

ANNUAL REPORT 2023



FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023

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PHOTO CREDITS: Zen Seekers/Chris Istace,
Lyndon Cassell, Explore Port Alberni

PORT ALBERNI AT A GLANCE

At the heart of the west coast, surrounded by glacial peaks and the tranquil waters of a 48 kilometre salt water inlet leading to the Pacific Ocean, is the picturesque town of Port Alberni.

A waterfront community with over 20,000 residents, Port Alberni is located within the traditional unceded territories of Tseshaht and Hupačasath First Nations. Building on these important relationships is at the heart of everything we do, with reconciliation continuing to be a fundamental part of planning and decision-making in the years ahead.

Port Alberni has a deep sea port, a state-of-the-art secondary school, hospital, and more recreational facilities than many larger communities. While forestry and related manufacturing has traditionally dominated the economy, the City is diversifying its efforts to attract investment in tourism, the marine industry, aerospace, the arts and clean technologies.

Port Alberni continues to actively promote its position as a leader on the west coast in the fish and seafood processing industry given its coastal location and natural assets. Along with partnerships with First Nations, seafood producers and those living in rural communities we look forward to continued opportunities for future investment in this area.

The City is excited to complete the demolition and preparation of the Somass Lands Site for future development. This exciting project will reshape the look and feel of the 43-acre waterfront property. The City has partnered with Matthews West Development Ltd. to create a mixed-use site that provides public access to the waterfront, generating a vibrant community for residents and visitors to enjoy.



YOUR LOCAL GOVERNMENT



YOUR CITY PROVIDES AND FACILITATES THE DELIVERY OF HIGH-QUALITY CORE MUNICIPAL SERVICES AND PROGRAMS.



ABOUT YOUR LOCAL GOVERNMENT

The City of Port Alberni local government is committed to providing local services, facilities, safety and infrastructure for the community. Through a sensible approach to municipal government, the City recognizes the need to balance social, environmental, economic and cultural perspectives in all aspects of its operations and services.

The City also places special emphasis on 'sustainability', ensuring that the needs of today's citizens are met while also planning strategically for the needs of future generations.

The City of Port Alberni is made up of nine internal departments and one external department, the RCMP, and employs over 240 people. Of that, approximately 150 are full-time positions with the remainder being either part-time or auxiliary. These employees are dedicated to serving the public by helping manage City-led programs and operating City-owned facilities. Each department reports to the

Chief Administrative Officer (CAO) who undertakes the management and administration of City operations.

The CAO of the City is appointed by, and reports to, City Council. In leading the senior management team, the CAO sets the overall direction to ensure achievement of Council's *Strategic Plan*.

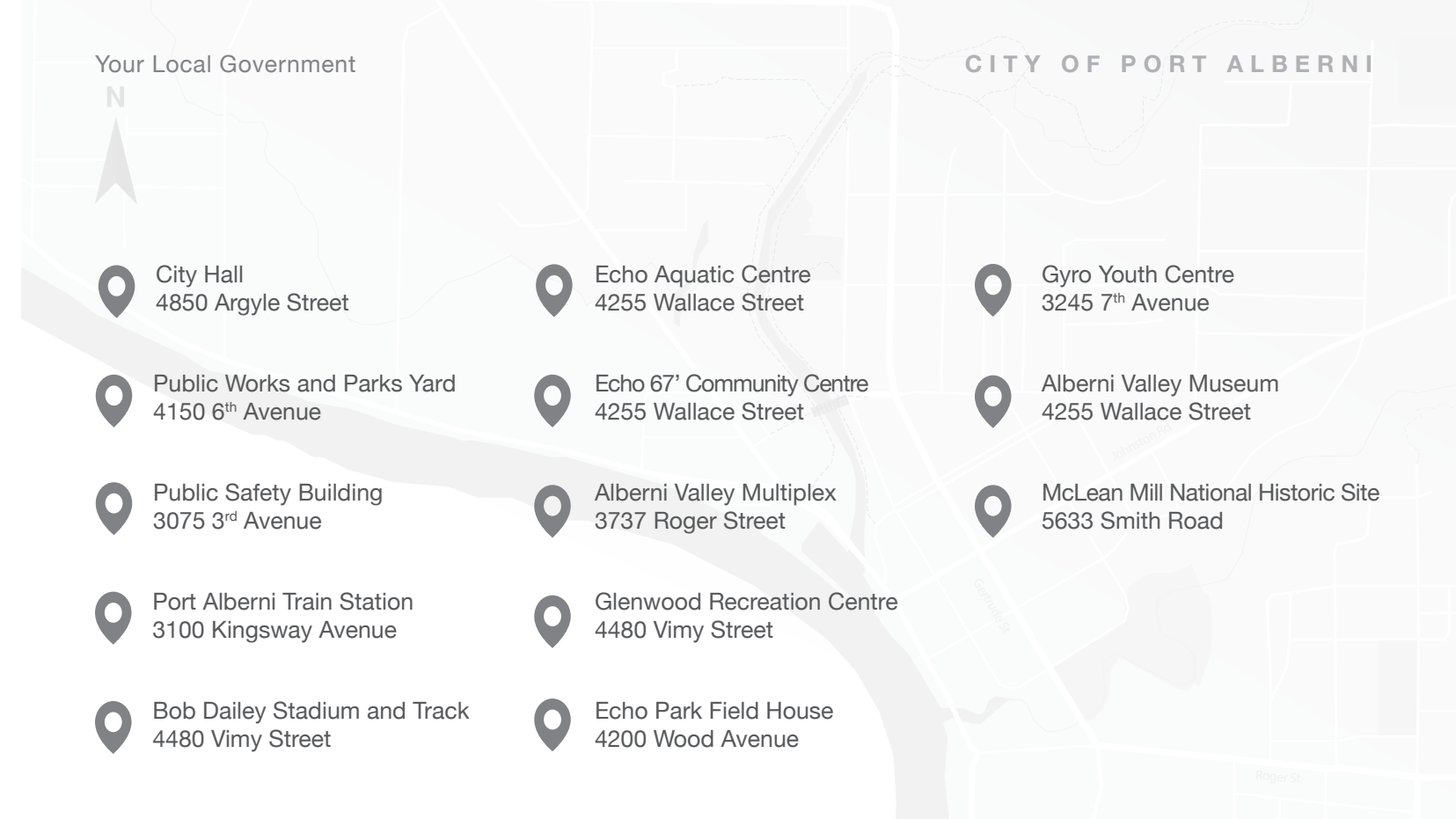
A critical responsibility for the CAO is to ensure all operations are conducted not only within the framework of the City's values and goals but within legal legislative requirements.



CITY FACILITIES

The City of Port Alberni maintains a complete program of essential services and manages a number of public facilities that bring life and energy to the community. These facilities are:

Your Local Government



- City Hall
4850 Argyle Street
- Echo Aquatic Centre
4255 Wallace Street
- Gyro Youth Centre
3245 7th Avenue
- Public Works and Parks Yard
4150 6th Avenue
- Echo 67' Community Centre
4255 Wallace Street
- Alberni Valley Museum
4255 Wallace Street
- Public Safety Building
3075 3rd Avenue
- Alberni Valley Multiplex
3737 Roger Street
- McLean Mill National Historic Site
5633 Smith Road
- Port Alberni Train Station
3100 Kingsway Avenue
- Glenwood Recreation Centre
4480 Vimy Street
- Bob Dailey Stadium and Track
4480 Vimy Street
- Echo Park Field House
4200 Wood Avenue





MESSAGE FROM YOUR MAYOR



On the unceded territories of the Tseshaht and Hupačasath First Nations, whose lands we honor and appreciate, I am pleased to present the City of Port Alberni's 2023 Annual Report.

In 2023, we introduced the new *2023-2027 Corporate Strategic Plan*, building upon the achievements of the previous five-year plan. This strategic plan aims to lead the City and its residents towards a strong and innovative future. The year 2023 was focused on 'enabling the new economy', with a specific emphasis on tourism-related development and infrastructure to attract small business. The progress we have made is remarkable, and it is inspiring to witness the growth and development in our community.

Throughout 2023, we reached significant milestones, especially in our collaboration with the local First Nations to establish a shared vision for economic development. Working with one collective voice benefits us all, and we're proud of the work we've achieved so far. We are all stronger when we work together.

In a noteworthy accomplishment, the City secured a tenant for the Train Station revitalization project, with Twin City Brewing set to occupy the space this fall. Progress on the Quay to Quay Pathway has also been notable, with new activity and potential for more businesses in the lower part of Uptown. These developments are breathing new life into our community and attracting increased traffic and interest to the area.

Construction projects have been flourishing, providing much-needed housing options for our residents. Collaborating with our First Nations partners has been crucial in the creation of spaces such as the Walyaqil Tiny Home Village and the Cedarwood Street project by Ahousaht First Nation. These projects are making a

positive impact on vulnerable populations and families, contributing to the well-being and quality of life in our City.

The Somass Lands acquisition was a significant announcement, and the City is making substantial progress in the redevelopment of these lands. Matthews West Ltd. has been selected as the development partner for the 43-acre property, formerly the site of the Somass Division sawmill. The next steps include the development of a draft Master Plan to outline the vision for the site.

Efforts also continue on planning for the Quay to Quay Pathway, a 4-kilometre multimodal pathway connecting Harbour Quay to Victoria Quay. These projects align with Council's strategic goal of providing waterfront public access and reinvigorating this area to attract active lifestyles and economic development.

These projects symbolize our collective vision to showcase the beauty and potential of our City, fostering growth in a sustainable and connected manner that benefits our economy and community.

As we approach the midway point of our term, I extend my gratitude to each member of Council for their unwavering dedication and commitment to improving the City of Port Alberni. Your passion and insight are invaluable as we navigate the complexities of municipal politics. Thank you for your continued efforts in making our community a better place for all.

Sincerely,

Sharie Minions,
Mayor

The City of Port Alberni would like to acknowledge and recognize that we work, live and play on the unceded territories of the Tseshaht and Hupačasath First Nations.

MESSAGE FROM YOUR CAO



Thank you for your interest in reviewing the City of Port Alberni 2023 Annual Report. This report serves as a valuable tool to communicate the City's priorities, accomplishments and plans and our continued commitment to serving our community.

2023 saw the dedicated City team work to ensure the continued provision and delivery of services. Our commitment to delivering quality services remains unwavering, and we continue to strive for excellence.

The Annual Report provides a comprehensive record of results achieved across all departments in the delivery of programs and services to residents and visitors of Port Alberni. It highlights service levels achieved through the City's financial operating and capital plans.

I want to take a moment to recognize City residents and thank all levels of government for their efforts during the Highway 4 closure at Cameron Lake. The closure presented a significant challenge to our community, and the collaboration that we witnessed was a real testament to our resiliency and demonstrates the type of community - and people - Port Alberni symbolizes.

Over the past year, significant progress was made on several key Council initiatives that aim to enhance the well-being of our residents and promote the sustainable growth of our City.

Some notable accomplishments include:

- **Enhancing relationships between the City and First Nations:** This is a priority of Council and Administration. Work continues through the Federation of Canadian Municipalities' Community Economic Development Initiative (CEDI). Through the CEDI program, the City, Hupačasath First Nation and Tseshaht First Nation continue in developing a partnership that supports our mutually beneficial enrichment and economic development. Through this initiative the City continues to look at how the

Clutesi Haven Marina area can function in a more meaningful way to strengthen these relationships and provide economic benefits.

- **Infrastructure Development:** Investment in critical infrastructure projects to improve the condition and accessibility of our public spaces and facilities. These initiatives contribute to the overall livability of Port Alberni. The City has dedicated funds to support master planning to make sure the City has a thoughtful and long-term plan to renew infrastructure.
- **Economic Growth:** Active pursuit of opportunities to attract new businesses and industries, creating a diverse and vibrant economic landscape. Efforts focused on supporting local industry and entrepreneurship, fostering partnerships, and marketing our City as an attractive destination for investment. These endeavours have contributed to job creation and economic resilience in our community. With the announcement of the City's development partner, Matthews West Ltd., the Somass Lands redevelopment continues to grow in strength.

Focusing on service levels that enhance our community, we continue to prioritize infrastructure development, economic diversification, environmental sustainability, and community well-being. Our strategic vision encompasses fostering inclusive growth, supporting innovation, and enhancing the overall quality of life for residents.

We value, and depend upon, open and transparent communication and encourage you to stay connected with us through our website and community engagement opportunities. Your active participation is vital as we work to shape the future of Port Alberni. Please visit us at Let's Connect PA: www.letsconnectpa.ca

It is an honour to serve City Council, our dedicated staff, community organizations, and volunteers. I extend my gratitude to the residents of Port Alberni for your trust, engagement, and commitment to making our City a better place.

Together, we will navigate the future with optimism, resilience, and a shared vision of a thriving Port Alberni.

Respectfully,

Mike Fox (he/him)
Chief Administrative Officer, City of Port Alberni

The City of Port Alberni would like to acknowledge and recognize that we work, live and play on the unceded territories of the Tseshaht and Hupačasath First Nations.



YOUR CITY COUNCIL

The City is governed by a Council of seven who are responsible for municipal leadership and decision making. Council establishes policies and sets priorities to ensure their decisions consider the interests and well-being of the public and that of the land we live on.

2023 welcomes back its current Council for the term of 2022-2026.

ELECTED OFFICIALS 2022 – 2026



From left to right: Dustin Dame – Councillor, Charles Mealey – Councillor, Debbie Haggard – Councillor, Sharie Minions – Mayor, Cindy Solda - Councillor, John Douglas – Councillor, Todd Patola – Councillor

“In accordance with Section 98(2)(e) of the *Community Charter*, there were no declarations of disqualification made under Section III of the *Community Charter* in the year 2023.”

OUR MISSION AND VISION



OUR MISSION & VISION

Port Alberni is a vibrant waterfront community at the heart of Vancouver Island that recognizes the waterfront as its greatest natural asset and works to ensure it integrates residents, tourists, arts, culture, industry and innovation.

MISSION:

PROVIDING OR FACILITATING THE DELIVERY OF HIGH-QUALITY CORE MUNICIPAL SERVICES AND PROGRAMS

The City is committed to ensuring that City taxpayers receive high-quality services and the best value from service providers.

REBALANCING ENVIRONMENTAL, ECONOMIC AND SOCIAL BENEFITS

The City strives to make continuous improvements in prioritizing new, emerging, sustainable economic sectors, reducing waste and ensuring City infrastructure is renewed in an environmentally sustainable manner.

FISCALLY RESPONSIBLE

The City is committed to being fiscally responsible and to creating a climate for investment and involvement by its citizens.

PLANNING AND ENCOURAGING DEVELOPMENT TO ENSURE A THRIVING ECONOMY AND STRONG DIVERSE TAX BASE

The City continues to seek the highest and best use of our land by making improvements and attracting investment.

PROVIDING LEADERSHIP AND BUILDING PARTNERSHIPS (INTERNAL/EXTERNAL), WHICH WILL BE OF BENEFIT TO THE ALBERNI VALLEY.

We are committed to strengthening our vital relationships with First Nations, regional governments, and local partners to ensure that they remain integral to our planning and decision-making processes in the years to come.

“ TO ENHANCE THE QUALITY OF LIFE FOR RESIDENTS AND TAXPAYERS BY CREATING A VIBRANT WATERFRONT COMMUNITY. ”

STRATEGIC PRIORITIES

The 2023-2027 Corporate Strategic Plan outlines five strategic priorities which represent the framework for achieving its vision of being a vibrant waterfront community and builds on the goals and priorities from the last five-year plan.

Each year the City undergoes a budget process that helps align the City's priorities with its municipal projects and spending. The priorities, coupled with the mission, bridge where the City has been and where it wants to go – it sets out a clear sense of purpose for its staff and citizens through a number of goals and strategies.

This includes projects that grow our economy, connect us to nature, encourage active lifestyles and ensure a sustainable future.

We believe that by achieving exceptional day-to-day service delivery and the objectives laid out in this plan, we can continue to grow what is already an incredible place to call home.

2023-2027 Strategic Plan Goals and Strategies include:

RESPONDING TO DEMOGRAPHIC CHANGE

- The City continues on a thoughtful and sustainable path of reconciliation with First Nations and First Nation citizens.
- Be a community that is connected by safe, walkable, green streets, and accessible multi-modal pathways.
- Highest and best use of the waterfront for active lifestyles.
- The City adapts in response to ongoing demographic change and community development.

ENABLING THE NEW ECONOMY

- The tourism/visitor sector of local economy flourishes.
- The economy grows with an emphasis on small business.
- The Community has a strategy that effectively encourages investment and sustainable growth.
- The City takes an active and innovative role in the redevelopment of Brownfields.





3 PROVIDE AND MAINTENANCE OF QUALITY SERVICES

- The highest and best use is made of City owned assets.
- The City's citizens receive the best value from its service providers.
- City provides quality services to residents.

4 ENVIRONMENTAL LEADERSHIP

- Continuous improvements are made in terms of reducing the amount of solid waste generate within the City that is landfilled.
- City infrastructure is renewed in a sustainable and environmentally conscious manner.
- Brownfield sites in the community are remedied in a timely manner.
- Building sustainable environmental economic sectors.

5 FOSTERING A COMPLETE COMMUNITY (SAFE, HEALTHY AND INCLUSIVE)

- The community is aesthetically appealing and there are locally authentic public spaces. Citizens are proud of their community.
- Safe and accessible housing options exist for all members of the community.
- The community is connected with safe pathways and trails that are multi-modal. Pedestrians and cyclists are safe and feel welcome.
- People are safe and feel safe.
- Members of the community have access to safe and secure sources of food.

COMMITTEES, COMMISSIONS & BOARDS

COMMITTEES, COMMISSIONS & BOARDS

Alberni Clayoquot Regional District Board

Personnel Committee

Audit Committee

Community Investment Program

Court of Revision

COMMITTEES, COMMISSIONS & BOARDS

Board of Variance

Advisory Planning Commission

Alberni Valley Heritage Commission

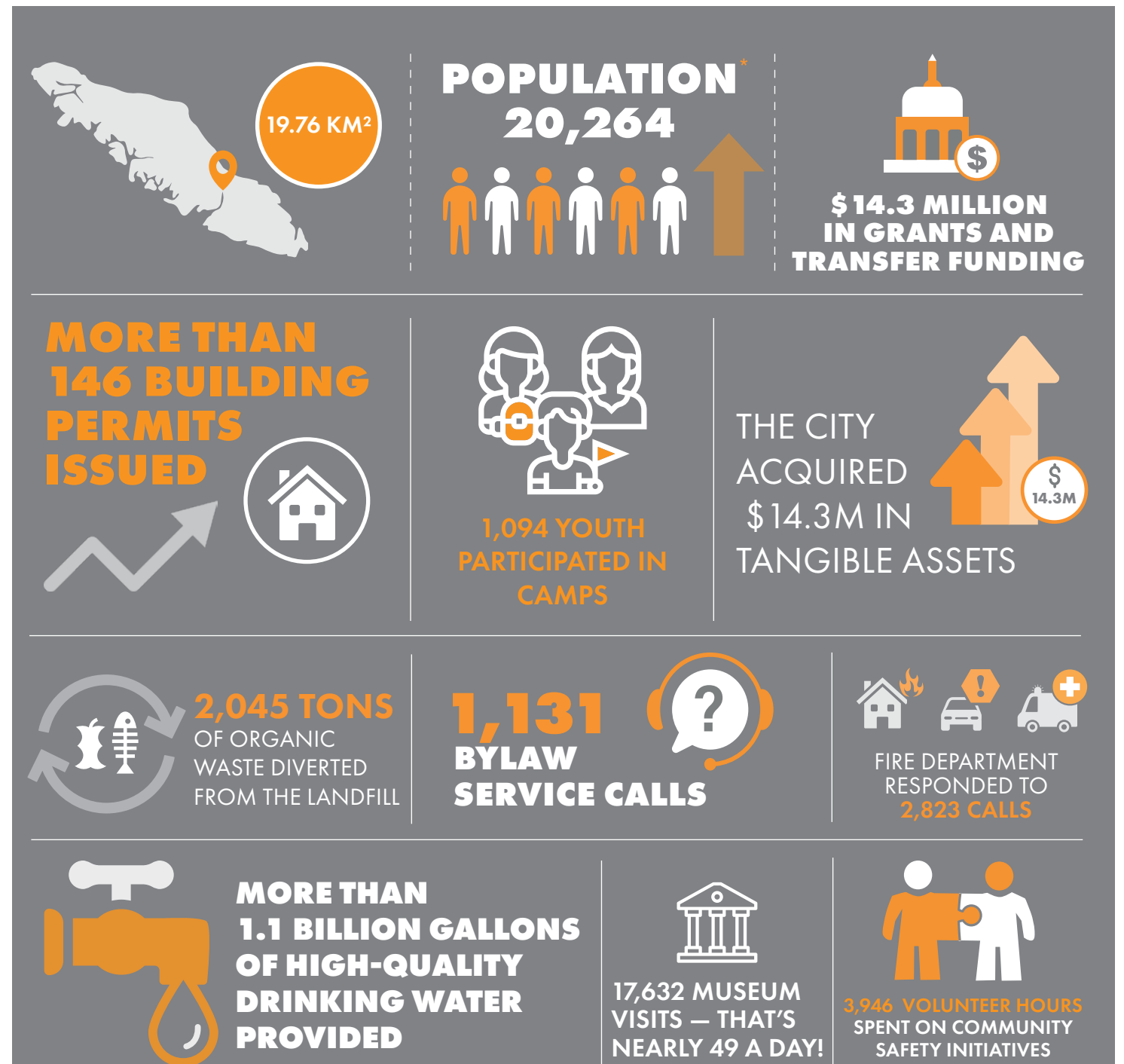
Traffic Advisory Committee





“REINVIGORATE AND REPURPOSE CITY-OWNED WATERFRONT PROPERTIES BY MAKING IMPROVEMENTS AND ATTRACTING INVESTMENT.”

ABOUT PORT ALBERNI



*SOURCE: STATISTICS CANADA, DEMOGRAPHIC ANALYSIS SECTION, BC STATS, MINISTRY OF CITIZENS' SERVICES; FEB 2024

CORPORATE STRUCTURE

THE COMMUNITY

MAYOR & COUNCIL

CHIEF ADMINISTRATIVE OFFICER

RCMP OFFICER IN CHARGE
INSPECTOR

DEPARTMENTS & OPERATIONS

INFRASTRUCTURE SERVICES DEPARTMENT
DIRECTOR

OPERATIONS
MANAGER

- ▶ **ROADS & DRAINAGE**
SUPERINTENDENT
- ▶ **UTILITIES**
SUPERINTENDENT
- ▶ **FLEET & SOLID WASTE**
SUPERINTENDENT

CORPORATE SERVICES
DIRECTOR

▶ **DEPUTY DIRECTOR**

▶ **COMMUNICATIONS**
MANAGER

COMMUNITY SAFETY AND SOCIAL DEVELOPMENT
MANAGER

▶ **COMMUNITY POLICING**
MANAGER

FIRE CHIEF

▶ **DEPUTY FIRE CHIEF**

FINANCE
DIRECTOR

▶ **DEPUTY DIRECTOR**

▶ **INFORMATION SERVICES**
MANAGER

DEVELOPMENT SERVICES
DIRECTOR/DEPUTY CAO

▶ **PLANNING**
MANAGER

ECONOMIC DEVELOPMENT
MANAGER

PARKS, RECREATION & CULTURE
DIRECTOR

▶ **RECREATION SERVICES**
MANAGER

▶ **FACILITIES**
MANAGER

▶ **PARKS**
MANAGER

HUMAN RESOURCES
DIRECTOR

▶ **HUMAN RESOURCES**
SAFETY ADVISOR

▶ **POLICE SUPPORT SERVICES**
MANAGER



The City of Port Alberni is dedicated to building a workforce that is qualified, motivated and delivers high-quality programs and services to the residents and taxpayers of Port Alberni.

Shown here is the high-level organizational chart outlining the nine internal departments and one external department that make up the City of Port Alberni.





YOUR RCMP DEPARTMENT

The RCMP is Canada’s national police service and is contracted by the City to provide policing in Port Alberni. Proud of their traditions and confident in meeting future challenges, they are committed to preserving the peace, upholding the law and providing a quality of service in partnership with the community.

Your RCMP

WE DELIVER FOR YOU

The Port Alberni Detachment saw a rise in the number of calls in 2023 compared to the previous year. The total calls for service have increased from 10,839 to 11,447, which represents a 5% increase.

The Port Alberni RCMP operates with 20 municipal employees who provide critical support to front line policing operations. This team is comprised of 15.5 full-time positions and several casual on-call positions who work in tandem with the Manager of Police Support Services. The Port Alberni RCMP continues to focus on Crime Reduction and the investigation of serious crimes. To achieve this, three full-time officers are assigned to the Crime Reduction Unit, with a mandate to focus on the suppression and apprehension of prolific offenders. The Port Alberni Detachment Crime Reduction Unit also partners with multiple provincially based resources who add additional layers of support when dealing with violent offenders. While a relatively small segment of the criminal population, these offenders are responsible for a large number of crimes committed within Port Alberni and surrounding area.

LET’S TALK PROGRESS

The Port Alberni RCMP completed the installation of large format artwork designed by artists from Port Alberni First Nation and the Nuu-chah-nulth (NTC) artists. This project was completed in an effort to honour the Indigenous communities served by the members of the Port Alberni RCMP.

The RCMP successfully resolved 11 serious crimes investigations with convictions for drugs, robbery, home invasion and firearms offences, resulting in sentences totalling 32 years.

The Port Alberni Detachment hosted a recruiting event designed to recruit members of the community into the ranks of the Port Alberni RCMP.

This was done in an effort to make the RCMP more reflective of the communities it serves.

FAST FACTS

- The City has developed a corporate structure that encompasses bylaw services, community policing and police support services. This framework not only strengthens the collaborative approach of the City and RCMP toward community safety, but also provides a platform to tackle existing and emerging public safety issues.

AWARDS/GRANTS

- In 2023 the Port Alberni RCMP applied for and was granted approximately \$40,000 in provincial funds to facilitate specialized investigations in Port Alberni. An additional \$14,000 in provincial funding was secured to provide infrastructure updates.

INTO THE FUTURE

The Port Alberni RCMP will continue with the bi-annual community consultation program started in March 2023. This program is intended to open lines of communication with community members, accept feedback and provide general updates on the efforts of the RCMP.

In 2024, the priorities of the RCMP are centered around key areas of focus. These include improving overall road safety in the City through the implementation of specialized techniques, as well as enhancing public safety by targeting prolific offenders and members of organized crime to reduce criminal activity and ensure community safety. Addressing family violence through a combination of education and enforcement measures is another key priority. The RCMP remains dedicated to excellence in Indigenous Policing, with a specific focus on drugs,

traffic safety, youth engagement, and increasing visibility within the Indigenous community. Ensuring accountability and governance is essential to provide transparent, accessible, and professional services to the community. Additionally, the RCMP is committed to promoting employee excellence and fostering a positive workplace culture, with a specific emphasis on the wellness of RCMP employees.



**11,447 CALLS
FOR SERVICE**

**UP 5%
FROM 2022**





YOUR DEVELOPMENT SERVICES DEPARTMENT

Your Development Services department is an active catalyst in shaping a complete, balanced, and liveable community, achieved through ongoing engagement and collaboration with community partner organizations and residents working together to foster a comprehensive and sustainable environment for all.

WE DELIVER FOR YOU

A central aspect of the Development Services department involves preparing regulatory strategies for City-wide planning, serving as a guide for balanced growth and transformation of the City. The department also plays a key role in managing zoning and subdivision applications to promote the City's effective land use and community development. Additionally, the department oversees the process of issuing building permits and conducting inspections, ensuring construction projects meet the City's safety and quality standards.

LET'S TALK PROGRESS

Providing access to a range of housing, including affordable and accessible housing, is a major concern in the City of Port Alberni and throughout the Province.

Several housing projects are proceeding in the City of Port Alberni, including, the VRS Communities Society continued construction of a 102 unit five-storey senior housing project in 2023, with construction to complete in 2024. The Oomiiqsu Mother Centre project of 16 multi-family units and childcare facilities on Kendall Avenue began construction. Sage Haven completed construction of 22 units of second stage housing. The second phase of Port View Landing, with construction consisting of one 4-storey multi-family and six townhouse buildings with a total of 93 units, completed in 2023.

Construction completed on a major addition to the Alberni Power and Marine facility on 1st Avenue. Renovations began to the former Bank of Montreal building on 3rd Avenue and Argyle Street for the Coastal Restoration Society offices.

As part of the City of Port Alberni's approach to improving housing stock and a variety of housing options, the department investigated

and presented new regulations for secondary suites and laneway/carriage homes. A new Zoning Bylaw that implemented Accessory Dwelling Units and secondary suites was adopted in 2023.

A Development Procedures Bylaw was adopted in 2023 to provide the land development application process for the public and staff. The bylaw also delegated authority to approve and issue development permits and minor development variance permits. This will decrease the processing time for both the applicant and staff creating better customer service.

A new Building Bylaw providing updates from the BC Building Code and Energy Step Code, plus a review of building permit fees was adopted in 2023.

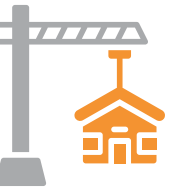
FAST FACTS

- The City of Port Alberni continues to grow with a 146 Building Permits being issued in 2023, including 36 new residential dwelling units. The City also issued over 1200 Business Licences in 2023.
- The value of construction decreased from just over \$95 million in 2022 to \$23 million in 2023. Although the value of construction and number of new residential dwelling units decreased in 2023, the number permits were similar. Many of the larger residential projects that had permits issued in 2022 continued construction throughout 2023.

AWARDS/GRANTS

- The City of Port Alberni received \$5 million in grant funding under the Childcare BC New Spaces Fund to construct a new 88 space childcare centre on 8th Avenue. The construction of the new childcare centre is nearly complete, with an estimated occupancy date of June 2024.

146 BUILDING PERMITS WERE ISSUED IN 2023, INCLUDING 36 NEW RESIDENTIAL DWELLING UNITS



INTO THE FUTURE

In alignment with City Council's *Corporate Strategic Plan*, the Development Services department aims to improve quality of life in Port Alberni by helping to foster a complete community that is safe, healthy and inclusive.

In 2023, the City of Port Alberni continued the work to develop a new Official Community Plan [OCP] hosting numerous engagement opportunities with the public and through meetings with the Community Representative Team to help inform the OCP. The Vision and Touchstones (Guiding Principles) for the OCP were completed and approved by Council. Public engagement and drafting of a new OCP will continue through 2024. A new OCP will assist the City of Port Alberni in identifying and directing the long-term vision of the community and provide objectives and policies for a wide range of issues that will help guide decisions on a variety of municipal priorities.

Through these projects and City Council's *Corporate Strategic Plan*, the Development Services department will help shape the future of Port Alberni and continue the transformation of the City into a vibrant waterfront community.



YOUR FIRE DEPARTMENT

The Port Alberni Fire Department (PAFD) is committed to the health and well-being of its staff and the community, and aims to enhance awareness through education and public participation while providing premier fire and rescue services.

WE DELIVER FOR YOU

Port Alberni Fire department offers a broad spectrum of crucial services. In addition to fire suppression and prevention services, the department also provides fire investigation services and medical, vehicle and technical rescue services.

LET'S TALK PROGRESS

2023 proved to be another busy year for the Port Alberni Fire Department; in fact, it was the busiest ever! The local wildfire season began with several fires at the end of March and ended with heavy rains in the last days of September. Of course, the most notable fire in the region was the Cameron Bluffs Wildfire, which was first reported to BC Wildfire on June 3rd. The fire forced the closure of Hwy 4 from June 6th – June 23rd and wasn't fully reopened to two-way traffic until September 1st. While PAFD did not respond to this fire, we

express gratitude to BC Wildfire for suppressing this fire during a year which saw more hectares burnt in BC than any other year on record.

For a third consecutive year, PAFD set a new record in incidents responded to. In 2023, PAFD responded to 2,823 calls, an increase of 15% from the previous year. This was, in part, driven by a 19% increase in medical first responder calls. Structure fires decreased from 50 in 2022 to 45 and motor vehicle incidents also reflected a decrease of 5% year over year.

PAFD continues to be a trusted source for timely information on social media, with followers on Facebook and X; both increasing by 20% in 2023.

FAST FACTS

- When disaster strikes, first notifications/instructions will be sent via VoyentAlert! Please download today at: www.acrd.bc.ca/voventalert
- Displaying your address is critical to our expeditious response. Please ensure it is sufficient size, conspicuously placed, and visible at night.

INTO THE FUTURE

PAFD and the Office of the Fire Commissioner will launch a FireSafe program in 2024. This program will target neighbourhoods that are more vulnerable to structure fires.

RESPONDED TO 2,823 INCIDENTS
UP 15% FROM 2022

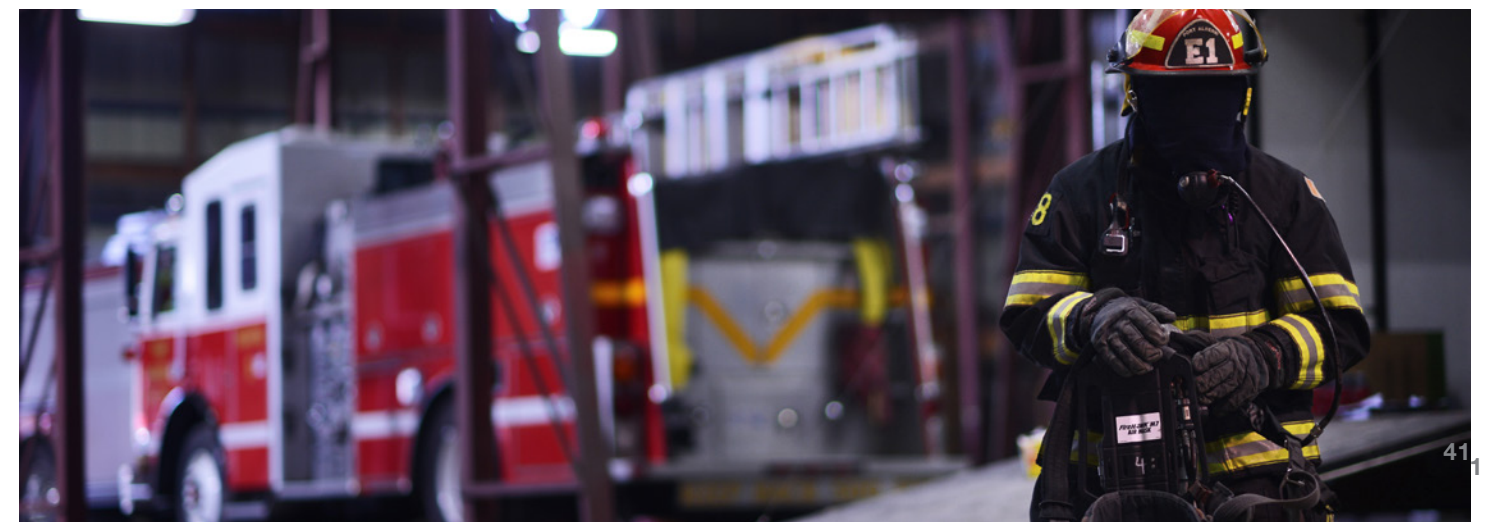
MOTOR VEHICLE INCIDENTS: DOWN 5%

MEDICAL FIRST RESPONDER CALLS: UP 19%

Firefighters will go door-to-door in these neighbourhoods to share information and check and replace fire alarms as necessary.

PAFD will put a new aerial truck into service in 2024. The new truck will have 25% more reach than the current apparatus and has a platform at the top to allow for a safer working area for firefighters. It will also enhance safety measures in the rescue of those with mobility issues.

VOYENTALERT!
REGISTER NOW!
Available on the App Store and Google Play.
www.acrd.bc.ca/voventalert





YOUR PARKS, RECREATION AND CULTURE DEPARTMENT

To enrich the lives of those we serve by ensuring full and equitable access to a wide range of leisure opportunities, and promoting an appreciation for the environment and local heritage.

WE DELIVER FOR YOU

Your Parks, Recreation and Culture department holds a crucial role in the shaping and preservation of Port Alberni's public spaces and cultural history. We are entrusted with the development, maintenance, and operation of the City's facilities, parks and public spaces. This responsibility is carried out with a deep understanding of the importance of these venues in enhancing community well-being and fostering connections among residents.

LET'S TALK PROGRESS

CULTURE

In addition to hosting the *Eyes on the Skies* travelling exhibit, the Alberni Valley Museum was fortunate to develop and premier the exhibition *GEORGE CLUTESI: ɥaʂaɥʔap / ʔaaphii / ʔćik / ɥaaʔaksuqɔ / ʔiiɥmisʔap*. Throughout 2023, we hosted a variety of programs, camps, birthday parties and special events, and the winter, spring and fall series of the Film Fest were sold out.

FACILITIES

A Critical Infrastructure FireSmart Assessment was completed at Echo Park Fieldhouse, and a grant covering 100% of costs was utilized to replace the soffits. At the McLean Mill National Historic Site, we replaced the rotten front porch and deck on the Arnold House. We replaced the dehumidifier at the Multiplex, which improves air quality, while reducing costs and greenhouse gas emissions. Though we've had great success at most of our City-owned facilities, we continue to see vandalism at buildings throughout the community.

PARKS

We completed paving patches of the Kitsuksis Dyke so families can continue to enjoy a popular path in town. Two major sports field renovations saw both Lon Miles and Recreation Park refreshed, and the cost savings from

these projects enabled a renovation of Cal Davies field.

RECREATION

2023 was a year of growth and development for our programs and events, where we saw a continued increase in the number of registered and drop-in participants. We're proud that our aquatic and recreation staff really do make our programs fun and memorable for all participants.

FAST FACTS

Special events hosted by the City brought people together year-round.

- **Family Day** (February 20) – Pool, Museum, Glenwood, Multiplex (750+ participants)
- **Easter Egg-stravaganza** (April 8) – Gyro Park (300+ participants)
- **ParticipACTION Community Challenge** (June 1-30) – residents of the Alberni Valley logged over 4 million activity minutes!
- **National Health & Fitness Day** (June 3) – Glenwood, Pool and Bob Dailey Stadium (150+ participants)
- **Summer Kick Off** (June 23) – Bob Dailey Stadium (600+ participants)
- **Movie Night** (August 11) – Bob Dailey (250+ participants)
- **Jump Jam SendAir Event** (September 10) – Williamson Park (200+ participants)
- **Halloween** (October 28) – Glenwood, Multiplex and Pool (200+ participants)
- **West Coast Winter Wonderland** (December 1-26) – Multiplex (8,000+ participants!)
- **First Night Celebration** (December 31) – Pool, Glenwood, Multiplex (500+ participants)



17,632
PEOPLE VISITED THE
MUSEUM IN 2022

THAT'S NEARLY
49
EACH DAY!



577
SPECIAL EVENTS
WERE HELD



1,924
CHILDREN/YOUTH

1,521
ADULTS

1,264
FAMILIES

29

TEACHER/CONSULTS

PARTICIPATED IN
OUR PROGRAMS



STATISTICS FOR REGISTERED AND DROP-IN PROGRAMS

- Swimming Lessons: 1,280
- Swimming Lesson Waitlist: 854
- Children/Youth Programs (0-15 years): 3,854
 - 2023 Kids Camp (Pro Day, Spring, Summer & Winter): 1,094 (122/week) *9-weeks of Summer Camps
 - MTB/Trail Riding Programs/Camps: 228
 - Hockey & Skating Lessons: 483
 - Glenwood Inflatable Birthday Parties: 268
- Adult Programs (16+ years): 703
 - Adult Group Fitness/Yoga programs: 438
 - Adult Arts/Crafts programs: 265
- Attendance for the Echo Pool & Fitness Studio: 53,299
 - Pool & Fitness Studio Drop-in: 16,963
 - Pool & Fitness Studio Membership Scans: 36,336

LARGE FACILITY RENTALS

- Remembrance Day Ceremony (Glenwood): 800-1,000 guests
- West Coast Prep Camp (Multiplex): 1,000+ players and their coaches, staff and families staying in Port Alberni for one of the four week-long hockey camps
- Bulldog Junior A Hockey Games (Multiplex): 1,000-1,850 spectators per game (up to 40 games per season)
- Alberni Valley Kennel Club Dog Show (Glenwood): 400-600 spectators
- Alberni Valley Fall Fair (Glenwood and Gravel Lot): 3,000+ spectators and vendors
- Co-op Members Day (Glenwood): 500+ participants
- Okee Dokee Funtastic Tournament and Concert (variety of ball diamonds and Bob Dailey): 5,000+ players and spectators
- Toy Run (Glenwood): 800-1,000 participants
- Evergreen Home Show (Glenwood): 500+ participants

AWARDS/GRANTS

ACRD FireSmart grant program

- \$20,000 for the soffit replacement and implementation of vegetation principles at Echo Park Fieldhouse

BC Arts Council

- An operating grant of \$65,000 for the Museum.

BCRPA Family Day Grant

- \$1,000 to support the festivities that 750 residents enjoyed

Canada Summer Jobs Grant

- \$16,000 to support wages for summer camp staff

Canal Beach Water Sports Society

- \$5,600 to purchase eight stand-up paddleboards for youth and adult programs

FortisBC energy study

- Up to \$500,000 or 75% of the total project cost for the dehumidifier replacement at the Multiplex

INTO THE FUTURE

Heading into 2024, we look forward to developing the first Parks, Recreation and Culture master plan. This plan will incorporate results from the Official Community Plan update and feedback from local residents to inform how the City will offer programs and services and maintain and develop City infrastructure in the coming years.

In addition to completing the department master plan, upcoming projects include a facility condition assessment, replacement of the boiler system at the Public Works Yard (it's over 50 years old!), and replacing the 20-year-old audio system at the Multiplex. We will be working with a consultant on determining plans for maintenance and renovation of the remaining sports fields in community. We look forward to the completion of the seismic upgrades at the Train Station, which will enable a tenant to occupy Port Alberni's sole heritage property.



1,280 SWIMMING LESSON PARTICIPANTS



POOL & FITNESS STUDIO SAW A TOTAL OF 53,299 VISITS!



1,094 YOUTH PARTICIPATED IN CAMPS



1,000-1,850 SPECTATORS PER GAME AT THE BULLDOG JUNIOR A HOCKEY GAMES



YOUR FINANCE DEPARTMENT

The Finance department maintains the City’s high standard of financial management by providing citizens, elected officials, staff, and vendors with professional service through the collection and disbursement of funds, financial reporting, and management of assets. The department also oversees the City’s expenditures through the annual financial planning process and expenditure policies.

WE DELIVER FOR YOU

Your Finance department is responsible for a number of internal and external services including, property taxation and utility billing, the procurement of goods and services, financial planning and accounting services, financing and investing as well as asset management, grant administration, and statutory reporting. A sector of the Finance department, the Information Technology team facilitates and provides reliable, secure, and easily accessible IT infrastructure to meet the business and service needs of the organization.

LET’S TALK PROGRESS

Responsible fiscal and information technology management is critical to the effective operation of the City. To improve overall service delivery, the Finance department has been focusing on establishing an asset management framework, procurement updates, and improvements to software, ensuring the information technology systems function as required and processes remain operational.

In 2023, the Public Sector Accounting Standards were updated to require and understand potential costs of assets and their related liabilities at retirement. The asset retirement obligations are derived from available information and required public sector entities to make estimates and assumptions with all available data. Finance undertook all in scope of building, legal requirements and agreements in 2023 to determine the City’s Asset Retirement Obligations as reflected in the 2023 Financial Statements.

Council adopted the Strategic Asset Management Plan (SAMP) that supports a better understanding of the life-cycle costs of the City’s assets, for integration into future

financial planning processes. In 2023, Council made commitments to seek master plans for all service delivery areas in the City. With the SAMP in place, data sourcing and specific asset management plans will be created to support Council in making evidence-based decisions for critical infrastructure investments. In 2024 the City established an Asset Management focused role to support the organization and advance this important initiative.

FAST FACTS

- The City collected \$59 Million in total revenue for 2023.
- Property taxation accounted for \$27.9 Million of the City’s revenue.
- Sales of Service were \$13.9 Million in 2023.
- The City acquired \$14.9 Million in tangible capital assets

AWARDS/GRANTS

- The City of Port Alberni recognized \$14.3 Million in grant and transfer funding in 2023.

INTO THE FUTURE

In 2024, an Asset Management lead in the finance department will assist in setting the path for a sound asset management program to enable sustainable service delivery that focuses on Council priorities. This will support long-term planning and will enable an understanding of the City’s trade-offs between the available resources supplied and the desired service level of the community.

In 2023 the City finished online customer service upgrades to enhance self-service options to the public. Staff are looking forward to completing and introducing these new options later in 2024. Finance will be seeking to support the organization

with the fees and charges update, service level reporting and policy renewal in 2024. The department will endeavour to make continuous improvements within the City’s financial and information technology service delivery model to best support our community and its residents.

\$14.3M IN GRANT & TRANSFER FUNDING

\$14.9 M IN TANGIBLE ASSETS ACQUIRED IN 2022

\$27.9M IN REVENUE FROM PROPERTY TAXATION



YOUR ECONOMIC DEVELOPMENT DEPARTMENT

The primary function of the Economic Development department is to identify and promote measures that will increase the City's tax base and non-tax revenue sources, retain existing businesses and attract businesses that will support and diversify the local economy.

WE DELIVER FOR YOU

Your Economic Development department works with City staff and other agencies in the community to provide business retention, business attraction and economic diversification services. The department also plays a major role in writing grant applications to bring in provincial and federal funding for City projects.

LET'S TALK PROGRESS

The City received \$1 Million in funding from the Rural Economic Diversification and Infrastructure grant program to begin transforming the Somass Lands from a waterfront industrial (former sawmill) into a mixed-use site. The funding allows the City to remediate a small highly-localized contaminated site. That will then allow the City to begin an application process, that once completed, will permit redevelopment of the entire property either in whole or in parcels.

Alberni Valley Tourism began to collect the Municipal Regional District Tax (sometimes informally called the Hotel Room Tax) in February of 2023 after the Tax was approved by a majority of accommodation providers in 2022. The Tax provides funds for tourism marketing bolstering efforts to promote the region as an attractive destination for visitors.

Efforts to recruit and retain healthcare professionals were increased in 2023. The Alberni-Clayoquot Regional District is exploring the matter in conjunction with Community Futures Alberni-Clayoquot who has taken the lead in meeting with medical professionals to identify the priorities that will provide the biggest return on investment for recruitment and retention in the health care sector.

FAST FACTS

- The Mayor, on behalf of Council, meets a minimum of once a month with the Chief Councillors for Tseshaht First Nation and Hupačasath First Nation as part of the City's commitment to the Community Economic Development Initiative (CEDI) program.
- The Community Based Advisory service has contacted approximately 500 businesses and assisted about one in ten of those at their request.

AWARDS/GRANTS

- 2023 marked the second year of a three-year Community Economic Development Initiative (CEDI). This collaborative endeavour involves active participation from the City, Tseshaht First Nation, and Hupačasath First Nation, and is aimed at fostering economic growth and prosperity in the region. The partners have decided to begin their work together by developing a small, Indigenous-themed market on a portion of the Clutesi Haven Marina Uplands. The partners were successful in obtaining a \$30,000 grant from the Island Coastal Economic Trust [ICET] to develop a conceptual plan for the site.
- The City was also successful in obtaining \$70,000 in funding from the ICET to hire a Community-Based Advisor to provide one-on-one advisory services for the small business community. Community Futures administers the funding on the City's behalf and has assisted businesses in finding appropriately skilled employees, writing loan applications, adopting e-commerce solutions, marketing products and services, and business succession planning.

INTO THE FUTURE

Port Alberni's population will continue to grow at a sustainable pace. Our relative affordability, central location and amenities are attracting an equal percentage of millennials and retirees. 2024 is also expected to bring continued investment by the private sector in the Blue Economy which is defined as the exploitation, preservation and regeneration of the marine environment. In our case, it includes but is not limited to aquaculture, restoration activities, shipbuilding and ship repair. The continued success of the Dock + (seafood processing hub) as a business incubator and a facility adding value to each of the tenant's products suggests a strong need for an expanded facility. Investments will also continue to be made by the City in lifestyle improvements such as multi-modal pathways and facilities to access the water. Recruitment and retention efforts will continue to focus on small business and health care personnel.



**APPROX 50
BUSINESSES
ASSISTED BY
ICET FUNDING
FOR A
COMMUNITY
BASED
ADVISOR**



YOUR INFRASTRUCTURE SERVICES DEPARTMENT

The City's Engineering and Public Works department designs and manages work on municipal infrastructure including streets, bridges, sewer systems, storm drainage, water and solid waste/garbage collection. The Department also manages cemetery administration and oversees streets maintenance including snow and ice removal, street sweeping, sidewalk maintenance, street lighting, traffic control signals, signage and road construction.

WE DELIVER FOR YOU

Your Engineering and Public Works department is dedicated to providing high-quality services to enable the growth, health, and quality of life in Port Alberni. Services provided are directly linked to the Council's *Corporate Strategic Plan* by advancing the following objectives:

- City infrastructure is renewed in a sustainable and environmentally conscious manner.
- Be a community that is connected by safe, walkable, green streets and accessible multi-modal pathways.
- Continuous improvements are made in terms of reducing the amount of solid waste generated within the City that is landfilled.

The department designs, operates and manages work on municipal infrastructure including streets, bridges, sewer and storm drains, and the potable water system. The department also manages solid waste and provides administration and operation of Greenwood Cemetery.

LET'S TALK PROGRESS

STREETS

The City streets department maintains over 150 kms of paved roads, and 135 kms of sidewalks. They perform asphalt surface repairs, snow and ice removal, street sweeping, vegetation control, as well as streetlight, signage, and traffic light maintenance.

In 2023, the streets department completed paving along lower Ship Creek Road, as well as along Wallace Street from Warnock to 21st Avenue. New sidewalks and asphalt were completed on 7th Avenue between Redford and Bute Street. Power washing and cleaning of sidewalks was completed along multiple streets, and the street sweeper was deployed consistently from spring to fall keeping our City streets clean and debris free.

WATER

The City water department looks after the potable drinking water distribution system including three supply dams, five reservoirs, the water treatment plant, four pump stations, 170 kms of pipe, 750 fire hydrants, and over 6,800 water meters.

In Spring of 2023, the main potable water line feed into the City was severed by a logging truck accident along Franklin River Road. With the quick response of the City's water department, along with the assistance of multiple contractors and other agencies, service was restored within 24 hours of the incident. The outcome showcased the professionalism and abilities of our water crew in providing such a critical service to our residents and businesses within the Alberni Valley.

Also in 2023, the final phase of the Burde Street to Cowichan Reservoir Water Main Replacement project was completed, from Fowlie Crescent to the Cowichan Reservoir along 15th Avenue. Additionally, water mains were replaced along Wallace Street as well as 7th Avenue.

WASTEWATER

The City wastewater department maintains and operates the wastewater and stormwater collection systems comprised of over 260 kms of sanitary and storm pipe, 3,600 manholes, 2,350 catch basins, six pumping stations, 110 storm outfalls, four combined sewer overflows, and the wastewater treatment facility.

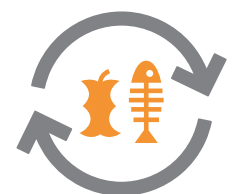
In 2023, the pumps were refurbished and re-installed at the Margaret Street Storm Pump Station, guaranteeing reliable service for the next 25 years at this critical piece of infrastructure. Sewer main relining was also completed on Johnston Road between Elizabeth and Gertrude Street, ensuring the condition of the pipe would continue to be satisfactory for the next 50 years or longer.



MORE THAN 4M CUBIC METERS OF HIGH-QUALITY DRINKING WATER PROVIDED



1,100 REQUESTS FOR SERVICE WERE RESPONDED TO



2,045 TONNES OF ORGANIC WASTE DIVERTED FROM THE LANDFILL



661 TONNES OF RECYCLING DIVERTED FROM THE LANDFILL

SOLID WASTE

The City solid waste department operates the three stream (organics, garbage, recycling) collection program in partnership with the Alberni-Clayoquot Regional District. The fleet of three solid waste collection trucks are on the road 4 days per week collecting solid waste from homes across the City. The department also delivers, maintains, and repairs the three different collection carts. In 2023, a new Collection Truck was ordered to replace a unit that had reached the end of its useful life. This will be the first to be replaced over the next three years, ensuring reliable equipment is available to complete this critical service for our residents.

FLEET

The fleet department is responsible for purchasing and maintaining our fleet of City vehicles. The team of mechanics work on everything from compact cars, excavators, street sweepers, and even generators that provide electricity to our critical facilities such as sewage lift stations and the Fire Hall. Staff are capable of taking on major repair work and are also certified to carry out provincially regulated vehicle inspections.

ENGINEERING

The engineering department is responsible for planning and coordinating engineering work and capital projects, maintaining an effective municipal infrastructure plan, and act as gatekeepers of construction standards and

principles. Engineering staff act as liaisons with contractors, developers, public utilities, government officials, and other outside agencies as required. Project Managers direct and oversee capital projects and programs and act as owner's representatives on behalf of the City. GIS staff are responsible for building and maintaining geospatial databases to support all departments across the organization.

FAST FACTS

- 2,045 tonnes of organic waste diverted from the landfill
- 661 tonnes of recycling diverted from the landfill
- 1,944 tonnes of garbage collected
- 4.22 Million cubic meters of potable water delivered

- 3.70 Million cubic metres of wastewater safely treated before discharge back to the environment
- Over 1,100 Public Works service requests were responded to

INTO THE FUTURE

Over the next two years, a series of master plans will be developed for major infrastructure program areas such as Roads and Active Transportation, Drinking Water, Sanitary Sewage, Stormwater, Fire, and Parks, Recreation and Culture. The plans will build off the new Official Community Plan and previous studies to establish strategic goals, update policies and standards, future budgets, and priority-based capital project schedules. These master plans will serve as road maps for Council and City staff for many years to come.

The Quay to Quay Pathway will be completed in 2024, linking Harbour Quay to Victoria Quay with a modern, paved and lit multi modal pathway for residents and visitors to enjoy. This pathway will encourage recreational activity and non-motorized commuting, and highlight the City's waterfront and its many uses, past and present.

In 2024, it is also expected to complete the demolition and preparation of the Somass Lands site for future development. This exciting project will reshape the look and feel of the 43-acre waterfront property. The City has partnered with Matthews West Development Ltd. to create a mixed-use site that provides public access to the waterfront, generating a vibrant community for residents and visitors to enjoy.





YOUR ADMINISTRATION DEPARTMENT

Your City Administration team is comprised of the Chief Administrative Officer, Corporate Services department, Communications, Human Resources, Bylaw Services and support staff working collaboratively to facilitate and deliver high-quality services to our citizens.

WE DELIVER FOR YOU

Your City Administration team is comprised of the Chief Administrative Officer, Corporate Services department, Communications, Human Resources, Bylaw Services and support staff working collaboratively to facilitate and deliver high-quality services to our citizens.

LET'S TALK PROGRESS

Corporate Services is responsible for internal activities such as legislative services, communications, and information services. Corporate Services is also responsible for public services like bylaw and parking compliance, community policing, and RCMP support services.

The department provides support for Council, Committees of Council and departmental operations ensuring a coordinated and balanced implementation of Council's 2023-2027 *Corporate Strategic Plan*. During 2023, Corporate Services succeeded in preparing 23 Regular meetings of Council, 25 Special meetings of Council, four Public Hearings and 10 Committee of the Whole meetings.

ACHIEVEMENTS

Working in collaboration with Council and staff, the department continues to fulfill the mandate and initiatives of the *Corporate Strategic Plan* for the period of 2023-2027. This plan, released in May of 2023, clearly defines the mission, principles, goals, and strategies that Council aims to pursue over the next five years.

Throughout 2023, the Community Policing program partnered with many agencies, businesses and citizens of Port Alberni to improve neighbourhood and road safety. Delivering a number of programs, the 30 active volunteers contributed 3,946 hours on community policing initiatives including:

- 2,340 hours dedicated to Crime Watch.
- 46,384 vehicles monitored through the City's ICBC sponsored Speed Watch Program and 56,284 vehicles monitored for Distracted Driving.
- 1,222 Property Crime Awareness letters were delivered to residents and their surrounding neighbours that were impacted by theft or break and enter with 1,401 cars visually inspected for protection from Auto Crime.
- 300 bikes were registered through the 529 Garage Program to combat Bike Theft.

Through these Community Safety initiatives, Community Policing endeavours to strengthen community and police partnerships by educating, engaging and empowering volunteers to support and assist the Port Alberni RCMP in the safe and effective delivery of authorized crime reduction and prevention activities.

In conjunction with Community Policing, the RCMP and other agencies, the City's Community Safety [Bylaw Services] team was busy responding to a variety of files aimed at reducing crime and improving the quality of life for all of Port Alberni's citizens. 2023 saw 1131 calls for service, an 8% increase over the 1040 calls in 2022. Of those calls for service the majority were for:

- 27% related to the Traffic Bylaw (309)
- 19% related to the Property Maintenance Bylaw (211)
- 17% related to the Solid Waste (attractants) Bylaw (191)
- 9% related to the Zoning Bylaw (99)
- 5% related to the Camping Bylaw (59)



31 BYLAWS CREATED OR AMENDED



3,946 VOLUNTEER HOURS SPENT ON COMMUNITY POLICING INITIATIVES



RESPONDED TO 1,131 REQUESTS FOR SERVICE - 8% INCREASE



300 BIKES REGISTERED THROUGH THE 529 GARAGE PROGRAM

Human Resources continues to support all City departments through a variety of human resource functions, including recruitment, training, employee and labour relations as well as overseeing the City's occupational health and safety program.

Specific areas of focus included:

- High levels of recruitment and internal posting activity continued including the hiring of 89 new employees.
- A number of exempt positions were filled including the Chief Administrative Officer, Manager of Parks, Manager of Communications, Deputy Fire Chief, Manager of Community Safety and Social Development, Director of Infrastructure Services, Roads & Drainage Superintendent, Human Resources / Safety Advisor and Project Managers.
- Undertook a review and update of various human resource and safety policies.

FAST FACTS

- Port Alberni is proud to be one of only 10 communities to receive Bear Smart status. The Bylaw Team works

with both the Conservation Officer Service and the Wildsafe BC Coordinator to promote safer management of attractants in our community. Over the course of the year, Bylaw responded to 191 calls from the public related to attractants.

- Population Growth: The City experienced steady population growth, reflecting its desirability as a place to live and work.
- Increased Development: Port Alberni welcomed an increased number of developers who have discovered the natural beauty, recreational opportunities, and cultural attractions our City has to offer.
- Over the course of the year 31 Bylaws were either introduced or amended by City Council.

INTO THE FUTURE

Looking forward to 2024, the Chief Administrative Officer will continue to encourage the team to achieve excellence and support Council's *Strategic Plan* by ensuring the organization's priorities align while remaining fiscally responsible. With the establishment

of the Now, Next Later Action Plan, a strategic road map of the City of Port Alberni's projects and initiatives, the public can access in real time those initiatives underway.

As we look into the future of the City of Port Alberni, we see a commitment to fostering an inclusive environment for all residents. With the enactment of the Accessibility British Columbia Act in 2021, the City has partnered with the ACRD to establish a regional Accessibility Committee and develop an accessibility plan to be adopted in 2024. This initiative will remove barriers for people with disabilities and create a more inclusive community for all.

In addition, the City will be implementing an external/internal communications plan to ensure that municipal employees and the public are provided with clear, relevant, timely, and consistent information from the City. This will improve transparency and communication within the community.

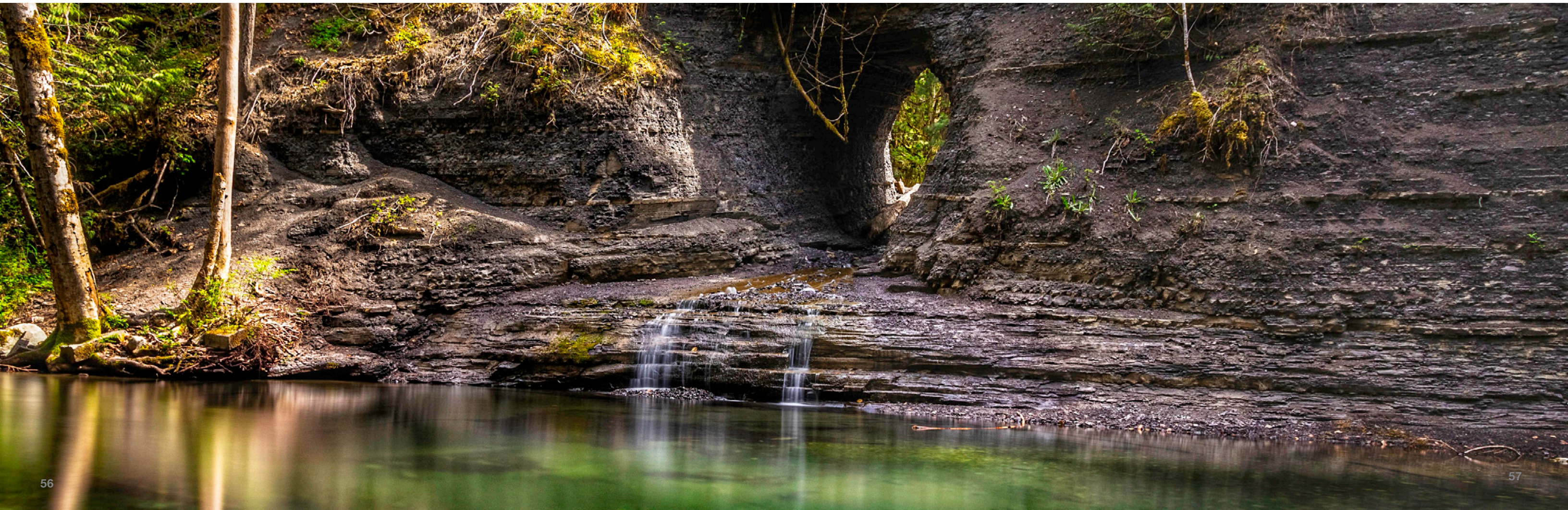
Furthermore, in 2024, the administration department will establish a delegation bylaw under the Community

Charter, allowing for the delegation of powers, duties, and functions to improve efficiency in service delivery, streamline processes, and enhance the functionality of Council business.

The department will also continue to support all departments in the review and update of bylaws and policies to ensure they are aligned with current best practices and regulations.

Lastly, plans are underway for the second annual 'Connect with your City Open House' in the fall of 2024. This event provides an opportunity for residents to meet City staff and gain a deeper understanding of the important role each department plays in making Port Alberni a better place to live. This event aims to strengthen community engagement and collaboration for the benefit of all residents.

Through meaningful and purposeful projects, the department will support Council in building a complete and vibrant waterfront community.





FINANCIAL STATEMENTS



Consolidated Financial Statements of

CITY OF PORT ALBERNI

Year Ended December 31, 2023

**CITY OF PORT ALBERNI
CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2023**

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Independent Auditor's Report

To Mayor and Council of the City of Port Alberni:

Qualified Opinion

We have audited the consolidated financial statements of the City of Port Alberni (the "City"), which comprise the consolidated statement of financial position as at December 31, 2023, and the consolidated statements of operations and accumulated operating surplus, changes in net financial assets (net debt) and cash flows and related schedules 1 to 4 for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the City as at December 31, 2023, and the results of its consolidated operations, changes in its net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

As at December 31, 2023, the City has recorded an asset retirement obligation of \$40,308,426 for remediation costs related to sewage lagoons. We were unable to obtain sufficient appropriate audit evidence for this amount. Consequently, we were not able to determine whether any adjustments would be necessary to asset retirement obligation liabilities, tangible capital assets, amortization and accretion expenses, annual surplus, accumulated surplus or change in net financial assets (net debt) for the year ended December 31, 2023.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under Statements section of our report. We are independent of the City in accordance with the ethical requirements that are those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Other Matter

Our audit was performed for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The current year's supplementary information, including schedules 5 to 11, have been presented for purposes of additional analysis. We do not express an audit opinion on schedules 5 to 11 because our examination did not extend to the detailed information therein.

Other Information

Management is responsible for the other information, consisting of an annual report, which is expected to be made available to us after the date of this auditor's report.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the City's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the City or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the City's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the City to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Nanaimo, British Columbia

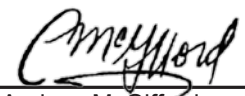
April 22, 2024


Chartered Professional Accountants

**CITY OF PORT ALBERNI
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at December 31, 2023**

	2023	2022
FINANCIAL ASSETS		
Cash and cash equivalents	\$ 1,807,017	\$ 8,111,910
Investments (Note 3)	34,263,623	22,403,771
Accounts receivable (Note 4)	9,933,228	6,529,331
Inventory for resale	50,570	48,064
Investment in government business enterprise (Note 5)	2,404,599	2,741,214
	48,459,037	39,834,290
FINANCIAL LIABILITIES		
Accounts payable and accrued liabilities (Note 6)	9,792,923	11,708,095
Deferred revenue (Note 9)	7,155,985	6,927,514
Refundable deposits	1,970,988	1,250,752
Long-term debt (Note 11, Schedule 3)	21,003,293	12,999,838
Asset Retirement Obligations (Note 12)	42,617,953	-
	82,541,142	32,886,199
	(34,082,105)	6,948,091
NET FINANCIAL ASSETS (NET DEBT)		
Commitments and Contingencies (Note 18)		
NON-FINANCIAL ASSETS		
Inventory of supplies	883,822	648,291
Prepaid expenses	297,956	237,277
Tangible capital assets (Note 15, Schedule 1)	200,747,291	152,396,485
	201,929,069	153,282,053
	\$ 167,846,964	\$ 160,230,144
ACCUMULATED SURPLUS (NOTE 16)		

Approved on behalf of the City



Andrew McGifford
Director of Finance

The accompanying notes are an integral part of these consolidated financial statements

**CITY OF PORT ALBERNI
CONSOLIDATED STATEMENT OF OPERATIONS
For the Year Ended December 31, 2023**

	Budget (Note 19)	2023	2022
REVENUE			
Taxation (Schedule 4)	\$ 28,792,070	\$ 27,873,962	\$ 25,801,595
Sale of services	11,217,673	13,889,841	12,702,238
Other revenue from own sources	1,498,057	1,261,637	1,325,297
Investment income	450,000	1,782,059	623,066
Grants and transfers (Note 17)	6,069,314	14,346,216	3,989,808
Loss on disposal of tangible capital assets	-	(96,709)	(121,662)
(Loss) income from investment in government business (Note 5)	-	(36,615)	1,840,840
	<u>48,027,114</u>	<u>59,020,391</u>	<u>46,161,182</u>
EXPENSES			
General government services	\$ 5,764,459	\$ 4,722,610	\$ 4,851,527
Protective services	13,686,838	15,073,926	13,741,231
Transportation services	4,930,933	8,012,334	6,589,824
Environmental health services	1,423,933	1,337,703	1,419,095
Environmental and economic development	1,970,286	1,589,825	1,910,139
Recreation and cultural services	8,024,239	9,167,954	7,910,256
Water utility	1,937,328	2,843,718	2,927,816
Sewer utility	1,673,974	8,655,501	3,165,384
Other	-	-	1,573
	<u>39,411,990</u>	<u>51,403,571</u>	<u>42,516,845</u>
ANNUAL SURPLUS	<u>8,615,124</u>	<u>7,616,820</u>	<u>3,644,337</u>
Accumulated surplus, beginning of year	160,230,144	160,230,144	156,585,809
ACCUMULATED SURPLUS - END OF YEAR	<u>\$ 168,845,268</u>	<u>\$ 167,846,964</u>	<u>\$ 160,230,144</u>

The accompanying notes are an integral part of these consolidated financial statements

**CITY OF PORT ALBERNI
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT)
As at December 31, 2023**

	Budget (Note 19)	2023	2022
ANNUAL SURPLUS			
	\$ 8,615,124	\$ 7,616,820	\$ 3,644,334
Aquisition of Tangible Capital Assets	(16,572,386)	(16,432,538)	(14,443,697)
Amortization	-	9,082,957	5,615,586
Accretion	-	1,520,017	-
Loss on disposal of tangible capital assets	-	96,709	121,662
Proceeds from sale of tangible capital assets	-	-	138,000
Increase in Tangible Capital Assets due to Asset Retirement Obligations	-	(42,617,953)	-
	<u>(7,957,262)</u>	<u>(40,733,988)</u>	<u>(4,924,115)</u>
Acquisition of supply inventory	-	(883,822)	(648,291)
Acquisition of prepaid expenses	-	(297,956)	(237,277)
Consumption of inventory of supplies	-	648,291	518,079
Use of prepaid expenses	-	237,277	139,176
	<u>-</u>	<u>(296,210)</u>	<u>(228,313)</u>
CHANGE IN NET FINANCIAL ASSETS (NET DEBT)	<u>(7,957,262)</u>	<u>(41,030,198)</u>	<u>(5,152,428)</u>
Net financial assets, beginning of year	6,948,091	6,948,091	12,100,520
NET FINANCIAL ASSETS (NET DEBT) - END OF YEAR	<u>\$ (1,009,171)</u>	<u>\$ (34,082,105)</u>	<u>\$ 6,948,091</u>

The accompanying notes are an integral part of these consolidated financial statements

CITY OF PORT ALBERNI
CONSOLIDATED STATEMENT OF CASH FLOWS
As at December 31, 2023

	2023	2022
Cash provided by (used in):		
OPERATING ACTIVITIES		
Annual surplus	\$ 7,616,820	\$ 3,644,337
Non-cash items		
Amortization	9,082,958	5,615,586
Accretion	1,520,017	-
Gain on disposal of tangible capital assets	96,709	121,662
Income (loss) from investment in government business enterprise	36,615	(1,840,840)
Actuarial adjustment	(132,296)	(115,769)
Inventory of supplies	(235,531)	(130,212)
Prepaid expenses	(60,679)	(98,102)
Changes in working capital balances		
Accounts receivable	(3,403,897)	(183,015)
Inventory for resale	(2,506)	20,895
Accounts payable and accrued liabilities	(1,915,172)	3,251,420
Deferred revenue	228,471	1,440,040
Refundable deposits	720,236	198,549
	13,551,745	11,924,551
CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	(16,432,538)	(14,443,697)
Proceeds from sale of tangible capital assets	-	138,000
	(16,432,538)	(14,305,697)
INVESTING ACTIVITIES		
Dividend from government business enterprise	300,000	300,000
Change in Investments	(11,859,852)	(2,163,205)
	(11,559,852)	(1,863,205)
FINANCING ACTIVITIES		
Repayment of long-term debt	(364,249)	(364,250)
Proceeds from long-term debt	8,500,000	-
	8,135,751	(364,250)
DECREASE IN CASH AND CASH EQUIVALENTS	(6,304,894)	(4,608,601)
Cash and Cash Equivalents - Beginning of Year	8,111,910	12,720,513
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 1,807,017	\$ 8,111,910

The accompanying notes are an integral part of these consolidated financial statements

CITY OF PORT ALBERNI
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

1. Significant Accounting Policies

The City of Port Alberni (the "City") is a municipality in the Province of British Columbia and operates under the provisions of the Community Charter. The activities of the City are carried out through the following funds: General Revenue Fund, General Capital Fund, Reserve Funds, Water Revenue Fund, Water Capital Fund, Sewer Revenue Fund, and Sewer Capital Fund.

The consolidated financial statements of the City are prepared by management in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. Significant accounting policies are as follows:

a) Reporting entity

The consolidated financial statements reflect the assets, liabilities, revenues, expenses, and accumulated surplus of the City. Inter-departmental balances and transactions have been eliminated.

The City's business partnership, the Alberni Valley Community Forest Corporation, which is owned and controlled by the City but not dependent on the City for their continuing operations, are included in the consolidated financial statements using the modified equity method.

Under the modified equity method, the accounting policies for the wholly owned subsidiary are not adjusted to conform to those of the city. The Alberni Valley Community Forest Corporation reports under International Financial Reporting Standards. The City's investment in this entity is recorded at acquisition cost and is increased for the proportionate share of post-acquisition earnings and decreased by post acquisition losses and distributions received.

The City administers certain trusts on behalf of external parties which are excluded from the consolidated financial statements.

b) Basis of presentation

The City practices fund accounting. Funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Funds currently in use are:

General Revenue Fund

Account for all financial resources except those required to be accounted for in another fund. The General Revenue Fund is the City's operating fund including collection of taxation, administering operations, roads, policing, fire protection etc.

Capital Funds

Account for all capital assets and unfunded work-in-progress of the City and offset by long-term debt and investment in capital assets.

CITY OF PORT ALBERNI
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

1. Significant Accounting Policies (continued)

Basis of presentation (continued)

Reserve Funds

Account for activities within designated funds established for specific purposes with the approval of the Ministry of Community Development. The funds are governed by bylaws defining their purpose and are funded primarily by budgetary contributions from the General Revenue Fund plus interest earned on the fund balances.

Water and Sewer Funds

Account for operations that are financed and operated in a manner similar to private business operations, where the intent is that costs of providing the services on a continuing basis be financed through user charges.

c) *Basis of accounting*

The City follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and/or the creation of a legal obligation to pay.

d) *Revenue recognition*

Taxes are recognized as revenue in the year they are levied. Taxes may be adjusted by the Province by way of supplementary roll adjustments through the BC Assessment appeal process. Levies imposed by other taxing authorities are not included as taxes for municipal purposes. Charges for water and sewer usage, solid waste collection and recreation programs and admissions are recorded as sales of service and are recognized as revenue when the service or product is rendered by the City. Development contributions are recorded as contributed tangible capital assets at their fair value on the date of contribution. Other revenue is recorded when performance of services is complete, amounts are measurable, and collectability is reasonably assured. Income from investments in government business enterprises is recorded using the modified equity method based on the annual earnings from the government business enterprise for the year.

e) *Government transfers*

Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the consolidated statement of operations as the stipulation liabilities are settled.

f) *Deferred revenue*

Deferred revenue includes non-government grants, contributions and other amounts received from third parties pursuant to legislation, regulation and agreement which may only be used in certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed, or the tangible capital assets are acquired. Development cost charges are amounts which are restricted by government legislation or agreement with

CITY OF PORT ALBERNI
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

1. Significant Accounting Policies (continued)

Deferred revenue (continued)

external parties. When qualifying expenditures are incurred development cost charges are recognized as revenue in amounts which equal the associated expenses.

g) *Investment income*

Investment income is reported as revenue in the period earned. When required by the funding government or related Act, investment income earned on deferred revenue is added to the investment and forms part of the deferred revenue balance. Investment income is allocated to various reserves and operating funds on a proportionate basis.

h) *Financial Instruments*

The City recognizes its financial instruments when the City becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value. At initial recognition, the City may irrevocably elect to subsequently measure any financial instrument at fair value. The City has not made such an election during the year.

The City subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Fair value is determined by published price quotations. Transactions to purchase or sell these items are recorded on the trade date. Net gains and losses arising from changes in fair value are recognized in the statement of remeasurement gains and losses. The City has not presented a statement of remeasurement gains and losses as it does not have any items giving rise to remeasurement gains (losses).

Interest income is recognized in the statement of operations. Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are subsequently measured at cost. With the exception of those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost using the effective interest rate method. Transaction costs directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in operating annual surplus. Conversely, transaction costs are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

i) *Cash equivalents*

Cash equivalents include short-term highly liquid investments with a term to maturity of 90 days or less at acquisition.

j) *Debt*

Debt is recorded net of principal repayments and actuarial adjustments.

k) *Employee future benefits*

The City and its employees participate in a Municipal Pension Plan. The Plan is a multi-employer contributory

CITY OF PORT ALBERNI
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

1. Significant Accounting Policies (continued)

Employee future benefits (continued)

defined benefit pension plan. Payments in the year are expensed. Sick leave benefits and retirement severance benefits are also available to the City's employees. The costs of these benefits are actuarially determined based on service and estimates of retirement ages and expected future salary and wage increases. The obligation under these benefit plans is accrued based on projected benefit costs as employees earn the future benefits.

l) Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

m) Use of estimates

The preparation of consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Significant estimates include assumptions used in estimating provisions for accounts receivable, inventory, accrued liabilities, performing calculations of employee future benefits, estimating the useful lives of tangible capital assets, and estimating asset retirement obligations. Liabilities for contaminated sites are estimated based on the best information available regarding potentially contaminated sites that the City is responsible for. Developer contributions of tangible capital assets are recorded at the City's best estimate of fair value on the date of contribution, calculated using engineering plans and standardized item cost estimates. Actual results could differ from these estimates.

n) Refundable deposits

Receipts restricted by third parties are deferred and reported as refundable deposits under certain circumstances. Refundable deposits are returned when the third party meets their obligations, or the deposits are recognized as revenue when qualifying expenditures are incurred.

o) Liability for contaminated sites

A liability for remediation of a contaminated site is recognized at the best estimate of the amount required to remediate the contaminated site when contamination exceeding an environmental standard exists, the City is either directly responsible or accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount is determinable. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available at December 31, 2023.

At each financial reporting date, the City reviews the carrying amount of the liability. Any revisions required to the amount previously recognized is accounted for in the period revisions are made. The City continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

CITY OF PORT ALBERNI
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

1. Significant Accounting Policies (continued)

p) Inventory of Supplies

Inventory of supplies held for consumption is recorded at the lower of cost and replacement cost, using the first in, first out method.

q) Reserve accounts

Reserves for future expenditures are non-statutory reserves, which represent an allocation of revenue for specific purposes.

r) Asset retirement obligation

An asset retirement obligation is a legal obligation associated with the retirement of a tangible capital asset that the City will be required to settle. The City recognizes asset retirement obligations when there is a legal obligation to incur retirements costs in relation to a tangible capital asset, the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made.

Asset retirement obligations are initially measured at the best estimate of the amount required to retire atangible capital asset at the financial statement date. The estimate of a liability includes costs directly attributable to asset retirement activities.

Asset retirement obligations are recorded as liabilities with a corresponding increase to the carrying amount of the related tangible capital asset. Subsequently, the asset retirement costs are allocated to expenses over the useful life of the tangible capital asset. The obligation is adjusted to reflect period-to-period changes in the liability resulting from the passage of time and for revisions to either the timing or the amount of the original estimate of the undiscounted cash flows or the discount rate.

s) Tangible Capital Assets

Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition, construction, or interest from financing of the tangible capital asset. Contributed tangible capital assets are recorded as revenue at fair value at the time of contribution.

The useful life is applied straight line to calculate amortization at the following estimated useful lives:

Asset	Useful life - years
Land improvements	10 to 20 years
Buildings, including building components	25 to 40 years
Machinery and equipment	5 to 30 years
Engineering structures	30 to 75 years
Storm systems	45 to 75 years
Transportation systems	15 to 60 years
Water systems	8 to 75 years
Sewer systems	8 to 75 years

Amortization is charged annually, including in the year of acquisition and disposal. Assets under construction are not amortized until the asset is available for productive use.

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and are recorded as revenue. The City has capitalized interest costs associated with the construction of tangible capital assets, during the period of construction only. Natural resources that have not been purchased are not recognized as assets in the financial statements. Works of art and cultural and historic assets are not recorded as assets in these financial statements.

CITY OF PORT ALBERNI
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

2. Change in Accounting Policy

a) Asset Retirement Obligations

Effective January 1, 2023, the City adopted the Public Sector Accounting Board's (PSAB) new standard for the recognition, measurement, and disclosure of a liability for asset retirement obligations under PS 3280 *Asset Retirement Obligations*. The new standard establishes when to recognize and how to measure a liability for an asset retirement obligation and provides the related financial statement presentation and disclosure requirements.

Under the new standard, a liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset when certain criteria are met.

The application of the new standard resulted in an asset retirement obligation being recorded in the financial statements due to the presence of asbestos and a legal obligation to remove the asbestos. The new standard has been applied prospectively to these consolidated financial statements.

b) Financial Instruments

Effective January 1, 2023, the City adopted the Public Sector Accounting Board's (PSAB) new recommendations for the recognition, measurement, and disclosure of financial assets, financial liabilities, and derivatives under Section PS 3450 *Financial Instruments*. The new Section is applied prospectively, and prior periods have not been restated. There was no material impact on the consolidated financial statements from the prospective application of the new accounting recommendations.

3. Investments

Investments include funds invested in Guaranteed Investment Certificates and Money Market Funds with Raymond James, The Municipal Finance Authority of B.C, and Canaccord Genuity. The investments are carried at market value which is equal to the carrying value. The investments have various maturity dates between 90 and 365 days with a range of interest rates between 4.00% and 5.90%.

4. Accounts Receivable

	2023	2022
Property taxes	\$ 1,412,629	\$ 1,032,844
Federal government	311,974	270,485
General	8,208,625	5,226,002
	\$ 9,933,228	\$ 6,529,331

5. Investment in government business enterprise

The investment in the Alberni Valley Community Forest Corporation (AVCFC) is reported as a government

CITY OF PORT ALBERNI
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

5. Investment in government business enterprise (continued)

business enterprise (GBE) and accounted for using the modified equity method. Under this method, the government business' accounting principles are not adjusted to conform with those of the City and inter-corporate transactions are not eliminated. The City owns 100% of the issued and outstanding shares.

In the prior and current year, the AVCFC financial statements were prepared under International Financial Reporting Standards (IFRS). The following table provides condensed supplementary financial information for the corporation at December 31, 2023.

	2023	2022
Financial Assets	\$ 3,057,742	\$ 3,371,404
Liabilities	644,399	621,446
Equity	2,413,343	2,749,958
	3,057,742	3,371,404
Operations		
Revenue	1,423,792	3,809,975
Expenses	1,460,407	1,969,135
Net (loss) income	\$ (36,615)	\$ 1,840,840
	2023	2022
AVCFC shares	\$ 1	\$ 1
Accumulated earnings to date	2,404,598	2,741,213
	\$ 2,404,599	\$ 2,741,214

During the year the City received a dividend from AVCFC of \$300,000 (2022 - \$300,000)

6. Accounts payable and accrued liabilities

	2023	2022
Other local governments	\$ 53,070	\$ 1,393,922
Trade accounts	6,691,718	7,667,583
Salaries and wages	780,869	244,908
Accrued debenture interest	107,199	82,071
Accrued employee benefits	2,160,066	2,319,611
	\$ 9,792,922	\$ 11,708,095

7. Employee future benefits

The City provides benefits for sick leave, vacation pay and certain retirement benefit arrangements to its employees.

CITY OF PORT ALBERNI
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

7. Employee future benefits (continued)

a) Retirement benefit payments

The City provides retirement benefits to qualifying employees who cease employment with the City after a specified length of service. Retirement benefits are estimated for individual employees as per the appropriate collective agreement, based on estimated salary costs at the time of anticipated retirements, and discounting expected pay-outs over estimated years of service.

	2023	2022
Benefit liability – beginning of year	\$ 881,200	\$ 765,800
Add: current service costs	100,000	97,600
Interest on accrued benefit obligations	26,300	26,500
Amortization of actuarial loss	14,100	14,100
Adjustments for change in discount rates	26,400	-
Less: Benefits paid	(135,500)	(135,500)
Benefit liability – end of year	912,500	768,500
Unamortized actuarial (loss) gain	(2,900)	112,700
Accrued benefit obligation – end of year	\$ 909,600	\$ 881,200

The retirement liability requires no contribution from the employees.

b) Accrued vacation liability

	2023	2022
Accrued vacation payable - end of year	\$ 1,110,198	\$ 1,160,211

c) Accumulated sick leave liability

The City provides benefits for sick leave to all its employees. Employees in the classification of CUPE and Firefighter accumulate sick leave on a monthly basis and can only use this entitlement for paid time off under certain circumstances. Sick leave is accumulated to a maximum as determined by the appropriate collective agreement. Sick leave for management employees does not accumulate. At December 31, 2023, this liability is estimated at \$140,268 (2022 - \$278,200).

d) Employee benefit obligations

Accrued Benefit Obligation assumptions were reviewed for the 2023 year end and updated based on current market conditions. Accumulated sick leave liability is segregated from the accrued benefit obligation liability for statement presentation.

	2023	2022
Accrued benefit obligation	\$ 909,600	\$ 881,200
Accrued vacation payable	1,110,198	1,160,211
Accumulated sick leave liability	140,268	278,200
Total employee benefit obligations	\$ 2,160,066	\$ 2,319,611

CITY OF PORT ALBERNI
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

8. Deferred revenue

Capital grants are restricted to spending on capital project expenses. Other deferred revenue is not restricted.

	2023	2022
Opening Balance	\$ 837,477	\$ 579,177
Capital grants, receipts	5,791,771	1,364,796
Capital projects recognized into revenue	(5,947,895)	(1,106,526)
Capital grants, ending balance	681,353	837,447
Property taxes	2,126,976	1,993,570
Other	1,101,061	918,696
Development cost charges	3,246,595	3,177,801
	\$ 7,155,985	\$ 6,927,514

Development cost charges (DCCs)

Opening Balances	\$ 3,177,801	\$ 1,889,119
Add: DCCs received during the year	(16,429)	1,258,272
Add: Interest	85,222	30,410
	\$ 3,246,594	\$ 3,177,801

9. Community Building Fund

	2023	2022
Federal Gas Tax Funds		
Opening Balance	\$ 3,115,328	\$ 3,812,050
Add: Funding received during the year	872,264	835,923
Less: Amount recognized as revenue	(852,924)	(1,573,570)
Add: Interest	103,058	40,925
	\$ 3,237,726	\$ 3,115,328

Federal Gas Tax funding is provided by the Federal government. The use of funding is established by a funding agreement between the City and the Union of British Columbia Municipalities (UBCM). These funds may be used towards designated infrastructure projects that help communities build and revitalize public infrastructure supporting economic growth and a clean environment. These funds are held in the Community Building Fund Reserve (see Note 16).

**CITY OF PORT ALBERNI
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2023**

10. Financial Instruments

The City as part of its operations carries a number of financial instruments. It is management's position that the City is not exposed to significant interest, currency, or credit risks arising from these financial instruments unless otherwise disclosed.

11. Debt

Debt Reserve Fund

The Alberni-Clayoquot Regional District (ACRD) obtains long-term debt, on behalf of the City, through the Municipal Finance Authority (MFA), pursuant to security issuing bylaws under the authority of the Local Government Act, to finance certain capital expenditures.

The MFA is required to establish a Debt Reserve Fund. Each regional district through its member municipalities who share in the proceeds of a debt issue is required to pay into the Debt Reserve Fund certain amounts set out in the debt agreements. The MFA pays into the Debt Reserve Fund these monies from which interest earned thereon less administrative expenses becomes an obligation to the regional districts.

It must then use this fund, if at any time there are insufficient funds, to meet payments on its obligations. When this occurs, the regional districts may be called upon to restore the fund.

The loan agreements with the ACRD and the MFA provide that, if at any time the scheduled payments provided for in the agreements are not sufficient to meet the MFA's obligations in respect to such borrowings, the resulting deficiency becomes a liability of the City.

As a condition of the loan agreements, the City is obligated to provide security by way of demand notes and interest-bearing cash deposits (sinking fund balances) based on the amount of the debt. If the debt is repaid without default, the deposits are refunded to the City. The demand notes are held by the MFA and upon maturity of the debt, the demand notes are released. As of December 31, 2023, there are contingent demand notes of \$430,810 (2022 - \$258,452) that are not recorded in the City's consolidated financial statements.

Long-term Debt

All debenture debt is owed to the MFA and is reported at gross amount. The City has no debt assumed by others on its behalf and has assumed no debt for others. Debenture debt by Bylaw is detailed on Schedule 3.

Principal payments on long-term debt as of December 31, 2023, for the next 5 years are as follows:

Long Term Debt	
2024	526,214
2025	526,214
2026	526,214
2027	526,214
2028	526,214
Total \$	2,631,070

**CITY OF PORT ALBERNI
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2023**

11. Debt (continued)

Scheduled long-term debt repayments may be suspended in the event of excess sinking fund earnings within the MFA. Principal paid during the year was \$364,249 (2022 - \$364,249). Total interest expense during the year was \$553,132 (2022 - \$376,757). Included in revenue is \$132,296 (2022 - \$115,769) of actuarial adjustments on the City's annual debt principal repayments invested by MFA. This annual investment income results in a reduction in the overall cost of borrowing.

12. Asset Retirement Obligations

The City owns and operates twenty three tangible capital assets that are known to have asbestos and lead paint, which represent a health hazard upon demolition or renovation of the assets. There is a legal obligation to remove and dispose of the hazardous materials. The City is also obligated under the Environmental Management Act to decommission and restore waste water lagoons. Following the adoption of Public Accounting Standard PS 3280 Asset Retirement Obligations, the City recognized an obligation relating to the removal of the hazardous materials in assets and decommissioning and restoration of waste water lagoons as estimated at January 1, 2023. The transition and recognition of asset retirement obligations involved an accompanying increase to the buildings and waste water infrastructure tangible capital assets. The increase in tangible capital assets is amortized on a straight-line basis over the remaining expected useful life of the related assets.

The City has adopted this standard prospectively. Under the prospective method, the discount rate and assumptions used on initial recognition are those as of the date of adoption of the standard. Estimated costs totaling \$42,617,953 have been discounted using a present value calculation with a discount rate of 3.7%. The timing of these expenditures is estimated to occur between 2023 and 2053 with the regular replacement, renovation, or disposal of assets. No recoveries are expected at this time.

	2023
Opening Asset Retirement Obligation	\$ -
Initial Recognition of Expected Discounted Cashflows	41,097,936
Increase due to accretion	1,520,017
Closing Asset Retirement Obligation	\$42,617,953

CITY OF PORT ALBERNI
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

13. Trust Funds

The City operates a cemetery and maintains a cemetery perpetual care fund in accordance with the Cremation, Internment and Funeral Services Act. The trust fund assets and liabilities are not included in the consolidated financial statements. As at December 31, 2023, the balance of funds held in trust was \$153,915 (2022 - \$147,824).

14. Municipal Pension Plan

The City and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2023, the plan has about 240,000 active members and approximately 124,000 retired members. Active members include approximately 43,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761,000 funding surplus for basic pension benefits on a going concern basis.

The City of Port Alberni paid \$1,405,041 (2022 - \$1,284,120) for employer contributions while employees contributed \$1,228,428 (2022 - \$1,125,857) to the plan in fiscal 2023.

The next valuation will be as at December 31, 2024, with results available in 2025.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

CITY OF PORT ALBERNI
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

14. Tangible capital assets

Tangible Capital Assets are stated at their net book value.

	2023	2022
Land	\$ 10,282,996	\$ 10,083,413
Land improvements	4,194,702	4,423,954
Buildings	18,192,201	16,220,457
Machinery and equipment	7,032,128	6,615,726
Engineering structures	2,897,147	2,937,959
Storm Drains	16,551,437	16,224,163
Transportation	8,084,425	7,315,290
Water	25,585,483	24,060,860
Sewer	96,002,396	57,179,718
Leased asset	68,889	68,889
	188,891,804	145,130,429
Work-in-progress: Assets under construction not being amortized	11,855,487	7,266,056
	\$ 200,747,291	\$ 152,396,485

For more information on additions, disposals, and amortization, refer to Schedule of Tangible Capital Assets (Schedule 1).

No interest was capitalized in 2023 (2022 - \$206,695). No amortization has been recorded on work in progress assets not in use in 2023.

CITY OF PORT ALBERNI
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

16. Accumulated surplus

Accumulated surplus consists of individual fund surplus and reserve funds as follows:

	2023	2022
Operations		
General	\$ 9,466,863	\$ (21,169,540)
Water	224,039	988,991
Sewer	(8,735,370)	(2,873,658)
	\$ 955,532	\$ (23,054,207)
Capital		
General	20,769,750	26,772,224
Water	3,352,967	(1,547,744)
Sewer	(30,923,439)	(11,101,368)
	(6,800,722)	14,123,112
Equity in tangible capital assets		
General	\$ 74,384,988	\$ 64,848,543
Water	23,908,241	23,045,696
Sewer	38,832,817	51,502,409
	\$ 137,126,046	\$ 139,396,648
Reserves		
Reserve funds – statutory		
Parkland acquisition	\$ 314,284	\$ 300,029
Land Sale	991,722	90,937
	1,306,006	390,966
Reserve funds – restricted		
Equipment replacement	6,622,669	6,127,642
Carbon fund	549,410	352,066
Parks and recreation capital	2,650,919	2,511,996
Capital works	289,505	264,306
Community Building Fund Reserve (Note 9)	3,237,726	3,115,328
Growing Communities Fund	5,396,338	-
Aquatic Centre Reserve Fund	61,688	-
Alberni Valley Community Forest Corporation reserve	906,152	598,452
	19,714,407	12,969,790
Reserve funds – unrestricted		
General fund - project and purchases	2,357,710	2,789,066
Museum purchases	61,631	62,968
RCMP - contract surplus	1,040,231	1,149,326
McLean Mill project	334,300	334,300
Water fund - projects and purchases	5,402,014	8,878,370
Sewer fund - projects and purchases	6,349,809	3,189,802
	15,545,695	16,403,832
Total reserves	36,566,108	29,764,588
	\$ 167,846,964	\$ 160,230,144

CITY OF PORT ALBERNI
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

16. Accumulated surplus (continued)

a) Accumulated Surplus - Safe Restart Grant

The COVID-19 Safe Restart Grant for Local Governments was provided to local governments to assist with the increased operating costs and revenue short-falls as a result of the COVID-19 pandemic. The COVID-19 Safe Restart Grant may be used towards specific eligible costs for funding such as addressing revenue short-falls, facility reopening and operating costs, emergency planning and response costs, bylaw enforcement and protective services, computer and other technology costs, and services for vulnerable persons.

The City of Port Alberni received \$3,536,000 in COVID-19 Safe Restart Grant and reports the balance in the General fund – projects and purchases reserve.

	2023	2022
Opening balance	\$ 139,529	\$ 721,385
Deductions:		
Parks and recreation revenue shortfall	-	(500,000)
Technical upgrading and improvements	(139,529)	(81,856)
Closing balance of unspent funds	\$ -	\$ 139,529

b) Growing Communities Fund

The Province of British Columbia distributed conditional GCF grants to communities at the end of March 2023 to help local governments build community infrastructure and amenities to meet the demands of population growth. The GCF provided a one-time total of \$1 billion in grants to all 161 municipalities and 27 regional districts in British Columbia.

The City of Port Alberni received \$5,269,000 of GCF funding in March 2023. No grant proceeds were spent in the 2023 year.

	2023	2022
Growing Communities opening balance	\$ -	\$ -
Funds received	5,269,000	-
Interest Earned	127,338	-
Eligible expenses	-	-
Closing balance of unspent funds	\$ 5,396,338	\$ -

CITY OF PORT ALBERNI
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

17. Grants and Transfers

	2023	2022
Operating Grants		
Federal	\$ 83,290	\$ 1,000
Provincial	1,662,388	1,800,000
Total Government Operating Grants	1,745,678	1,801,000
Local	10,500	-
Capital		
Federal	10,891,508	1,000,000
Federal/Provincial	1,690,000	1,100,000
	12,581,508	2,100,000
Total Government Grants and Transfers	14,337,686	3,901,000
Other Grants - Non Governmental	8,530	-
Total Grants and Transfers	\$ 14,346,216	\$ 3,901,000

18. Commitments and Contingencies

a) Regional District Debt

Debt issued by the Regional District of Alberni Clayoquot is a direct joint and several liability of the City and each member municipality including the City.

b) Claims for damages

In the normal course of a year, the City is faced with lawsuits and other claims for damages of a casual nature. At year end, the City's estimated exposure for such liabilities is not considered to be significant. The City carried general liability insurance with a private insurance carrier in the amount of \$5 million, plus an umbrella policy in the amount of \$45 million. When claims are paid the expense is charge to the City Government expense category.

c) Commitments

The City entered into a long-term contract with the Royal Canadian Mounted Police for the provision of police services effective April 1, 2012. Under the terms of this contract, the City is responsible for the provision of policing costs. The 2024 estimated cost of this contract is \$7,287,407 (2025 - \$7,622,452).

19. Budget

The budget data presented in these consolidated financial statements includes both operating and capital budgets. The City of Port Alberni budget was approved by Council on April 27, 2023, with the adoption of the Five Year Financial Plan (2023-2027) Bylaw No. 5075, 2023. The chart below reconciles the approved budget

CITY OF PORT ALBERNI
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

19. Budget (continued)

	2023 Budget
Consolidated Budgeted Surplus, per City of Port Alberni Financial Plan Bylaw No. 5075	\$ -
Add	
Acquisition of TCA Contingency	16,572,386
Contingency	100,000
Debt repayments	371,426
Transfers to reserves	-
Less	
Transfers from Surplus	8,428,688
Consolidated Budgeted Surplus, per City of Port Alberni Statement of Operations	\$ 8,615,124

20. Segmented information

The City of Port Alberni provides a wide range of services to its citizens including police, fire, recreation, roads, sewer and water. For reporting purposes, the City's operations and activities are organized and reported by Fund as described in Note 1. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

City services are provided by departments and their activities are reported in these funds. Certain departments that have been separately disclosed in the segmented information, along with the services they provide are as follows:

General government services

General government provides internal support services to Council and other departments who provide direct services to its citizens. General government consists of governance, corporate management and program support. Internal departments include Legislative (Council), Chief Administrator's Office, Corporate Services Department, Financial Services, Information Technology, and Human Resources.

Protective services - Police, Fire, and Building Inspection

The Royal Canadian Mounted Police is Canada's national police service. They are committed to preserving the peace, upholding the law and providing quality service in partnership with Canadian communities and for all Canadian citizens. The mandate of the Port Alberni Fire Department is to provide fire suppression services; fire prevention programs; training and education related to prevention, detection or extinguishment of fires. It is the mandate of the Building Inspection Department to provide building inspection services as set out in the building bylaw for residents and builders. Building inspection services are provided in order to assist residents and builders in constructing projects which meet minimum construction standards.

Transportation services

The Public Works Department is responsible for the delivery of municipal public works services related to the planning, development and maintenance of roadway systems, traffic control and street lighting.

CITY OF PORT ALBERNI
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

20. Segmented information (continued)

Environmental health services

The function of environmental health services is to provide for the collection and disposal of solid waste as well as providing cemetery services to the citizens of Port Alberni.

Environmental and economic development

Environmental development provides services relating to planning, economic development and tourism. The Planning Department develops and administers land use regulations to ensure an orderly and well-planned community. Economic Development includes responsibilities for diversification of the economy through business retention, business attraction and marketing key properties owned by the City.

Recreation and cultural services

The mission of the Parks, Recreation and Heritage Department is to enrich the quality of life of residents and visitors. The parks, facilities, programs and services are designed and delivered to provide the greatest benefit to the community as a whole. The Museum Department works with the community to collect, document, preserve and present all aspects of the cultural heritage of the Alberni Valley and West Coast of Vancouver Island. Cultural services also contribute towards the information needs of citizens through the provision of library services in partnership with the Vancouver Island Regional Library.

Water utility

The Water Department provides for the supply and treatment of safe drinking water to the citizens of Port Alberni.

Sewer utility

The Sewer Department provides for the collection and treatment of wastewater. The accounting policies used in these segments are consistent with those followed in preparation of the consolidated financial statements as disclosed in (Note 1). For additional information see Segmented Information (Schedule 2).

21. Comparative Figures

Certain comparative amounts have been reclassified to conform to the current year's presentation.

CITY OF PORT ALBERNI
SCHEDULE : TANGIBLE CAPITAL ASSETS
As at December 31, 2023

	ASSETS				ACCUMULATED AMORTIZATION				NET BOOK VALUE 2023	NET BOOK VALUE 2022
	Balance December 31, 2022	Additions 2023	Disposals 2023	Balance December 31, 2023	Balance December 31, 2022	Additions 2023	Disposals 2023	Balance December 31, 2023		
Land	\$ 10,083,413	\$ 199,584	\$ -	\$ 10,282,997	\$ -	\$ -	\$ -	\$ -	\$ 10,282,996	\$ 10,083,413
Land Improvements	13,000,317	180,805	(41,936)	13,139,186	8,576,363	368,123	-	8,944,486	4,194,702	4,423,954
Buildings	37,978,677	3,154,634	-	41,133,311	21,758,220	1,182,892	-	22,941,112	18,192,201	16,220,457
Machinery & Equipment	17,551,532	1,234,419	(251,803)	18,534,148	10,935,806	753,014	(186,803)	11,502,017	7,032,129	6,615,726
Engineered Structures	4,271,879	-	-	4,271,879	1,333,920	40,812	-	1,374,732	2,897,147	2,937,959
Storm Drains	25,614,521	684,486	(3,196)	26,295,811	9,390,358	356,829	(2,812)	9,744,375	16,551,437	16,224,163
Transportation	44,738,938	1,553,852	-	46,292,790	37,423,648	808,481	(23,763)	38,208,366	8,084,425	7,315,290
Water	42,573,975	2,324,381	(41,106)	44,857,250	18,513,115	786,606	(27,952)	19,271,769	25,585,481	24,060,860
Sewer	69,779,879	43,608,871	-	113,388,750	12,600,161	4,786,202	-	17,386,363	96,002,397	57,179,718
Lease Assets	1,425,000	-	-	1,425,000	1,356,111	-	-	1,356,111	68,889	68,889
Work in progress	7,266,055	4,589,431	-	11,855,486	-	-	-	-	11,855,487	7,266,056
	<u>\$ 274,284,186</u>	<u>\$ 57,530,463</u>	<u>\$ (338,041)</u>	<u>\$ 331,476,608</u>	<u>\$ 121,887,702</u>	<u>\$ 9,082,959</u>	<u>\$ (241,330)</u>	<u>\$ 130,729,331</u>	<u>\$ 200,747,291</u>	<u>\$ 152,396,485</u>

CITY OF PORT ALBERNI
SCHEDULE 2: SEGMENTED INFORMATION
 For the Year Ended December 31, 2023

	General government services	Protective services	Transportation services	Environmental health services	Environmental and economic development	Recreation and cultural services	Water utility	Sewer utility	Other	Consolidated 2023	Budget (Note 19)	Consolidated 2022
Revenues												
Taxation	\$ 27,873,962	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,873,962	\$ 28,792,070	\$ 25,801,595
Sale of services	59,918	374,418	415,227	1,748,651	874,933	1,971,980	4,150,373	3,287,104	,007,237	13,889,841	11,217,673	12,702,238
Other revenue from own sources	533,983	344,647	-	16,729	163,230	-	38,089	32,662	132,296	1,261,637	1,498,057	1,325,297
Investment income	1,007,677	-	7,018	-	-	-	208,696	231,387	327,281	1,782,059	450,000	623,066
Grants and transfers	11,354,201	-	8,530	-	263,489	1,029,995	-	1,680,000	10,000	14,346,216	6,069,314	3,989,808
Loss on disposal of tangible capital assets	-	-	-	-	-	-	-	-	(96,709)	(96,709)	-	(121,662)
(Loss) income from investment in government business	(36,615)	-	-	-	-	-	-	-	-	(36,615)	-	1,840,840
Total Revenues	40,793,126	719,065	430,775	1,765,380	1,301,652	3,001,975	4,397,158	5,231,153	,380,105	59,020,392	48,027,114	46,161,182
Expenses												
Salaries, wages and benefits	2,727,180	6,585,916	2,735,788	402,563	853,828	4,975,747	685,522	447,701	-	19,414,391	19,763,554	17,187,875
Debt Servicing	81,988	83,777	-	-	-	21,372	139,094	541,035	-	867,266	580,082	217,452
RCMP Contract	-	7,035,396	-	-	-	-	-	-	-	7,035,396	6,730,009	6,043,880
Grants	-	5,833	-	-	253,163	74,362	-	-	-	333,358	203,500	539,612
Other Contracts	98,889	-	1,078,530	-	35,654	-	-	-	-	1,213,073	2,294,826	1,220,073
Goods and services	1,505,717	999,499	2,589,875	932,957	390,162	2,845,137	1,231,547	1,442,364	-	11,937,258	9,840,019	11,692,369
	4,413,774	14,710,421	6,404,193	1,335,520	1,532,807	7,916,618	2,056,163	2,431,100	-	40,800,596	39,411,990	36,901,261
Amortization	287,493	355,928	1,607,151	2,183	56,591	1,200,802	786,606	4,786,202	-	9,082,956	-	5,615,586
Accretion	21,343	7,576	991	-	427	50,533	949	1,438,198	-	1,520,017	-	-
Total expenses	4,722,610	15,073,926	8,012,334	1,337,703	1,589,825	9,167,951	2,843,718	8,655,501	-	51,403,571	39,411,990	42,516,845
Annual surplus (deficit)	\$ 36,070,516	\$ 14,354,860	\$ (7,581,560)	\$ 427,677	\$ (288,173)	\$ (6,165,978)	\$ 1,553,440	\$ (3,424,347)	\$,380,105	\$ 7,616,820	\$ 8,615,124	\$ 3,644,337

CITY OF PORT ALBERNI
SCHEDULE 2: SEGMENTED INFORMATION
 For the Year Ended December 31, 2023

	General government services	Protective services	Transportation services	Environmental health services	Environmental and economic development	Recreation and cultural services	Water utility	Sewer utility	Other	Consolidated 2022	Budget	Consolidated 2021
Revenues												
Taxation	\$ 25,801,595	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,801,595	\$ 25,807,573	\$ 24,818,992
Sale of services	82,540	428,627	416,047	1,586,522	338,160	1,614,925	3,900,749	3,152,799	1,181,869	12,702,238	10,895,776	11,318,533
Other revenue from own sources	445,414	526,410	-	14,349	153,874	-	37,038	32,442	115,769	1,325,297	1,215,805	1,230,103
Investment income	351,436	-	1,226	-	-	-	89,721	18,089	162,594	623,066	280,000	257,138
Grants and transfers	2,385,660	-	4,750	-	254,580	508,895	-	-	835,923	3,989,808	1,289,287	3,722,439
Recognition of development cost charges	-	-	-	-	-	-	-	-	-	-	-	165,907
Loss on disposal of tangible capital assets	-	-	-	-	-	-	-	-	(121,662)	(121,662)	-	(145,806)
Income (loss) from investment in government business	-	-	-	-	1,840,840	-	-	-	-	1,840,840	-	(11,949)
Total Revenues	29,066,645	955,037	422,023	1,600,871	2,587,454	2,123,820	4,027,508	3,203,330	2,174,493	46,161,182	39,488,441	41,355,358
Expenses												
Salaries, wages and benefits	2,318,961	5,229,450	2,760,520	540,949	868,850	4,173,946	788,985	506,214	-	17,187,875	18,983,031	17,141,118
Debt Servicing	21,501	81,287	-	-	-	22,488	44,518	47,658	-	217,452	505,170	192,007
RCMP Contract	-	6,043,880	-	-	-	-	-	-	-	6,043,880	6,053,092	6,683,045
Grants	21,000	235,599	-	-	283,013	-	-	-	-	539,612	238,500	332,709
Other Contracts	170,376	-	998,778	-	50,920	-	-	-	-	1,220,074	1,323,539	1,060,218
Goods and services	2,228,907	1,803,729	1,182,894	875,964	638,024	2,618,590	1,095,397	1,247,291	1,573	11,692,369	8,427,873	8,364,424
	4,760,745	13,393,945	4,942,192	1,416,913	1,840,807	6,815,024	1,928,900	1,801,163	1,573	36,901,262	35,531,205	33,733,521
Amortization	181,790	347,286	1,647,633	2,183	69,332	1,095,231	907,908	1,364,222	-	5,615,585	-	4,598,806
Total expenses	4,942,535	13,741,231	6,589,825	1,419,096	1,910,139	7,910,255	2,836,808	3,165,385	1,573	42,516,845	35,531,205	38,372,327
Annual surplus (deficit)	\$ 24,124,110	\$ (12,786,194)	\$ (6,167,802)	\$ 181,775	\$ 677,315	\$ (5,786,435)	\$ 1,190,700	\$ 37,945	\$ 2,172,920	\$ 3,644,337	\$ 3,957,237	\$ 2,983,031

**CITY OF PORT ALBERNI
SCHEDULE 3: DEBT
as at December 31, 2023**

Security Issuing Bylaw	Purpose	Term in Years	Annual Interest Rate	Maturity Date	Original Issue	Balance Dec 31, 2022	Principal Paid	Actuarial Recognized	Balance Dec 31, 2023	Debt Reserve Cash Dec 31, 2022	Debt Reserve Income & Expenses	Debt Reserve Cash Balance Dec 31, 2023
4575	General	25	1.75%	19-Apr-31	\$3,375,064	\$ 1,606,362	\$ 81,042	\$ 70,748	\$ 1,454,572	\$ 55,222	\$ 1,716	\$ 56,938
4807	General	30	3.00%	14-Oct-44	428,300	145,861	7,638	2,815	135,408	5,125	336	5,461
4846	General	20	-%	08-Apr-35	912,000	661,121	32,249	8,781	620,091	10,810	160	10,970
					4,715,364	-	120,929	82,344	2,210,071	71,157	2,212	73,369
4848	Water	30	-%	08-Apr-45	2,000,000	1,698,605	38,743	10,549	1,649,313	23,705	737	24,442
4807	Waste Water	30	3.00%	14-Oct-44	5,321,700	4,659,467	94,885	34,972	4,529,610	63,919	1,986	65,905
4939	Waste Water	30	1.45%	09-Apr-50	4,450,000	4,228,422	109,692	4,432	4,114,298	46,941	1,459	48,400
5038	Waste Water	30	4.15%	05-Jun-53	8,500,000	-	-	-	8,500,000	-	86,646	86,646
					18,271,700	8,887,889	204,577	39,404	17,143,908	110,860	90,091	200,951
					\$4,987,064	\$ 12,999,838	\$ 364,249	\$ 132,297	\$21,003,292	\$ 205,722	\$ 93,040	\$ 298,762

**CITY OF PORT ALBERNI
SCHEDULE 4: TAX LEVIES AND GRANTS IN LIEU OF TAXES
For the Year Ended December 31, 2023**

	Budget (Note 19)	2023	2022
Tax Levies			
General Purpose	\$ 26,845,136	\$ 26,745,407	\$ 24,788,520
Off-Street Parking	18,000	18,000	12,882
Utility	786,028	852,834	775,362
	27,649,164	27,616,241	25,576,764
Grants in lieu of taxes	229,245	257,721	224,831
Total Municipal Taxes	27,878,409	27,873,962	25,801,595
Collections For Other Governments			
School Districts	6,251,695	7,017,775	6,637,778
Alberni Clayoquot Regional Hospital District	682,652	682,652	695,873
Alberni Clayoquot Regional District	1,770,580	1,770,580	1,595,707
B.C. Assessment	190,000	214,261	210,693
Vancouver Island Regional Library	913,661	913,661	839,444
Municipal Finance Authority	700	-	960
	9,809,288	10,598,929	9,980,455
Total Taxes Collected	\$ 37,687,697	\$ 38,472,891	\$ 35,782,050

CITY OF PORT ALBERNI
SCHEDULE 5: GENERAL GOVERNMENT SERVICES EXPENSES
For the Year Ended December 31, 2023
 (UNAUDITED)

	Budget (Note 19)	2023	2022
Legislative	\$ 299,383	\$ 303,893	\$ 219,472
City manager's office	235,020	263,905	183,924
Municipal clerk's office	1,181,222	682,093	710,094
Legal fees	25,000	22,796	44,144
Financial management	1,064,972	1,011,952	867,926
Administration vehicle	12,271	17,204	25,895
External audit	32,000	39,500	27,650
Purchasing	147,350	142,933	148,844
Buildings	121,876	255,884	258,942
Information services	854,216	764,727	1,006,839
Appraisals	-	3,661	23,000
Personnel	402,423	367,916	381,117
Training and development	221,527	222,854	181,502
Damage claims	21,000	4,986	9,091
Grants and grant funded programs	11,000	-	21,000
Office equipment supplies and printing	503,140	674,729	510,866
Public liability insurance	392,878	371,126	373,708
Other general services	45,000	87	443,923
Administration recoveries	(503,000)	(527,004)	(517,200)
Asset Management Plan	-	16,976	-
Debt servicing	17,100	82,394	21,798
Total	\$ 5,084,377	\$ 4,722,611	\$ 4,942,527

CITY OF PORT ALBERNI
SCHEDULE 6: PROTECTIVE SERVICES EXPENSES
For the Year Ended December 31, 2023
 (UNAUDITED)

	Budget (Note 19)	2023	2022
Police protection	\$ 8,289,494	\$ 9,510,952	\$ 8,293,318
Fire protection	4,394,297	4,579,843	4,374,692
Emergency measures	585	7,134	8,457
Building and plumbing inspections	299,213	249,745	169,359
Animal pound operations	149,328	137,778	161,252
Bylaw enforcement	470,142	504,697	652,867
Debt servicing	83,777	83,777	81,287
Total	\$ 13,686,838	\$ 15,073,926	\$ 13,741,231

CITY OF PORT ALBERNI
SCHEDULE 7: TRANSPORTATION SERVICES EXPENSES
For the Year Ended December 31, 2023
 (UNAUDITED)

	Budget (Note 19)	2023	2022
Common Services			
Engineering administration	\$ 891,113	\$ 760,357	\$ 769,991
Engineering consulting services	132,007	511,348	199,781
Public works supervision	455,616	534,152	377,557
Equipment and supplies	43,212	116,497	104,113
Building and yard maintenance	374,398	263,879	278,322
Equipment maintenance	801,400	1,272,217	1,373,670
	2,697,746	3,458,450	3,103,434
Road and Street Maintenance			
Roadway surfaces maintenance	1,200,334	1,826,908	1,626,901
Snow and ice removal	205,347	194,737	370,452
Parking	16,597	14,055	18,094
Gravel	116,676	130,062	95,616
Bridges and retaining walls	27,496	47,538	44,773
Street lighting	516,539	467,138	457,235
Traffic control	280,816	297,879	326,235
	2,363,805	2,978,317	2,939,306
Other			
Ditch and dyke maintenance	89,294	125,628	82,017
Storm sewers	332,714	652,060	630,927
Public transit	1,077,555	1,078,198	997,974
Other	94,418	183,535	169,829
Recoveries	(1,724,600)	(463,854)	(1,333,661)
	(130,619)	1,575,567	547,086
	\$ 4,930,933	\$ 8,012,334	\$ 6,589,824

CITY OF PORT ALBERNI
SCHEDULE 8: RECREATION AND CULTURAL SERVICES
For the Year Ended December 31, 2023
 (UNAUDITED)

	2023				2022		
	Budget Revenue	Actual Revenue	Budget Expense	Actual Expense	Budget Operating Deficit	Actual Operating Deficit	Actual Operating Deficit
Recreation Services							
Administration	\$ -	\$ -	\$ 585,207	\$ 615,537	\$ (585,207)	\$ (615,537)	\$ (520,183)
Leisure Centre	235,970	270,634	437,801	700,798	(201,831)	(430,164)	(332,359)
Swimming pool	221,000	233,601	497,259	586,134	(276,259)	(352,533)	(299,903)
Arena	537,500	859,618	1,172,721	2,005,645	(635,221)	(1,146,027)	(1,079,715)
Parks, Playgrounds, and other Programs	18,000	15,080	2,074,853	2,388,891	(2,056,853)	(2,373,811)	(2,309,159)
	308,900	514,698	2,571,959	1,941,270	(2,263,059)	(1,426,572)	(1,079,024)
	1,321,370	1,893,631	7,339,800	8,238,275	(6,018,430)	(6,344,644)	(5,620,343)
Cultural Services							
Museum services	39,200	48,160	468,359	619,428	(429,159)	(571,268)	(428,873)
McLean Mill	-	29,900	216,079	310,249	(216,079)	(280,349)	(246,114)
	39,200	78,060	684,438	929,677	(645,238)	(851,617)	(674,987)
	\$ 1,360,570	\$ 1,971,691	\$ 8,024,239	\$ 9,167,954	\$ (6,663,668)	\$ (7,196,261)	\$ (6,295,330)

CITY OF PORT ALBERNI
SCHEDULE 9: SALES OF SERVICES
For the Year Ended December 31, 2023
 (UNAUDITED)

	Budget (Note 19)	2023	2022
General Revenue			
General services	\$ 2,772,974	\$ 3,399,465	\$ 2,767,927
Arena	537,500	859,618	601,595
Leisure Center	235,970	272,095	235,126
Parks, playgrounds and other	18,000	15,080	14,468
Swimming Pool	221,000	233,601	225,799
Programs	308,900	514,698	473,732
Museum	39,200	48,160	34,305
McLean Mill	-	29,900	29,900
	<u>4,133,544</u>	<u>5,372,617</u>	<u>4,382,852</u>
Miscellaneous Revenue	-	1,007,237	1,181,869
Services Provided to Other Governments	50,000	72,509	83,969
Water Revenue			
Sale of water	3,668,474	4,010,229	3,897,074
Connections and sundry charges	105,886	140,144	3,675
	<u>3,774,360</u>	<u>4,150,373</u>	<u>3,900,749</u>
Sewer Revenue			
Sale of sewer services	3,076,894	3,167,634	2,878,349
Connections and sundry charges	182,875	119,470	274,450
	<u>3,259,769</u>	<u>3,287,104</u>	<u>3,152,799</u>
	<u>\$ 11,217,673</u>	<u>\$ 13,889,841</u>	<u>\$ 12,702,238</u>

CITY OF PORT ALBERNI
SCHEDULE 10: OTHER REVENUE FROM OWN SOURCES
For the Year Ended December 31, 2023
 (UNAUDITED)

	Budget (Note 19)	2023	2022
Licenses and permits	\$ 585,000	\$ 333,327	\$ 513,113
Fines and costs	17,000	11,321	13,297
Land and building rentals	186,090	163,230	153,874
Penalties and interest	446,467	379,770	307,565
Miscellaneous revenue	263,500	241,693	221,679
Other revenue from own sources - Capital Fund	-	132,296	115,769
	<u>\$ 1,498,057</u>	<u>\$ 1,261,637</u>	<u>\$ 1,325,297</u>

CITY OF PORT ALBERNI
SCHEDULE 11: SEWER AND WATER UTILITIES
For the Year Ended December 31, 2023
 (UNAUDITED)

	Budget (Note 19)	2023	2022
Water Utility			
Administration	\$ 640,655	\$ 901,468	\$ 799,113
Service of supply	109,947	369,165	260,952
Pumping	252,530	330,376	346,551
Transmission and distribution	934,197	1,197,971	1,476,683
Debt servicing	44,000	44,737	44,518
	<u>\$ 1,981,329</u>	<u>\$ 2,843,718</u>	<u>\$ 2,927,816</u>
Sewer Utility			
Administration	717,607	1,012,999	1,738,230
Sewage treatment and disposal	357,427	6,087,341	292,976
Sewage collection system	267,815	729,795	556,702
Sewage pump stations	330,099	284,332	529,818
Other	1,000	-	-
Debt servicing	452,305	541,035	47,658
	<u>\$ 2,126,253</u>	<u>\$ 8,655,501</u>	<u>\$ 3,165,384</u>

PERMISSIVE TAX EXEMPTIONS

Under the provisions of Section 224 of the *Community Charter*, Council may, on or before October 31, exempt land and/or improvements from municipal property taxes for the next calendar year, subject to meeting certain requirements which in general, restrict exemption to non-profit organizations using the lands for specific non-profit purposes.

The *Community Charter* also provides for statutory (automatic) tax exemptions for a range of properties held or used by governments and public agencies, including places for public worship. These exemptions do not require Council authorization.

In 2022, Property Taxes foregone through Permissive Tax Exemptions equaled \$233,471.69.

REGISTERED OWNER	EXEMPTION
CHARITABLE OR NOT FOR PROFIT	
SAGE Haven Society (2 properties)	\$7,353.41
Alberni Drug & Alcohol Society (ADAPS)	\$1,026.48
Kuu-us Crisis Line Society	\$4,669.90
Alberni Valley Alnon Club	\$579.32
Alberni Valley Childcare Society (Stepping Stones Too)	\$3,003.51
Alberni Valley Rescue Squad	\$9,314.11
Bread of Life Centre	\$2,920.13
Canadian Mental Health Association, Port Alberni Branch (7 Properties)	\$24,141.36
CTH Management Association (Kiwanis Hilton Children's Centre) (2 Properties)	\$31,451.76
Hupačasath First Nation (Ooh-Ah-Tluk-Kuu-Wil Society)	\$13,206.77

REGISTERED OWNER	EXEMPTION
Port Alberni Association for Community Living (6 Properties)	\$20,566.85
Port Alberni Maritime Heritage Society (2 Properties)	\$11,027.91
Portal Players Dramatic Society	\$3,535.51
Island Corridor Foundation	\$7,858.76
Somass War Memorial Building Society (Royal Canadian Legion Branch 293)	\$1,143.35
ATHLETIC OR RECREATIONAL PROGRAMS YOUTH/SENIORS	
Alberni Athletic Association	\$21,428.88
Port Alberni Black Sheep Rugby Club	\$6,546.81
Port Alberni Gymnastics Association	\$15,159.52
Port Alberni Lawn Bowling Club	\$3,115.68
MUNICIPAL PROPERTY	
The Alberni Valley Bulldogs	\$1,407.93
Alberni District Fall Fair (2 properties)	\$11,453.81
Alberni Valley Curling Club	\$6,693.31
Alberni Valley Junior Baseball Association	\$105.84
Alberni Valley Minor Hockey Association	\$492.04
Alberni Valley Minor Softball	\$603.81

REGISTERED OWNER	EXEMPTION
Alberni Valley Youth Soccer Association	\$2,545.00
Community Arts Council of the Alberni Valley	\$3,183.96
Echo Sunshine Club	\$150.31
Mount Arrowsmith Skating Club	\$454.79
Tsunami Swim Club	\$272.36
Port Alberni Men's Slowpitch League	\$36.52
Western Vancouver Island Industrial Heritage Society	\$10,637.36
PARTNERING AGREEMENTS	
BC SPCA	\$25,193.07
Central Park - 'Gaiga Square'	\$3,301.69
Uchucklesaht Capital Assets Inc.	\$5,549.93
HOSPITAL/COMMUNITY CARE FACILITY/SENIORS	
Alberni-Clayoquot Continuing Care Society	\$5,300.69
Alberni-Clayoquot Continuing Care Society (Echo Village)	\$3,390.01
Alberni Valley Senior Citizens' Homes (Pioneer Towers)	\$1,174.38
Alberni-Clayoquot Continuing Care Society (Fir Park Village)	\$1,293.39
Alberni Valley Hospice Society (Hospice Centre)	\$8,379.17

REGISTERED OWNER	EXEMPTION
PLACES OF PUBLIC WORSHIP	
Alberni Valley Christian Reformed Church	\$1,155.83
Alberni Valley Gurdwara Society	\$690.63
Alberni Valley United Church	\$2,024.65
Arrowsmith Baptist Church	\$2,521.96
BC Association of Seventh Day Adventist Church	\$970.04
BC Conference of the Mennonite Bretheren Church(Gateway Community Church)	\$1,143.82
Bishop of Victoria - Notre Dame Church	\$1,135.35
Church of the Nazarene (Canada Pacific District) Southside Community Church	\$297.35
Glenwood Gospel Hall	\$995.31
Grace Lutheran Church	\$823.68
Horn of Oil Ministries	\$2,418.28
Jericho Road Church	\$591.68
Khalsa Diwan Society - Guru Nanak Sikh Temple	\$1,044.11
Lathom Road Gospel Hall	\$804.02
Pentecostal Assemblies of Canada (Elim Tabernacle)	\$850.29
Sri Sanatan Dharam Society	\$629.17
Trinity Anglican Lutheran Church	\$979.04
TOTAL EXEMPTIONS	\$298,744.60

ANNUAL REPORT

2023



City Hall,



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