

AGENDA - COMMITTEE OF THE WHOLE
Monday, March 18, 2024 @ 6:00 PM
In the City Hall Council Chambers & Via Video-Conference
4850 Argyle Street, Port Alberni, BC

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

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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 3

1. Minutes of the meeting held at 6:00 pm on March 4, 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, please use the 'Raise your Hand' feature and you will be called upon to speak in the order of which it appears.

D. DELEGATIONS

1. **Western Vancouver Island Industrial Heritage Society | Alberni Pacific Railway**
R. Spencer, Manager and R. Corbeil, President in attendance to provide an update.

E. UNFINISHED BUSINESS

1. **2024-2028 Financial Plan** - Page 9

Report dated March 14, 2024 from the Director of Finance providing changes made to date and inviting any further questions or requests for clarification from members of the Committee.

Attachments

- "City of Port Alberni 2024-2028 Financial Plan Bylaw No. 5097, 2024" [incl. details]
- Summary of Questions & Answers
- Schedule "A" – Paused Capital Project Listing and Notes

F. STAFF REPORTS

G. CORRESPONDENCE

H. NEW BUSINESS

1. **Canada Day Family Event**

THAT the Committee of the Whole recommend that Council direct staff to coordinate a 2024 Canada Day family event in conjunction with local groups/organizations.

I. QUESTION PERIOD

An opportunity for the public to ask questions of the Committee. For those participating electronically, please 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, March 4, 2024 @ 6:00 PM
In the City Hall Council Chambers & Via Video-Conference
4850 Argyle Street, Port Alberni, BC

Present: Mayor S. Minions
Councillor D. Dame
Councillor J. Douglas
Councillor D. Haggard
Councillor C. Mealey
Councillor C. Solda

Absent: Councillor T. Patola

Staff: M. Fox, Chief Administrative Officer
D. Monteith, Director of Corporate Services
S. Smith, Director of Development Services/Deputy CAO
A. McGifford, Director of Finance
J. MacDonald, Director of Infrastructure Services
W. Thorpe, Director of Parks, Recreation and Culture
F. Guevarra, IT Support
S. Darling, Deputy Director of Corporate Services/Recording Secretary

Gallery: 25 & 2 Electronically

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 approved, as circulated.

CARRIED

B. ADOPTION OF MINUTES

MOVED AND SECONDED, THAT the minutes of the meeting held at 6:00 pm on February 20, 2024, be adopted, as presented.

CARRIED

C. PUBLIC INPUT PERIOD

M. Gosselin

Spoke to reducing the proposed tax increase.

P. Finch

Spoke to reducing the proposed tax increase particularly as it relates to staffing, capital and maintenance expenses.

L. Leblanc

Spoke to reducing the proposed tax increase in support of seniors and the need for a Seniors' Advisory Committee.

M. Rose

Spoke to reducing the proposed tax increase.

N. Anderson

Spoke to reducing the proposed tax increase in support of seniors.

S. Alvarez

Spoke to reducing the proposed tax increase as it relates to the cost of living and the increasing unhoused population.

Charlaine

Spoke to Bill 36 – *Health Professions and Occupations Act* and reducing the proposed tax increase.

D. DELEGATIONS

1. **Arrowsmith Rotary**

T. Deakin, President, M. Ramsay, future president and P. Craig, Executive Member presented an update on the Community Banner Painting Program noting that after 15 years, 2024 is the final year of Banner Painting.

2. **Ministry of Transportation and Infrastructure**

M. Pearson, District Manager and A. Timpa, Program Engineer provided an update on the Beaver Creek Road roundabout and pedestrian safety improvements on Johnston Road [Hwy 4].

3. **Alberni-Clayoquot Regional District**

D. Sailland, Chief Administrative Officer and T. Fong, Chief Financial Officer provided an overview of the draft 2024-2028 Financial Plan.

Councillor Dame left the meeting at 7:00 pm and returned at 7:03 pm.

E. UNFINISHED BUSINESS

1. **2024-2028 Financial Plan | Tax Roll and Capital Review**

MOVED AND SECONDED, THAT the Committee of the Whole recommend that Council apply the \$135,000 in fines received by bylaw to Financial Plan line item 15210 'Fines and Parking Tickets'.

CARRIED

MOVED AND SECONDED, THAT the Committee of the Whole recommend that Council direct a prior year budget amendment to reassign the Gas Tax Funds allocated for the Connect the Quays Pathway project and the Burde Street Paving project totalling \$1.188 Million from the Growing Communities Fund.

CARRIED

MOVED AND SECONDED, THAT the Committee of the Whole recommend that Council fund \$157,500 for ballfield improvements from the Alberni Valley Community Forest Reserve.

CARRIED

Councillor Douglas left the meeting at 7:54 pm and returned at 7:57 pm.

MOVED AND SECONDED, THAT the Committee of the Whole recommend that Council cancel the Fire Hall fueling station project for 2024 and consider reallocating the funding in 2025 if required and further, that staff explore alternative fueling options.

CARRIED

MOVED AND SECONDED, THAT the Committee of the Whole recommend that Council remove the \$30,000 in capital funding for McLean Mill National Historic Site.

CARRIED

MOVED AND SECONDED, THAT the Committee of the Whole recommend that Council move the Echo Centre table and chair project to 2025.

CARRIED

MOVED AND SECONDED, THAT the Committee of the Whole recommend that Council direct administration to include design work for the Canal Beach Pier project within the 2025 Financial Plan with construction included for 2026.

CARRIED

F. STAFF REPORTS

G. CORRESPONDENCE

H. NEW BUSINESS

1. City Involvement in Local Events

*MOVED AND SECONDED, THAT the Committee of the Whole recommends Council direct staff to contact *čišaaʔath* and *Hupačasath* First Nations to confirm what involvement or contribution would be most meaningful for the City of Port Alberni to provide each Nation for National Day for Truth and Reconciliation.*

CARRIED

MOVED AND SECONDED, THAT the Committee of the Whole recommends Council direct staff to contact the Toy Run organizers to indicate that the First Night events in 2024 and beyond will be City-led, and that the Toy Run is welcome to run their own activities within the criteria outlined in the event-driven category.

CARRIED

Councillor Douglas recused himself at 8:50 pm as it pertains to his involvement with the Polar Bear Swim event.

MOVED AND SECONDED, THAT the Committee of the Whole recommends Council direct staff to contact the Polar Bear Swim organizers to indicate that the Polar Bear Swim in 2025 and beyond will meet the criteria as outlined in the event-driven category.

CARRIED

Councillor Douglas returned to the meeting at 8:51 pm.

MOVED AND SECONDED, THAT the Committee of the Whole recommends Council defer the 'City Involvement in Local Events' report to a future Committee of the Whole meeting to include additional information as requested and to provide an overview of the Community Investment Program.

CARRIED

Councillor Haggard left the meeting at 8:52 pm and returned at 8:54 pm.

2. **Recreation Fees and Charges Bylaw**

MOVED AND SECONDED, THAT the Committee of the Whole recommends Council direct administration to update recreation fees and charges as of September 1, 2024 to reflect the 2024 median of the following communities: Campbell River, Courtenay, Comox, Esquimalt, Oak Bay, Powell River.

CARRIED

MOVED AND SECONDED, THAT the Committee of the Whole recommends Council direct administration to implement a fee for sports field use starting September 1, 2024 based on the median of the six comparator communities: Campbell River, Courtenay, Comox, Esquimalt, Oak Bay, Powell River;

AND FURTHER, THAT staff prepare a report outlining options permitting exemptions for sports field fees associated with children/youth sports and charitable events.

CARRIED

MOVED AND SECONDED, THAT the Committee of the Whole recommends Council direct staff to prepare a report outlining options that would permit City residents [including Tseshaht and Hupacasath First Nations] priority status for Parks, Recreation and Culture services.

CARRIED

3. **Fees and Charges | Engineering & Public Works**

MOVED AND SECONDED, THAT the Committee of the Whole recommend that Council direct administration to increase fees for utility service connections to bring them in alignment with comparable sized municipalities on Vancouver Island as outlined in the report 'Fees and Charges | Engineering and Public Works' dated February 26, 2024;

AND FURTHER, THAT staff review "Fees and Charges Bylaw, 2007, Bylaw No. 4665" and where required, make the necessary rate amendments to ensure full cost recovery.

CARRIED

4. **Development Cost Charges | Reserve Establishment & Update**

MOVED AND SECONDED, THAT the Committee of the Whole recommend Council endorse the consolidated reserve establishment bylaw for the following Development Cost Charges Reserves:

- *Water Development Cost Charges Reserve*
- *Sewer Development Cost Charges Reserve*
- *Storm Drainage Development Cost Charges Reserve*
- *Highway Facilities Development Cost Charges Reserve*
- *Parkland Development Cost Charges Reserve*

CARRIED

MOVED AND SECONDED, THAT the Committee of the Whole recommend that Council direct administration to update the Development Cost Charges Bylaw and further, establish a Community Amenity Charges Bylaw in alignment and as informed by the Official Community Plan update and Master Plan process.

CARRIED

3. **Fees and Charges | Engineering & Public Works CONTINUED**

MOVED AND SECONDED, THAT the Committee of the Whole recommend that Council direct Administration to review the overall utility service connection application process, and to investigate requirements to include estimates and actual costs of construction for the fees charged.

CARRIED

5. **Revitalization Tax Exemption Programs**

MOVED AND SECONDED, THAT the Committee of the Whole recommend that Council direct staff to bring forward a report to a Committee of the Whole meeting considering the repeal of bylaws related to Revitalization Tax Exemption Programs.

CARRIED

6. **Ministry of Environment | Air Emissions**

WHEREAS, Catalyst Paper is committed to conducting business in a manner that protects the environment, conserves resources, reduces its environmental footprint and ensures sustainable development; and

WHEREAS, Catalyst Paper has actively minimized impacts with respect to air emissions over the last 10 years;

THEREFORE, BE IT RESOLVED THAT the Committee of the Whole recommend that Council direct staff to write a letter to the Ministry of Environment requesting that they reduce the air emissions permit for Catalyst Paper by 70% as per the recommendation of the Alberni Valley Air Quality Council, thereby formalizing and bringing into alignment those standards currently being realized by Catalyst Paper.

CARRIED

I. QUESTION PERIOD

Luann

Inquired regarding public participation at Council meetings online.

M. Gosselin

Inquired regarding utilizing staff resources to investigate opportunities to reduce budget costs.

Councillor Haggard left the meeting at 9:34 pm and returned at 9:44 pm.

J. Leskosek

Inquired regarding major industry taxation rates, development cost charges, capital project costs, local events and Somass Lands yearly costing.

J. ADJOURNMENT

MOVED and SECONDED, THAT the meeting adjourn at 9:50 pm.


CARRIED

CERTIFIED CORRECT

Mayor

Corporate Officer

Date: March 14, 2024
 File No: 1720-20-2024
 To: Committee of the Whole
 From: M. Fox, CAO
 Subject: "City of Port Alberni 2024 – 2028 Financial Plan Bylaw No. 5097, 2024" Update

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

RECOMMENDATION[S]

THAT the Committee of the Whole receive the report titled 'City of Port Alberni 2024 – 2028 Financial Plan Bylaw No. 5097, 2024 Update' dated March 14, 2024 and provide further direction to Council for the 2024 Tax Rate share.

PURPOSE

For the Committee to consider amendments to the "City of Port Alberni 2024 – 2028 Financial Plan Bylaw No. 5097, 2024".

BACKGROUND

The *Community Charter* requires that a municipality must have a financial plan that is adopted annually. The *Community Charter* goes further to state that the planning period for a financial plan is 5 years, that period being the year in which the plan is specified to come into force and the following 4 years. In addition to the Financial Plan needing to set out objectives and policies of the municipality, the process must also include a process of public consultation/engagement prior to its adoption.

ALTERNATIVES/OPTIONS

- 1) That the Committee receive the report titled 'City of Port Alberni 2024 – 2028 Financial Plan Bylaw No. 5097, 2024 Update' dated March 14, 2024 and provide further direction to Council for the 2024 Tax Rate share.
- 2) That the Committee make additional amendments to the "City of Port Alberni 2024 – 2028 Financial Plan Bylaw No. 5097, 2024" if required and schedule additional meetings to complete financial plan in timelines required for adoption.

ANALYSIS

The proposed "City of Port Alberni 2024– 2028 Financial Plan Bylaw No. 5097, 2024" focuses on continuing the current levels of service and implementation of the 2023-2027 *Corporate Strategic Plan* priorities, including contributions to reserves. The proposed Financial Plan now reflects a 12.48% increase in overall taxation. This consists of 11.61% increase in general taxation after amendments, then 0.87% for non-market change reserve allocation from light industry (class 5) and business (class 6) over the previous year.

Tax rates for 2024 will be set by separate bylaw and presented to Council in April 2024, subsequent to final adoption of the “City of Port Alberni 2024 – 2028 Financial Plan Bylaw No. 5097, 2024” and receipt of BC Assessment's Revised Roll.

The *Community Charter* requires reporting on objectives and statements of policy on certain revenues and taxes in each municipality's Five-Year Financial Plan such as:

- proportion of total revenue sourced from property value taxes, parcel taxes, fees and charges, proceeds from borrowing, and other;
- allocation of property taxes by class of property [i.e. residential, commercial, industrial]; and
- permissive tax exemptions.

In BC, all municipalities must consider the proposed tax rates for each property class in conjunction with the objectives and policies presented in the Financial Plan. The intent of the disclosure of a municipality's objectives and policies is to promote accountability and transparency to the public. On March 25, 2024, Council will be asked to consider third reading of “City of Port Alberni 2024 – 2028 Financial Plan Bylaw No. 5097, 2024” to complete within legislative deadlines.

At its March 11th Regular meeting, Council resolved:

THAT Council direct the BC Assessment residential non-market change to remain in the residential property class and apply the value from non-market change in the light industrial and business class to fund the Asset Management Reserve Fund. Res. No. 24-110

Table 1 provides an overview of considerations in response to this direction.

Table 1: Light and Business Class – Non-market Change Value to Asset Management [AM] Reserve

Class	2024 Assessed Roll w/o NMC – Completed Roll	Current Taxation w/o NMC	Add Back in NMC Values for Taxation	Est. Non-Market Values for AM Reserve
01 - Residential	3,795,170,800	18,840,655	18,840,655	-
02 - Utilities	2,859,755	83,654	83,654	-
03 - Supportive Housing	2			-
04 - Major Industry	94,170,300	5,796,886	5,796,886	-
05 - Light Industry	21,291,000	786,964	907,853	120,889
06 - Business & Other	393,050,115	5,452,977	5,572,839	119,862
07 – Managed Forest	-	-	-	-
08 - Rec/Non-Profit	4,808,900	23,873	27,531	-
09 - Farm	87,032	432	422	-
Totals	4,326,968,804	30,982,823	31,226,191	240,751

Table 2 reflects the current increase on the SFRH of 9.74%.

Table 2: Completed Roll – Estimated Taxation on Average Single-Family Residential Household (SFRH)

2023		2024		CHANGE	
VALUE	AMOUNT	VALUE	AMOUNT	DIFFERENCE	% CHANGE
\$530,609	\$2,315.29	\$519,006	\$2,540.90	\$225.61	9.74%

Table 3 provides a slight decrease to the SFRH. This is provided as a consideration to the Committee based on the continuation of the delinking of light industry and major industry, maintaining the 20 per thousand difference in rates and allocating the share from residential to light industry class in 2024.

Table 3: City of Port Alberni Proposed Average Single-Family Residence Increase

2023		2024		Change	
Value	Amount	Value	Amount	Difference	% Change
\$530,609	\$2,315.29	\$519,006	\$2,527.41	\$212.12	9.16%

Somass - Update

After completion of year end review, Table 4 provides the current expenditures on the Somass property. The demolition and site cleanup will continue through the spring of 2024 with the planned loop around the site beginning once other works are completed.

Table 4: The Somass Projects Spend and Remaining Funds for 2024:

Somass Project ID	Total Funding Allocated	Grant Funding	City Funding (Land Sale)	Demo Revenue Dec 31. 2023	Spend	Remaining Funds Dec 31, 2023
REDIP Grant project	1,341,120	1,000,000	321,120	20,000	438,225	902,895
Demolition works	658,880	-	678,880	727,717	888,477	498,120
Site works	200,000	-	200,000	-	127,856	72,144
TOTAL	2,200,000	1,000,000	1,200,000	747,717	1,454,559	1,473,158

Other capital plan expenditures to date are reflected in the attached schedule of the Financial Plan.

Paused projects

At its March 11, 2024 Regular meeting Council resolved:

THAT Council refer the motion to amend the ‘Work in Progress’ to remove the following Capital Plan projects to the March 18th Committee of the Whole meeting.

Res. No. 24-115

Schedule “A” attached to this report identifies the list of paused projects including comments associated with this action as provided from the Director of Infrastructure Services. The identified projects may remain in the Plan until a later date when Council has the required information to confirm the recommendation.

Reserve Utilization

The direction to reduce taxation through the use of reserves has been reviewed and after consultation with the grant funder, the Canada Community-Building Fund may be used for the Public Works Boiler replacement, as the energy usage is decreasing. The Capital Plan reflects this utilization of the Canada Community-Building Fund.

IMPLICATIONS

The final impact of the annual “Five-Year Financial Plan’ will not be confirmed until late April 2024, tables provided are projections in advance of the revised roll. The province requires adoption of the ‘Financial Plan’ and associated bylaws before May 15th of each year.

BC Assessment provides each municipality with a Completed Assessment Roll, on which estimated property tax rates are calculated. Actual tax rates are calculated on the Revised Roll. The Revised Roll includes Property Appeal Review Panel decisions, and may include further adjustments or corrections and would be provided by the end of March. The tax rates use the Revised Roll to set the tax rate bylaw.

The following table provides the 2023 and 2024 allocation of taxes between classifications.

Table 5: City of Port Alberni Proposed Property Class Tax Distribution

2023 2024 Property Tax Distribution			
Class	Description	% from each class	
		2023	2024
1	Residential	60.81%	60.01%
2	Utilities	0.27%	0.27%
3	Social Housing	0.00%	0.00%
4	Major Industry	18.71%	18.56%
5	Light Industry	2.54%	3.23%
6	Business/Other	17.60%	17.84%
7	Managed Forest	0.00%	0.00%
8	Recreational/Non-Profit	0.07%	0.09%
9	Farm	0.00%	0.00%
	Total	100.00%	100.00%

BYLAWS/PLANS/POLICIES

“City of Port Alberni 2024 – 2028 Financial Plan Bylaw No. 5097, 2024”

SUMMARY

- The 2024–2028 draft Financial Plan identifies a proposed tax increase of 9.74% for the Single-Family Residential Property in the 2024 year;
- Council will review the assessed values and tax shares to consider allocation for each property classification at a future date;
- The Plan will be reviewed and confirmed by Council throughout the financial planning process and a tentative schedule is outlined above, that is subject to change if required;
- Council can balance the need to fund improvements in the community and continue current levels of service, while understanding the need to balance the impact of taxation to all taxpayers in the community;
- Adoption must occur prior to May 15, 2024.

ATTACHMENTS/REFERENCE MATERIALS

- *Proposed “City of Port Alberni 2024 – 2028 Financial Plan Bylaw No. 5097, 2024”*
- *Proposed “Financial Plan 2024-2028” dated March 18, 2024*
- *Schedule “A” – Paused Capital Project Listing and Notes*

**CITY OF PORT ALBERNI
BYLAW NO. 5097**

A BYLAW TO ESTABLISH A FIVE-YEAR FINANCIAL PLAN

WHEREAS Section 165 of the *Community Charter* stipulates that a municipality must have a financial plan that is adopted on an annual basis;

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

1. Schedules 'A' & 'B' attached hereto and forming part of this Bylaw is hereby adopted and is the Financial Plan of the City of Port Alberni for the five-year period from January 1, 2024 to December 31, 2028.
2. This Bylaw may be cited for all purposes as "*City of Port Alberni 2024 – 2028 Financial Plan Bylaw No. 5097, 2024*" and shall become effective upon adoption.

READ A FIRST TIME this 12th day of February, 2024.

READ A SECOND TIME this 26th day of February, 2024.

READ A THIRD TIME this day of , 2024.

FINALLY ADOPTED this day of , 2024.

Mayor

Corporate Officer



**SCHEDULE A TO BYLAW NO. 5097
CITY OF PORT ALBERNI
CONSOLIDATED FINANCIAL PLAN 2024 - 2028**

	2024	2025	2026	2027	2028
Revenue					
Taxes					
Property Taxes	31,223,574	35,782,447	39,115,687	41,307,389	43,298,497
Other Taxes	835,453	860,702	886,716	913,518	941,131
Grants in Lieu of Taxes	231,750	231,761	231,772	231,787	231,795
Fees and Charges					
Sales of Service	4,904,967	5,031,949	5,177,557	5,345,730	5,502,267
Sales of Service/Utilities	7,613,843	7,871,234	8,272,581	8,624,247	8,750,340
Service to other Government	72,100	72,100	74,263	76,491	78,786
User Fees/Fines	756,135	636,171	650,588	665,396	680,608
Rentals	180,993	186,422	192,015	197,776	203,709
Interest/Penalties/Miscellaneous	1,263,372	1,275,063	1,291,888	1,309,232	1,327,110
Grants/Other Governments	1,125,000	1,156,650	1,189,250	1,222,828	1,257,412
Other Contributions	139,900	89,900	89,900	89,900	89,900
	<u>48,347,087</u>	<u>53,194,399</u>	<u>57,172,217</u>	<u>59,984,294</u>	<u>62,361,555</u>
Expenses					
Debt Interest	647,335	647,335	647,335	647,335	647,335
Capital Expenses	8,479,289	9,706,789	7,295,181	5,783,074	5,556,133
Other Municipal Purposes					
General Municipal	5,811,126	6,076,220	6,209,808	6,320,465	6,521,001
Police Services	9,582,621	10,008,072	10,327,465	10,678,813	10,991,970
Fire Services	4,827,053	4,986,543	5,112,752	5,242,415	5,375,643
Other Protective Services	449,040	458,622	470,896	513,538	496,556
Transportation Services	6,497,624	6,771,126	7,068,495	7,266,793	7,472,408
Environmental Health and Development	3,303,434	3,672,107	3,638,305	3,680,860	3,802,633
Parks and Recreation	7,049,166	7,346,121	7,559,122	7,779,337	8,004,679
Cultural	1,873,847	2,094,699	2,167,288	2,244,589	2,325,290
Water	2,146,469	2,215,509	2,279,676	2,345,644	2,413,645
Sewer	1,849,760	1,908,458	1,964,827	2,022,768	2,082,493
Contingency	275,000	300,000	300,000	300,000	300,000
	<u>52,791,764</u>	<u>56,191,601</u>	<u>55,041,150</u>	<u>54,825,631</u>	<u>55,989,786</u>
Revenue Over (Under) Expenses Before Other	<u>(4,444,677)</u>	<u>(2,997,202)</u>	<u>2,131,067</u>	<u>5,158,663</u>	<u>6,371,769</u>
Other					
Debt Proceeds	-	-	-	-	-
Debt Principal	(363,788)	(363,788)	(363,788)	(363,788)	(363,788)
Transfer from Equipment Replacement Reserve	520,914	2,949,311	1,206,674	520,192	607,551
Transfer from Land Sale Reserve	-	-	-	-	-
Transfer from Cemetery Trust	2,000	2,000	2,000	2,000	2,000
Transfer from (to) Reserves	4,285,551	409,679	(2,975,953)	(5,317,067)	(6,617,532)
	<u>4,444,677</u>	<u>2,997,202</u>	<u>(2,131,067)</u>	<u>(5,158,663)</u>	<u>(6,371,769)</u>
Balanced Budget	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

SCHEDULE B TO BYLAW NO. 5097 REVENUE POLICY DISCLOSURE

Objectives and Policies

The City of Port Alberni's 2023 – 2027 Corporate Strategic Plan [Strategic Plan] provides municipal objectives and policy direction. The "City of Port Alberni 2024 – 2028 Financial Plan Bylaw No. 5097, 2024" [Financial Plan] will continue with initiatives arising from these stated priorities related directly to revenue generation, property taxation, and permissive tax exemptions until alternate direction has been made for an updated Corporate Strategic Plan.

The Financial Plan seeks continued levels of service that are currently provided for the community, and where required, additional resources to support that level of service have been added.

Proportion of Revenue from Funding Sources

Property Taxes – The majority of the City of Port Alberni's revenue arises from property taxation; in 2023, approximately 68% in the Financial Plan.

The Financial Plan proposes an 12.48% increase in property taxes collected for 2024, with increases in subsequent years decreasing from 14.60% to 4.82%. Property tax increases over the previous five years were lower than those projected for the next five years. The projected annual tax increases will allow for successful implementation of corporate strategic priorities set out by Council in the Strategic Plan, as well commitments to capital projects, collective bargaining agreements, and projects that require debt service.

2024-2028 Annual Tax Rates

2024	2025	2026	2027	2028
12.48%	14.60%	9.32%	5.60%	4.82%

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

Fees and Charges – In 2024, approximately 25% of the City of Port Alberni's revenues will be derived from fees and charges. Services funded through fees and charges include water and sewer utilities, solid waste collection and disposal, building inspection, cemetery operations and a portion of the parks, recreation, heritage and cultural services. City Council has directed that, where possible, it is preferable to charge a user fee for services that are identifiable to specific users instead of levying a general tax to all property owners.

Other Sources – Other revenue sources are rentals of City-owned property, interest/penalties, payments in lieu of taxes and grants from senior governments. In 2024, approximately 2% of the City of Port Alberni's revenues will be derived from these other sources.

Revenue from some rentals and interest are increasing based on CPI and prescribed interest rates now in the 3% to 5% range. Grants from senior governments vary significantly from year to year depending on successful application for conditional funding.

Distribution of Property Taxes among Property Classes

Council will provide the policy direction which will be incorporated in the Financial Plan. The previous year tax shares were allocated as follows:

Class 1 – Residential - Tax increases will reflect the 12.48% for this class [share to be confirmed by Council]. Between 2005 and 2023 the share of property taxation paid by Class 1 increased from 40.00% to 60.81%.

Class 4 – Major Industry - In 2006, Council directed that significant tax reductions be provided for Class 4 taxpayers over a five-year period in response to continued market weakness in the coastal forest industry and higher than average municipal tax rates for Major Industry in Port Alberni. These reductions were implemented in 2006. The City subsequently further committed that through 2013 to 2017 there would be no increase in taxes for Major Industry as part of the agreement to purchase Catalyst's sewage lagoon infrastructure. The above noted reductions and freezes resulted in the Major Industry share of taxation decreasing from 41.80% in 2005 to 18.71% in 2023.

Class 5 - Light Industry – Growth has occurred in the Class 5 property classification since 2019. Historically the rate of Class 4 and 5 were the same. These classes were delinked in 2021 with a 20 per thousand separation commitment from Council. The tax share of Class 5 was 2.54% in 2023.

Class 6 – Business In committing to successful implementation of Council's *Strategic Plan* business rates will be reviewed to allocate the increase of 12.48%. Business property tax rates had a taxation share of 17.60% in 2023.

Other Classes Approximately 0.35% of total taxation arises from the other property classes in Port Alberni. Council will consider the share of taxation paid by other classes for 2024 to allocate the tax increase of 12.48%.

Permissive Tax Exemptions

Permissive tax exemptions are provided by the City of Port Alberni as permitted under the *Community Charter* and in compliance with Council policy. Permissive tax exemptions must also fall within the budget constraints identified by Council to be considered for approval. Council approved the "Permissive Tax Exemption Bylaw No. 5090, 2023" in effect for the years 2024 to 2027.

Generally, permissive tax exemptions are a means for Council to support organizations within the community which further Council's objectives of enhancing quality of life (economic, social, and cultural) and delivering services economically. Specifically, the policy allows for annual application by eligible organizations for permissive tax exemptions on the lands or buildings they occupy, and who provide for:

- athletic or recreational programs or facilities for youth;
- services and facilities for persons requiring additional supports; mental wellness and addictions;
- programming for youth and seniors;
- protection and maintenance of important community heritage;
- arts, cultural or educational programs or facilities;
- emergency or rescue services;
- services for the public in a formal partnership with the City or;
- preservation of an environmentally or ecologically sensitive area designated within the Official Community Plan;

Eligible organizations may be considered for tax exemptions exceeding one year (to a maximum of 10 years) where it is demonstrated that the services/benefits they offer to the community are of duration equal to or greater than the period of tax exemption.

In 2023, 56 organizations were approved, with a total annual property tax exemption value of approximately \$313,111.39.

Revitalization Tax Exemptions

Council adopted “*City of Port Alberni Revitalization Tax Exemption Program, Bylaw No.4824*” in 2013. Council amended the Bylaw in March 2016 to include Harbour Quay and City owned properties to the Schedule of eligible properties. Also, in 2016, Council adopted a new Revitalization Tax Exemption Bylaw covering all other commercial areas. In 2023, one application was received and approved. This approved application experienced the first tax exemption in 2024 and is in effect for a period of ten years [expires December 31, 2033].

Strategic Community Investment (SCI) and Traffic Fine Revenue Sharing (TFRS) Funds

The Strategic Community Investment Fund Plan is an unconditional grant from the Province to municipalities to assist in provision of basic services. The Traffic Fine Revenue Sharing Fund returns net revenues from traffic violations to municipalities responsible for policing costs.

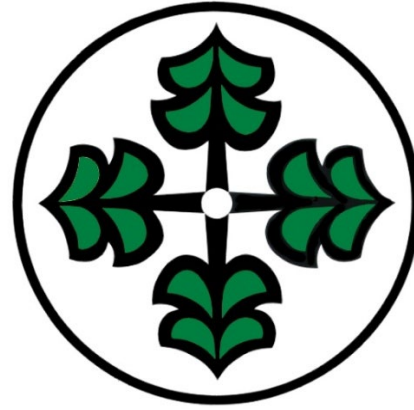
The City is expecting to receive approximately \$550,000 in 2024. Performance targets are not expected to change from 2023 to 2024. SCI and TFRS funds are allocated to general revenue to support local government service delivery.

Community Gaming Funding

On October 23, 2007 the City of Port Alberni and the Province of BC signed the Host Financial Assistance Agreement providing for the transfer to the City (Host) of ten (10%) percent of net gaming revenue from the casino located within the City’s boundaries. The budget assumes that the City of Port Alberni will continue to receive a share of gaming revenue through the five years of this Financial Plan. It should be noted that there is no long-term agreement in place with the Province.

Community gaming funds must be applied to Eligible Costs only. Eligible Costs are defined by the Province as “the costs and expenses incurred by the Host for any purpose that is of public benefit to the Host and within the lawful authority of the Host.”

2023 Funding Allocation	Funds (\$) Allocated
McLean Mill National Historic Site Operations	\$204,015
Visitor Centre Funding	103,000
Offset Economic Development	140,000
Community Investment Plan/Grants in Aid	33,200
Total commitments	\$480,215



CITY OF PORT ALBERNI

FINANCIAL PLAN

2024-2028

March 18, 2024



**CITY OF PORT ALBERNI
CONSOLIDATED FINANCIAL PLAN 2024 - 2028**

	2024	2025	2026	2027	2028
Revenue					
Taxes					
Property Taxes	31,223,574	35,782,447	39,115,687	41,307,389	43,298,497
Other Taxes	835,453	860,702	886,716	913,518	941,131
Grants in Lieu of Taxes	231,750	231,761	231,772	231,787	231,795
Fees and Charges					
Sales of Service	4,904,967	5,031,949	5,177,557	5,345,730	5,502,267
Sales of Service/Utilities	7,613,843	7,871,234	8,272,581	8,624,247	8,750,340
Service to other Government	72,100	72,100	74,263	76,491	78,786
User Fees/Fines	756,135	636,171	650,588	665,396	680,608
Rentals	180,993	186,422	192,015	197,776	203,709
Interest/Penalties/Miscellaneous	1,263,372	1,275,063	1,291,888	1,309,232	1,327,110
Grants/Other Governments	1,125,000	1,156,650	1,189,250	1,222,828	1,257,412
Other Contributions	139,900	89,900	89,900	89,900	89,900
	<u>48,347,087</u>	<u>53,194,399</u>	<u>57,172,217</u>	<u>59,984,294</u>	<u>62,361,555</u>
Expenses					
Debt Interest	647,335	647,335	647,335	647,335	647,335
Capital Expenses	8,479,289	9,706,789	7,295,181	5,783,074	5,556,133
Other Municipal Purposes					
General Municipal	5,811,126	6,076,220	6,209,808	6,320,465	6,521,001
Police Services	9,582,621	10,008,072	10,327,465	10,678,813	10,991,970
Fire Services	4,827,053	4,986,543	5,112,752	5,242,415	5,375,643
Other Protective Services	449,040	458,622	470,896	513,538	496,556
Transportation Services	6,497,624	6,771,126	7,068,495	7,266,793	7,472,408
Environmental Health and Development	3,303,434	3,672,107	3,638,305	3,680,860	3,802,633
Parks and Recreation	7,049,166	7,346,121	7,559,122	7,779,337	8,004,679
Cultural	1,873,847	2,094,699	2,167,288	2,244,589	2,325,290
Water	2,146,469	2,215,509	2,279,676	2,345,644	2,413,645
Sewer	1,849,760	1,908,458	1,964,827	2,022,768	2,082,493
Contingency	275,000	300,000	300,000	300,000	300,000
	<u>52,791,764</u>	<u>56,191,601</u>	<u>55,041,150</u>	<u>54,825,631</u>	<u>55,989,786</u>
Revenue Over (Under) Expenses Before Other	<u>(4,444,677)</u>	<u>(2,997,202)</u>	<u>2,131,067</u>	<u>5,158,663</u>	<u>6,371,769</u>
Other					
Debt Proceeds	-	-	-	-	-
Debt Principal	(363,788)	(363,788)	(363,788)	(363,788)	(363,788)
Transfer from Equipment Replacement Reserve	520,914	2,949,311	1,206,674	520,192	607,551
Transfer from Land Sale Reserve	-	-	-	-	-
Transfer from Cemetery Trust	2,000	2,000	2,000	2,000	2,000
Transfer from (to) Reserves	4,285,551	409,679	(2,975,953)	(5,317,067)	(6,617,532)
	<u>4,444,677</u>	<u>2,997,202</u>	<u>(2,131,067)</u>	<u>(5,158,663)</u>	<u>(6,371,769)</u>
Balanced Budget	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>



**CITY OF PORT ALBERNI
GENERAL FUND - REVENUE
2024-2028 FINANCIAL PLAN**

	Budget 2023	Actual \$	Variance 2023	Budget 2024	Increase \$	Increase %	Budget 2025	Increase %	Budget 2026	Increase %	Budget 2027	Increase %	Budget 2028	Increase %
REAL PROPERTY TAXES														
		<i>(unaudited)</i>	<i>(unaudited)</i>											
11111 General Purposes - Taxes	27,547,134	27,524,983	(22,151)	31,011,903	3,464,769	12.58%	35,570,776	14.70%	38,904,016	9.37%	41,095,718	5.63%	43,086,826	4.85%
11112 Debt Purposes - Taxes	211,671	211,483	(188)	211,671	-	0.00%	211,671	0.00%	211,671	0.00%	211,671	0.00%	211,671	0.00%
<i>TAX LEVY</i>	27,758,805	27,736,466	(22,339)	31,223,574	3,464,769	12.48%	35,782,447	14.60%	39,115,687	9.32%	41,307,389	5.60%	43,298,497	4.82%
11211 Special Area Levy	18,000	18,000	-	18,540	540	3.00%	19,282	4.00%	20,053	4.00%	20,855	4.00%	21,689	4.00%
<i>SPECIAL ASSESSMENTS</i>	18,000	18,000	-	18,540	540	3.00%	19,282	4.00%	20,053	4.00%	20,855	4.00%	21,689	4.00%
11910 Utility Tax 1%	786,028	852,834	66,806	816,913	30,885	3.93%	841,420	3.00%	866,663	3.00%	892,663	3.00%	919,442	3.00%
<i>TAXES</i>	28,562,833	28,607,300	44,467	32,059,027	3,496,194	12.24%	36,643,149	14.30%	40,002,403	9.17%	42,220,907	5.55%	44,239,628	4.78%
FEDERAL GOVERNMENT														
12110 Federal Building Grant	520	572	52	550	30	5.77%	561	2.00%	572	1.96%	587	2.62%	595	1.36%
12210 CBC Grant	3,500	6,065	2,565	6,000	2,500	71.43%	6,000	0.00%	6,000	0.00%	6,000	0.00%	6,000	0.00%
PROVINCIAL GOVERNMENT														
12310 Provincial Government Grant	54,000	56,245	2,245	54,000	-	0.00%	54,000	0.00%	54,000	0.00%	54,000	0.00%	54,000	0.00%
12410 BC Hydro	106,000	120,040	14,040	106,000	-	0.00%	106,000	0.00%	106,000	0.00%	106,000	0.00%	106,000	0.00%
12411 Public Housing Grant (in lieu of taxes)	65,000	74,597	9,597	65,000	-	0.00%	65,000	0.00%	65,000	0.00%	65,000	0.00%	65,000	0.00%
OTHER ENTITIES														
12910 University of Victoria	225	202	(23)	200	(25)	-11.11%	200	0.00%	200	0.00%	200	0.00%	200	0.00%
<i>GRANTS IN LIEU OF TAXES</i>	229,245	257,721	28,476	231,750	2,505	1.09%	231,761	0.00%	231,772	0.00%	231,787	0.01%	231,795	0.00%
SERVICES PROVIDED TO GOVERNMENT														
13121 PRISONER EXPENSE RECOVERY	50,000	72,509	22,509	70,000	20,000	40.00%	72,100	3.00%	74,263	3.00%	76,491	3.00%	78,786	3.00%
SALES OF SERVICES														
14120 ADMINISTRATION SERVICE CHARGE	25,500	22,417	(3,083)	25,500	-	0.00%	25,500	0.00%	25,500	0.00%	25,500	0.00%	25,500	0.00%
14221 Law Enforcement Service Charge	191,500	171,177	(20,323)	192,500	1,000	0.52%	198,275	3.00%	204,223	3.00%	210,350	3.00%	216,660	3.00%
14241 Fire Department Service Charge	198,490	344,833	146,343	279,333	80,843	40.73%	296,449	6.13%	296,484	0.01%	313,979	5.90%	314,540	0.18%
<i>PROTECTIVE SERVICES</i>	389,990	516,010	126,020	471,833	81,843	20.99%	494,724	4.85%	500,707	1.21%	524,329	4.72%	531,200	1.31%
14310 Public Works Service Charge	77,800	76,811	(989)	77,800	-	0.00%	77,800	0.00%	77,800	0.00%	77,800	0.00%	77,800	0.00%
14400 Public Transit Revenue	288,349	313,702	25,353	301,845	13,496	4.68%	310,900	3.00%	320,227	3.00%	329,834	3.00%	339,729	3.00%
<i>TRANSPORTATION SERVICES</i>	366,149	319	(365,830)	379,645	13,496	3.69%	388,700	2.39%	398,027	2.40%	407,634	2.41%	417,529	2.43%
14433 Commercial Solid Waste Collection	-	16,741	16,741	15,000	15,000		15,450	3.00%	15,914	3.00%	16,391	3.00%	16,883	3.00%
14434 Residential Solid Waste Collection	1,409,780	1,374,821	(34,959)	1,519,211	109,431	7.76%	1,561,387	2.78%	1,623,843	4.00%	1,688,797	4.00%	1,756,349	4.00%
14434 Recycle BC Collection Incentive	293,183	293,904	721	296,115	2,932	1.00%	299,076	1.00%	311,039	4.00%	323,480	4.00%	336,419	4.00%
<i>CURBSIDE WASTE COLLECTION</i>	1,702,963	1,685,466	(17,497)	1,830,326	127,363	7.48%	1,875,913	2.49%	1,950,796	3.99%	2,028,668	3.99%	2,109,651	3.99%
14516 PUBLIC HEALTH-CEMETERIES	86,000	63,185	(22,815)	58,700	(27,300)	-31.74%	60,461	3.00%	62,275	3.00%	64,143	3.00%	66,067	3.00%
14550 PLANNING ADMINISTRATION	66,712	11,080	(55,632)	45,000	(21,712)	-32.55%	45,000	0.00%	45,000	0.00%	45,000	0.00%	45,000	0.00%
14560 ECONOMIC DEVELOPMENT	8,500	263,489	254,989	65,000	56,500	664.71%	10,000	-84.62%	10,000	0.00%	10,000	0.00%	10,000	0.00%
14600 Marine Commercial Building	63,000	65,445	2,445	90,000	27,000	42.86%	92,700	3.00%	95,481	3.00%	98,345	3.00%	101,296	3.00%
14601 Port Building	27,560	26,975	(585)	50,000	22,440	81.42%	51,500	3.00%	53,045	3.00%	54,636	3.00%	56,275	3.00%
14602 Market Square	30,600	23,716	(6,884)	25,000	(5,600)	-18.30%	25,750	3.00%	26,523	3.00%	27,318	3.00%	28,138	3.00%
14690 A. H. Q. Miscellaneous Revenue	500	-	(500)	250	(250)	-50.00%	250	0.00%	250	0.00%	250	0.00%	250	0.00%
<i>ALBERNI HARBOUR QUAY</i>	121,660	116,136	(5,524)	165,250	43,590	35.83%	170,200	3.00%	175,299	3.00%	180,549	2.99%	185,959	3.00%
RECREATION SERVICES														



**CITY OF PORT ALBERNI
GENERAL FUND - REVENUE
2024-2028 FINANCIAL PLAN**

	Budget 2023	Actual \$	Variance 2023	Budget 2024	Increase \$	Increase %	Budget 2025	Increase %	Budget 2026	Increase %	Budget 2027	Increase %	Budget 2028	Increase %
RECREATION FACILITIES														
14710 Gyro Youth Centre	6,000	8,614	2,614	6,500	500	8.33%	6,695	3.00%	6,896	3.00%	7,103	3.00%	7,316	3.00%
14712 Echo '67 Centre	200,520	210,381	9,861	206,786	6,266	3.12%	212,989	3.00%	219,379	3.00%	225,960	3.00%	232,739	3.00%
14714 Glenwood Centre	27,950	49,497	21,547	39,050	11,100	39.71%	40,222	3.00%	41,428	3.00%	42,671	3.00%	43,951	3.00%
14716 Echo Aquatic Centre	39,000	20,474	(18,526)	32,000	(7,000)	-17.95%	32,960	3.00%	33,949	3.00%	34,967	3.00%	36,016	3.00%
14718 AV Multiplex	499,000	824,768	325,768	647,000	148,000	29.66%	726,410	12.27%	746,402	2.75%	766,994	2.76%	788,204	2.77%
14720 Stadium & Athletic Fields	18,000	15,080	(2,920)	19,500	1,500	8.33%	20,085	3.00%	20,688	3.00%	21,308	3.00%	21,947	3.00%
RECREATION PROGRAMS														
SPORT PROGRAMS														
14730 Glenwood Centre	1,500	2,142	642	1,500	-	0.00%	1,530	2.00%	1,561	2.03%	1,592	1.99%	1,624	2.01%
14732 Echo Aquatic Centre	182,000	213,127	31,127	203,500	21,500	11.81%	209,605	3.00%	215,893	3.00%	222,370	3.00%	229,041	3.00%
14734 AV Multiplex	38,500	34,851	(3,649)	34,100	(4,400)	-11.43%	35,123	3.00%	36,177	3.00%	37,262	3.00%	38,380	3.00%
LEISURE PROGRAMS														
14738 Children's Programs	229,500	271,210	41,710	275,000	45,500	19.83%	283,250	3.00%	291,748	3.00%	300,500	3.00%	309,515	3.00%
14740 Youth Programs & Services	10,000	6,986	(3,014)	10,180	180	1.80%	10,485	3.00%	10,800	3.00%	11,124	3.00%	11,458	3.00%
14742 Adult Programs	68,400	91,102	22,702	85,000	16,600	24.27%	87,550	3.00%	90,176	3.00%	92,882	3.00%	95,668	3.00%
14750 Special Events	1,000	-	(1,000)	1,000	-	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%
COMMUNITY SERVICES														
14760 Community Services Misc. Revenue	5,500	35,738	30,238	19,350	13,850	251.82%	10,300	-46.77%	10,609	3.00%	10,927	3.00%	11,255	3.00%
14770 Contributions & Grants	140,447	199,509	59,062	140,447	-	0.00%	140,447	0.00%	140,447	0.00%	140,447	0.00%	140,447	0.00%
<i>RECREATION SERVICES</i>	1,467,317	1,983,479	516,162	1,720,913	253,596	17.28%	1,818,651	5.68%	1,867,153	2.67%	1,917,107	2.68%	1,968,561	2.68%
CULTURAL SERVICES														
MUSEUM SERVICES														
14810 Museum-Sales & Service	35,800	55,200	19,400	39,400	3,600	10.06%	39,400	0.00%	39,400	0.00%	39,400	0.00%	39,400	0.00%
14820 Museum-Federal Grants	3,400	-	(3,400)	3,400	-	0.00%	3,400	0.00%	3,400	0.00%	3,400	0.00%	3,400	0.00%
14830 Museum-Provincial Grants	68,000	106,361	38,361	100,000	32,000	47.06%	100,000	0.00%	100,000	0.00%	100,000	0.00%	100,000	0.00%
<i>CULTURAL SERVICES</i>	107,200	161,561	54,361	142,800	35,600	33.21%	142,800	0.00%	142,800	0.00%	142,800	0.00%	142,800	0.00%
SALES OF SERVICES														
<i>SALES OF SERVICES</i>	4,341,991	4,823,143	481,152	4,904,967	562,976	12.97%	5,031,949	2.59%	5,177,557	2.89%	5,345,730	3.25%	5,502,267	2.93%
OTHER REVENUE OWN SOURCES														
15110 Business License Fees	170,000	191,237	21,237	190,000	20,000	11.76%	191,900	1.00%	193,819	1.00%	195,757	1.00%	197,715	1.00%
15160 Dog License Fees	13,500	15,752	2,252	13,635	135	1.00%	13,771	1.00%	13,909	1.00%	14,048	1.00%	14,189	1.00%
15170 Building & Plumbing Permit Fees	400,000	125,679	(274,321)	400,000	-	0.00%	412,000	3.00%	424,360	3.00%	437,091	3.00%	450,204	3.00%
15181 Other Const/Demolition Permit Fees	500	660	160	500	-	0.00%	500	0.00%	500	0.00%	500	0.00%	500	0.00%
15190 Vacant Bldg. Registration Permit Fees	1,000	-	(1,000)	1,000	-	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%
<i>LICENCES & PERMITS</i>	585,000	333,328	(251,672)	605,135	20,135	3.44%	619,171	2.32%	633,588	2.33%	648,396	2.34%	663,608	2.35%
15210 FINES & PARKING TICKETS	17,000	11,321	(5,679)	151,000	134,000	788.24%	17,000	-88.74%	17,000	0.00%	17,000	0.00%	17,000	0.00%
15320 RENTALS	186,090	163,230	(22,860)	180,993	(5,097)	-2.74%	186,422	3.00%	192,015	3.00%	197,776	3.00%	203,709	3.00%
15510 Interest On Investments	300,000	422,036	122,036	400,000	100,000	33.33%	400,000	0.00%	400,000	0.00%	400,000	0.00%	400,000	0.00%
15590 Other Interest	146,000	353,033	207,033	306,000	160,000	109.59%	306,000	0.00%	306,000	0.00%	306,000	0.00%	306,000	0.00%
<i>RETURN ON INVESTMENTS</i>	446,000	775,069	329,069	706,000	260,000	58.30%	706,000	0.00%	706,000	0.00%	706,000	0.00%	706,000	0.00%
15611 Current Tax Penalties	190,000	205,721	15,721	210,000	20,000	10.53%	216,300	3.00%	222,789	3.00%	229,473	3.00%	236,357	3.00%
15621 Arrears & Delinquent Tax Interest	53,600	86,569	32,969	53,600	-	0.00%	55,208	3.00%	56,864	3.00%	58,570	3.00%	60,327	3.00%
15625 Residential Garbage Penalties	20,000	16,729	(3,271)	20,000	-	0.00%	20,000	0.00%	20,000	0.00%	20,000	0.00%	20,000	0.00%
<i>PENALTIES & INTEREST</i>	263,600	309,019	45,419	283,600	20,000	7.59%	291,508	2.79%	299,653	2.79%	308,043	2.80%	316,684	2.81%
15930 Miscellaneous Revenue	230,500	241,693	11,193	239,782	9,282	4.03%	242,205	1.01%	249,471	3.00%	256,955	3.00%	264,663	3.00%



**CITY OF PORT ALBERNI
GENERAL FUND - REVENUE
2024-2028 FINANCIAL PLAN**

	Budget 2023	Actual \$	Variance 2023	Budget 2024	Increase \$	Increase %	Budget 2025	Increase %	Budget 2026	Increase %	Budget 2027	Increase %	Budget 2028	Increase %
15940 Miscellaneous Revenue-IT Services	33,000	33,488	488	33,990	990	3.00%	35,350	4.00%	36,764	4.00%	38,234	4.00%	39,763	4.00%
<i>MISCELLANEOUS REVENUE</i>	263,500	275,181	11,681	273,772	10,272	3.90%	277,555	1.38%	286,235	3.13%	295,189	3.13%	304,426	3.13%
OTHER REVENUE OWN SOURCES	1,761,190	1,867,148	105,958	2,200,500	439,310	24.94%	2,097,656	-4.67%	2,134,491	1.76%	2,172,404	1.78%	2,211,427	1.80%
UNCONDITIONAL TRANSFERS OTHER GOV'T														
PROVINCIAL GOVERNMENT														
16212 Small Community Protection Grant	255,000	210,000	(45,000)	210,000	(45,000)	-17.65%	216,300	3.00%	222,789	3.00%	229,473	3.00%	236,357	3.00%
16214 Revenue Sharing - Traffic Fines	345,000	344,000	(1,000)	345,000	-	0.00%	355,350	3.00%	366,011	3.00%	376,991	3.00%	388,301	3.00%
16215 Community Gaming Revenue	520,000	460,070	(59,930)	500,000	(20,000)	-3.85%	515,000	3.00%	530,450	3.00%	546,364	3.00%	562,754	3.00%
<i>UNCOND TFRS OTHER GOV'T</i>	1,120,000	1,014,070	(105,930)	1,055,000	(65,000)	-5.80%	1,086,650	3.00%	1,119,250	3.00%	1,152,828	3.00%	1,187,412	3.00%
CONDITIONAL TRANSFERS OTHER														
18120 Grants/Contributions UBCM/FCM	-	2,635,554	2,635,554	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
18121 Grants/Contributions Other	70,000	-	(70,000)	70,000	-	0.00%	70,000	0.00%	70,000	0.00%	70,000	0.00%	70,000	0.00%
<i>CONDITIONAL TRANSFERS - OTHER</i>	70,000	2,635,554	2,565,554	70,000	-	0.00%	70,000	0.00%	70,000	0.00%	70,000	0.00%	70,000	0.00%
OTHER TRANSFERS & COLLECTIONS														
19110 Cemetery Trust Fund	2,000	-	(2,000)	2,000	-	0.00%	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000	0.00%
19114 Operating Funds From Prior Years	532,253	-	(532,253)	-	(532,253)	-100.00%	400,000	0.00%	400,000	0.00%	400,000	0.00%	400,000	0.00%
19115 Transfer from RCMP Surplus Reserve	204,490	-	(204,490)	193,116	(11,374)	-5.56%	-	-	-	-	-	-	-	-
<i>TRANSFERS FROM OWN RESERVES</i>	738,743	-	(738,743)	195,116	(543,627)	-73.59%	402,000	106.03%	402,000	0.00%	402,000	0.00%	402,000	0.00%
COLLECTIONS FOR OTHER GOV'T														
19811 Non-Residential School Tax	1,783,987	1,852,664	68,677	1,875,000	91,013	5.10%	1,931,250	3.00%	1,989,188	3.00%	2,048,863	3.00%	2,110,329	3.00%
19812 Residential School Tax	4,467,708	5,091,162	623,454	5,200,000	732,292	16.39%	5,356,000	3.00%	5,516,680	3.00%	5,682,180	3.00%	5,852,646	3.00%
<i>COLLECTIONS FOR OTHER GOV'T</i>	6,251,695	6,943,826	692,131	7,075,000	823,305	13.17%	7,287,250	3.00%	7,505,868	3.00%	7,731,043	3.00%	7,962,975	3.00%
REGIONAL GOVERNMENT														
19820 Alberni-Clayoquot Regional Hosp Dist.	682,652	682,073	(579)	679,233	(3,419)	-0.50%	685,000	0.85%	685,000	0.00%	685,000	0.00%	685,000	0.00%
19821 Alberni-Clayoquot Regional District	1,770,580	1,769,089	(1,491)	1,807,199	36,619	2.07%	2,094,578	15.90%	2,157,415	3.00%	2,222,138	3.00%	2,288,802	3.00%
<i>REGIONAL GOVERNMENT</i>	2,453,232	2,451,162	(2,070)	2,486,432	33,200	1.35%	2,779,578	11.79%	2,842,415	2.26%	2,907,138	2.28%	2,973,802	2.29%
JOINT BOARDS AND COMMISSIONS														
19830 Municipal Finance Authority	700	1,049	349	1,200	500	71.43%	1,236	3.00%	1,273	2.99%	1,311	2.99%	1,351	3.05%
19831 BC Assessment	190,000	215,846	25,846	220,000	30,000	15.79%	226,600	3.00%	233,398	3.00%	240,400	3.00%	247,612	3.00%
<i>JOINT BOARDS AND COMMISSIONS</i>	190,700	216,895	26,195	221,200	30,500	15.99%	227,836	3.00%	234,671	3.00%	241,711	3.00%	248,963	3.00%
OTHER TRANSFERS, COLLECTIONS	8,895,627	9,611,883	716,256	9,782,632	887,005	9.97%	10,294,664	5.23%	10,582,954	2.80%	10,879,892	2.81%	11,185,740	2.81%
GENERAL FUND REVENUE	45,769,629	48,889,328	3,119,699	50,568,992	4,799,363	10.49%	55,929,929	10.60%	59,794,690	6.91%	62,552,039	4.61%	65,109,055	4.09%



**CITY OF PORT ALBERNI
GENERAL FUND - EXPENSE
2024-2028 FINANCIAL PLAN**

	Budget 2023	Actual 2023	Variance 2023	Budget 2024	Increase %	Budget 2025	Increase %	Budget 2026	Increase %	Budget 2027	Increase %	Budget 2028	Increase %
GENERAL GOVERNMENT SERVICE													
LEGISLATIVE													
		<i>(unaudited)</i>	<i>(unaudited)</i>										
21110 Mayor	72,070	73,892	(1,822)	74,724	3.68%	78,265	4.74%	81,983	4.75%	85,887	4.76%	89,985	4.77%
21130 Council	193,052	197,543	(4,491)	201,961	4.61%	211,280	4.61%	221,046	4.62%	231,280	4.63%	242,003	4.64%
21190 Receptions and Other Services	34,260	32,472	1,788	46,880	36.84%	45,592	-2.75%	57,105	25.25%	51,670	-9.52%	50,290	-2.67%
LEGISLATIVE	299,382	303,907	(4,525)	323,565	8.08%	335,137	3.58%	360,134	7.46%	368,837	2.42%	382,278	3.64%
GENERAL ADMINISTRATION													
ADMINISTRATIVE													
21211 Chief Administrative Officer	235,020	240,177	(5,157)	338,984	44.24%	378,172	11.56%	391,401	3.50%	402,879	2.93%	414,706	2.94%
21212 Corporate Services	678,929	677,592	1,337	812,438	19.66%	782,694	-3.66%	753,475	-3.73%	774,475	2.79%	796,537	2.85%
21215 Legal Services	25,000	22,796	2,204	25,000	0.00%	25,000	0.00%	25,000	0.00%	25,000	0.00%	25,000	0.00%
21216 Bylaw Enforcement	449,373	489,287	(39,914)	474,853	5.67%	489,418	3.07%	500,407	2.25%	513,235	2.56%	526,394	2.56%
22140 Parking Enforcement	-	-	-	-	-	25,000	-	25,000	0.00%	25,000	0.00%	25,000	0.00%
21217 Bylaw Enforcement Vehicles	20,769	13,765	7,004	21,362	2.86%	21,973	2.86%	22,602	2.86%	23,250	2.87%	23,914	2.86%
21218 Public Safety Building	48,000	25,896	22,104	59,727	24.43%	60,522	1.33%	62,080	2.57%	63,673	2.57%	65,312	2.57%
FINANCIAL MANAGEMENT													
21221 Financial Management Administration	999,412	944,295	55,117	1,034,184	3.48%	1,103,581	6.71%	1,133,965	2.75%	1,165,261	2.76%	1,197,445	2.76%
21225 External Audit	32,000	39,500	(7,500)	32,960	3.00%	33,949	3.00%	34,967	3.00%	36,016	3.00%	37,097	3.00%
21226 Purchasing Administration	147,350	143,752	3,598	134,015	-9.05%	138,093	3.04%	141,274	2.30%	144,550	2.32%	147,925	2.33%
21229 Other Financial Management	66,812	70,059	(3,247)	79,290	18.68%	60,791	-23.33%	62,348	2.56%	63,975	2.61%	65,677	2.66%
COMMON SERVICES													
21222 Administration Vehicle	12,271	9,385	2,886	12,639	3.00%	13,018	3.00%	13,409	3.00%	13,811	3.00%	14,225	3.00%
21252 City Hall	119,776	157,518	(37,742)	140,832	17.58%	145,465	3.29%	149,587	2.83%	153,826	2.83%	158,172	2.83%
21253 Other City Buildings	2,100	778	1,322	2,185	4.05%	2,270	3.89%	2,334	2.82%	2,406	3.08%	2,481	3.12%
21259 Other Common Services	503,140	458,175	44,965	671,462	33.45%	719,456	7.15%	734,308	2.06%	749,590	2.08%	765,315	2.10%
21260 Carbon Offsets	45,000	45,000	-	51,500	14.44%	53,045	3.00%	54,636	3.00%	56,275	3.00%	57,964	3.00%
INFORMATION SERVICES													
21261 Information Services	854,216	706,402	147,814	968,488	13.38%	1,012,369	4.53%	1,055,504	4.26%	1,100,571	4.27%	1,147,564	4.27%
OTHER ADMINISTRATIVE SERVICES													
21282 Appraisals	-	3,661	(3,661)	-	-	27,500	-	-	-	-	-	-	-
21283 Personnel (Human Resources)	385,823	347,291	38,532	435,976	13.00%	452,181	3.72%	421,448	-6.80%	430,986	2.26%	455,776	5.75%
21285 Employee Wellness (EFAP)	16,599	14,999	1,600	17,812	7.31%	18,477	3.73%	19,146	3.62%	19,841	3.63%	20,561	3.63%
RECOVERIES													
21290 Administration Services Recovered	(503,000)	(527,004)	24,004	(530,000)	5.37%	(545,900)	3.00%	(562,277)	3.00%	(579,145)	3.00%	(596,520)	3.00%
GENERAL ADMINISTRATION	4,138,590	3,883,324	255,266	4,783,707	15.59%	5,017,074	4.88%	5,040,614	0.47%	5,185,475	2.87%	5,350,545	3.18%
21911 Election Expense	-	5,491	(5,491)	-	-	-	-	64,290	-	-	-	-	-
21920 Training and Development	150,427	167,500	(17,073)	191,212	27.11%	196,948	3.00%	202,857	3.00%	208,943	3.00%	215,211	3.00%
21925 Council Travel and Development	71,100	53,206	17,894	76,000	6.89%	78,280	3.00%	80,628	3.00%	83,047	3.00%	85,539	3.00%
21930 Insurance	392,878	371,126	21,752	404,642	2.99%	416,781	3.00%	429,285	3.00%	442,163	3.00%	455,428	3.00%
21931 Damage Claims	21,000	4,986	16,014	21,000	0.00%	21,000	0.00%	21,000	0.00%	21,000	0.00%	21,000	0.00%
21950 Grants In Aid	11,000	-	11,000	11,000	0.00%	11,000	0.00%	11,000	0.00%	11,000	0.00%	11,000	0.00%
OTHER GENERAL GOV'T SERVICES	646,405	602,309	44,096	703,854	8.89%	724,009	2.86%	809,060	11.75%	766,153	-5.30%	788,178	2.87%
GENERAL GOVERNMENT SERVICE	5,084,377	4,789,540	294,837	5,811,126	14.29%	6,076,220	4.56%	6,209,808	2.20%	6,320,465	1.78%	6,521,001	3.17%
PROTECTIVE SERVICES													
22121 Police Services Contract	6,730,009	7,035,396	(305,387)	7,287,407	8.28%	7,622,452	4.60%	7,875,460	3.32%	8,141,534	3.38%	8,401,662	3.20%
22122 Police Services Administration	1,184,096	1,287,006	(102,910)	1,331,508	12.45%	1,379,480	3.60%	1,417,654	2.77%	1,456,947	2.77%	1,497,427	2.78%
22123 Police Services Consulting	33,000	35,610	(2,610)	36,000	9.09%	38,750	7.64%	38,750	0.00%	41,000	5.81%	41,000	0.00%
22130 Community Policing	154,490	150,560	3,930	159,292	3.11%	163,285	2.51%	168,703	3.32%	172,995	2.54%	177,499	2.60%
22160 Police Building Maintenance	195,886	190,918	4,968	196,663	0.40%	211,151	7.37%	217,406	2.96%	239,811	10.31%	230,311	-3.96%
22180 Detention & Custody of Prisoners	525,933	575,846	(49,913)	571,751	8.71%	592,954	3.71%	609,492	2.79%	626,526	2.79%	644,071	2.80%



**CITY OF PORT ALBERNI
GENERAL FUND - EXPENSE
2024-2028 FINANCIAL PLAN**

	Budget 2023	Actual 2023	Variance 2023	Budget 2024	Increase %	Budget 2025	Increase %	Budget 2026	Increase %	Budget 2027	Increase %	Budget 2028	Increase %
<i>POLICE PROTECTION</i>	8,823,414	9,275,336	(451,922)	9,582,621	8.60%	10,008,072	4.44%	10,327,465	3.19%	10,678,813	3.40%	10,991,970	2.93%
22411 Fire Protection Administration	399,819	424,260	(24,441)	415,283	3.87%	427,502	2.94%	439,562	2.82%	451,984	2.83%	464,778	2.83%
22421 Fire Crew	3,397,501	3,473,297	(75,796)	3,488,594	2.68%	3,571,786	2.38%	3,657,126	2.39%	3,744,705	2.39%	3,834,583	2.40%
22422 Personnel Expense	52,597	58,170	(5,573)	58,127	10.51%	59,973	3.18%	61,773	3.00%	63,626	3.00%	65,535	3.00%
22431 Communication System	8,560	17,768	(9,208)	8,901	3.98%	9,257	4.00%	9,535	3.00%	9,821	3.00%	10,115	2.99%
22440 Fire Investigation	2,000	-	2,000	2,080	4.00%	2,163	3.99%	2,228	3.01%	2,295	3.01%	2,364	3.01%
22441 Fire Prevention	172,095	169,583	2,512	183,927	6.88%	188,301	2.38%	192,733	2.35%	197,276	2.36%	201,934	2.36%
22471 Fire Building Maintenance	90,182	60,689	29,493	93,915	4.14%	97,612	3.94%	100,494	2.95%	103,448	2.94%	106,491	2.94%
22480 Vehicle Repair & Maintenance	203,066	217,142	(14,076)	494,043	143.29%	544,234	10.16%	560,500	2.99%	577,254	2.99%	594,510	2.99%
22481 Sundry Equipment Repair & Mtce	27,269	17,678	9,591	28,359	4.00%	29,493	4.00%	30,378	3.00%	31,290	3.00%	32,228	3.00%
22482 Fire Fighting Tools/Supplies Purchases	41,209	43,082	(1,873)	53,824	30.61%	56,222	4.46%	58,423	3.91%	60,716	3.92%	63,105	3.93%
<i>FIRE PROTECTION</i>	4,394,298	4,481,669	(87,371)	4,827,053	9.85%	4,986,543	3.30%	5,112,752	2.53%	5,242,415	2.54%	5,375,643	2.54%
22510 Emergency Program (Tsunami Warning)	585	562	23	6,401	994.19%	2,027	-68.33%	2,088	3.01%	2,151	3.02%	2,215	2.98%
22921 Building & Plumbing Inspection	308,321	245,664	62,657	278,481	-9.68%	287,557	3.26%	294,744	2.50%	332,146	12.69%	309,770	-6.74%
22926 Building Inspector Vehicle	10,892	2,724	8,168	10,395	-4.56%	10,707	3.00%	11,028	3.00%	11,359	3.00%	11,699	2.99%
22931 Animal Control Services Contract	149,328	136,578	12,750	153,763	2.97%	158,331	2.97%	163,036	2.97%	167,882	2.97%	172,872	2.97%
<i>OTHER PROTECTION</i>	468,541	384,966	83,575	442,639	-5.53%	456,595	3.15%	468,808	2.67%	511,387	9.08%	494,341	-3.33%
PROTECTIVE SERVICES	13,686,838	14,142,533	(455,695)	14,858,714	8.56%	15,453,237	4.00%	15,911,113	2.96%	16,434,766	3.29%	16,864,169	2.61%
TRANSPORTATION SERVICE													
COMMON SERVICES													
23110 Engineering Administration	971,113	752,176	218,937	881,031	-9.28%	967,988	9.87%	1,097,327	13.36%	1,122,983	2.34%	1,149,130	2.33%
23121 Engineering Consulting Services	50,000	178,324	(128,324)	50,000	0.00%	51,500	3.00%	53,045	3.00%	54,636	3.00%	56,275	3.00%
PUBLIC WORKS ADMINISTRATION													
23129 Clerical & Reception-Operation	132,007	176,768	(44,761)	172,045	30.33%	178,098	3.52%	183,157	2.84%	188,368	2.85%	193,735	2.85%
23130 Supervision Operations	455,616	532,919	(77,303)	390,448	-14.30%	401,154	2.74%	412,181	2.75%	423,539	2.76%	435,238	2.76%
23134 Small Tools/Equipment/Supplies	43,212	55,560	(12,348)	55,303	27.98%	56,981	3.03%	58,681	2.98%	60,429	2.98%	62,230	2.98%
23136 Works Yard Maintenance	122,607	81,646	40,961	125,481	2.34%	132,845	5.87%	137,158	3.25%	141,582	3.23%	147,910	4.47%
23137 Main Building Maintenance	148,894	165,137	(16,243)	178,159	19.65%	183,985	3.27%	189,240	2.86%	194,648	2.86%	200,203	2.85%
23138 Shop Overhead	102,897	91,542	11,355	101,771	-1.09%	105,139	3.31%	108,119	2.83%	111,171	2.82%	114,315	2.83%
23160 General Equipment Maintenance	731,816	815,030	(83,214)	759,351	3.76%	783,654	3.20%	806,440	2.91%	829,777	2.89%	853,813	2.90%
23161 Vehicle Maintenance & Replacement	33,113	31,174	1,939	34,107	3.00%	35,471	4.00%	36,890	4.00%	38,365	4.00%	39,900	4.00%
23162 Supv Vehicle Mtce & Replacement	36,471	22,932	13,539	28,000	-23.23%	28,840	3.00%	29,705	3.00%	30,596	3.00%	31,514	3.00%
<i>COMMON SERVICES</i>	2,827,746	2,903,208	(75,462)	2,775,696	-1.84%	2,925,655	5.40%	3,111,943	6.37%	3,196,094	2.70%	3,284,263	2.76%
ROAD TRANSPORTATION													
ROADS AND STREETS													
23205 Customer Service Requests-Streets	28,816	91,224	(62,408)	86,859	201.43%	89,897	3.50%	92,352	2.73%	94,881	2.74%	97,486	2.75%
23210 Small Tools/Supplies-Streets	2,286	-	2,286	2,354	2.97%	2,454	4.25%	2,498	1.79%	2,573	3.00%	2,650	2.99%
23220 Streets Inspections	42,775	52,959	(10,184)	45,033	5.28%	46,638	3.56%	47,894	2.69%	49,187	2.70%	50,520	2.71%
23231 Roadway Surfaces Maintenance	569,800	397,230	172,570	626,170	9.89%	646,562	3.26%	665,170	2.88%	684,335	2.88%	704,076	2.88%
23233 Road Allowance Maintenance	343,249	443,909	(100,660)	466,370	35.87%	482,271	3.41%	496,135	2.87%	510,398	2.87%	525,089	2.88%
23234 New Driveway Crossings	14,475	-	14,475	12,819	-11.44%	13,236	3.25%	13,617	2.88%	14,005	2.85%	14,405	2.86%
23236 Street Sweeping	198,933	162,588	36,345	201,522	1.30%	208,282	3.35%	214,144	2.81%	220,183	2.82%	226,402	2.82%
23237 Snow & Ice Removal	205,347	242,330	(36,983)	211,751	3.12%	219,785	3.79%	227,010	3.29%	234,464	3.28%	242,184	3.29%
BRIDGES AND RETAINING WALLS													
23241 Bridges & Engineered Structures	27,938	10,946	16,992	26,681	-4.50%	27,482	3.00%	28,306	3.00%	29,155	3.00%	30,030	3.00%
STREET LIGHTING													
23250 Overhead & Decorative Lighting	384,024	415,725	(31,701)	408,759	6.44%	421,665	3.16%	434,273	2.99%	447,259	2.99%	460,634	2.99%
23261 Signs & Traffic Marking	256,656	221,283	35,373	267,028	4.04%	275,683	3.24%	283,626	2.88%	291,804	2.88%	300,227	2.89%



**CITY OF PORT ALBERNI
GENERAL FUND - EXPENSE
2024-2028 FINANCIAL PLAN**

	Budget 2023	Actual 2023	Variance 2023	Budget 2024	Increase %	Budget 2025	Increase %	Budget 2026	Increase %	Budget 2027	Increase %	Budget 2028	Increase %
23264 Traffic & Railroad Signals	24,831	31,286	(6,455)	25,218	1.56%	25,975	3.00%	26,754	3.00%	27,557	3.00%	28,384	3.00%
PARKING													
23272 Off-Street Parking	18,000	13,849	4,151	17,946	-0.30%	18,563	3.44%	19,110	2.95%	19,674	2.95%	20,256	2.96%
OTHER													
23291 Gravel	116,676	127,110	(10,434)	119,706	2.60%	123,526	3.19%	127,114	2.90%	130,809	2.91%	134,616	2.91%
<i>ROADS & STREETS</i>	2,233,806	2,210,439	23,367	2,518,216	12.73%	2,602,019	3.33%	2,678,003	2.92%	2,756,284	2.92%	2,836,959	2.93%
STORM DRAINAGE OPEN DRAINAGE													
23311 Ditch, Creek & Dyke Maintenance	89,294	123,049	(33,755)	108,312	21.30%	112,149	3.54%	115,325	2.83%	118,567	2.81%	121,905	2.82%
STORM SEWERS													
23331 Storm Sewer Maintenance	109,757	165,069	(55,312)	138,304	26.01%	142,998	3.39%	146,986	2.79%	151,062	2.77%	155,261	2.78%
23333 Storm Sewer Lift Station	78,720	17,853	60,867	52,657	-33.11%	54,572	3.64%	56,059	2.72%	57,573	2.70%	59,133	2.71%
23335 Storm Sewer Connections	144,237	95,403	48,834	114,062	-20.92%	117,852	3.32%	121,202	2.84%	124,630	2.83%	128,162	2.83%
<i>STORM DRAINAGE</i>	422,008	401,374	20,634	413,335	-2.06%	427,571	3.44%	439,572	2.81%	451,832	2.79%	464,461	2.80%
OTHER COMMON SERVICES													
23881 Training Program	69,458	122,851	(53,393)	125,634	80.88%	129,786	3.30%	133,488	2.85%	137,287	2.85%	141,199	2.85%
23882 Safety	22,010	52,944	(30,934)	41,642	89.20%	42,891	3.00%	44,178	3.00%	45,503	3.00%	46,868	3.00%
23884 Special Streets Work Orders	2,950	7,900	(4,950)	2,964	0.47%	3,053	3.00%	3,145	3.01%	3,239	2.99%	3,336	2.99%
<i>OTHER COMMON SERVICES</i>	94,418	183,695	(89,277)	170,240	80.30%	175,730	3.22%	180,811	2.89%	186,029	2.89%	191,403	2.89%
OTHER													
23510 PUBLIC TRANSIT	1,077,555	1,076,198	1,357	1,119,137	3.86%	1,155,151	3.22%	1,189,806	3.00%	1,225,500	3.00%	1,262,265	3.00%
RECOVERIES													
23951 General Overhead Recovery	(893,000)	-	(893,000)	-	-100.00%	-	-	-	-	-	-	-	-
23952 Main Building Expense Recovery	(24,000)	(24,000)	-	(24,000)	0.00%	(24,000)	0.00%	(24,000)	0.00%	(24,000)	0.00%	(24,000)	0.00%
23953 Shop Overhead Recovery	(107,800)	-	(107,800)	-	-100.00%	-	-	-	-	-	-	-	-
23958 Equipment Charges Recovery	(587,800)	(381,532)	(206,268)	(400,000)	-31.95%	(416,000)	4.00%	(432,640)	4.00%	(449,946)	4.00%	(467,943)	4.00%
23959 Gravel Cost Recovery	(112,000)	(58,322)	(53,678)	(75,000)	-33.04%	(75,000)	0.00%	(75,000)	0.00%	(75,000)	0.00%	(75,000)	0.00%
<i>RECOVERIES</i>	(1,724,600)	(463,854)	(1,260,746)	(499,000)	-71.07%	(515,000)	3.21%	(531,640)	3.23%	(548,946)	3.26%	(566,943)	3.28%
TRANSPORTATION SERVICE	4,930,933	6,311,060	(1,380,127)	6,497,624	31.77%	6,771,126	4.21%	7,068,495	4.39%	7,266,793	2.81%	7,472,408	2.83%
ENVIRONMENTAL HEALTH SERVICES SOLID WASTE COLLECTION													
24320 Residential Waste Collection	762,527	606,191	156,336	880,573	15.48%	1,007,822	14.45%	990,507	-1.72%	1,019,022	2.88%	1,048,392	2.88%
24322 Solid Waste Containers Purchase & Mtce	15,500	44,487	(28,987)	51,088	229.60%	52,701	3.16%	65,331	23.97%	67,254	2.94%	69,235	2.95%
24323 Solid Waste Disposal Fees	525,000	592,539	(67,539)	550,000	4.76%	566,500	3.00%	583,485	3.00%	601,000	3.00%	619,030	3.00%
24324 City Facility Solid Waste Collection	12,240	1,558	10,682	6,203	-49.32%	6,423	3.55%	6,597	2.71%	6,778	2.74%	6,963	2.73%
ENVIRONMENTAL HEALTH	1,315,267	1,244,775	70,492	1,487,864	13.12%	1,633,446	9.78%	1,645,920	0.76%	1,694,054	2.92%	1,743,620	2.93%
PUBLIC HEALTH													
25161 Cemetery Maintenance	14,855	8,957	5,898	14,510	-2.32%	15,037	3.63%	15,488	3.00%	15,953	3.00%	16,431	3.00%
25162 Interments	74,049	33,237	40,812	47,936	-35.26%	49,692	3.66%	51,094	2.82%	52,538	2.83%	54,026	2.83%
25163 Memorial Marker Installation	19,762	21,303	(1,541)	23,077	16.77%	23,897	3.55%	24,553	2.75%	25,220	2.72%	25,908	2.73%
<i>CEMETERIES</i>	108,666	63,497	45,169	85,523	-21.30%	88,626	3.63%	91,135	2.83%	93,711	2.83%	96,365	2.83%
PUBLIC HEALTH	108,666	63,497	45,169	85,523	-21.30%	88,626	3.63%	91,135	2.83%	93,711	2.83%	96,365	2.83%
DEVELOPMENT SERVICES													
26129 Planning Administration	815,352	759,303	56,049	796,927	-2.26%	850,312	6.70%	980,017	15.25%	1,005,390	2.59%	1,031,535	2.60%
26132 Consulting Services - OCP	428,000	135,822	292,178	240,600	-43.79%	361,218	50.13%	166,855	-53.81%	117,510	-29.57%	145,000	23.39%
<i>RESEARCH AND PLANNING</i>	1,243,352	895,125	348,227	1,037,527	-16.55%	1,211,530	16.77%	1,146,872	-5.34%	1,122,900	-2.09%	1,176,535	4.78%



**CITY OF PORT ALBERNI
GENERAL FUND - EXPENSE
2024-2028 FINANCIAL PLAN**

	Budget 2023	Actual 2023	Variance 2023	Budget 2024	Increase %	Budget 2025	Increase %	Budget 2026	Increase %	Budget 2027	Increase %	Budget 2028	Increase %
26234 Business Development	86,000	5,582	80,418	65,800	-23.49%	69,156	5.10%	70,539	2.00%	71,950	2.00%	73,389	2.00%
26235 Economic Development	350,179	315,561	34,618	333,906	-4.65%	367,032	9.92%	375,478	2.30%	384,134	2.31%	393,005	2.31%
26237 Community Serv-Community Inv Program	33,200	33,039	161	33,200	0.00%	33,200	0.00%	33,200	0.00%	33,200	0.00%	33,200	0.00%
26238 Community Serv-Community Engagement	500	9,847	(9,347)	500	0.00%	500	0.00%	500	0.00%	500	0.00%	500	0.00%
COMMUNITY DEVELOPMENT	469,879	364,029	105,850	433,406	-7.76%	469,888	8.42%	479,717	2.09%	489,784	2.10%	500,094	2.11%
26701 Alberni Harbour Quay Overhead	18,727	18,054	673	19,289	3.00%	19,868	3.00%	20,464	3.00%	21,078	3.00%	21,078	0.00%
26770 Harbour Quay - Buildings Maintenance	138,328	158,022	(19,694)	136,825	-1.09%	144,719	5.77%	149,127	3.05%	153,212	2.74%	157,759	2.97%
ALBERNI HARBOUR QUAY	157,055	176,076	(19,021)	156,114	-0.60%	164,587	5.43%	169,591	3.04%	174,290	2.77%	178,837	2.61%
OTHER ENVIRONMENTAL DEVELOPMENT													
26911 Chamber of Commerce Visitor Centre	100,000	97,785	2,215	103,000	3.00%	104,030	1.00%	105,070	1.00%	106,121	1.00%	107,182	1.00%
OTHER	100,000	97,785	2,215	103,000	3.00%	104,030	1.00%	105,070	1.00%	106,121	1.00%	107,182	1.00%
ENVIRONMENTAL DEVELOPMENT	1,970,286	1,533,015	437,271	1,730,047	-12.19%	1,950,035	12.72%	1,901,250	-2.50%	1,893,095	-0.43%	1,962,648	3.67%
PARKS, RECREATION & HERITAGE RECREATION FACILITIES ADMINISTRATION													
27110 Parks, Recreation & Heritage Mgmt Serv	585,207	619,063	(33,856)	603,077	3.05%	622,313	3.19%	639,646	2.79%	657,402	2.78%	675,688	2.78%
COMMUNITY CENTRES AND HALLS													
27120 Gyro Youth Centre Maintenance	52,753	70,689	(17,936)	53,832	2.05%	58,625	8.90%	60,159	2.62%	61,730	2.61%	63,345	2.62%
27126 Glenwood Skate Shop	1,590	-	1,590	2,979	87.36%	3,081	3.42%	3,174	3.02%	3,269	2.99%	3,324	1.68%
27128 Glenwood Centre Maintenance	82,594	66,799	15,795	81,661	-1.13%	89,192	9.22%	91,427	2.51%	93,706	2.49%	96,045	2.50%
27129 Bob Dailey Stadium	10,233	6,933	3,300	16,880	64.96%	17,369	2.90%	17,777	2.35%	18,190	2.32%	18,615	2.34%
27130 Echo Activity Centre Maintenance	290,631	354,122	(63,491)	309,660	6.55%	316,267	2.13%	326,087	3.10%	336,664	3.24%	347,432	3.20%
27134 Echo Aquatic Maintenance	497,259	551,320	(54,061)	512,687	3.10%	538,742	5.08%	554,677	2.96%	571,328	3.00%	588,418	2.99%
27140 AV Multiplex Concessions	190,306	339,137	(148,831)	228,461	20.05%	236,392	3.47%	243,483	3.00%	250,788	3.00%	258,311	3.00%
27142 AV Multiplex Skate Shop	12,806	19,506	(6,700)	29,545	130.71%	30,687	3.87%	31,577	2.90%	32,494	2.90%	33,439	2.91%
27144 AV Multiplex Maintenance	969,610	1,153,094	(183,484)	1,001,017	3.24%	1,048,297	4.72%	1,079,848	3.01%	1,112,383	3.01%	1,145,456	2.97%
27146 Parks Building & Fieldhouses	130,665	162,808	(32,143)	140,710	7.69%	148,964	5.87%	153,148	2.81%	157,719	2.98%	162,475	3.02%
27148 Echo Park Complex	71,453	86,699	(15,246)	65,285	-8.63%	71,331	9.26%	73,639	3.24%	76,101	3.34%	78,657	3.36%
RECREATION PROGRAMS SPORT PROGRAMS													
27156 Glenwood Centre Programs	49,393	71,715	(22,322)	68,927	39.55%	71,619	3.91%	73,768	3.00%	75,981	3.00%	78,260	3.00%
27160 Echo Aquatic Programs	729,724	788,246	(58,522)	847,498	16.14%	857,642	1.20%	883,124	2.97%	909,172	2.95%	935,920	2.94%
27163 AV Multiplex Programs	240,857	273,316	(32,459)	274,681	14.04%	283,743	3.30%	291,742	2.82%	299,930	2.81%	308,363	2.81%
LEISURE PROGRAMS													
27166 Leisure Service Programs	274,136	241,129	33,007	287,255	4.79%	297,815	3.68%	306,069	2.77%	314,570	2.78%	323,327	2.78%
27170 Youth Services and Programs	16,000	8,956	7,044	6,046	-62.21%	6,273	3.75%	6,461	3.00%	6,655	3.00%	6,855	3.01%
27173 Children's Programs	266,676	350,461	(83,785)	321,721	20.64%	331,626	3.08%	340,645	2.72%	349,938	2.73%	359,512	2.74%
27180 Adult Programs	54,316	94,130	(39,814)	88,755	63.40%	89,124	0.42%	89,503	0.43%	89,893	0.44%	90,296	0.45%
SPECIAL EVENTS													
27190 Special Events	13,250	13,754	(504)	13,250	0.00%	13,647	3.00%	14,057	3.00%	14,479	3.00%	14,913	3.00%
27198 Vehicle Maintenance & Repair	13,936	10,190	3,746	14,354	3.00%	14,785	3.00%	15,228	3.00%	15,685	3.00%	16,156	3.00%
RECREATION FACILITIES & PROGRAMS	4,553,395	5,282,067	(728,672)	4,968,281	9.11%	5,147,534	3.61%	5,295,239	2.87%	5,448,077	2.89%	5,604,807	2.88%
PARKS AND PLAYGROUNDS													
27210 Parks & Facility Management Services	219,765	277,973	(58,208)	351,065	59.75%	361,057	2.85%	371,203	2.81%	381,639	2.81%	392,388	2.82%
27215 Parks Maintenance	1,097,103	1,000,789	96,314	1,122,923	2.35%	1,161,925	3.47%	1,195,179	2.86%	1,229,318	2.86%	1,264,480	2.86%
27220 Horticultural Services	357,036	361,655	(4,619)	379,143	6.19%	439,793	16.00%	454,020	3.23%	468,951	3.29%	483,511	3.10%
27225 Vehicles & Equipment Mtce & Repair	218,746	186,768	31,978	233,802	6.88%	241,988	3.50%	249,867	3.26%	257,961	3.24%	266,333	3.25%
27230 Parks Upgrading	53,095	12,795	40,300	69,952	31.75%	72,104	3.08%	74,242	2.97%	76,438	2.96%	78,699	2.96%
27499 Equipment Recovery	(73,000)	(64,028)	(8,972)	(76,000)	4.11%	(78,280)	3.00%	(80,628)	3.00%	(83,047)	3.00%	(85,539)	3.00%



**CITY OF PORT ALBERNI
GENERAL FUND - EXPENSE
2024-2028 FINANCIAL PLAN**

	Budget 2023	Actual 2023	Variance 2023	Budget 2024	Increase %	Budget 2025	Increase %	Budget 2026	Increase %	Budget 2027	Increase %	Budget 2028	Increase %
PARKS & PLAYGROUNDS	1,872,745	1,775,952	96,793	2,080,885	11.11%	2,198,587	5.66%	2,263,883	2.97%	2,331,260	2.98%	2,399,872	2.94%
CULTURAL SERVICES													
27510 Museum Services	228,588	276,858	(48,270)	325,234	42.28%	346,925	6.67%	355,903	2.59%	365,149	2.60%	374,673	2.61%
27515 Museum Programs-Curatorial	76,500	152,490	(75,990)	120,297	57.25%	124,902	3.83%	128,493	2.88%	132,193	2.88%	136,003	2.88%
27516 Museum Programs-Permanent Exhibits	3,060	572	2,488	1,000	-67.32%	1,030	3.00%	1,061	3.01%	1,093	3.02%	1,126	3.02%
27517 Museum Programs-Temporary Exhibits	28,200	9,515	18,685	20,200	-28.37%	20,806	3.00%	21,430	3.00%	22,073	3.00%	22,735	3.00%
27530 Industrial Collections	39,125	40,318	(1,193)	40,657	3.92%	42,303	4.05%	43,521	2.88%	44,882	3.13%	46,240	3.03%
27550 Museum Maintenance	92,886	54,276	38,610	89,742	-3.38%	90,749	1.12%	93,368	2.89%	96,445	3.30%	99,432	3.10%
27600 Vancouver Island Regional Library	913,661	913,661	-	1,072,702	17.41%	1,265,788	18.00%	1,329,078	5.00%	1,395,532	5.00%	1,465,308	5.00%
27700 McLean Mill Operator Agreement	140,000	140,000	-	130,000	-7.14%	120,000	-7.69%	110,000	-8.33%	100,000	-9.09%	90,000	-10.00%
27710 McLean Mill City operations	76,079	90,132	(14,053)	74,015	-2.71%	82,196	11.05%	84,434	2.72%	87,222	3.30%	89,773	2.92%
CULTURAL SERVICES	1,598,099	1,677,822	(79,723)	1,873,847	17.25%	2,094,699	11.79%	2,167,288	3.47%	2,244,589	3.57%	2,325,290	3.60%
RECREATION & CULTURAL	8,024,239	8,735,841	(711,602)	8,923,013	11.20%	9,440,820	5.80%	9,726,410	3.03%	10,023,926	3.06%	10,329,969	3.05%
TOTAL OPERATIONS EXPENSES	35,120,606	36,820,261	(1,699,655)	39,393,911	12.17%	41,413,510	5.13%	42,554,131	2.75%	43,726,810	2.76%	44,990,180	2.89%
INTEREST & DEBT SERVICING													
28115 Interest on Prepaid Taxes	9,000	73,352	(64,352)	50,000	455.56%	50,000	0.00%	50,000	0.00%	50,000	0.00%	50,000	0.00%
28121 Interest Payments on Debentures	83,777	83,777	-	83,777	0.00%	83,777	0.00%	83,777	0.00%	83,777	0.00%	83,777	0.00%
28131 Principal Payments on Debentures	120,468	120,468	-	120,468	0.00%	120,468	0.00%	120,468	0.00%	120,468	0.00%	120,468	0.00%
28193 Banking Service Charges	8,100	7,291	809	8,200	1.23%	8,300	1.22%	8,400	1.20%	8,400	0.00%	8,400	0.00%
FINANCING & BANK FEES	221,345	284,888	(63,543)	262,445	18.57%	262,545	0.04%	262,645	0.04%	262,645	0.00%	262,645	0.00%
TOTAL OPERATIONS AND DEBT SERVICING	35,341,951	37,105,149	(1,763,198)	39,656,356	12.21%	41,676,055	5.09%	42,816,776	2.74%	43,989,455	2.74%	45,252,825	2.87%
TRANSFERS TO RESERVES													
28910 Debt Reserve Fund Transfer	15,000	15,000	-	15,000	0.00%	15,000	0.00%	15,000	0.00%	15,000	0.00%	15,000	0.00%
28222 Transfer to Equipment Replacement	34,000	34,000	-	34,000	0.00%	34,000	0.00%	34,000	0.00%	34,000	0.00%	34,000	0.00%
28230 Transfer to Capital Works Reserve	70,000	70,000	-	70,000	0.00%	70,000	0.00%	70,000	0.00%	70,000	0.00%	70,000	0.00%
RESERVE TRANSFERS	119,000	119,000	-	119,000	0.00%	119,000	0.00%	119,000	0.00%	119,000	0.00%	119,000	0.00%
TRANSFERS TO GENERAL CAPITAL RES.													
28220 Projects TBD Council Direction	-	-	-	-	-	(205,990)	-	2,017,353	-1079.3%	3,670,710	82.0%	4,591,373	25.1%
Administration	500,000	500,000	-	130,000	-74.0%	-	-100.0%	-	-	250,000	82.0%	595,325	138.1%
Fire Department	-	-	-	15,500	-	159,000	925.8%	110,000	-30.8%	240,000	118.2%	-	-100.0%
Transportation Services	-	-	-	272,078	-	290,880	6.9%	-	-100.0%	-	-	-	-
Paving and Road Construction	-	-	-	-	-	1,050,000	-	1,050,000	0.0%	1,050,000	0.0%	1,050,000	0.0%
Traffic Upgrades	-	-	-	-	-	150,000	-	50,000	-66.7%	33,000	-34.0%	33,000	0.0%
Storm Drains	-	-	-	-	-	380,000	-	380,000	0.0%	380,000	0.0%	461,892	21.6%
Other Public Works Projects	-	-	-	15,000	-	-	-100.0%	-	-	-	-	-	-
Parks	76,500	76,500	-	39,675	-48.1%	135,940	242.6%	103,607	-23.8%	209,982	102.7%	-	-100.0%
Cultural Services	30,000	30,000	-	-	-100.0%	30,000	-	30,000	0.0%	30,000	0.0%	119,900	299.7%
Parks, Recreation and Heritage	335,000	335,000	-	23,000	-93.1%	1,150,380	4901.7%	1,835,000	59.5%	1,000,000	-45.5%	1,000,000	0.0%
TOTAL GENERAL CAPITAL TRANSFERS	941,500	941,500	-	495,253	-47.4%	3,140,210	534.1%	5,575,960	77.6%	6,863,692	23.1%	7,851,490	14.4%
OTHER SERVICES													
OTHER BUDGET CONSIDERATIONS													
29911 Contingency Funds	100,000	-	100,000	275,000	175.00%	300,000	9.09%	300,000	0.00%	300,000	0.00%	300,000	0.00%
OTHER BUDGET CONSIDERATIONS	100,000	-	100,000	275,000	175.00%	300,000	200.00%	300,000	9.09%	300,000	0.00%	300,000	0.00%
TOTAL OPERATIONS, DEBT SERVICING, RESERVE AND CAPITAL TRANSFERS, CONTINGENCY	36,502,451	38,165,649	(1,663,198)	40,545,609	20.18%	45,235,265	23.92%	48,811,736	20.39%	51,272,147	13.35%	53,523,315	9.65%
TRANSFERS TO RESERVE ALLOWANCES													
28211 Transfers to Reserve - Asset Mangement	371,551	-	371,551	240,751	-35.20%	400,000	66.15%	400,000	0.00%	400,000	0.00%	400,000	0.00%



**CITY OF PORT ALBERNI
GENERAL FUND - EXPENSE
2024-2028 FINANCIAL PLAN**

	Budget 2023	Actual 2023	Variance 2023	Budget 2024	Increase %	Budget 2025	Increase %	Budget 2026	Increase %	Budget 2027	Increase %	Budget 2028	Increase %
TAXES COLLECTED FOR OTHERS													
REGIONAL DISTRICT													
28410 Alberni-Clayoquot Regional District	1,770,580	1,770,580	-	1,807,199	2.07%	2,094,578	15.90%	2,157,415	3.00%	2,222,138	3.00%	2,288,802	3.00%
SCHOOL DISTRICTS													
28811 Non-Residential School Tax	1,783,987	1,884,462	(100,475)	1,875,000	5.10%	1,931,250	3.00%	1,989,188	3.00%	2,048,863	3.00%	2,110,329	3.00%
28812 Residential School Tax	4,467,708	5,133,313	(665,605)	5,200,000	16.39%	5,356,000	3.00%	5,516,680	3.00%	5,682,180	3.00%	5,852,646	3.00%
REGIONAL GOVERNMENTS													
28820 Alberni-Clayoquot Regional Hosp District	682,652	682,652	-	679,233	-0.50%	685,000	0.85%	685,000	0.00%	685,000	0.00%	685,000	0.00%
JOINT BOARDS AND COMMISSIONS													
28830 Municipal Finance Authority	700	1,049	(349)	1,200	71.43%	1,236	3.00%	1,273	2.99%	1,311	2.99%	1,351	3.05%
28831 BC Assessment	190,000	214,261	(24,261)	220,000	15.79%	226,600	3.00%	233,398	3.00%	240,400	3.00%	247,612	3.00%
TAXES COLLECTED FOR OTHERS	8,895,627	9,686,317	(790,690)	9,782,632	9.97%	10,294,664	5.23%	10,582,954	2.80%	10,879,892	2.81%	11,185,740	2.81%
GENERAL FUND EXPENDITURE	45,769,629	47,851,966	(2,082,337)	50,568,992	10.49%	55,929,929	10.60%	59,794,690	6.91%	62,552,039	4.61%	65,109,055	4.09%



**CITY OF PORT ALBERNI
SEWER FUND - REVENUE & EXPENSES
2024-2028 FINANCIAL PLAN**

	Budget 2023	Actual 2023	Variance 2023	Budget 2024	Increase %	Budget 2025	Increase %	Budget 2026	Increase %	Budget 2027	Increase %	Budget 2028	Increase %
SALES OF SERVICE													
		<i>(unaudited)</i>	<i>(unaudited)</i>										
94421 Sewer Fees	3,076,894	3,167,634	90,740	3,230,739	5.00%	3,392,276	5.00%	3,561,889	5.00%	3,739,984	5.00%	3,889,583	4.00%
94431 Sewer Connections	83,600	-	(83,600)	85,272	2.00%	86,977	2.00%	88,717	2.00%	90,491	2.00%	93,206	3.00%
94432 Service Charges Sundry	5,225	39,330	34,105	40,000	665.55%	41,200	3.00%	42,436	3.00%	43,709	3.00%	45,020	3.00%
94433 User Charges	20,900	-	(20,900)	21,318	2.00%	21,744	2.00%	22,179	2.00%	22,623	2.00%	23,302	3.00%
OTHER SERVICES													
94441 Sewage Disposal Fees	73,150	80,140	6,990	74,613	2.00%	76,105	2.00%	77,627	2.00%	79,180	2.00%	81,555	3.00%
SALES OF SERVICE	3,259,769	3,287,104	27,335	3,451,942	5.90%	3,618,302	4.82%	3,792,848	4.82%	3,975,987	4.83%	4,132,666	3.94%
OTHER REVENUE FROM OWN SOURCE													
95590 Interest Income	24,000	226,296	202,296	24,000	0.00%	24,000	0.00%	24,000	0.00%	24,000	0.00%	24,000	0.00%
95611 Sewer Penalty	36,400	32,662	(3,738)	38,045	4.52%	39,765	4.52%	41,562	4.52%	43,441	4.52%	45,000	3.59%
91210 Sewer Local Improvement Charges	1,000	-	(1,000)	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%
OTHER REVENUE	61,400	258,958	197,558	63,045	2.68%	64,765	2.73%	66,562	2.77%	68,441	2.82%	70,000	2.28%
SEWER FUND REVENUE	3,321,169	3,546,062	224,893	3,514,987	5.84%	3,683,067	4.78%	3,859,410	4.79%	4,044,428	4.79%	4,202,666	3.91%
ADMINISTRATION													
104210 Sewer Administration & Other	597,582	618,585	(21,003)	891,584	49.20%	919,317	3.11%	947,336	3.05%	976,255	3.05%	1,006,121	3.06%
ENGINEERING SERVICES													
104221 Consulting Services	35,035	1,900	33,135	36,086	3.00%	37,169	3.00%	38,284	3.00%	39,432	3.00%	40,615	3.00%
SEWER SYSTEM ADMINISTRATION													
104233 Customer Service Requests	75,496	1,634	73,862	32,704	-56.68%	33,765	3.24%	34,663	2.66%	35,588	2.67%	36,541	2.68%
104236 Small Tools/Equipment/Supplies	9,494	-	9,494	4,472	-52.90%	4,606	3.00%	4,745	3.02%	4,887	2.99%	5,034	3.01%
SEWER COLLECTION SYSTEM													
104240 Sewage Collection System Main	90,690	106,201	(15,511)	100,198	10.48%	103,512	3.31%	106,438	2.83%	109,428	2.81%	112,501	2.81%
104241 Sewer Service Connections	177,124	262,034	(84,910)	206,830	16.77%	213,574	3.26%	219,714	2.87%	226,019	2.87%	232,500	2.87%
SEWER LIFT STATIONS													
104260 Sewage Lift Stations	330,099	222,399	107,700	305,642	-7.41%	315,577	3.25%	324,632	2.87%	333,892	2.85%	343,416	2.85%
SEWER TREATMENT AND DISPOSAL													
104280 Sewage Treatment	357,454	268,182	89,272	271,244	-24.12%	279,938	3.21%	288,015	2.89%	296,267	2.87%	304,765	2.87%
OTHER COMMON SERVICES													
104294 Special Work Orders	1,000	-	1,000	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%	1,000	0.00%
SEWER SYSTEM	1,673,974	1,480,935	193,039	1,849,760	10.50%	1,908,458	3.17%	1,964,827	2.95%	2,022,768	2.95%	2,082,493	2.95%
FISCAL SERVICES													
DEBT													
108120 Interest Payments On Debentures	452,305	425,355	26,950	519,558	14.87%	519,558	0.00%	519,558	0.00%	519,558	0.00%	519,558	0.00%
108130 Principal Payments On Debentures	212,215	205,039	7,176	204,577	-3.60%	204,577	0.00%	204,577	0.00%	204,577	0.00%	204,577	0.00%
TOTAL DEBT	664,520	630,394	34,126	724,135	8.97%	724,135	0.00%	724,135	0.00%	724,135	0.00%	724,135	0.00%
TRANSFER TO FUNDS AND RESERVES													
108220 Transfer To Sewer Capital Fund	980,675	1,432,733	(452,058)	939,092	-4.24%	1,048,473	11.65%	1,168,448	11.44%	1,295,525	10.88%	1,394,038	7.60%
108910 Debt Reserve Fund Transfer	2,000	2,000	-	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000	0.00%
108211 Transfer to Reserves & Allowances	-	-	-	-	-	-	-	-	-	-	-	-	-
108920 Transfer to Infrastructure Capital Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFERS	982,675	1,434,733	(452,058)	941,092	-4.23%	1,050,473	11.62%	1,170,448	11.42%	1,297,525	10.86%	1,396,038	7.59%
FISCAL SERVICES	1,647,195	2,065,127	(417,932)	1,665,227	1.09%	1,774,609	6.57%	1,894,583	6.76%	2,021,660	6.71%	2,120,173	4.87%
EXCESS OF REVENUE OVER EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-
SEWER FUND EXPENSES	3,321,169	3,546,062	(224,893)	3,514,987	5.84%	3,683,067	4.78%	3,859,410	4.79%	4,044,428	4.79%	4,202,666	3.91%



**CITY OF PORT ALBERNI
WATER FUND - REVENUE & EXPENSES
2024-2028 FINANCIAL PLAN**

	Budget 2023	Actuals 2023	Variance 2,023	Increase %	Budget 2024	Increase %	Budget 2025	Increase %	Budget 2026	Increase %	Budget 2027	Increase %	Budget 2028	Increase %
SALES OF SERVICE														
		(unaudited)	(unaudited)											
54421 Metered Sales	3,668,473	3,868,039	199,566	5.00%	3,851,896	5.00%	4,005,972	4.00%	4,166,211	4.00%	4,332,859	4.00%	4,506,174	4.00%
54431 Connections	54,386	142,189	87,803	0.00%	60,000	10.32%	60,000	0.00%	60,000	0.00%	60,000	0.00%	60,000	0.00%
54432 Turn-On Charges	1,500	2,723	1,223	0.00%	1,500	0.00%	1,500	0.00%	1,500	0.00%	1,500	0.00%	1,500	0.00%
54433 Service Charges Sundry	50,000	137,421	87,421	0.00%	50,000	0.00%	50,000	0.00%	50,000	0.00%	50,000	0.00%	50,000	0.00%
SALES OF SERVICE	3,774,359	4,150,372	376,013	4.85%	3,963,396	5.01%	4,117,472	3.89%	4,277,711	3.89%	4,444,359	3.90%	4,617,674	3.90%
OTHER REVENUE FROM OWN SOURCE														
55590 Other Interest	90,460	207,959	117,499	183.31%	100,460	11.05%	100,460	0.00%	100,460	0.00%	100,460	0.00%	100,460	0.00%
55611 Water Penalty	35,000	38,089	3,089	0.00%	35,000	0.00%	35,000	0.00%	35,000	0.00%	35,000	0.00%	35,000	0.00%
OTHER REVENUE	125,460	246,048	120,588	87.45%	135,460	7.97%	135,460	0.00%	135,460	0.00%	135,460	0.00%	135,460	0.00%
WATER FUND REVENUE	3,899,819	4,396,420	496,601	6.36%	4,098,856	5.10%	4,252,932	3.76%	4,413,171	3.77%	4,579,819	3.78%	4,753,134	3.78%
WATER SUPPLY SYSTEM ADMINISTRATION														
64110 Water Administration & Other	494,316	654,505	(160,189)	9.39%	895,089	81.08%	923,583	3.18%	951,728	3.05%	980,776	3.05%	1,010,790	3.06%
ENGINEERING SERVICES														
64121 Engineering Consulting Services	30,000	37,513	(7,513)	-75.00%	30,000	0.00%	30,000	0.00%	30,000	0.00%	30,000	0.00%	30,000	0.00%
WATER SYSTEM ADMINISTRATION														
64133 Customer Service Requests	106,589	1,330	105,259	2.01%	20,756	-80.53%	21,448	3.33%	22,056	2.83%	22,679	2.82%	23,320	2.83%
64136 Small Tools/Equipment/Supplies	9,750	7,320	2,430	0.00%	10,523	7.93%	10,866	3.26%	11,178	2.87%	11,499	2.87%	11,830	2.88%
SERVICE OF SUPPLY														
64141 Supply Inspection & Operation	109,947	169,729	(59,782)	-13.93%	106,996	-2.68%	110,696	3.46%	113,780	2.79%	116,922	2.76%	120,158	2.77%
PUMPING														
64161 Pumping Inspection & Operation	252,529	263,542	(11,013)	1.40%	271,388	7.47%	280,218	3.25%	288,290	2.88%	296,558	2.87%	305,069	2.87%
TRANSMISSION & DISTRIBUTION														
64181 Transmission/Distribution System	332,336	492,788	(160,452)	4.57%	380,556	14.51%	393,578	3.42%	404,670	2.82%	416,014	2.80%	427,682	2.80%
64183 Connections	267,918	8,770	259,148	0.89%	86,841	-67.59%	89,479	3.04%	92,154	2.99%	94,909	2.99%	97,748	2.99%
64185 Meters	265,049	259,015	6,034	83.71%	282,746	6.68%	291,950	3.26%	300,345	2.88%	308,983	2.88%	317,873	2.88%
64187 Hydrants	68,894	56,896	11,998	-24.82%	61,574	-10.63%	63,691	3.44%	65,475	2.80%	67,304	2.79%	69,175	2.78%
WATER SUPPLY SYSTEM	1,937,328	1,951,408	(14,080)	2.93%	2,146,469	10.80%	2,215,509	3.22%	2,279,676	2.90%	2,345,644	2.89%	2,413,645	2.90%
FISCAL SERVICES														
DEBT														
68120 Interest Payments On Debentures	44,000	44,000	-	0.00%	44,000	0.00%	44,000	0.00%	44,000	0.00%	44,000	0.00%	44,000	0.00%
68130 Principal Payments On Debentures	38,743	38,743	-	0.00%	38,743	0.00%	38,743	0.00%	38,743	0.00%	38,743	0.00%	38,743	0.00%
DEBT	82,743	82,743	-	0.00%	82,743	0.00%	82,743	0.00%	82,743	0.00%	82,743	0.00%	82,743	0.00%
TRANSFERS TO FUNDS AND RESERVES														
68220 Transfers To Water Capital Fund	1,879,288	2,361,809	(482,521)	297.31%	1,869,184	-0.54%	1,954,220	4.55%	2,050,292	4.92%	2,150,972	4.91%	2,256,286	4.90%
68910 Debt Reserve Fund Transfer	460	460	-	0.00%	460	0.00%	460	0.00%	460	0.00%	460	0.00%	460	0.00%
FISCAL SERVICES	1,962,491	2,445,012	(482,521)	9.98%	1,952,387	-0.51%	2,037,423	4.36%	2,133,495	4.72%	2,234,175	4.72%	2,339,489	4.71%
EXCESS OF REVENUE OVER EXPENSE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WATER FUND EXPENSE	3,899,819	4,396,420	(496,601)	6.36%	4,098,856	5.10%	4,252,932	3.76%	4,413,171	3.77%	4,579,819	3.78%	4,753,134	3.78%

Capital Project listing

2023 & Prior Year project in Progress

Unaudited - December 31, 2023

ACCT	PROJ	CAPITAL PROJECT	WIP ACTUAL	BUDGET	AVAILABLE	STATUS/COMMENT
Administration						
485623	22003	GIS - Software upgrades - connectivity	25,938	45,000	19,062	Plan for completion in 2024
Fire						
485626	22006	Confined Space Equipment Replacement	16,129	30,000	13,871	Plan for completion in 2024
485627	22007	Replace Garage Door Openers (7)	19,027	50,000	30,973	Plan for completion in 2024
Transportation						
485561	21012	Replace 2005 Ford F350 W/Comp Body #520	-	120,532	120,532	Plan for completion in 2024
485628	22008	Replace 2007 GMC 5500 W/SERVICE BOX #140	-	134,000	134,000	Completion planned in 2024 with approval of additional funding (\$67,000)
485629	22009	Replace 2009 DODGE 5500 SERVICE TRUCK #141	-	112,000	112,000	Completion planned in 2024 with approval of additional funding (\$60,000)
485630	22010	Replace 2007 GMC C5500 Utility Dump Trk #240	191	140,000	139,809	Plan for completion in 2024
485671	23007	Replace 2007 Dodge Dakota	57,254	70,000	12,746	Completed in January 2024
485673	23009	Replace 1998 GMC 4.5M3 Dump Truck #259	-	288,000	288,000	Plan for completion in 2024
485674	23010	Replace 1999 GMC 4.5M3 Dump Truck #260	-	288,000	288,000	Plan for completion in 2024
485675	23011	Replace 2004 Ford F450 w/Utility Dump Box #263	-	145,000	145,000	Plan for completion in 2024
485676	23012	Replace 1997 Big 40 Diesel Miller Welder #393	-	10,000	10,000	Plan for completion in 2024
485677	23013	Replace 2018 Freightliner Garbage Truck #401 - moved from 2024*	-	523,940	523,940	To be Completed in 2024 - on order
485678	23014	Replace 2005 Ford F250 4X4 Pickup #610	-	47,501	47,501	Plan for completion in 2024
485679	23015	Replace 2005 GMC TC5500 152" WB (Hort) #614	-	145,000	145,000	Plan for completion in 2024
485680	23016	Replace 2005 GMC TC5500 128" WB (Util) #615	-	145,000	145,000	Plan for completion in 2024
485682	23018	Replace 2007 Dodge Caliber #721	-	50,600	50,600	Plan for completion in 2024
Paving						
485684	23020	Anderson at North Park reconstruction	6,105	150,000	143,895	Plan for completion in 2024
		Burde & Anderson Development	-	1,170,000	1,170,000	Awaiting development to complete & June 12, 2023 Res. No. 23-194
Traffic Upgrades						
485642	22023	3rd Ave/Argyle Street - Signal Controller Replacement	-	27,000	27,000	Plan for completion in 2024
485685	23021	Intersection Safety #1a Gertrude/Roger	1,366	60,000	58,634	Plan for completion in 2024
485686	23022	Traffic Signal Controller Replacement - 3rd Ave and Redford	-	96,000	96,000	Plan for completion in 2024
Storm						
		CSO Project aligned with sewer project		380,000	380,000	Plan for completion in 2024
PW Other						
485586	21024	Child Care Spaces - Grant	4,307,711	5,183,103	875,392	Work to be completed in April 2024
Cultural Services						
485577	21018	McLean Mill Septic site upgrades	18,600	279,500	260,900	Work started in January 2024
485689	23025	McLean Mill Capital Projects - Heritage	5,853	154,758	148,906	Plan for completion in 2024
PRH (Parks)						
485310	15482	Clock Tower Repair/Removal Plan	667,068	706,171	39,103	Work to be completed in February 2024
485542	20029	Connect The Quays	2,061,450	5,841,411	3,779,961	Plan for completion in 2024
485690	23026	Train Station - Phase II	272,891	320,000	47,109	Plan for completion in 2024
485645	22026	Victoria Quay Millstone Park Connector Foot Bridge	-	115,000	115,000	Plan for completion in 2024
485669	23004	Tree planting	5,246	76,500	71,254	Plan for completion in 2024
485687	23024	Linking Roger Creek Trails	525,584	725,978	200,394	To be completed in September 2024
485721	23099	Echo Park Field upgrade	65,353	140,000	74,648	Plan for completion in 2024
Facilities Upgrade						
		Facilities - Asset renewal projects	284,048	474,196	190,148	2023 projects
485668	23003	Somass Mill - redevelopment funding	714,610	2,200,000	1,485,390	CPA funding and \$1M grant - less revenue from salvage
Sewer Capital						

ACCT	PROJ	CAPITAL PROJECT	WIP ACTUAL	BUDGET	AVAILABLE	STATUS/COMMENT
Water Capital						
525546	23055	Burde St-11th Ave to Estevan 650m - Development	324	160,000	159,676	Plan for completion in 2024
525550	23059	2023 Water meter replacements	-	300,000	-	Plan for completion in 2024

Proposed paused projects - to be reviewed at future date

Administration						
485532	20017	Welcome Sign	1,806	25,000	23,194	
485636	22016	Argyle / 10th Roundabout (ptp, w, st, s) Design only	58,288	135,000	76,712	
485637	22017	Argyle 1st to 3rd Avenue - CSO	43,325	100,000	56,675	
485640	22019	Wallace - 4th to 6th Ave - Paving	-	60,000	60,000	
485683	23019	Road Network Survey	-	150,000	150,000	
485685	23021	Intersection Safety #1a Gertrude/Roger	-	230,000	230,000	
485639	22021	Wallace - 4th to 6th Ave - Storm	-	60,000	60,000	
485641	22022	Anderson Road - Wallace to Maitland St	-	40,000	40,000	
Sewer Capital						
565453	22064	Anderson Road - Wallace to Maitland St	-	4,000	4,000	
565458	23071	Josephine Forcemain Detailed Design & Geotech	6,203	250,000	243,797	Close and new project in 2024 with estimated budget update
Water Capital						
525446	22051	Argyle / 10th Roundabout (ptp, w, st, s) Design only	-	15,000	15,000	
525447	22052	Wallace - 4th to 6th Ave	-	10,000	10,000	
525448	22053	Anderson Road - Wallace to Maitland St	-	40,000	40,000	
525449	22054	Cowichan Reservoir to Burde St. New Twin Main Ph 6 - design	15,076	95,000	79,924	
525543	23051	Dunbar St-10th Ave to 11th Ave loop 200mm PVC	-	100,000	100,000	
525544	23053	Bainbridge Plant to Cowichan Reservoir Supply Main Replacement	34,107	150,000	115,893	
525547	23056	CSO - Argyle (1st-3rd) (240m st,w, CSO)	-	115,000	115,000	
525548	23057	CSO - 6th Ave Bruce -Melrose	866	48,000	47,134	
525549	23058	CSO - Wallace 4th - 6th (120m)	-	25,000	25,000	

Working in Progress - Capital Projects 2024	Taxation	Land Sale	ERRF	Growing Communities Fund	Gas Tax	Grant Funding	RCMP Surplus	Capital Works	Carbon Reserve	Parks & Rec Reserve	Aquatic Centre Replacement	DCC (Combined)	AV Community Forest	Parkland Acquisition	Water Capital	Sewer Capital	Total Project Expenditure		
FUNDING SOURCES																			
STRATEGIC CAPITAL PROJECTS 2024																			
Connect the Quays pathway				1,641,411														1,641,411	
Master Plans																			
Parks, Rec & Culture Dept				300,000														300,000	
Watershed Protection Plan				50,000														50,000	
Stormwater Master Plan				125,000														125,000	
Fire Services Master Plan				100,000														100,000	
Mobility Master Plan (Active Transportation & Trail Network)				200,000														200,000	
Burde Street renewal				1,180,000														1,180,000	
				3,596,411														3,596,411	
ADMINISTRATION																			
Network Switch replacement	130,000																	130,000	
Computer Equipment Replacement			86,400															86,400	
	130,000		86,400															216,400	
FIRE DEPARTMENT																			
Fire Hall - design - Renovate Upper Shower Facilities	10,500																	10,500	
Replace Exhaust Extraction Equipment	5,000		43,068															48,068	
	15,500		43,068															58,568	
TRANSPORTATION SERVICES																			
Prior year - Replace 2007 GMC 5500 W/SERVICE BOX #140 - cost escalation	67,000																	67,000	
Prior year - Replace 2009 DODGE 5500 SERVICE TRUCK #141	60,000																	60,000	
Replace 2008 Dodge Ram 2500 PU (Carpenter) #151	25,466		34,834															60,300	
Replace 2006 LANGFAB DUMP PUP TRAILER - #367	28,143		45,657															73,800	
Replace 1992 Ingersoll Rand Compressor/Trailer #377			29,600															29,600	
Replace 1996 TRIPLE AXLE TILT TRAILER - #388	42,499		47,501															90,000	
Replace 2007 FORD F350 PICKUP (CARPENTER) #622	35,970		39,030															75,000	
Replace 2013 TORO MOWER #633	13,000		122,147															135,147	
New - Manager of Operations - Compact SUV									43,000									43,000	
New - Superintendent Roads and Drainage - Compact SUV									43,000									43,000	
New - Facilities - Compact SUV									43,000									43,000	
	272,078		318,769						129,000									719,847	
PAVING & ROAD CONSTRUCTION																			
Design for future Capital projects																			
Argyle 1st to 3rd - streetscape design					150,000													150,000	
Capital plan designed in prior years on priority listing																			
					150,000													150,000	
TRAFFIC UPGRADES																			
Intersection safety					150,000														150,000
					150,000													150,000	
STORM																			
CSO - 3rd Avenue Storm					380,000														380,000
					380,000														380,000
WORKS - OTHER																			
Crane replacement	15,000																		15,000
Total Station Survey Instrument - ERRF			53,835																53,835
	15,000		53,835																68,835
PARKS																			
John Deer overseeder	16,675																		16,675
Bob Dailey Track - Line repainting	23,000																		23,000
Echo Phase II - Sports field upgrading													157,550						157,550
	39,675												157,550						197,225
CULTURAL SERVICES																			
McLean Mill Capital Projects (heritage)						89,900													89,900
						89,900													89,900
PARKS, RECREATION & CULTURE																			
Replace 1997 CLARKE FLOOR SCRUBBER - ERRF			18,842																18,842
Facilities Upgrades																			
Multiplex - Stereo System													33,600						33,600
Echo Centre - Tables and Chairs													14,850						14,850
City Hall - Front & Council Chamber entrance reconfiguration													100,000						100,000
Public Works - Boiler replacement																			402,500
Harbour Quay - Rot repair and window replacement	23,000					402,500													23,000
Train Station - Water Tower Structure													15,000						15,000
Multiplex - Dehumidifier replacement study (grant)								50,000											50,000
	23,000		18,842		402,500	50,000							163,450						657,792
WATER WORKS																			
Watershed Masterplan																50,000			50,000
Franklin River Rd-Supply Main Replace.- Design - Ph 1																35,000			35,000
Light Plant																30,000			30,000
Water Masterplan																150,000			150,000
																265,000			265,000
SEWER SYSTEM																			
Sewer Flow monitoring																	30,000		30,000
Josephine Sewer Forcemain Replacement - design																105,000			105,000
CSO - 3rd Avenue Storm																72,311			72,311
CSO - Burde St - 9th to North Park																1,242,000			1,242,000
SCADA - communication requirements																100,000			100,000
Decommission old lagoon - consulting/ARO																30,000			30,000
South Street raised sewer culvert replacement																150,000			150,000
Sewer Masterplan																200,000			200,000
																1,929,311			1,929,311
TOTAL GENERAL CAPITAL 2024	495,253	-	520,914	3,596,411	1,082,500	139,900	-	-	129,000	-	-	-	321,000	-	265,000	1,929,311	-	8,479,289	

OPERATING CAPITAL PROJECTS 2025 FUNDING SOURCES	Taxation	Land Sale	ERRF	Growing Communities Fund	Gas Tax	Grant Funding	RCMP Surplus	Capital Works	Carbon Reserve	Parks & Rec Reserve	Aquatic Centre Replacement	DCC (Combined)	AV Community Forest	Parkland Acquisition	Water Capital	Sewer Capital	Total Project Expenditure	
STRATEGIC CAPITAL PROJECTS 2024																		
Master Plans																		75,000
Stormwater Master Plan																		150,000
Fire Services Master Plan																		50,000
Mobility Master Plan (Active Transportation & Trail Network)																		275,000
ADMINISTRATION																		
Computer Equipment Replacement			88,848															88,848
FIRE DEPARTMENT																		
Turnout Gear	25,000																	25,000
Fueling Station	42,000																	42,000
Replace 1998 Jordair Compressor			65,000															65,000
Replace 2011 CHEV SILVERADO 4X4 #13 (from 2024)			60,564															60,564
Replace 2006 Ford F550 Rescue Truck #8 (from 2021 & 24)			128,961															128,961
Reno - Showers to downstairs, separating /hot/warm/cold zones	TBD - study 2024																	
Parking lot upgrade	92,000																	92,000
	159,000		254,525															413,525
TRANSPORTATION SERVICES																		
Replace 2008 Dodge Ram 3500 Flatdeck (shop) #150			46,182															46,182
Replace 2011 Freightliner Asphalt Patch Truck #266			415,000															415,000
Replace 2013 Volvo Dump Tandem Axle #267			194,386															194,386
2005 John Deere Loader #350			288,285															288,285
Replace 2005 Volvo Grader #355			306,818															306,818
Replace 1990 Britco Office Trailer #369			26,258															26,258
Replace 1996 Wells Cargo Trailer (Swr) #389			14,118															14,118
Replace 1995 BOMAG ROLLER #395			60,696															60,696
Replace 2004 CHEV 3500 CUBE VAN (used) #616			51,724															51,724
Replace 2006 FORD E350 15 PASSENGER VAN #619			62,016															62,016
Replace 2018 Freightliner Garbage Truck #402 - 2024	145,440		443,060															588,500
Replace 2018 Freightliner Garbage Truck #403	145,440		443,060															588,500
Replace 2012 Chev 3500 Service Truck #521			77,681															77,681
Solid Waste Pickup Truck - new			85,000															85,000
Replace 2014 Toyota Tacoma #522			50,470															50,470
Replace 2015 Ventrac Mower			41,184															41,184
	290,880		2,605,938															2,896,818
PAVING & ROAD CONSTRUCTION																		
Design for future Capital projects	250,000																	250,000
Capital plan designed in prior years on priority listing	800,000					356,378												1,156,378
	1,050,000					356,378												1,406,378
TRAFFIC UPGRADES																		
Intersection safety	150,000																	150,000
	150,000																	150,000
STORM																		
CSO projects	380,000																	380,000
	380,000																	380,000
WORKS-OTHER																		
PARKS																		
Bob Dailey Stadium - Paint	21,850																	21,850
Roger Creek Park - Zipline installation	34,500																	34,500
Tree Planting	79,590																	79,590
	135,940																	135,940
CULTURAL SERVICES																		
McLean Mill Capital Projects	30,000																	119,900
	30,000																	119,900
PARKS, RECREATION & CULTURE																		
Facilities Upgrade																		
Parks Yard - Roof Replacement	100,000																	100,000
Aquatic Centre - UV replacement, LED pool lights & Lobby	53,100																	53,100
Multiplex - Handrailing	50,000																	50,000
Multiplex - Replacement Propane Zamboni	137,500																	137,500
Multiplex - Replace Rink Boards on Weyerhaeuser	500,000																	500,000
Museum - Security and washroom flooring	10,000																	10,000
City Hall - Committee room updates	30,000																	30,000
City Hall - Westside door replacement	15,000																	15,000
Public Safety Building - Safety Assessment	20,000																	20,000
Echo Centre - Cedar room dividers	40,000																	40,000
Echo Centre - Flooring - Fir room, furniture and offices	10,000																	10,000
Echo Centre - Blinds and furniture	11,500																	11,500
Echo Centre - Safety upgrades	45,000																	45,000
Glenwood - tables and chairs	10,000																	10,000
Echo Park Field House - East side gutters	35,000																	35,000
Rec Park - Concession - roof and gutter	10,280																	10,280
All Caretaker facilities, public washrooms and out buildings	10,000																	10,000
Public Works Yard - Windows	5,000																	5,000
McLean Mill - historic site building work	25,000																	25,000
RCMP - Boardroom office reno	17,000																	17,000
RCMP - Cabinets	16,000																	16,000
	1,150,380																	1,150,380
WATER WORKS																		
Design for future Capital projects																100,000		100,000
Capital plan designed in prior years on priority listing															1,250,000			1,250,000
															1,350,000			1,350,000



CITY OF PORT ALBERNI
ALBERNI VALLEY COMMUNITY FOREST RESERVE
Unaudited

	2023	2024	2025	2026	2027	2028
RECEIPTS						
Beginnig Balance	598,452	904,509	835,478	1,092,188	1,354,031	1,621,112
Dividends Received	-	250,000	250,000	250,000	250,000	250,000
Donations Received	-	-	-	-	-	-
Investment Income	10,000	11,969	16,710	21,844	27,081	32,422
	<u>10,000</u>	<u>261,969</u>	<u>266,710</u>	<u>271,844</u>	<u>277,081</u>	<u>282,422</u>
EXPENSES						
Transfer to Other Funds	-	-	-	-	-	-
Projects and Expenses	10,000	331,000	10,000	10,000	10,000	10,000
	<u>10,000</u>	<u>331,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
REVENUE OVER EXPENSES	<u>-</u>	<u>(69,031)</u>	<u>256,710</u>	<u>261,844</u>	<u>267,081</u>	<u>272,422</u>
FUND EQUITY - ENDING	<u>2,749,958</u>	<u>2,680,927</u>	<u>2,937,637</u>	<u>3,199,480</u>	<u>3,466,561</u>	<u>3,738,983</u>
Reserve balance	<u>598,452</u>	<u>835,478</u>	<u>1,092,188</u>	<u>1,354,031</u>	<u>1,621,112</u>	<u>1,893,534</u>



CITY OF PORT ALBERNI
Canada Community-Building Fund
Unaudited

	2023	2024	2025	2026	2027	2028
RECEIPTS						
Opening Balance		2,447,265	345,998			
Investment Income	35,000	55,233	10,380	-	-	-
New Deal Gas Tax Funds	835,923	-	-	-	-	-
MFA Surplus						
Miscellaneous	-	-	-	-	-	-
	<u>870,923</u>	<u>2,502,498</u>	<u>356,378</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENSES						
CBF - capital projects - prior years		1,074,000		-		-
CBF - operating to allocate in 2024	-	1,082,500	356,378	-		-
	<u>(265,077)</u>	<u>2,156,500</u>	<u>356,378</u>	<u>-</u>		<u>-</u>
REVENUE OVER EXPENSES	<u>(265,077)</u>	<u>345,998</u>	<u>(0)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Reserve balance	<u>\$ 2,761,650</u>	<u>\$ 345,998</u>	<u>\$ (0)</u>	<u>\$ (0)</u>	<u>\$ (0)</u>	<u>\$ (0)</u>



**CITY OF PORT ALBERNI
CARBON TRUST RESERVE FUND**

Unaudited

	2023	2024	2025	2026	2027	2028
Beginning Balance	305,119	504,409	389,809	496,809	698,809	900,809
Contributions	200,000	200,000	200,000	200,000	200,000	200,000
Investment Income	2,000	2,000	2,000	2,000	2,000	2,000
	<u>202,000</u>	<u>202,000</u>	<u>202,000</u>	<u>202,000</u>	<u>202,000</u>	<u>202,000</u>
EXPENSES						
Transfer to Other Funds	-	-	-	-	-	-
Projects and Expenses						
Vehicle purchase		129,000				
Connect the Quays - use in future year		90,000				
Replace 2007 Dodge Caliber #721		22,600				
Operational - Climate Action planning resource	-	75,000	95,000	-	-	-
	<u>-</u>	<u>316,600</u>	<u>95,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUE OVER EXPENSES	<u>202,000</u>	<u>(114,600)</u>	<u>107,000</u>	<u>202,000</u>	<u>202,000</u>	<u>202,000</u>
Reserve balance	<u>504,409</u>	<u>389,809</u>	<u>496,809</u>	<u>698,809</u>	<u>900,809</u>	<u>1,102,809</u>



**CITY OF PORT ALBERNI
CEMETERY TRUST FUND**

Unaudited

	2023	2024	2025	2026	2027	2028
RECEIPTS						
Sale Proceeds	3,000	3,000	3,000	3,000	3,000	3,000
Investment Income	7,500	2,952	3,012	3,072	3,133	3,195
	<u>10,500</u>	<u>5,952</u>	<u>6,012</u>	<u>6,072</u>	<u>6,133</u>	<u>6,195</u>
EXPENSES						
Transfer to General Revenue	<u>2,000</u>	<u>2,001</u>	<u>2,001</u>	<u>2,001</u>	<u>2,001</u>	<u>2,001</u>
REVENUE OVER EXPENDITURE	<u>8,500</u>	<u>3,951</u>	<u>4,011</u>	<u>4,071</u>	<u>4,132</u>	<u>4,194</u>
Reserve balance	<u>196,827</u>	<u>200,778</u>	<u>204,789</u>	<u>208,860</u>	<u>212,992</u>	<u>217,186</u>



CITY OF PORT ALBERNI
DEVELOPMENT COST CHARGES RESERVE FUND
Unaudited

	2023	2024	2025	2026	2027	
RECEIPTS						
Contributions	200,000	200,000	200,000	200,000	200,000	200,000
Investment Income	75,000	63,556	68,827	74,204	79,688	85,282
	<u>275,000</u>	<u>263,556</u>	<u>268,827</u>	<u>274,204</u>	<u>279,688</u>	<u>285,282</u>
EXPENSES						
Transfer to Other Funds	-	-	-	-	-	-
Acquisitions and Expenses	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUE OVER EXPENSES	<u>275,000</u>	<u>263,556</u>	<u>268,827</u>	<u>274,204</u>	<u>279,688</u>	<u>285,282</u>
Reserve balance - consolidated	<u>3,177,801</u>	<u>3,441,357</u>	<u>3,710,184</u>	<u>3,984,388</u>	<u>4,264,076</u>	<u>4,549,357</u>



CITY OF PORT ALBERNI
EQUIPMENT REPLACEMENT RESERVE FUND
Unaudited

	2023	2024	2025	2026	2027	2028
Sale of Equipment	-	45,000				
Investment Income	104,523	104,523	69,064	32,293	26,201	34,516
Transfers from General Revenue	70,000	70,000	70,000	70,000	70,000	70,000
Contributions - ERRF Schedule	704,297	725,426	761,697	799,782	839,771	881,760
	<u>878,820</u>	<u>944,948</u>	<u>900,761</u>	<u>902,075</u>	<u>935,972</u>	<u>986,276</u>
EXPENSES						
Prior year ERRF planned exp.	-	2,196,973				
ERRF funding borrowed (Train Station) - returned in 2025	-	-	(210,000)			
Equipment Purchases	-	520,914	2,949,311	1,206,674	520,192	607,551
	-	<u>2,717,887</u>	<u>2,739,311</u>	<u>1,206,674</u>	<u>520,192</u>	<u>607,551</u>
REVENUE OVER EXPENSES	<u>878,820</u>	<u>(1,772,939)</u>	<u>(1,838,550)</u>	<u>(304,599)</u>	<u>415,780</u>	<u>378,725</u>
Reserve fund - ENDING	<u>5,226,129</u>	<u>3,453,190</u>	<u>1,614,641</u>	<u>1,310,042</u>	<u>1,725,822</u>	<u>1,688,767</u>



CITY OF PORT ALBERNI
GROWING COMMUNITIES FUND
Unaudited

	2023	2024	2025	2026	2027	2028
RECEIPTS						
Balance forward	5,389,562	1,954,838	1,718,935	1,744,719	1,770,889	1,797,453
Investment Income	161,687	39,097	25,784	26,171	26,563	26,962
	<u>5,551,249</u>	<u>1,993,935</u>	<u>1,744,719</u>	<u>1,770,889</u>	<u>1,797,453</u>	<u>1,824,415</u>
EXPENSES (Future projects will be identified after MP)						
General Fund - Masterplans	775,000	275,000	-	-	-	-
Burde Street - Streetscape and Storm	1,180,000					
Connect the Quays - Phase 3	1,641,411					
	<u>3,596,411</u>	<u>275,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUE OVER (UNDER) EXPENSES	<u>1,954,838</u>	<u>1,718,935</u>	<u>1,744,719</u>	<u>1,770,889</u>	<u>1,797,453</u>	<u>1,824,415</u>
Reserve Fund - Year end balance	<u>1,954,838</u>	<u>1,718,935</u>	<u>1,744,719</u>	<u>1,770,889</u>	<u>1,797,453</u>	<u>1,824,415</u>



CITY OF PORT ALBERNI
LAND SALE RESERVE FUND

Unaudited

	2023	2024	2025	2026	2027	2028
RECEIPTS						
Sale of Property	96,564	96,564	200,000	203,000	206,045	209,136
Investment Income	-	1,200,000	3,000	3,045	3,091	3,137
Transfer from RCMP Surplus	-	-	-	-	-	-
Transfer from Off Street Parking Res	-	-	-	-	-	-
	<u>96,564</u>	<u>1,296,564</u>	<u>203,000</u>	<u>206,045</u>	<u>209,136</u>	<u>212,273</u>
EXPENSES						
Transfer to Other Funds	-	-	-	-	-	-
Somass Funding - 2023	-	1,200,000	-	-	-	-
	<u>-</u>	<u>1,200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUE OVER EXPENSES	<u>96,564</u>	<u>96,564</u>	<u>203,000</u>	<u>206,045</u>	<u>209,136</u>	<u>212,273</u>
FUND EQUITY - ENDING	<u>96,564</u>	<u>96,564</u>	<u>203,000</u>	<u>206,045</u>	<u>209,136</u>	<u>212,273</u>



**CITY OF PORT ALBERNI
PARKLAND ACQUISITION RESERVE**

Unaudited

	2023	2024	2025	2026	2027	2028
RECEIPTS						
Investment Income	\$ 10,000	\$ 9,396	\$ 6,452	\$ 6,581	\$ 6,713	\$ 6,847
Sale of Parkland	-	-	-	-	-	-
Parkland Dedication Deposits	-	-	-	-	-	-
Historical correction	-	-	-	-	-	-
	10,000	9,396	6,452	6,581	6,713	6,847
EXPENSES						
Acquisition of Parkland	-	-	-	-	-	-
	-	-	-	-	-	-
REVENUE OVER (UNDER) EXPENSES	10,000	9,396	6,452	6,581	6,713	6,847
FUND EQUITY - ENDING	\$ 313,210	\$ 322,606	\$ 329,058	\$ 335,640	\$ 342,352	\$ 349,199



CITY OF PORT ALBERNI
PARKS AND RECREATION CAPITAL RESERVE
Unaudited

	2023	2024	2025	2026	2027	2028
RECEIPTS						
Balance forward	2,497,763	2,218,472	568,967	671,759	780,678	896,049
Investment Income	25,000	44,369	11,379	13,435	15,614	17,921
Recreation Services Surcharge	75,645	77,536	81,413	85,484	89,758	94,246
Other Deposits	25,000	10,000	10,000	10,000	10,000	10,000
Transfers	-	-	-	-	-	-
Sale of Property	-	-	-	-	-	-
	2,623,408	2,350,378	671,759	780,678	896,049	1,018,216
EXPENSES						
Parks & Recreation - committed 2023 & prior	-	1,781,411	-	-	-	-
New expenditures	-	-	-	-	-	-
	-	1,781,411	-	-	-	-
REVENUE OVER (UNDER) EXPENSES	2,623,408	568,967	671,759	780,678	896,049	1,018,216
FUND EQUITY - ENDING	2,218,472	568,967	671,759	780,678	896,049	1,018,216

CITY OF PORT ALBERNI - 2024 Taxation share

NET TAXABLE VALUE		TAX SHARE		TAX INCREASE IN CLASS	TAX % INCREASE	PERCENT TAX SHARE		EFFECTIVE TAX RATE PER THOUSAND		CLASS MULTIPLE	
2023	2024	2023	2024	2023	2024 est.	2023	2024	2023	2024	2023	2024

Class	\$	\$	\$	\$	\$	%	%	%	\$	\$	rate	rate
RESIDENTIAL	3,868,631,400	3,848,407,400	16,880,654	18,840,655	1,960,001	11.61%	60.81%	60.33%	4.36347	4.89570	1.00	1.00
UTILITIES	2,724,555	2,859,755	74,021	83,654	9,633	13.01%	0.27%	0.27%	27.16796	29.25216	6.23	5.98
SUPP. HOUSING	2	2	-	-	-	0.00%	0.00%	0.00%	4.36347	4.89570	1.00	1.00
MAJOR IND.	87,615,800	94,170,300	5,192,778	5,796,886	604,109	11.63%	18.71%	18.56%	59.26759	61.55748	13.58	12.57
LIGHT IND.	19,746,200	24,561,600	704,921	907,853	202,932	28.79%	2.54%	2.91%	35.69906	36.96227	8.18	7.55
BUSINESS	370,546,500	401,689,765	4,885,501	5,572,839	687,338	14.07%	17.60%	17.84%	13.18458	13.87349	3.02	2.83
NON-PROFIT	4,711,100	5,623,500	20,557	27,531	6,974	33.93%	0.07%	0.09%	4.36347	4.89570	1.00	1.00
FARM	85,853	86,238	375	422	48	12.70%	0.00%	0.00%	4.36347	4.89570	1.00	1.00
TOTALS	4,354,061,410	4,377,398,560	27,758,805	31,229,840	3,471,035	12.50%	100.00%	100.00%				

AVERAGE SINGLE FAMILY RESIDENCE

2023		2024		CHANGE	
VALUE	AMOUNT	VALUE	AMOUNT	DIFFERENCE	% CHANGE
\$530,609	\$2,315.29	\$519,006	\$2,540.90	\$225.61	9.74%

SINGLE FAMILY RESIDENCES - BC Assessment

2023	2024
6,486	6,513
3,441,528,100	3,380,289,300



2024 - 2028 Financial Plan Questions & Responses

The following is an active document reflecting questions and responses in relation to the 2024-2028 Financial Plan. This is a living document and as such, will continue to be updated accordingly throughout the Financial Planning process. Citizens are encouraged to engage throughout the process by submitting comments/questions to council@portalberni.ca.

Date	Q or C	QUESTION/COMMENT	RESPONSE
February 5 CoW			
Question Period	1	Need to identify areas for cost recovery i.e. development fees, water, sewer, equitable fees for service across the Alberni Valley.	<i>Staff are reviewing the fees and charges for all service delivery. As the Financial Plan process continues, Council may request specific information to inform and amend revenue projections in the 2024-2028 Financial Plan.</i>
	2	Is the proposed 16.86% tax increase for 2024 or all years in the 5-year Financial Plan?	<i>The proposed 16.86 % tax increase is for the 2024 year.</i>
	3	Request for more information related to the 0.63% increase for Contingency Funds.	<i>The increase relates to returning the contingency funding to previous levels. This was reduced in 2023 to \$100,000, down from \$200,000. This is increasing to \$275,000 in 2024 year of the Financial Plan.</i>
	4	Is the Rollin Art Centre (revenue?) back in the budget and where will it be utilized?	<i>Rollin Art Centre did not receive revenue in prior years given the lease rate of \$1 per annum. Any lease moving forward will consider the operations and asset management contribution to ensure the building is allocating the revenues received toward the future renewal costs of this asset. Council will consider this when presented with the lease and recommended allocation to reserves.</i>
	5	Will the Financial Plan include funding for Harbour Quay clean up?	<i>Cost estimates for maintenance upgrades at the Harbour Quay will be included in the Financial Plan for 2025. Regular maintenance will continue on an annual basis.</i>
	6	Will Alberni Pacific Division Sawmill continue to pay taxes?	<i>Alberni Pacific Division Sawmill continues to pay major industry & light industry tax rates.</i>
	7	What is the approximate percentage of taxation required to return the contingency fund reserve back to a sufficient position?	<i>This is operational contingency, not a reserve. The increase is \$175,000 (increase from \$100,000 to \$275,000 in draft Financial Plan) or an increase of 0.63% of the taxation increase. This was lowered in 2023 to achieve a lower taxation.</i>
	8	What does the proposed 2.74% increase for Police Services include?	<i>Of the proposed 2.74% increase, 2.01% is attributed to the RCMP contract increase with the remainder attributed to administration costs.</i>
	9	Request for clarity in relation to the proposed Carbon Offset 0.02% increase?	<i>With the ceasing of the Climate Action Revenue Incentive Program (CARIP), the Local Government Climate Action Program (LGCAP) was established to provide predictable, stable funding for municipalities, regional districts, and Modern Treaty Nations to accelerate local climate action and implement projects. Contributions received are placed in a reserve. Recommendations on how to use funding will be forthcoming to Council.</i>
	10	Support increasing of Equipment Replacement Reserve Fund (ERRF).	<i>The proposed Plan reflects a contribution of \$400,000 in 2024 which is \$50,000 under previous annual contributions of \$450,000. 2025 proposes a return to the full amount.</i>
Correspondence			
	11	When will the 2023 'Actuals' be available to Council and the Public?	<i>March 4, 2024 Committee of the Whole agenda will include actuals.</i>

12	When will additional information on the status of each capital project in 2023 be available to Council and the Public?	<i>March 4, 2024 Committee of the Whole agenda will include the status.</i>
13	The 'Actuals' are missing for: General Fund – Revenue/Expense, Sewer - Revenue/Expense and Water-Revenue/Expense.	<i>Actuals' are not missing. Information will be provided in the same time frame as prior years. The general ledger and accounts payable have a cut-off at the end of January. Reviewing and reconciliations occur over the first few weeks of February, finalizing GL balances towards the end of the February.</i>
14	Please clarify the budget differences between the November 2023 Audit meeting information and the draft Financial Plan information as follows: Replace 2007 Dodge Caliber #721. 28,000 [Audit Committee] Replace 2007 Dodge Caliber #721 50,600 [Financial Plan] Child Care Spaces – Grant 4,644,989 [Audit Committee] Child Care Spaces – Grant 5,183,103 [Financial Plan]	<i>Replace Dodge Caliber - The Audit Committee report reflected ERF funding only and did not include the Carbon Fund allocation to electrify the vehicle. The amount of \$50,600 reflects the correct approved funding for the purchase of this vehicle. Child Care Spaces now reflects a grant increase of \$538,114 received in December 2023.</i>
15	PAVING: Account 485685 – Project number is missing for Capital Project: Intersection Safety #1a Gertrude/Roger for a budget of \$230,000 PAVING: Account & Project numbers are missing for Capital Project: Burde & Anderson Development for a Budget of \$1,170,000 STORM: Account & Project numbers are missing for Capital Project CSO Project aligned with sewer project for a budget of \$380,000 PRC: Account 485720 - Project number missing for Capital Project: Kitsuksis Path Paving for a budget of \$55,000 PRC: Account & Project numbers missing for Capital Project: Echo Park Field upgrade for a budget of \$140,000	<i>Project numbers are for internal use only and are applied as required.</i>
16	Expenditure overview: City Legislative & Administration Functions: -0.5 FTE Asset Management position increase Early this year, January 17, 2024 edition, the AV News published an advertisement for City positions including: Mgr. of Asset Management Initiatives \$86,189-\$98,904 Please advise if this is a new position in place of the .5 FTE position that was funded in the 2023 Financial Plan or is it the .5 FTE Asset Management position?	<i>This is not a new position. This position was included in the 2023 year and is now funded in the 2024 year with an anticipated start of April 2024.</i>
17	For the current 2024 Financial Plan, would it be possible for the Human Resources and Financial Department to provide a year-end snapshot of the City's personnel in an easy-to-read document for Council and the public. The information could be provided in a chart format spanning the past 7 years (pre and post COVID) for the RCMP, Fire Fighters, City Management, City Unionized positions, Contractors, etc.	<i>Administration will bring back information at a future Committee of the Whole.</i>
18	As you start the annual budgeting process, I ask again that monies be assigned to carrying out actual physical work on Fire Smart recommendations. That being dealing with the fuel load in the interface zone.	<i>The Alberni Valley Emergency Planning service is delivered through the ACRD which includes Fire Smart activities. Administration has been looking to grants that would allow some more work on City owned lands to mitigate the full loads. Current grants from the Province are for only crown and provincial lands. Administration continues to work with the Province and other private land owners to address the interface zones around the City.</i>

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19	The Parks and Recreation Capital Reserve reflects no profit. How is this reserve populated?	<i>The reserve is populated by 10% on admissions in Parks and Rec and 100% of Log sales collected from parks. 2024 reflects an anticipated revenue of \$77, 536.</i>
20	Suggest RCMP Reserve be separate from the major crime funding.	<i>Council may direct administration to create any type of reserve for specific purposes.</i>
21	Line 12910 - University of Victoria Grant \$200. No increase?	<i>Reflects grant in lieu of taxes from the University based on prior year amount and at a reduction of \$25. Rates are set as per University Act, R.S.B.C. 1979, c.419</i>
22	Line 14718 - What attributed to the increase in Multiplex Revenue of 148%?	<i>The utilization of the Multiplex has returned to pre 2020 [COVID] levels. Plan reflects anticipated revenue for 2024.</i>
23	Line 14738 - Revenue Leisure Programs reflects increase for kids and adults and a decrease for youth?	<i>The changes are based on anticipated programming planned for 2024. Programming overall has increased. Amounts may reflect changes in programming needs based on demographic or other administrative functions such as coding and classification.</i>
24	Line 15190 - Vacant Building \$1,000?	<i>Based on previous 5 year amount.</i>
25	Line 15930 - Please explain Miscellaneous Revenue for public.	<i>PST commission, Port Alberni Port Authority Payment in Lieu of Taxes, WCB Core audit refund, School tax admin revenue, photocopying, other small revenue items.</i>
26	Line 21259 - Other Common Services - Increase 33.45% 2024?	<i>Utility costs for intra office connectivity & lease of a portion of 4835 Argyle Street.</i>
27	Line 22480 - Fire vehicle repair and maintenance up 143.043%	<i>\$250,000 of the \$300,000 planned ERRF contribution.</i>
28	Line 22121 - 8 % RCMP Increase?	<i>RCMP contract services.</i>
29	Building & Plumbing Inspection down 9.58%?	<i>Actual cost - budgeting to expected costs.</i>
30	Line 23129 - Public Works - Clerical & Reception up 30.33%	<i>Added the relief provision of 0.14 Full Time Employee.</i>
31	Line 23130 - Supervisor Operations down 14.30%	<i>Reflects allocation of management roles across all three funds (General, Water, and Sewer).</i>
32	Line 23134 - Small tools 27.98% increase?	<i>Reflects the allocation of wages to maintaining small tools.</i>
33	Line 23210 - Customer Service Request Streets 201.43% increase?	<i>Reflects past costs, some revenue would offset.</i>
34	Line 26234 - Business Development down 23.49 - up 5% in 2025	<i>Reflects the efforts to reduce the overall budget from 26% to 16.86%.</i>
35	Economic Development Costs 2024 - 4.65% - up 5.10% in 2025	<i>Reflects increased costs.</i>
36	Line 27170 - Youth Services Programs down 62.21%	<i>The changes are based on anticipated programming planned for 2024. Programming overall has increased. Amounts may reflect changes in programming needs based on demographic or other administrative functions such as coding and classification.</i>
37	Line 27510 - Museum Services - up 42.28%	<i>New role - Manager of Culture added to the Plan & Software costs allocated to the Museum.</i>
38	Line 27515 - Museum Programs - up 57.25%	<i>Increase in the number of programs provided and additional staff scheduling related to working alone procedures.</i>
39	Line 28115 - Interest on Prepaid Taxes - up 455.56%	<i>The statutory interest rates set by province have increased and prepaid taxes are earning a higher rate of interest.</i>
40	Line 29911 - Contingency Fund - \$275,000 175% increase?	<i>This is returning to prior years funding levels reflecting an additional \$75,000.</i>
41	How much more might the average home owner pay with the proposed tax increase?	<i>Once BC Assessment provides the revised role and the Committee/Council provides direction, this value can be confirmed.</i>
42	Request to summarize services attributing to the tax impact that are non-discretionary.	<i>A report will be required to provide this breakdown and will be included in the March 4 Committee of the Whole agenda.</i>
43	\$1M of the \$5.5M Growing Communities Fund was allocated to establish the Master Plans. How will the remaining funds be allocated?	<i>Council can direct allocation to specific projects but the intent was to populate the capital plan with those dollars once the Master Plans are complete to inform priorities.</i>
44	How much has administration already worked to reduce the tax impact?	<i>The financial plan is based on the required community service levels, many of which are non-discretionary. At the inception of the Plan, this reflected a 25-26% percent increase. Administration then worked to bring it to the 16.86% reflected in the draft Financial Plan.</i>
45	Request for context related to the projected 2024 tax rate of 7.69% as reflected in the 2023-2027 Financial Plan compared to the current 16.86% proposed increase?	<i>The difference in the projected 7.69% 2024 tax rate outlined in the 2023-2027 Financial Plan and the 16.86% proposed rate at present is attributed to a variety of factors including actual realization of expenditures, capital costs that were not anticipated and equipment replacement costs. Staff will include additional information at a future Committee of the Whole.</i>

Question Period	46	Request for a full listing of the projects related to the \$650,000 outlined for capital facility upgrades in 2024.	<i>Provided in February 20, 2024 agenda.</i>
	47	Building Permit fees increased last year. How was the estimated revenue calculated?	<i>In the 2023 year, it was based on the anticipation of the fees increasing and large projects anticipated.</i>
	48	Can the reserves be replenished over a longer period to assist in reducing the taxation impact?	<i>Administration considered this option. 2023 saw a reduction in the Equipment Replacement Reserve of \$300,000 and a reduction of \$50,000 in solid waste to reduce the tax impact to 8%. Considering the levity of those reductions and Equipment Replacement cost escalations, replenishing the reserves in 2024 is recommended.</i>
	49	How are vehicle replacements identified?	<i>Each year administration reviews equipment replacement requirements based on the recommended life cycle and evaluates whether the life of the asset can be extended. The projections brought forward are based on that evaluation.</i>
	50	Request for details of Quay to Quay costing to date and remaining costing allocated.	<i>March 4, 2024 Committee of the Whole agenda will include actuals and provide the overall funding detail to address this question.</i>
Correspondence			
	51	Is the revenue received for “Curbside Collections” separated from the Water & Sewer Revenues?	<i>Solid Waste revenues are captured within the General Fund.</i>
	52	What is the opening/closing balance for “Curbside Collection” in 2023?	<i>Each year the balance is rolled up into the General Fund surplus. Solid Waste is not a separate fund.</i>
	53	Does “Curbside Collection” generate any revenues from recycled products or compostable materials and if so, what would the City typically receive on an annual basis?	<i>Approximately \$300,000 per year from Recycle BC.</i>
	54	What is the Revenue from the Utility Bill for “Curbside Collection” used for?	<i>Revenue is used to offset the costs of providing the solid waste service.</i>
	55	Why are “Curbside Collection” garbage trucks and carts funded through General Taxation and ERRF, when residents are paying for this service through their Utility Bill, a service that has been removed from Property Taxes years ago?	<i>Solid waste revenue has been separated for many years. The fee was not reflective of full cost recovery before September of 2021. Contributions to ERRF were under the required funding allocation required for the trucks, the trucks then require funding from taxation for the upcoming purchase in 2025.</i>
February 20 CoW			
	56	Please provide clarity for operations out of gaming in the amount of \$204,015?	<i>These are gaming funds that offset the cost of McLean Mill - not an expense.</i>
	57	Please provide clarity for Line 27700 Operators Agreement in the amount of \$130,000?	<i>This is the contract costs of the agreement between the City of Port Alberni and the Alberni Valley Chamber of Commerce for the operation of the non-historic portion of the McLean Mill.</i>
	58	Please provide clarity for Line 27110 City Operations in the amount of \$76,079?	<i>Costing for operational costs of the historic portion of McLean Mill.</i>
	59	Please provide clarity for Line 48577 Site Upgrades in the amount of \$279,500?	<i>McLean Mill septic field project from 2021 capital funding. The funding was held and work is currently underway to be completed in the next couple of months.</i>
	60	Please provide clarity for Line 48568 Capital Upgrades in the amount of \$154,758?	<i>Funding unspent from prior years - Alberni Clayoquot Regional District and City contributions.</i>
	61	Please provide clarity for Historic Site Building Work in the amount of \$25,000?	<i>To review with the Manager of Facilities. May use the \$30,000 already assigned under Capital projects for historic site upgrades and repairs [Alberni-Clayoquot Regional District matches funding]</i>

	62	What are the McLean Mill insurance costs?	<i>Insurance is in one line item in each fund (General/Water/Sewer), not directly assigned to the McLean Mill. If prorated 2023 is used across all asset values, it would be approximately \$6,540 – this includes Dam and Hatchery, which is approximately \$2,390. Liability insurance is just in the general fund.</i>
	63	Development Services vacant planner role decreased in budget 0.74% or \$205,825. Looking further along we need a long range planner. Why take it off the budget if we need the position?	<i>The decrease within the Development Services budget is reflective of what was actually incurred based on various factors such as the date of hire. The long range planner position was brought forward to reflect approximate estimates on potential future needs.</i>
	64	Economic Development department reflects a decrease. With so many businesses needing assistance, why is there a decrease?	<i>Department managers were tasked with identifying budget reductions. In this particular case, while a variety of factors were taken into consideration to achieve the present allocation, one item that is representative of the decrease is the pause of the Façade Improvement Program in order to permit administration to review and refresh the program. Other factors that may contribute is the staffing departmental changes and adjustments to the budgeting practices.</i>
	65	When will Class 4, Major Industrial tax rate increase to previous levels?	<i>The Major Industry rate is brought forward each year at the previous year's rate for Council to consider and provide direction as to whether to maintain or change. Light Industry has grown in recent years which assists in providing some balance with respect to the lower major industry rates.</i>
	66	Vacant Building revenue of \$1,000. Need to start working on vacant buildings in the community and charging appropriately.	<i>The \$1,000 reflects one self reported vacant building in past five years.</i>
	67	New versus used replacement vehicles?	<i>Historically the City has purchased new vehicles. Administration is currently examining the potential of purchasing used vehicles. Once determined, an administrative policy will be established.</i>
	68	What is the annual costing of McLean Mill?	<i>The City holds an operating agreement with the Alberni Valley Chamber of Commerce for the non-historic portion of the site at \$130,000 per year. There is a costing of \$75,000 for operation of the historic site related to various factors such as hydro, elevators, etc. Annual contribution of \$30,000. There are various historic projects that have been funded in the past including the sewer system which is presently underway. Property insurance at \$6,500.</i>
	69	Is there an opportunity to review current user fees for opportunities of increased revenue while the Master Planning process is underway?	<i>Directors are currently reviewing fees for services in comparison to like sized communities. A report will be brought forward for Council consideration prior to the completion of the Financial Plan process.</i>
	70	Why are youth programs reflecting a reduction?	<i>The present allocation reflects changing in allocation rather than a reduction in service based on a variety of factors such as programming based on needs and demographic, capacity and software changes that present the data differently.</i>
	71	Does the suspension of the Night's Alive program contribute to the noted reduction in youth programming?	<i>No, the Night's Alive Program is reflected within a different line item in the Financial Plan.</i>
	72	How are the Alberni-Clayoquot Regional District [ACRD] services allocated?	<i>The City appoints two representatives of Council to sit on the ACRD Board of Directors. On matters related to the Financial Plan, decisions are determined by weighted votes. The number of votes per Director is based on the contributions of the area to the Regional District. The City of Port Alberni is allocated 5 votes for each of the 2 City appointed Directors totaling 10 votes total.</i>
	73	How many capital projects as outlined in the Financial Plan could be funded through Growing Communities Fund?	<i>Administration will bring back information at a future Committee of the Whole.</i>
Question Period	74	Request for clarity on the allocation for the Chief Administrative Officer	<i>The number reflects all expenses related to the Chief Administrative department.</i>
Correspondence			
	75	What dollar value is a 1% change in the budgetary process?	<i>\$277,588.05</i>

76	The proposed taxation from 2024-2028 reflects a noticeable drop in year-over-year increases in 2027 [5.62%] and 2028 [4.83%]. What are major causes for that dip?	<i>This reflects the current capital and operational plans. Master planning will support improved long term financial plans and this value may change depending on the outcomes and approvals of Council.</i>
77	Over the years 2023 and 2024 the City will have spent \$7.5 million to construct 3.5 km of a path. Over this same period, how many kilometers of roads will the City have paved?	<i>The Quay to Quay Pathway budget was \$7,096,475 and included provincial grant funding for a large portion of the overall budget. The only explicit roadway resurfacing project completed in 2023 was the Shipcreek Road project.</i>
78	In the Plan, in 2024 under the Sewer System section of the capital work is a line item: CSO-Burde St, 9th to North Park for \$1.2 million. This appears to be a wrong description as Burde St runs parallel to North Park. Could you clarify the Street the work is being done on and what is the scope of the work being done?	<i>Deep utilities (Water, Sewer, Storm) are being replaced along Burde Street between 10th Avenue & Anderson Avenue. The streetscape will be replaced between 10th Avenue and 16th Avenue, inclusive of development requirements from the Portview Landing development.</i>
79	In a September 7th 2022 AV news article, the City committed to spending \$1.3 million annually to separate storm water and waste water over the next 50 years. In the current financial plan I am only seeing \$380,000 committed to CSO work in years 2025 onward. There appears to be no other committed funds for CSO work in the plan. Can you explain the discrepancy?	<i>Stormwater and sanitary master plans are being undertaken in 2024 to identify and prioritize CSO related projects. Any unspent annual funds will be allocated towards future projects. On average, over 50 years the Council supported spending \$1.3 million per year.</i>
80	Why is there no road reconstruction or paving budgeted for this year?	<i>Regular patching and maintenance programs will be administered in 2024, also the Burde Street project is a significant project in allocated funding in 2023.</i>
81	Can you clearly lay out each area of cost increases, what is increasing, and justification?	Details were provided at the February 5th CoW - https://www.portalberni.ca/sites/default/files/users/Sonia%20Lowe/2024-28%20FP%20overview%20-%20Feb%205%20COW_0.pdf
82	Can you clearly and plainly layout why you think you need 12% tax increase? This done in a way to provide transparency.	<i>Yes, all expenditures are provided within the Financial plan, each line provides the specific increases and staff report and presentation have indicated the justification.</i>
83	Can you provide a City Hall manning list for the last 10 years (as per question 17 in the Q&A). To be provided before the budgeting process ends.	<i>Will be provided at a future meeting.</i>
84	What is projected manning level and cost increases for the plan period?	<i>In 2024, there are 3.63 new FTE positions added to the City staff from taxation as follows:</i> <ul style="list-style-type: none"> • <i>CAO office - EA for Mayor, Council and the CAO at 0.75 for 2024;</i> • <i>Bylaw - additional 0.33 FTE that was funded at 0.67 in 2023 at the Public Safety Building;</i> • <i>CMP Admin – 1.15 for required relief;</i> • <i>CMP Guards - .25 for required relief;</i> • <i>Manager of Culture - .833 FTE in 2024 based on hire date;</i> • <i>Minor adjustments to relief or recognizing date of hire for vacant positions in 2024.</i> <i>Also, 0.75 FTE from grant funding from our Local Government Climate Action Program grant and 1 FTE from service fees for solid waste. The total is 5.63 FTE's.</i>
85	Why do you think you have to increase taxes to cover capital projects? Previous tax increases for Capital projects are still collecting year over year, so new funding is not required.	<i>There is not enough capital funding to support the replacement and renewal and the increases are impacted by inflation.</i>
86	Why do you think a tax increase is needed to cover equipment replacement when you have an accumulating tax going to a budget item already for replacement? Where did these funds go? Why not let it grow to amount needed? A large tax increase now will continue collecting taxes year over year exceeding any needs for replacements you have.	<i>The planned cost has been exceeded by the actual anticipated cost of replacement. Without the additional funding allocation the Reserve would not have the required funding to replace other pieces of equipment.</i>

February 26 RCM																																																																																																																		
87	Could the City utilize funding from the Municipal Finance Authority [MFA] for the Equipment Replacement Fund rather than taxation?	<i>The Equipment Replacement Reserve Fund is a longstanding program (1973) that supports regular contributions. There have been gaps in funding in recent years due to cost escalation. There are opportunities to utilize funding through MFA to finance equipment costs but liabilities need to be considered. Interest rates for equipment borrowing through MFA is significantly higher than regular borrowing rates. Based on interest rates, debt payment on a 5 year term would be higher than the current allocations projected in the Financial Plan for the ERRF fund.</i>																																																																																																																
88	Request for a 10-15 year history reflecting taxation class rates allocations?	<table border="1"> <thead> <tr> <th>Year</th> <th>Overall tax increase</th> <th>Average SFRH</th> <th>Class 1</th> <th>Class 4</th> <th>Class 6</th> <th>Total for Class 1-4-6</th> </tr> </thead> <tbody> <tr><td>2023</td><td>8.21%</td><td>7.26%</td><td>60.81%</td><td>18.71%</td><td>17.60%</td><td>97.12%</td></tr> <tr><td>2022</td><td>3.96%</td><td>3.81%</td><td>60.81%</td><td>18.90%</td><td>17.60%</td><td>97.31%</td></tr> <tr><td>2021</td><td>4.55%</td><td>3.91%</td><td>60.48%</td><td>20.96%</td><td>16.97%</td><td>98.41%</td></tr> <tr><td>2020</td><td>1.95%</td><td>1.10%</td><td>59.75%</td><td>22.09%</td><td>17.28%</td><td>99.12%</td></tr> <tr><td>2019</td><td>2.98%</td><td>2.20%</td><td>59.75%</td><td>22.09%</td><td>17.28%</td><td>99.12%</td></tr> <tr><td>2018</td><td>2.97%</td><td>3.50%</td><td>59.73%</td><td>22.09%</td><td>17.28%</td><td>99.10%</td></tr> <tr><td>2017</td><td>1.58%</td><td>2.90%</td><td>59.73%</td><td>22.09%</td><td>17.28%</td><td>99.10%</td></tr> <tr><td>2016</td><td>2.60%</td><td>2.70%</td><td>59.35%</td><td>22.59%</td><td>17.16%</td><td>99.10%</td></tr> <tr><td>2015</td><td>2.51%</td><td>3.00%</td><td>59.27%</td><td>23.18%</td><td>16.63%</td><td>99.08%</td></tr> <tr><td>2014</td><td>1.82%</td><td>2.22%</td><td>58.73%</td><td>23.76%</td><td>16.58%</td><td>99.07%</td></tr> <tr><td>2013</td><td>5.54%</td><td>8.65%</td><td>58.40%</td><td>24.19%</td><td>16.48%</td><td>99.07%</td></tr> <tr><td>2012</td><td>1.29%</td><td>3.12%</td><td>56.58%</td><td>25.53%</td><td>16.86%</td><td>98.97%</td></tr> <tr><td>2011</td><td>-2.18%</td><td>0.12%</td><td>54.47%</td><td>28.12%</td><td>16.56%</td><td>99.15%</td></tr> <tr><td>2010</td><td>8.90%</td><td>23.85%</td><td>52.77%</td><td>29.72%</td><td>16.20%</td><td>98.69%</td></tr> <tr><td>2009</td><td>1.50%</td><td>2.40%</td><td>44.07%</td><td>36.73%</td><td>17.74%</td><td>98.54%</td></tr> </tbody> </table>	Year	Overall tax increase	Average SFRH	Class 1	Class 4	Class 6	Total for Class 1-4-6	2023	8.21%	7.26%	60.81%	18.71%	17.60%	97.12%	2022	3.96%	3.81%	60.81%	18.90%	17.60%	97.31%	2021	4.55%	3.91%	60.48%	20.96%	16.97%	98.41%	2020	1.95%	1.10%	59.75%	22.09%	17.28%	99.12%	2019	2.98%	2.20%	59.75%	22.09%	17.28%	99.12%	2018	2.97%	3.50%	59.73%	22.09%	17.28%	99.10%	2017	1.58%	2.90%	59.73%	22.09%	17.28%	99.10%	2016	2.60%	2.70%	59.35%	22.59%	17.16%	99.10%	2015	2.51%	3.00%	59.27%	23.18%	16.63%	99.08%	2014	1.82%	2.22%	58.73%	23.76%	16.58%	99.07%	2013	5.54%	8.65%	58.40%	24.19%	16.48%	99.07%	2012	1.29%	3.12%	56.58%	25.53%	16.86%	98.97%	2011	-2.18%	0.12%	54.47%	28.12%	16.56%	99.15%	2010	8.90%	23.85%	52.77%	29.72%	16.20%	98.69%	2009	1.50%	2.40%	44.07%	36.73%	17.74%	98.54%
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89	Could you please provide for budget deliberations the 2021, 2022, and 2023 final revenue for building and plumbing permit fees?	\$229,563.51 - 2021 \$310,278.08 - 2022 \$125,678.88 - 2023																																																																																																																
90	What are the expected permit fees for the Ahousaht building?	35 unit BC Housing/ Housing Society (Ahousaht) project on Cedarwood Street/ The estimated Building Permit Fee is \$67,000.																																																																																																																
91	What other multifamily construction projects do we have nearing permit point for this year and what are the projected revenues?	Potential ground level commercial and 68 dwelling unit building - estimated Building Permit Fee would be \$100,000.																																																																																																																
92	Could we have a breakdown of permit fees per class of development for the last 3 years?	Development Services to follow-up with information.																																																																																																																
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93	Please provide clarity on Museum services increase from \$228,000 to \$325,000 and Museum Curatorial increase from \$76,000 to \$120,000.	Increases are associated with the Manager of Culture and Education Curator roles. Revenue attributed to increased programming and event attendance should assist in off setting those costs.																																																																																																																
94	Please provide a status update on the two pieces of land for sale at 15th Avenue and Montrose Street and 10th Avenue	Both properties are undergoing required works/studies as part of the conditions subject to sale, including that of OCP and Zoning amendments.																																																																																																																
95	Please provide more information on the Multiplex rink board replacement project?	Rink boards are over 20 years old and have reached end of life. Project is proposed for 2025 and funding would be from taxation. Grant funds could also be considered.																																																																																																																
96	Please provide more information on the Public Works boiler replacement project?	Public Works boiler is the original from time of build [1960's] and has reached end of life.																																																																																																																
97	Are the proposed railway crossing repairs an eligible expense within the Growing Communities Fund?	This would be an eligible expense should Council direct that additional funding be allocated for this project in alignment with rail operations.																																																																																																																
98	Has the City examined leasing vehicles versus purchasing?	Past review found lease options were costly. Further research would be required should Council wish to consider this option.																																																																																																																
99	Please provide yearly costing for Somass Lands.	The net expenditures are included in the 2023 year end 'work in progress' for capital.																																																																																																																
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	100	Water and Sewer show up as expenses, where is the Utility tax income shown?	<i>Within the Consolidated Financial Plan "Sales of Services and Utilities"</i>
	101	Capital Project: Victoria Quay Millstone Park Connector Foot Bridge Listed under 'Work In Progress' with a budget of \$115,000 funded through General Revenue. While some projects have been PAUSED, the Victoria Quay Millstone Park Connector Foot Bridge remains a Work In Progress – Council and staff have stated that construction costs have escalated substantially since 2022. At this time, with a looming 16.89% tax increase, would Council give careful consideration to place this now Two (2) year old Project on PAUSE, and take the time to review the Costs?	<i>Staff have reviewed this project and no additional funding has been requested. Any change would be brought forward in a report.</i>
	102	Capital Project: Roger Creek Park Zipline Installation Listed under Capital Projects for 2025 with a budget of \$34,500 funded through Taxation. Is there a reason why this project isn't part of the "Parks Master Plan"? Has staff & Council reviewed the insurance & liability concerns surrounding a Zip Line? Would Council consider removing this Project from the 2025 Project List while waiting for the Parks Master Plan and a review of insurance & liability?	<i>Further details will be provided prior to Financial Planning process and the confirmation of the Capital plan in 2025.</i>
	103	Project 21018 McLean Mill Septic Site Upgrades \$279,500 Project Budget: \$279,500 Was a "Request for Proposal" issued for the work to proceed? Does the project meet the parameters of the City's Procurement Policy?	<i>No, RFP not required for the value of project. Yes, Procurement policy was reviewed for the project.</i>
	104	Agreement between Libberock Holdings Inc. and the City of Port Alberni for 4835 Argyle Street: How is the City planning to fund the purchase of the building? Will the option to purchase the building be in 2025 or 2026 Financial Plan? What is the expected tax increase for the purchase and ongoing maintenance of this City asset?	<i>Only lease considerations are provided in the Financial Plan at this time. Should direction to purchase the building occur, allocations would be considered at that time.</i>
	105	Why is the Chief Administrative Officer and office budget \$230,000 now but over the next five years increased to \$414,000?	<i>In 2024, there is a new position added to the CAO office which is an Executive Assistant for Mayor, Council and the CAO at 0.75 for 2024, moving to a fulltime rate in following years.</i>
	106	How much of the budget is going towards implementing the Official Community Plan?	<i>Funding for the Official Community Plan is as follows: 2024 - \$125,000 2025 - \$100,000</i>
March 11 RCM			
	107	How much is presently in the Alberni Valley Community Forest Reserve?	<i>Approximately \$900,000.</i>
	108	Request for a detailed breakdown of the Museum operating costs in relation to the increases?	<i>Parks Recreation and Culture to follow up.</i>

Proposed Paused Projects - Release of Unspent Funds - Reviewed with Director of Infrastructure

Administration		CAPITAL PROJECT	WIP ACTUAL	BUDGET	AVAILABLE	STATUS/COMMENT
485532	20017	Welcome Sign	1,806	25,000	23,194	Project in queue since 2020. Cost estimate for install \$100,000. Admin working to seek cost reductions.
485636	22016	Argyle / 10th Roundabout (ptp, w, st, s) Design only	58,288	135,000	76,712	Project paused for transportation master plan completion.
485637	22017	Argyle Street 1st Avenue to 3rd Avenue - Combined Sewer Overflow	43,325	100,000	56,675	Close and new project in 2024 with estimated budget update.
485640	22019	Wallace Street - 4th Avenue to 6th Avenue - Paving	-	60,000	60,000	Design funding only. No data to support moving forward. Wait for completion of master planning.
485683	23019	Road Network Survey	-	150,000	150,000	Moving forward with the transportation master planning instead, paid out of Growing Communities Fund.
485685	23021	Intersection Safety #1a Gertrude Street/Roger Street	-	230,000	230,000	Project pushed to 2025-26. Need to review street scape design.
485639	22021	Wallace Street - 4th Avenue to 6th Avenue - Storm	-	60,000	60,000	No Engineering support to move forward at this time. Wait for completion of master planning.
485641	22022	Anderson Road - Wallace Street to Maitland Street	-	40,000	40,000	Design funding only. No data to support moving forward. Wait for completion of master planning.
Sewer Capital						
565453	22064	Anderson Road - Wallace Street to Maitland Street	-	4,000	4,000	Design funding only. No data to support moving forward. Wait for completion of master planning.
565451	22062	Argyle Street - 1st Avenue to 3rd Avenue - CSO - Design	25,467	15,000	(10,467)	Close and new project in 2024 with estimated budget update.
565458	23071	Josephine Forcemain Detailed Design & Geotech	6,203	250,000	243,797	Close and new project in 2024 with estimated budget update.
565454	22065	Argyle Street / 10th Avenue Roundabout (ptp, w, st, s) Design only	5,948	15,000	9,052	Project was planed because of surface changes. Pause till surface works continue.
Water Capital						
525446	22051	Argyle Street / 10th Avenue Roundabout (ptp, w, st, s) Design only	-	15,000	15,000	Project was planed because of surface changes. Pause till surface works continue.
525447	22052	Wallace Street - 4th Avenue to 6th Avenue	-	10,000	10,000	Design funding only. No data to support moving forward. Wait for completion of master planning.
525448	22053	Anderson Road - Wallace Street to Maitland Street	-	40,000	40,000	Design funding only. No data to support moving forward. Wait for completion of master planning.
525449	22054	Cowichan Reservoir to Burde Street New Twin Main Ph 6 - Design	15,076	95,000	79,924	Completed.
525543	23051	Dunbar Street -10th Avenue to 11th Avenue loop 200mm PVC	-	100,000	100,000	Paused till completion of master planning.
525544	23053	Bainbridge Plant to Cowichan Reservoir Supply Main Replacement	34,107	150,000	115,893	New project created as needed to define.
525547	23056	CSO - Argyle Street (1st Avenue -3rd Avenue) (240m st,w, CSO)	-	115,000	115,000	Close and new project in 2024 with estimated budget update.
525548	23057	CSO - 6th Avenue- Bruce Street -Melrose Street	866	48,000	47,134	Paused to update Combined Sewer Overflow priorities.
525549	23058	CSO - Wallace Street - 4th Avenue - 6th Avenue (120m)	-	25,000	25,000	Paused to update Combined Sewer Overflow priorities.