	37,185	715,714	958	2,306	522	187	24	3,997	169	1,085	5,251
Parksville*	14,164	796,983	908	2,103	780	281	27	4,099	377	789	5,265
Pitt Meadows	20,399	1,193,494	1,255	2,732	65	0	301	4,353	0	1,284	5,637
Central Saanich	18,689	1,190,801	1,184	2,694	498	150	233	4,759	0	942	5,701
Lake Country	17,372	1,085,801	1,231	2,910	251	208	37	4,637	200	892	5,729
West Kelowna	38,745	1,058,285	1,200	2,612	236	202	36	4,286	486	1,533	6,305
Squamish	23,652	1,507,393	1,342	3,203	228	43	51	4,867	0	1,490	6,357
White Rock	21,807	2,009,536	1,920	4,404	107	0	508	6,939	0	1,514	8,453
Oak Bay	19,211	1,981,712	2,032	5,063	635	249	387	8,366	0	1,541	9,907

\* Under 15,000 - traditionally used as a reference and close in proximity

## 2023 Taxation on Representative Household

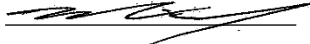
BC Municipalities - population between 15,000 to 40,000

Variable taxation - lowest to highest

Municipalities	2022 BC Stats Population Estimates	House Value	School	General Municipal	Regional District	Hospital	BCA, MFA and Other	Total Res Variable Rate Taxes	Total Res Parcel Taxes	Total Res User Fees	Total Residential Property Taxes and Charges
Salmon Arm	20,103	660,174	968	1,881	116	157	22	3,144	556	758	4,458
Fort St. John	22,261	353,345	769	1,893	241	201	106	3,210	0	0	3,210
<b>Port Alberni</b>	<b>19,526</b>	<b>530,609</b>	<b>707</b>	<b>2,315</b>	<b>180</b>	<b>69</b>	<b>18</b>	<b>3,289</b>	<b>1</b>	<b>1,051</b>	<b>4,341</b>
Sooke	15,991	853,768	946	1,594	530	107	167	3,344	653	457	4,454
Courtenay	29,883	771,524	939	1,892	444	201	26	3,502	245	1,173	4,920
Cranbrook	21,882	457,470	728	2,571	65	142	15	3,521	214	762	4,497
Comox	15,378	876,920	1,068	1,775	493	227	30	3,593	140	1,170	4,903
Penticton	36,821	777,396	989	2,330	132	136	26	3,613	0	1,338	4,951
Powell River - C *	14,148	628,246	890	2,455	388	90	21	3,844	410	620	4,874
Campbell River	37,185	715,714	958	2,306	522	187	24	3,997	169	1,085	5,251
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Colwood	20,766	1,069,809	1,185	2,361	317	134	209	4,206	17	324	4,547
West Kelowna	38,745	1,058,285	1,200	2,612	236	202	36	4,286	486	1,533	6,305
Pitt Meadows	20,399	1,193,494	1,255	2,732	65	0	301	4,353	0	1,284	5,637
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Central Saanich	18,689	1,190,801	1,184	2,694	498	150	233	4,759	0	942	5,701
Squamish	23,652	1,507,393	1,342	3,203	228	43	51	4,867	0	1,490	6,357
Esquimalt	19,155	1,075,070	1,102	3,111	583	134	210	5,140	0	0	5,140
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Oak Bay	19,211	1,981,712	2,032	5,063	635	249	387	8,366	0	1,541	9,907

\* Under 15,000 - traditionally used as a reference and close in proximity

Date: January 22, 2024  
 File No: 3900-02  
 To: Committee of the Whole  
 From: M. Fox, CAO  
 Subject: Reserve Fund Establishment Bylaw No. 5086, 2023 | Amendment

Prepared by: <b>R. MACAULEY</b> <hr/> Deputy Director of Finance	Supervisor: <b>A. MCGIFFORD</b> <hr/> Director of Finance	CAO Concurrence:  <hr/> Mike Fox, CAO
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**RECOMMENDATION**

*THAT the Committee of the Whole recommend Council endorse the amendment to the “Reserve Fund Establishment Bylaw No. 5086, 2023” and provide three readings of the amending bylaw.*

**PURPOSE**

For the Committee to consider recommending to Council an amendment to the “Reserve Fund Establishment Bylaw No. 5086, 2023”.

**BACKGROUND**

In July 2023, the “Reserve Fund Establishment Bylaw No. 5086, 2023” was adopted by Council. The purpose was to establish and formalize a series of reserves, surplus funding allocations and other funding direction from Council.

**ANALYSIS**

This report is to provide an amendment to “Reserve Fund Establishment Bylaw No. 5086, 2023” by including a schedule listing the City’s specific reserve funds and the purpose of those funds. Should the Committee forward the recommendation and Council concur, staff will bring forward a bylaw amendment to a future Regular Council meeting.

**IMPLICATIONS**

An amendment is required to add the schedule listing City reserves to the “Reserve Fund Establishment Bylaw No. 5086, 2023” which will provide clarity on those reserves included within the bylaw and their specific purpose.

**COMMUNICATIONS**

Bylaw will be added to the website after updates are made.

**BYLAWS/PLANS/POLICIES**

“Reserve Fund Establishment Bylaw No. 5086, 2023”

## **SUMMARY**

Section 188 of the *Community Charter* authorizes a Council, by bylaw, to establish reserve funds for a specific purpose. In an effort to improve financial governance and align the strategic planning with financial planning staff are recommending an amendment to the consolidated reserve establishment bylaw in order to include a schedule outlining the reserves and their specific purposes.

## **ATTACHMENTS**

- *Draft Schedule 'A' Reserve Establishment to "Reserve Fund Establishment Bylaw No. 5086, 2023"*

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



**SCHEDULE A  
RESERVE ESTABLISHMENT**

<b>Reserve Fund</b>	<b>Purpose</b>
<b>Statutory Reserves</b>	
Park Acquisition Reserve	Funded by the sale of park land or receipt of monies from amounts paid in lieu of provision of park land on subdivision with the intent to acquire park land.
Land Sale Reserve Fund	Funded by revenue generated from the sale of City owned lands. To provide funding for the assembly and marketing of land and related development costs; to purchase lands required for the City's use and, for servicing or upgrading of City owned parcels and facilities.
<b>Non - Statutory Reserves</b>	
Capital Works Reserve	Funded by Taxation. Funds used for General Capital Fund projects including the extension or renewal of existing capital works. All budgeted amounts from taxation and all the General Capital allocations for projects. The reserve would be dedicated only to General Capital.
Canada Community - Building Fund Reserve	Funded by reoccurring senior government grants. The reserved funds will be used on projects eligible for the Canada Community - Building Fund Agreement. Projects are limited to the scope set out in the agreement with the Union of British Columbia Municipalities and the Federal Government. Canada Community - Building funds are to be deposited and tracked within the Reserve, inclusive of any interest earned.
Equipment Replacement Reserve Fund	Funded by annual allocations to replace and fund equipment identified within the renewal program. The intent is to set sufficient funding aside to provide for depreciation and obsolescence of machinery and equipment after useful life.
Parks & Recreation Capital Reserve	Funded by 10% of Parks and Recreation revenues. 100% of revenues collected from the sale of logs from parks. Expenditures from this reserve are limited to the City's Parks & Recreation properties and facilities.
Alberni Valley Community Forest Reserve	Reserve established for the purpose of receiving dividends from Alberni Valley Community Forest Corporation. Use of funds will be at the direction of Council, following consultation with the AVCF board. Annually, \$10,000 to be distributed to support a special community project(s) identified by the Alberni Valley Community Forest Corporation Board.
Carbon Fund Reserve	Funded by carbon funding allocations and carbon grant revenues provided by senior government. Used to fund projects that are in scope of agreements and intended to reduce the City's greenhouse gas emissions.

## SCHEDULE A RESERVE ESTABLISHMENT

Loss on Taxation Reserve	Funded by an annual allocation set in the Financial Plan from taxation or surplus. Reserve funds to mitigate the risk of significant taxable assessment in the event of loss of major industry tax revenues or assessment appeals of material value. Further funds could be utilized to support purchase of property where a strategic need to act has been identified.
RCMP Surplus Reserve	RCMP contract surplus amounts to be contributed to the reserve as a contingency for use in any major investigations, other policing programs directed by Council and/or retroactive costs that are approved within the Financial Plan.
Sewer Infrastructure Capital Reserve	Funded by Sewer fees and charges. Purpose to fund capital projects proposed through the annual financial plan process in conjunction with the City's Asset Management Plans that provide constructing, altering, repairing new and aging sewer equipment and infrastructure including linear assets, and buildings.
Water Infrastructure Capital Reserve	Funded by Water fees and charges. Purpose to fund capital projects proposed through the annual financial plan process in conjunction with the City's Asset Management Plans that provide constructing, altering, repairing new and aging water equipment and infrastructure including linear assets, and buildings.
Aquatic Centre Replacement Reserve	Funded by taxation or surplus allocation. Purpose is to fund replacement of the aquatic centre facilities, pool facilities and future costs of repairing, altering, and expanding the future aquatic centre over time.
Asset Management – General Infrastructure Replacement Reserve	Funded by taxation or surplus allocation. To fund capital projects proposed through the annual financial plan process in conjunction with the City's Asset Management Plans that repair, alter, upgrade or replace aging infrastructure in the City including Technological infrastructure (Not including water and sewer service infrastructure).
Strategic Priorities Reserve	Funded by taxation or surplus allocation. Purpose to support strategic priorities and initiatives, including operating initiatives, social issues and/or Council contingency funding.
McLean Mill Projects Reserve	Purpose to fund McLean Mill projects that repair or replace new or historic infrastructure at the McLean Mill National Historic Site.
Museum Reserve	Purpose to fund Museum projects from monies contributed by community donations.

Date: January 24, 2024  
 File No: 1840-20  
 To: Committee of the Whole  
 From: M. Fox, CAO  
 Subject: **2024 Reserve Planning Process and Balances**

Prepared by:  Deputy Director of Finance	Supervisor: <b>A, MCGIFFORD</b> Director of Finance	CAO Concurrence:  M. Fox, CAO
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**RECOMMENDATION**

*THAT the Committee of the Whole receive the report '2024 Reserve Planning Process and Balances' dated January 17, 2024.*

**PURPOSE**

To provide current reserve balance information and to discuss the reserve planning process and contributions required for the 2024-2028 Financial planning process.

**BACKGROUND**

In July 2023, Council approved a consolidated "Reserve Fund Establishment Bylaw No. 5086, 2023" to improve financial governance and the review of reserves in the financial planning process.

The City identified 19 [nineteen] established reserves or prior year surpluses which are either statutory, or non-statutory (created at the will of Council). Reserves provide the City with financial flexibility to assist in achieving capital needs for assets renewal and expansion, and support the strategic priorities of Council. Reserve balances fluctuate throughout the year based on budget transfers to fund capital, operational, and special initiative projects as directed by Council within the financial plan. Transfers into reserves are funded through the financial plan allocations, interest, senior government grants, and at times through surplus allocation at year end.

Reserves are invested throughout the year in 100% guaranteed short term GIC investments which earn interest and market gains through out the year. In 2023, over \$800,000 in interest was earned by the City's reserve accounts. Interest is recognized and held in its respective reserve for future use as directed by Council.

Now that reserves are established staff have brought forth reserve balances in order to discuss and identify specific contributions that the Committee may want to make for the upcoming 2024-2028 Financial Plan.



**ALTERNATIVE/OPTIONS**

1. THAT the Committee of the Whole receive the report ‘2024 Reserve Planning Process and Balances’ dated January 17, 2024.
2. That the Committee review recommendations and consider alternative options for contributions to specific reserves, in order to meet the City’s asset management needs and strategic initiatives.

**ANALYSIS**

The reserve funds provide are unaudited and are to inform Council of the December 31, 2023 estimated balances during the Financial Planning process. Final balances will be presented in the audited 2023 financial statements once completed by the external auditor.

**Statutory Reserve Balances**

Balances from statutory reserves include interest earned, committed budgeted amounts for capital work, and unallocated amounts available for spend. No other additions or deductions were made throughout the fiscal year.

**Table 1: Statutory Reserve Balances**

Reserves	Dec 31, 2022	2023 Transactions (net)	Dec 31, 2023
Parkland Acquisition	300,029	13,181	313,210
Land Sale	90,937	5,626	96,564
<b>Total</b>	<b>390,966</b>	<b>18,807</b>	<b>409,773</b>

**RCMP Surplus**

These funds have accumulated year over year from RCMP surplus per Council resolution within the RCMP contract underspending. The RCMP Surplus from prior years (estimated) as of December 31, 2023 is provided in *Table 2*. Community Policing was funded from the surplus. Previously, the surplus account also contributed to the purchase and renovation of the new Public Safety building.

**Table 2: RCMP Surplus**

RCMP Surplus Balance	
December 31, 2022	\$1,149,327
2022 Surplus Contribution Directed by Council	61,687
2023 Public Safety Building Expense 50% of spend	(12,747)
2023 Community Policing spend	(147,500)
<b>December 31, 2023 Balance (estimated)</b>	<b>\$1,050,767</b>

The RCMP Surplus in recent discussions with the Committee could potentially be used to fund the retroactive salary costs owed as part of the RCMP Collective Agreement (2017-2021). The City has an obligation totalling \$1,234,607. The City will pay out the retroactive amounts over a two-year period using amounts available from the RCMP Surplus paying \$617,304 in March of 2024 and March 2025. The RCMP Surplus will be used to fund Community Policing in 2024, accounting for approximately \$190,000 in budgeted cost. If no surplus from RCMP contract occurs in 2024, the RCMP surplus will be approximately \$245,000 at December 2024 prompting \$427,300 from taxation in 2025.

**Non-Statutory Reserve Balances**

Balances from non-Statutory reserves include interest earned, grants received, or budgeted contributions as directed by Council. Amounts deducted from reserve include monies to fund completed capital projects and amounts committed for capital work in progress (WIP).

**Table 3: Non-Statutory Reserve Balances (RCMP Surplus shown Separately)**

Reserves	Dec 31, 2022	2023 Transactions (net)	Dec 31, 2023
Equipment Replacement	6,127,641	(901,482)	5,226,159
Carbon Fund	352,065	152,344	504,409
Parks and Recreation Capital	2,511,997	(293,525)	2,218,472
Capital Works	264,306	50,079	314,385
Community Building Fund	3,115,328	(668,062)	2,447,265
Alberni Valley Community Forest	598,452	306,057	904,509
Growing Communities Funds	-	5,389,562	5,389,562
Loss on Taxation	-	-	-
Museum Purchases	62,968	-	62,968
McLean Mill Projects	334,300	-	334,300
Water Fund - Projects and Purchases	7,148,370	434,698	7,583,068
Sewer Fund - Projects and Purchases	3,189,802	2,678,339	5,868,141
Aquatic Centre Replacement Reserve	-	61,687	61,687
Asset Management Reserve	-	-	-
Strategic Priorities Reserve	-	-	-
<b>Total</b>	<b>\$26,494,298</b>	<b>\$7,209,697</b>	<b>\$33,703,995</b>

**Contributions to Reserves**

The Committee can recommend contributions be made from taxation in the financial plan or from potential future surplus in the City’s operating budget. It is good practice to have discussions surrounding contribution amounts to reserve during the financial planning process. Understanding the purpose for the reserve and clearly identifying funding sources will ensure the City has the reserve funds to meet Council’s strategic initiatives. Funding sources can come from any of the following:

- Annual percentage contribution in Financial Plan (1% tax increase approximately \$277,588)
- Dedicated Revenue Source (ex. 10% of Parks Revenues)
- Periodic Revenue (unexpected Revenues or Grant funds)
- Reviewing Accumulated Surplus or other (directing Council to allocate % of surplus to fund initiatives)

**Recommended Contributions**

In the “Reserve Funds Establishment Bylaw Report” brought to Council spring 2023, staff recommended creating a dedicated line item for an asset management contribution within the financial plan. Funds will be used to further develop the asset management program funding capital projects proposed in conjunction with the City’s Asset Management program and Master Planning process.

Proposed Annual Contribution:

- 2% of tax levy for capital sustainment 2024 - 2% = \$555,176

### **IMPLICATIONS**

This report is being provided for discussion purposes. The committee at this time can propose a recommendation to Council directing use of funds be brought forth to a future Regular meeting of council to ensure contributions are made as part of the financial planning process. The master planning and asset management processes will provide improved information to support Council direction. Recommended contribution amounts would be reviewed annually in the financial planning process and can also be reconsidered upon presentation of the year end financial statements if operating surplus exists.

### **COMMUNICATIONS**

This report is being provided for discussion purposes as such, no communications are being proposed.

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

- Section 188 of the *Community Charter*
- *Reserve Fund Establishment Bylaw No. 5086, 2023*
- *2024-2028 Draft Financial Plan*
- *Asset Management Policy and Framework Policy No. 3000-1*


### **SUMMARY**

A consolidated Bylaw containing all reserves was brought forth and approved by Council in July 2023 ("*Reserve Fund Establishment Bylaw No. 5086, 2023*") in an effort to improve financial governance and improve the review of reserves in the financial planning process. Staff now bring forth current reserves and balances for annual review to ensure reserves established and their balances align with Council's current financial plan process.

### **ATTACHMENTS/REFERENCE MATERIALS**

Not Applicable

Date: January 22, 2024  
 File No: 8160-20-Jan 22-24  
 To: Committee of the Whole  
 From: M. Fox, CAO  
 Subject: Aquatic Centre Operations

Prepared by:  W. Thorpe Director of Parks, Recreation and Culture	Supervisor: M. Fox Chief Administrative Officer	Supervisor:  Mike Fox, CAO
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**RECOMMENDATION**

*THAT the Committee of the Whole receive the report 'Aquatic Centre Operations' dated January 22, 2024.*

**PURPOSE**

To provide the Committee of the Whole with an update about the operation of the City-owned Echo '67 Aquatic Centre.

**BACKGROUND**

At the Regular meeting on November 13, 2023, Council passed two motions regarding the Aquatic Centre:

- a) *THAT Council direct staff to re-evaluate current Aquatic Centre hours of operation with consideration given to weekend (Sunday) operations to accommodate youth and families. [R23-331]*
- b) *THAT Council invite Aquatic Centre senior staff to a future meeting for further discussion surrounding Aquatic Centre operations. [R23-332]*

Like many organizations, the Echo Aquatic Centre has experienced challenges with being short-staffed in recent years. In March 2023, staff chose to close the Aquatic Centre each Sunday until at least 2024 to provide all aquatic staff with one full day of rest each week to help facilitate positive work/life balance for Aquatic Centre employees while not disrupting the facility's swimming lesson schedule. Pre-emptively closing the same day each week helped to combat last-minute facility closures due to limited availability of staff.

When examining closing the facility on a day other than Sundays, staff found that closing Thursdays would result in less disruption to the public than closing on other weekdays or Saturdays, as Instructors are not currently available to teach lessons on Thursdays, nor are any current ongoing rental groups at the facility. However, closing on Thursdays would trigger a staff layoff for permanent employees who are scheduled only during weekdays. As such, Sundays continue to be the single day that the facility is closed each week.

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## ALTERNATIVES/OPTIONS

1. That the Committee of the Whole receives the report 'Aquatic Centre Operations' dated January 22, 2024.

## ANALYSIS

City aquatic staff inquired with their colleagues at similar-sized municipal facilities across Vancouver Island and the Sunshine Coast regarding challenges with operating hours and staffing and found the following trends:

- Smaller and more isolated communities are facing more staffing challenges than communities that can draw from a larger population or have a sizable local post-secondary institution.
- Closures on Sundays and during the day on weekdays have occurred at numerous other facilities.
- The number of available Lifeguards/Swim Instructors varies at each facility.
- Although typical job postings for aquatic staff include lifeguarding and swim instruction, a current lack of interest in staff teaching lessons is common. Some facilities continue to require staff to teach a minimum number of hours each week, whereas other communities are exploring creating job postings strictly for instructing lessons.
- Numbers of available staff at each community ebbs and flows multiple times throughout the year due to educational leaves of absence and post-secondary students returning to their home communities during summer and winter breaks.

The City will continue to hire additional Lifeguard/Swim Instructors until we can comfortably return to daily operating hours. Strategies that have been utilized to recruit additional applicants include:

- Adjusting job postings to be more attractive to a wider group of applicants.
- Posting available positions on numerous job boards across BC.
- Locally recruiting Lifeguard/Swim Instructors
  - E-mailing all registrants in Learn to Swim Levels 7-9 or who have previously completed their Bronze Medallion and Bronze Cross to explore completing their advanced courses to become trained
  - Communicating with Alberni District Secondary School, INEO Employment and North Island College
- Decreasing the cost of advanced courses to reduce barriers for candidates to register.

In the spirit of transparent operations and ensuring the public has immediate access to current information, a frequently asked questions section regarding pool operation in Port Alberni is posted on [www.playinpa.ca](http://www.playinpa.ca). This webpage also informs the public about how the process to becoming a Lifeguard/Swim Instructor is more involved than some citizens may realize.

## IMPLICATIONS

The current aquatic staffing complement included in the 2024-2028 financial plan includes operating the Aquatic Centre all day Monday – Friday and Saturday morning/afternoons, while closing the facility on Saturday evenings and all day on Sundays. The financial implications of opening all day on Sundays would result in an increase to the financial plan of approximately \$1,300/day, or \$50,700 per calendar year (39 Sundays):

- 52 Sundays in one year
- Less 9 Sundays in July/August when the facility is open Monday – Friday
- Less 4 Sundays during the annual shut down

Until additional staff are trained and hired for the Aquatic Centre, re-opening the Aquatic Centre on Sundays could result in the return of additional last-minute facility closures based on availability of current staff.

### **COMMUNICATIONS**

Staff will relay corresponding information from the Committee and any direction from Council to all affected user groups and the public.

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

Reviewing the levels of service at City facilities aligns with Council's 2023-2027 strategic priority of "Provision and Maintenance of Quality Services".

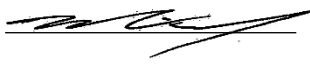
### **SUMMARY**

On November 13, 2023, Council directed staff to re-evaluate current Aquatic Centre hours of operation with consideration given to Sunday operations to accommodate families and invited Aquatic Centre senior staff to a future meeting for further discussion surrounding Aquatic Centre operations.

### **ATTACHMENTS/REFERENCE MATERIALS**

- Frequently Asked Questions – Aquatic Centre Operations ([Frequently Asked Questions](#))
- City of Port Alberni Employment Opportunities (<https://www.portalberni.ca/employment-opportunities>)
- Advanced Courses (<https://www.calameo.com/read/0056626769530327bacdb>)
- The Scoop – Pool Closures due to Staffing Shortage (<https://fb.watch/pLJyUcoX2B/>)

Date: January 22, 2024  
 File No: 5460-05  
 To: Committee of the Whole  
 From: Mike Fox, CAO  
 Subject: Update on Intersection Pedestrian Safety Improvements

Prepared by: <i>J. MACDONALD</i> DIRECTOR OF INFRASTRUCTURE SERVICES	Supervisor: <i>M. FOX</i> CHIEF ADMINISTRATIVE OFFICER	CAO Concurrence:  M. Fox, CAO
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**RECOMMENDATION**

That the Committee of the Whole receive the report ‘Update on Intersection Pedestrian Safety Improvements’ dated January 22, 2024.

**PURPOSE**

To provide Council with a status update and projected schedule for Intersection Pedestrian Safety Upgrades.

**BACKGROUND**

During the November 27, 2023 Regular meeting, Council resolved as follows:

THAT Council for the City of Port Alberni direct staff to investigate costs and cost sharing opportunities to provide pedestrian controlled crosswalks and/or upgraded electronic lights/signs at existing crosswalks at the following intersections:

- Redford Street and Wood/16<sup>th</sup> Avenue
- Redford Street and 15<sup>th</sup> Avenue
- Redford Street and 14<sup>th</sup> Avenue
- Redford Street and Anderson Avenue
- Johnston Road and Adelaide Street
- Johnston Road and Elizabeth Street
- Johnston Road and Margaret Street

[R23-355]

And,

THAT Council direct staff to coordinate a meeting with the Ministry of Transportation to discuss pedestrian safety as it relates to roadways with the municipality under the Ministry’s jurisdiction.

[R23-356]

**ALTERNATIVES/OPTIONS**

1. That the Committee of the Whole receive the report ‘Update on Intersection Pedestrian Safety Improvements’ dated January 22, 2024.

## ANALYSIS

Safety of pedestrians and other vulnerable users on City roadways is of paramount concern. Administration have been in discussion with traffic engineering consultants, as well as ICBC, to review the most effective measures to improve the safety of pedestrians at intersections. After a review of the intersection locations directed by Council, it has been concluded that adding pedestrian activated Rectangular Rapid Flashing Beacons (RRFB) would be the most effective measure to implement - both in cost and safety improvement impact. Other improvements reviewed required detailed engineering and had significant costs involved.

RRFB's consist of two, rectangular shaped yellow indications, each with a light-emitting diode (LED) based light source. RRFB's flash with an alternating high frequency when activated to enhance the presence of pedestrians at the crossings to drivers. RRFB's are placed on both sides of the crosswalk, below the pedestrian crossing sign, and can be activated via a pushbutton by the pedestrian. Recent studies from the US Federal Highway Administration indicate that adding RRFB's at marked crosswalks can reduce vehicle/pedestrian crashes by up to 47%. As an example, within our City, the recently completed pedestrian safety improvements at the intersection of 10th Avenue and Dunbar Street included RRFB's installed on both sides of the roadway.



Figure 1: Typical RRFB Installation at Crosswalk



The 2023-2027 City of Port Alberni Financial Plan previously approved by Council, includes \$150,000 in capital projects for Intersection Safety Upgrades in both 2024 and 2025.

Administration has also recently completed a \$20,000 grant application for this project with Vision Zero BC (a joint partnership of the BC Injury Research and Prevention Unit, the government of BC, First Nations Health Authority, and the five local Health Authorities) to enhance the available funding and maximize the number of intersection upgrades possible. Notice of decision for this grant application will be given in early March 2024.

In addition, cost sharing opportunities were reviewed and discussed with ICBC. ICBC can help fund safety improvements related to vulnerable road users (pedestrians and cyclists), and have retroactively contributed over \$25,000 towards improvements made at the 10<sup>th</sup> Avenue/Dunbar Street intersection. Once details and scope are known by intersection, this information will be forwarded to ICBC for funding consideration.

Preliminary budget considerations indicate that an intersection may be upgraded with solar powered RRFB's on each side of the roadway for \$20,000. This should allow administration to complete all of the intersections identified in the November 27, 2023 Council directive. Some intersections may be completed at a lower cost due to existing infrastructure in place (existing hydro poles as an example), however with this preliminary costing all seven intersections identified could be completed for \$140,000. The upgrades along Johnston Road will need to be reviewed and approved by the Ministry of Transportation and Infrastructure (MoTI) as this roadway falls under their jurisdiction.

Any remaining funding in the budget will be allotted towards further intersection pedestrian improvements in other priority areas. At the November 1, 2021 Regular Council meeting, a report entitled "Network Screening" was presented to council for acceptance into the record. This report completed in conjunction with ICBC, presented the top 20 collision prone intersections within Port Alberni. This data included not only pedestrian related collisions, but also any vehicular collisions as well. The majority of the intersections identified in this report were complex, signaled intersections and wouldn't be suitable for the proposed RRFB upgrades, however several do qualify and they are as follows:

- 10<sup>th</sup> Avenue and Burde Street
- 3<sup>rd</sup> Avenue and Bute Street
- 10<sup>th</sup> Avenue and Bute Street

The intent for the 2024 capital project budget will be to complete the seven intersections identified by Council as a priority. Once tendering has been completed and final pricing is known, any remaining funds will be directed towards completing similar upgrades at the three intersections listed above from the ICBC Network Screening Report.

Schedule for implementation of these upgrades will be early summer 2024, pending the project RFP process and assuming no equipment lead time delays.

### **IMPLICATIONS**

The project funding has already been identified and approved in the previous Five-Year Financial Plan (2023-2027).

### **COMMUNICATIONS**

Communications will be sent out to the public via social media and the City website outlining the upgrades once completed.

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

N/A

### **SUMMARY**

Staff have reviewed costs and cost sharing opportunities to provide pedestrian safety improvements at the listed intersections. Adding pedestrian activated RRFB's is the most cost effective and greatest safety improvement option available. These upgrades will be completed as part of the 2024 capital program.

### **ATTACHMENTS/REFERENCE MATERIALS**

*Links to previous Reports to Council*

- [November 1, 2021 Intersection Network Screening](#)

c: *M. Fox, Chief Administrative Officer*  
*A. McGifford, Director of Finance*