



## **COMMITTEE OF THE WHOLE**

For the **COMMITTEE OF THE WHOLE MEETING** of Council to be held on June 26, 2023, at 7:00 pm in the Council Chambers of City Hall, 424 – 3<sup>rd</sup> Avenue West, Prince Rupert, B.C.

### **1. CALL TO ORDER**

### **2. ADOPTION OF THE AGENDA**

**Recommendation:**

THAT the Agenda for the Committee of the Whole Meeting of June 26, 2023, be adopted as circulated.

### **3. PETITIONS & DELEGATIONS**

- i. Sr. Gerald Walker, Detachment Commander  
Prince Rupert RCMP - GRC
- ii. Veronika Stewart, Manager of Communications, Engagement & Social  
Development Re: 2022 Annual Report

### **4. QUESTIONS AND INQUIRIES FROM MEMBERS OF COUNCIL**

### **5. ADJOURNMENT to Regular Council Meeting**

# 2022 Annual Report



FOR THE YEAR ENDED DEC 31st, 2022





Welcome to Lax Kxeen/Prince Rupert  
**City of Rainbows**

Photo provided by City Staff

# WHAT'S INSIDE

The City of Prince Rupert 2022 Annual Report has been prepared in compliance with the Community Charter. The purpose of the report is to provide the citizens of the community with financial and non-financial information regarding the operations of the Municipality during the calendar year.

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Prince Rupert is in the throws of a multi-decade recovery toward long-term sustainability. 2022 was filled with significant advances.

The recovery began 16 years ago with the opening of the container terminal and the complete re-alignment of our economy. Thousands of high wage jobs have been added since.

A major push forward came several years ago with the repurposing of portions of Watson Island from contaminated pulp mill site to income-producing industrial park. It won awards, and has given the City much needed capital to reinvest in our infrastructure.



In 2022 we again marked substantial progress:

- Securing our water supply, replacing the 100-year-old dam.
- Breaking ground on a modern RCMP station.
- Opening a new cell at the landfill, providing disposal space for building demolition materials.
- Eliminating fees and red tape around housing development.
- Initiating curb-side recycling.
- Partnering with the Prince Rupert Port Authority on the Seal Cove Salt Marsh.

Full credit goes to the previous Mayor and Council, and the talented staff team they assembled. Those are big wins!

In adopting the Strategic Plan for 2023-2026, your current Council remains committed to pushing on toward long-term sustainability. A key piece is sourcing the revenues needed for critical infrastructure renewal – most immediately 26.5 kilometers of failing water mains.

The mission is clear – secure Prince Rupert’s long-term sustainability as a world-class, highly liveable port city. We believe that’s evident in the pages of this document. There is no time to rest.

In your service

A handwritten signature in black ink, appearing to read 'Herb Pond'.

Mayor Herb Pond

I'm now entering my second year as City Manager for Prince Rupert, and despite challenges like the December state of emergency, I am proud of the inroads we have made into setting a course for a more sustainable future for Prince Rupert.

With Council's adoption of the new Strategic Plan in 2023—we are keenly focused on the priorities of infrastructure renewal, tackling our revenue challenges, housing, and community renewal that are so critical in this moment. We'll begin a path to renew water infrastructure in 2023 at a scale unprecedented in recent history, and that work is evidence of commitment from both the municipality and our funders at the Province to the future of Prince Rupert.



This past year also saw more interest in the housing market than we have seen in decades, including a real upswing in building and development permits. Aside from keeping City Hall busy, this indicates that people are investing not only in their properties, but in Prince Rupert. The City itself is also actively entering into agreements with potential developers, and seeking out funding opportunities to encourage growth in both market and non-market housing so that we can address the local shortage to the best of our ability.

In addition, we continue to focus on the livability pieces like social and environmental well being, good governance and our general service provision that are part of the day to day operations of any municipality. This is the essence of what we do.

We hope that in the following report you can see our commitment to both the day-today, as well as the extraordinary (but not insurmountable) challenges we currently face as a community.

Sincerely,

A handwritten signature in black ink that reads "Robert Buchan". The signature is fluid and cursive, with the first name "Robert" and last name "Buchan" clearly legible.

Robert Buchan, City Manager

# MAYOR & COUNCIL



**Mayor  
Herb Pond**

**Email:**  
mayor  
@princerupert.ca



**Councillor  
Nick Adey**

**Email:**  
nick.adey  
@princerupert.ca



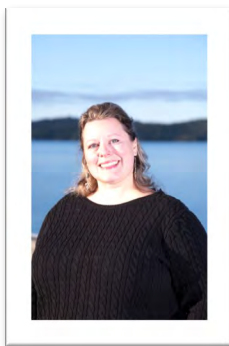
**Councillor  
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**Councillor Gurvinder  
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**Councillor Reid  
Skelton-Morven**

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@princerupert.ca

## 2022 City Council Schedule

**January**  
9th Monday  
23rd Monday

**April**  
11th Tuesday  
24th Monday

**July**  
24th Monday

**October**  
10th Tuesday  
23rd Monday

**February**  
6th Monday  
22nd Tuesday

**May**  
8th Monday  
23rd Tuesday

**August**  
28th Monday

**November**  
14th Tuesday  
27th Monday

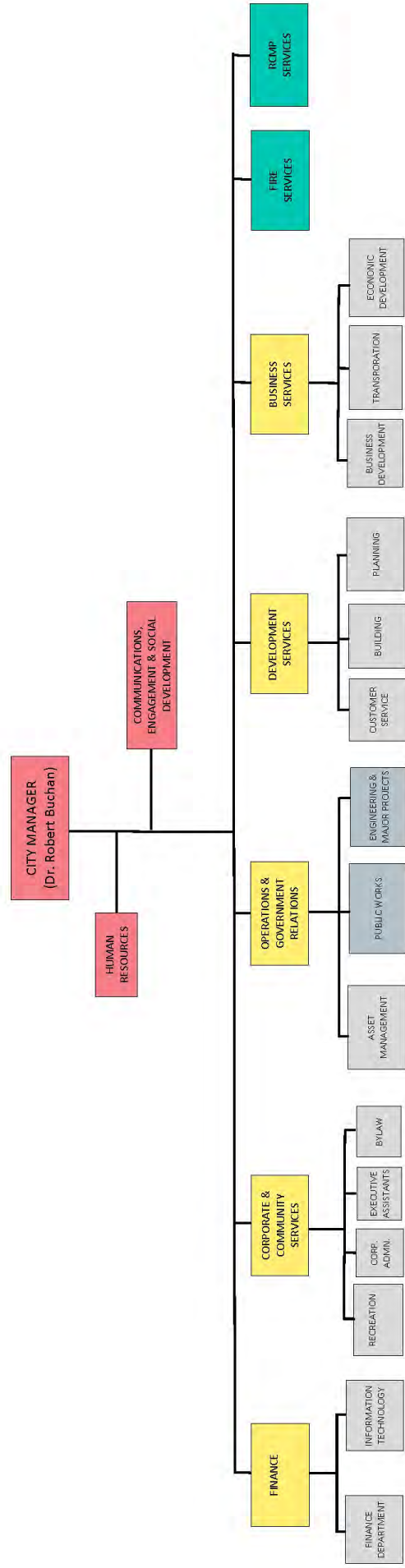
**March**  
6th Monday  
20th Monday

**June**  
12th Monday  
26th Monday

**September**  
11th Monday

**December**  
11th Monday

# Organizational Chart: City of Prince Rupert



The City of Prince Rupert has approximately 250 full and part time staff who perform a range of functions for our municipality. We pride ourselves on improving services in our community; we live here too!

If you have **any feedback** on the services you receive, please feel free to contact City Hall by:

**Phone:** (250) 627 1781

**Email:** [cityhall@princerupert.ca](mailto:cityhall@princerupert.ca)

**Regular Mail:** 424 3rd Avenue West  
Prince Rupert, BC  
V8J 1L7

# Get to know us...

## Governance + Administration

In their roles as your Mayor and Council, our elected officials make policy decisions for the community based on both best practices and public input, and participate in a number of committees relating to important local issues.

The City's Administration Department ensures the continuity of service provision throughout Prince Rupert, and implements policy at the direction of Mayor and Council. In addition, Administration staff prepare bylaws, develop and review contracts, communicate to the community, provide human resources support to all departments, and advocate for local needs with other levels of Government.

In addition, the Administration Department also oversaw bylaw enforcement for the City in 2022.

## Operations (Engineering + Public Works)

The primary role of the City's Operations department is to plan for and oversee the maintenance and renewal of our infrastructure including:

- The municipal roads and street network, including street lights, traffic signs, bridges, sidewalks and pathways
- The potable water supply and distribution system
- Liquid waste management
- Solid waste collection and disposal
- City parks and playgrounds
- The Fairview Cemetery

## Budget + Finance

The City of Prince Rupert's Finance department prepares and manages the City's budget and other financial matters, including support for City administration on policy matters, internal controls, contract negotiations, insurance and risk management. Finance staff also report to Council on any variances to the budget throughout the year, prepare financial reports, and oversee the preparation of the Annual Financial Report and Statements.

**Want to know more about what the future holds?** The City's Finance Department has developed a Financial Plan Document that addresses many of the details you may be looking for. This report is available online [on the City's website](#) or at City Hall.

## Recreation + Community Services

The Recreation and Community Services Department focuses on community health, wellness and maintaining an exceptional quality of life for all residents.

The Department provides recreation services throughout the community through field bookings, and at the Recreation Complex including the community pool, Fitness Centre, Arena, gymnasiums and more. In addition, the facilities offer a variety of meeting rooms and event spaces, which regularly hosts community sporting events, local craft fairs, Halloweenfest, and more.

## Emergency, Police + Victim Services

The City's emergency services includes the City's Fire Department, RCMP and Victim Services. Each day, our community's first responders go to a variety of emergency and non emergency calls. Emergency 911 dispatch services are provided through the local Fire Department, which patches through calls for local fire, police and ambulance. In addition, emergency personnel provide a prevention-focused function — with programs like D.A.R.E, Fire Prevention Week, and domestic violence prevention programming through RCMP Victim Services.

## Planning, Building, + Development Services

The Planning and Development Services Departments at the City oversee building maintenance, building permits, land use applications (such as rezoning, variance, property information, and trade/business licenses), as well as the administration of cemetery services.

Alongside the work of our planning and development services staff are our building inspectors, who provide inspections to ensure that when work is done on the buildings where we live, work and play, it is done safely. Additionally, this Department looks after the care and maintenance of the City's various civic buildings.

## Economic Development

The City's Economic Development Office works to make Prince Rupert and the surrounding area the premier location for new business ventures. As the community's lead economic development agency, staff work with businesses to facilitate growth, expedite local, national and international business investment opportunities, collaborate with all levels of government and promote sustainable economic growth.

A primary focus of the Economic Development Office in recent years has been the redevelopment of Watson Island, but also administration of programs to support small business, including Love Prince Rupert and the Business Façade Improvement Program.

**Want to know more?**

**To contact our City Departments and to learn more about available programs and services, check out:**

**[www.princerupert.ca](http://www.princerupert.ca)**



**And Like and Follow us on Facebook and Twitter**

Prince Rupert saw a return of cruise traffic in 2022, with record visits scheduled for 2023



# Prince Rupert at a Glance

**62**

development  
related permits  
issued

**332 m**

of watermain replaced

**519**

Newsletter subscribers  
to City's Rupert Talks  
engagement platform

**608**

Referrals to the  
Victim Services  
program

**384**

building permits  
issued

**670**

reservations  
booked at Cow  
Bay Marina

Information presented provided by various  
City Departments based on services  
provided in 2022.

# OUR VISION

Prince Rupert, a World Class Port City, is:

Vibrant  
Resilient  
Sustainable  
Prosperous  
Active and Vital  
Safe and Beautiful  
Healthy and Active  
Proud of its Heritage  
Inclusive and Equitable  
Proud of its Community  
Nestled Carefully in Nature  
A Place That People Want to be

# Our Guide for Annual Objectives

In January of 2023, City Council adopted a **Strategic Plan for 2023–2026** that will guide priority-setting and budgeting for this term of Council. Below is a summary of the objectives identified. If you'd like to see the full version of the City's Strategic Plan, head to:

[princerupert.ca/city\\_hall/community\\_planning](https://princerupert.ca/city_hall/community_planning)

## Strategic Plan Goals

The following statements are the Strategic Plan goals intended to achieve the Strategic Plan Vision, described left.



The City of Prince Rupert will prioritize its actions to improve its **fiscal health**.



The City of Prince Rupert will provide **appropriate laws and services** to cost effectively provide for the needs of residents in their use and enjoyment of private and public lands.



The City of Prince Rupert will aggressively work towards **replacing and renewing its infrastructure** in a cost effective and strategic way working with Provincial and Federal ministries, departments and agencies to secure and mobilize resources and undertake improvements with haste.



The City of Prince Rupert will support and encourage **new and renewed housing** working with industry, senior government and First Nations.



The City of Prince Rupert will provide **good governance** by working with other governments, residents, neighbouring communities to ensure collaboration and open government.



The City of Prince Rupert will encourage, support, and undertake **community renewal** to ensure it becomes a world class port city.



The City of Prince Rupert will **foster its local economic, social, cultural and environmental well being** so its residents and businesses have a sustainable and prosperous future.

# Strategic Priorities Reporting 2022 + 2023



## Fiscal Health

Action	Project Status
Initiate dispute via Dispute Advisory Panel regarding the Payment in Lieu of Taxes to seek out a sustainable resolution for all parties	Ongoing
Continue to meet with Province and regional partners to advocate for Resource Benefits Agreement (RBA), new Mayor continuing to co-Chair Committee	Ongoing
Sign Agreement with Pattern Energy, Metlakatla and Lax Kw'alaams to explore the development of local renewable energy—including the potential for green hydrogen production (via wind power) on Watson Island	Agreement Signed Nov 2022, discussions around project development ongoing
Continue advocacy with the Province to consider impacts and potential mitigations with respect to the Ports Property Tax Act, which limits the tax rate on port industrial properties.	Ongoing
Continue advocacy with the Province to fully subsidize the airport ferry system	Ongoing, Met with relevant Ministries at UBCM



## Appropriate Laws + Services

Action	Project Status
Complete Transportation Plan	Consultation + Draft Plan Complete 2022, to be finalized in 2023
Develop Bylaw Enforcement Policy	Initiated in 2022, with updates to Bylaw adjudication processes passed in 2023
Explore transfer of landfill operations to the North Coast Regional District	Initiated in 2022 with conversations continuing in 2023
Continue to encourage review and amendments to Federal Medical Cannabis legislation	Advocacy in 2022, Ongoing



# Replacing + Renewing Infrastructure

Action	Project Status
Initiate Infrastructure Replacement strategy for 26 km of priority water/sewer mains	Partial funding obtained 2022, project works starting in 2023 through 2026
RCMP building replacement	Loan authorized in 2022, construction in 2023 with completion in 2024
Continue to work to implement water treatment	City issued Request for Expressions of Interest to explore operating models in 2022, work continuing in 2023 to identify best model and bring to Council
Explore/pursue development of a new Fire Hall Building subject to securing adequate funding and priority review	Early design works initiated in 2022, ongoing into 2023
Proceed with developing sanitary/sewer treatment and securing sufficient funding	Applications made for funding in 2021-2022 and designs finalized in 2022 for Omenica wetland treatment system, construction to begin in 2023



*Location of Omenica wastewater treatment wetland project*

# Strategic Priorities Reporting 2022 + 2023



## Community Renewal

Activity	Project Status
Complete the Parks and Open Space Plan	Ongoing—Consultation and drafting in 2022, with finalization in 2023
Undertake waterfront development (at future airport ferry dock location/Kwinitza Stn area)	Designs ongoing with project partners throughout 2022, early works anticipated in 2023, pending partner approvals
Develop Seal Cove Community Park project in collaboration with PRPA	Complete
Prepare a public realm (streetscape Plan)	Ongoing—obtained grant funding in 2022 to proceed with designs for 2nd Avenue corridor streetscape design in 2023
Work with Tourism Prince Rupert on Mariners Park redesign and grant writing efforts	Ongoing— Consultation + Design Phase in 2023
Work with community partners to support renewal of Odd Eidsvik Park	Ongoing— Community consultation and park designs completed in 2023, fundraising is ongoing
Eat Street washroom project	Washroom complete, additional site improvements to be considered, funding dependent, in future
Adopt Interim Parking Strategy and proposed Parking Specified Area to remove parking minimums from a section of the downtown core. For additional information on what is being proposed, see the <a href="#">project page on Rupert Talks</a> .	In progress— Parking strategy adopted by Council in 2022. Parking Specified Area amendment currently on hold to enable additional community consultation
Placemaking Plan	Project currently on hold due to staff capacity constraints





## Good Governance



Activity	Project Status
Prepare Council Code of Conduct policy	Ongoing—anticipated to be complete in 2023
Complete cooperation agreement with Port Edward	Negotiated in 2022, with final signing early 2023
Prepare and adopt long and short term strategic plans	Strategic plan prepared late 2022 and adopted January 2023 for 2023-2026
Update Fire Service Agreement with Port Edward	Anticipated completion in 2023
Update Council Procedure Bylaw to include opportunity for comment on agenda items at every meeting, remote participation, and the use of a consent agenda	Completed 2023
Further develop prosperity agreements with First Nations	Ongoing—2022 saw partnership with Pattern Energy proceed with Metlakatla/Lax Kw’alaams, continuation of work with Gitxaala on waterfront project
Update Public Notice Bylaw to enable the City to meet public notification requirements between 2 week meeting periods	Completed 2022
Update Bylaw Enforcement policy and procedures. For additional information, <a href="#">go to our website</a> .	Completed in 2023
Comprehensive review of City policies	Ongoing into 2023

# Strategic Priorities Reporting 2022 + 2023



## Encourage New + Renewed Housing

Activity	Project Status
Work to implement elements of Interim Housing Strategy adopted in 2021 through waiver of fees and adoption of revitalization tax exemption Bylaw	Ongoing with comprehensive plan underway in 2023
Dispose of City lands to Prince Rupert Legacy Inc and place several single family lots for sale for the purpose of accelerating housing development	Ongoing
Establish peat dump site (to support redevelopment given Prince Rupert's known terrain challenges)	Ongoing—anticipated completion in 2023
Completed Housing Needs Assessment	Complete 2022
Develop comprehensive Housing Strategy + Action Plan based on Needs Assessment	Ongoing into 2023
Complete two application to the Federal Rapid Housing initiative to meet severe housing need	Completed in 2023
Apply for funding from Federal Housing Accelerator fund	Starting in 2023
Sign housing agreement for up to 70 unit development in Seal Cove	Ongoing, Agreement signed Fall of 2022

For the full Housing Needs Assessment, check out our website at: [princerupert.ca/housing](https://princerupert.ca/housing)



# Foster Local Economic, Social, Cultural, + Environmental Well-Being

Activity	Project Status
Adopt Framework policy for Reconciliation and initiate committee to advance objectives	Framework adopted October 2022, Reconciliation Roundtables and Committee formation 2023, Grant application to fund committee activities in 2023
Installation of 3 new transit shelters/year to improve transit amenities, as per recommendation of Transportation Plan	Planning in 2023, anticipated installations between 2024-2026
Establish Accessibility Committee and associated planning and feedback activities	Established in 2023, work now ongoing
Update City website to accessible/universal design standard	Anticipated completion in 2023
Continue to implement the recommendations of the City's Child Care Action Plan	Ongoing—zoning amendment brought forward in 2023
Prepare a Climate Action Plan	Successfully achieved grant funding in 2022, Project to begin in 2023 and complete in 2024
Prepare a Social Development Strategy (addressing mental health, addictions, homelessness)	Applied for funding to support plan development in 2022, plan to begin in 2023 pending funding decision
Develop Diversity, Equity and Inclusion Policy	To begin in 2023 with review from Accessibility Committee, Reconciliation Committee
Seek resourcing to support a Social Development and Indigenous Relations Coordinator role to support above priorities	Grant applied for in 2023
Develop Food Strategy	Currently on hold due to staff capacity/ resourcing

# Awards & Recognition



*Current and past City Managers, City Staff and McElhanney Staff gathered to accept the 2022 Best Overall Large Project Award at the National Brownfield Awards in Toronto last year.*

## Brownie Brownfield Redevelopment Award

In November, 2022, The City of Prince Rupert and our partners at McElhanney were proud to take home the Best Overall Large Project award on behalf of Prince Rupert at the “Brownie” National Brownfield Awards in Toronto in recognition of the redevelopment of Watson Island. The Brownie Awards recognizes brownfield rehabilitation projects across Canada on sites that were once contaminated, under-utilized and undeveloped that have been transformed into productive developments that support the economic vitality of their communities.

## Silver in PIBC for Official Community Plan + 2030 Vision

The City won Silver at the Planning Institute of BC Awards in 2022 for our Prince Rupert OCP and Visioning Processes. This work was completed on behalf of the City of Prince Rupert for the OCP by iPlan Planning and Development Services, and for the 2030 Vision for ourselves and our partners at Redesign Rupert (Community Futures, the Port of Prince Rupert, DP World, Ridley Terminals—now Trigon, and Raymont Logistics) by Beasley & Associates, and CIVITAS Studio.

The City would like to thank all of the many project partners who helped make the above successes possible, and who often led the charge in terms of award applications. We appreciate your ongoing efforts toward the success of our community.

# Department Facts & Stats

## Communications



3,700+ visitors to Rupert Talks engagement site



641 survey, poll and map interaction responses, and 7 in person engagements

## Funding Achievements



\$175,000 in funding achieved for 4 projects occurring in 2023



\$5.51 million applied for in 2022, with major application for wastewater treatment still pending

## Fire Department



Took in 11,798 calls to 911 Dispatch



Responded to 1,274 Emergency incidents (fires, vehicle incidents, ambulance, and more)



\$2,099,023 recorded in property damages/losses

## Policing + Victim Services



608 Referrals to the Victim Services program



683 traffic contacts and 75 total traffic stops, with 146 impaired driving offenses



Responded to 9001 calls for service

## There's an app for that!



The City of Prince Rupert has a mobile application where you can sign up for notifications on traffic disruptions and other service notifications, information on events, City policies, locations of interest in the community, and other information.

**Download it for free from your app store.**

Find it here:



# Key Project Updates



## Sewer Treatment Program Ongoing, Construction anticipated for 2023

The City is continuing to work with our partners in the Federal and Provincial governments to implement a sewage treatment plan that will bring us in line with Federal and Provincial environmental standards.

To avoid the expense of standard forms of treatment and look to a more sustainable approach, the City completed designs in 2022 to treat sewage with a wetland system small scale project, which is an innovative and environmentally friendly approach to treating community wastewater used elsewhere in the world. In addition, this is a low maintenance approach that will reduce overall operating cost and capacity requirements for the future. This project will replace the lift station behind Omineca Avenue, which services approximately 100 homes, with construction anticipated to start in 2023.

### Did you know?

The City has developed a quick video explaining how this wetland system will work. **Check it out on our Youtube Channel @CityofPR**



## CN Building at the Waterfront to be Completed in 2023



*Refurbishment of the heritage rail building is now almost complete*

This heritage rail station is an iconic building that reaches back in the City's history as the Grand Trunk railway terminus. The building has sat vacant and in disrepair on the waterfront for many years. Revitalization of the City's waterfront has long been a priority included in the City's Official Community Plan, and refurbishment of the rail station was also directly addressed in the Redesign Rupert public design consultation completed by the Planning Partnership in 2018, and in the 2030 Vision. In 2020, the City selected Wheelhouse Brewing as the commercial tenant and in 2021, the City's selected contractors for the project, Coast Tsimshian Northern Contractors Alliance, began work on the building upgrades. This multi-year project is now nearing its final stretch—and we can't wait to cheer to the successful rehabilitation of the asset and growth of our own local brewery.



## Seal Cove community space and Port’s environmental rehabilitation project completed and opened

At the 2030 Redesign Rupert Vision event at the end of 2019, the Prince Rupert Port Authority and City unveiled plans to develop a community space and rehabilitation project in Seal Cove. The project is a partnership with the PRPA that granted them permission to rehabilitate the area as part of their habitat restoration requirements attached to the development of the Ridley Rail Connector Road. Construction began in 2021, and the space officially opened in April of 2022. It includes a pathway and bridge circling the area, public picnic area, interpretive signage, and new fencing.



*A celebration of the space was held in the Spring of 2022 on Earth Day, and again in 2023*



## Completed the dam and switched over to the primary water source at Woodworth Lake

The replacement of the City’s 100 year old dam has been a main priority of the City’s Operations Department for the past few years, with the project completing in 2022, and the City seeing a return to our primary water supply at Woodworth lake in early 2023. The replacement of this asset was vital to securing the City’s potable water supply for generations to come, and a return to our primary supply has also significantly improved turbidity (presence of dissolved sediment) in our water.

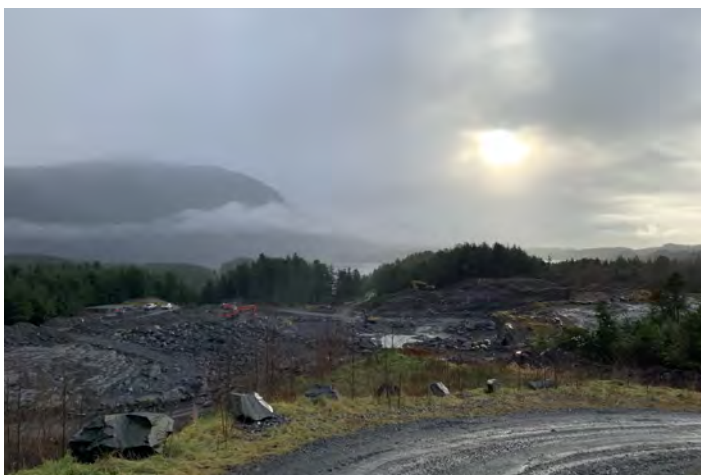


*Staff, Council and delegates celebrated the completion of the dam structure in fall of 2022*

The City is currently in the process of determining the best way forward in terms of the operation of a water treatment facility in 2023.



## Launch of Recycling Program and Final Completion of New Landfill Cell in 2022



The City was nearly complete the landfill project by the end of 2021, with some activities related to the closure of the original cell as well as repairs to a weather-related tear in the lining completed in 2022. Given the expense of developing a new cell and to improve overall community sustainability, the City also launched a recycling program in early 2022 to divert recyclables from our landfill moving forward. New waste pick up bins as well as recycling information were delivered in 2021-2022, funded in part by Canada Community-Building Fund (formerly Federal Gas Tax Fund).



## Ground broken on the redevelopment of a new RCMP Station

In 2022, the City completed the borrowing process for the RCMP station, as well as associated road closures and rezoning processes. The existing RCMP station is no longer compliant to meet their needs, and the City is obligated to provide adequate accommodation as part of our municipal policing agreement. The detachment project is intended to take GHG emissions into account in construction, and will be an asset to serve the community for decades to come. Construction began in 2023, and occupancy is anticipated to occur in 2024. The City has also recently launched a call for art proposals to have public art installed on the façade of the building.



## Site works started and lease executed on new Public Works facility



In 2022, the City signed a 5 year lease with option to purchase the former GM Dealership for future use as a new Public Works operating site, and in 2023 construction has started to refit the building to the necessary use. The City has long been looking for a permanent solution to address the failing building stock at the Wantage Road Public Works yard. The project will upgrade the existing facilities to Public Works requirements – including integrated office spaces, warehousing infrastructure, washroom upgrades, locker and lunchroom area renovations and other minor updates. The anticipated costs for the project are being covered by a dividend from Prince Rupert Legacy Inc



## Continuation of Waterfront Development Project to relocate the City's airport ferry landing

As per the announcement made at the Redesign Rupert 2030 Vision event in December of 2019, City staff are continuing to work with Gitxaala on the redevelopment of Prince Rupert's waterfront in the area surrounding Kwinitisa Station. This area will see the relocation of the City's Digby Island Ferry which provides access to the Prince Rupert Airport. The area will also include access to the Gitxaala Ferry dock. In 2022, the City will award the construction contract for the new airport ferry launch area, with design and early works beginning in 2023.



## City supporting community-led effort to install new equipment at Odd Eidsvik Park

The City was approached in 2022 with requests to support the redevelopment of Odd Eidsvik park. In 2022 and continuing into 2023, the City has assisted in completing a community consultation on the project and supporting grant applications in order to fundraise to support the work. This effort will continue into 2023, with an approved \$50,000 in funding carried over from the City's 2022 Budget to support the project.

This area has also been identified as an underserved/in-need playground asset in the draft of the City's Parks and Outdoor Recreation Plan, which will be finalized in 2023.



*Pictured above—detailed playground design provided for the purpose of fundraising*



## Ongoing Planning Work on Housing, Master Transportation and Parks



*Recognize this ? This logo was developed by our contractors for the Parks plan and was included on project materials*

The City initiated a number of more detailed planning exercises in 2022, with both the Parks and Transportation Plans wrapping up in 2023 following public consultation that began in 2022 and carried into 2023. This work builds on the goals identified in the new Official Community Plan, and address priorities for policy development, investment, and infrastructure renewal heading into the future. Importantly, following the completion of the Housing Needs Assessment in 2022, the City is now working on a Housing Action Plan in 2023 to do what we can to inject life and energy into our local housing market.



## New City Brand with Local Ts'msyen Artist Russell Mather, Tourism PR Implementation of brand in wayfinding signage project

Following a recommendation of the 2030 Vision, the City undertook a rebranding project to develop a new logo and style guideline for the municipality. As an outcome of committee feedback, the City brought in Ts'msyen artist Russell Mather to work with the selected design firm. The final launch of the updated City of Rainbows brand occurred March 1st, 2022. As a part of their work to advance destination development, our partners at Tourism Prince Rupert also initiated a wayfinding signage project in 2022 and developed a standard guideline that has now breathed life into the new brand throughout the community. We want to thank Tourism Prince Rupert for their hard work on seeing that project through, and for not only giving the opportunity to the City to highlight our new brand, but to highlight local artists as well.

For more information, [check out the City's video](#) celebrating the new logo and accompanying designs.



# 2022 in Photos



*The All Native Basketball Tournament (ANBT) was back in full swing in 2022, with people from all throughout BC and Alaska attending.*



*The Fall of 2022 saw former Mayor Lee Brain and Councillor Blair Mirau stepping aside and the election of new Mayor Herb Pond and new Councillor Teri Forster. Ts'msyen Chief Alex Campbell provided a welcome at the swearing in ceremony in November.*



*A long time coming—the City saw the structure of the dam replaced in the fall, and began drawing from our primary supply at Woodward lake early in 2023*



*Mayor Herb Pond and Mayor Knut Bjorndal putting their final signatures on a Prosperity Agreement between our two communities*

# APPENDIX A:

## Section 98 of Community Charter

### Excerpt from Community Charter

#### Annual municipal report

- 98** (1) Before June 30 in each year, a council must
- A) prepare an annual report;
  - B) make the report available for public inspection under section 97; and,
  - C) have the report available for public inspection at the meeting required under section 99.
- (2) The annual report must include the following:
- A) the audited annual financial statements referred to in section 167 (4) for the previous year;
  - B) for each tax exemption provided by a council under Division 7 *[Permissive Tax Exemptions]* of Part 7 *[Municipal Revenue]*, the amount of property taxes that would have been imposed on the property in the previous year if it were not exempt for that year;
  - C) a report respecting municipal services and operations for the previous year;
  - D) a progress report respecting the previous year in relation to the objectives and measures established for that year under paragraph (F);
  - E) any declarations of disqualification made under section 111 *[application to court for declaration of disqualification]* in the previous year, including identification of the council member or former council member involved and the nature of the disqualification;
  - F) a statement of municipal objectives, and the measures that will be used to determine progress respecting those objectives, for the current and next year; and,
  - G) any other information the Council considers available.

# APPENDIX B:

## Audited Financial Statements

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[www.vohora.ca](http://www.vohora.ca)

**Vohora LLP**  
CPAs & Business Advisors

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### INDEPENDENT AUDITOR'S REPORT

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To the Mayor and Council

*Report on the Financial Statements*

*Opinion*

We have audited the financial statements of the City of Prince Rupert (the City), which comprise the Consolidated Statement of Financial Position at December 31, 2022, the consolidated statements of operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the City as at December 31, 2022, and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

*Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the City in accordance with ethical requirements that are relevant to our audit of the 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 opinion.

*Other Matter*

The financial statements for the year ended December 31, 2021 were audited by another auditor who expressed an unmodified opinion on those financial statements on May 9, 2022.

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

Management is responsible for the preparation and fair presentation of the 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 financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the 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.

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FAESION INTEGRITY EXCELLENCE

Offices located in Vancouver, South Surrey, Mission, Prince Rupert, Terrace and Smithers BC



(continues)  
Proud Member of  
**Alliott Global Alliance**

# APPENDIX B:

## Audited Financial Statements (continued...)



**Vohora** LLP  
CPAs & Business Advisors

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### INDEPENDENT AUDITOR'S REPORT *(continued)*

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#### *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the 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 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 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 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

*(continues)*

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# APPENDIX B:

## Audited Financial Statements (continued...)



**Vohora** LLP  
*CPAs & Business Advisors*

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### INDEPENDENT AUDITOR'S REPORT *(continued)*

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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.

Prince Rupert, BC  
May 8, 2023

*Vohora LLP*  
Chartered Professional Accountants

# APPENDIX B:

## Audited Financial Statements (continued...)



**City of Prince Rupert**

**2022 Audited Financial Statements**

# APPENDIX B:

## Audited Financial Statements (continued...)

Statement A

### City of Prince Rupert

#### Consolidated Statement of Financial Position December 31

	<u>2022</u>	<u>2021</u>
<b>Financial Assets</b>		
Cash and Cash Equivalents	\$ 59,429,659	\$ 78,097,653
Taxes Receivable (Note 2a)	1,350,732	908,357
General Receivables (Note 2b)	3,566,143	2,852,019
Deposit-Municipal Finance Authority (Note 3)	408,181	413,271
Land Inventory Held for Resale (Note 4)	9,618,106	9,618,106
Loans to Prince Rupert Airport Authority (Note 5)	6,861,311	6,829,163
	<u>\$ 81,234,132</u>	<u>\$ 98,718,569</u>
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 6a)	\$ 15,147,296	\$ 19,783,807
Deferred Revenue (Note 6b)	12,746,702	9,960,797
Landfill Closure Cost (Note 9b)	3,445,852	3,724,251
Reserves - Municipal Finance Authority (Note 3)	85,304	83,441
Loans Payable (Schedule 11 and Note 7)	1,820,916	1,611,220
Debenture Debt (Schedule 12 and Note 7)	24,840,713	25,986,676
	<u>\$ 58,086,783</u>	<u>\$ 61,150,192</u>
<b>Net Financial Assets (Statement C)</b>	<u>\$ 23,147,349</u>	<u>\$ 37,568,377</u>
<b>Non-financial Assets</b>		
Tangible Capital Assets (Schedule 3 and Note 1c)	\$ 133,914,306	\$ 114,478,588
Investment in City West Cable & Tel. Corp. (Schedule 4 and Note 8)	47,452,763	46,459,763
Inventory (Note 1d)	1,011,236	771,874
	<u>\$ 182,378,305</u>	<u>\$ 161,710,225</u>
<b>Surplus and Equity (Statement B)</b>	<u>\$ 205,525,654</u>	<u>\$ 199,278,602</u>
<b>City Position</b>		
Accumulated Operating Surplus (Schedule 1)	\$ 23,131,087	\$ 31,305,265
Bylaw and Statutory Reserve Funds (Schedule 2)	25,197,437	31,822,769
Investment in City West Cable & Tel. Corp. (Schedule 4 and Note 8)	47,452,763	46,459,763
Investment in Tangible Capital Assets (Schedule 5)	109,744,367	89,690,805
<b>Net Position (Statement B)</b>	<u>\$ 205,525,654</u>	<u>\$ 199,278,602</u>

Corinne Bomben, CPA, CA  
Chief Financial Officer

# APPENDIX B:

## Audited Financial Statements (continued...)

Statement B

### City of Prince Rupert

#### Consolidated Statement of Operations For The Year Ended December 31

	Unaudited <u>2022 Budget</u>	2022 <u>Actual</u>	2021 <u>Actual</u>
<b>Revenues</b>			
Taxes (Net) (Schedule 6)	\$ 26,851,000	\$ 26,800,843	\$ 25,978,970
Sale of Services (Schedule 7)	12,904,000	13,259,124	10,922,138
Services Provided to Other Governments	79,000	135,338	127,467
Government Transfers (Schedule 8)	15,716,000	4,088,766	2,323,513
Fees, Permits, Licenses and Fines (Schedule 9)	374,000	442,955	498,266
Investment Income	420,000	1,208,652	437,776
City West Cable & Tel. Corp.	-	993,000	3,989,000
Prince Rupert Legacy Inc.	-	3,690,532	3,043,935
Miscellaneous (Schedule 9)	1,354,000	1,356,341	1,378,788
<b>Total Revenue</b>	<u>\$ 57,698,000</u>	<u>\$ 51,975,551</u>	<u>\$ 48,699,853</u>
<b>Expenses</b>			
Protection to Persons and Property	\$ 12,531,600	\$ 12,821,423	\$ 12,958,842
Water, Sewage and Solid Waste	8,356,200	9,339,906	7,258,158
Roadways and Transportation	18,131,000	7,198,641	6,348,324
Recreation and Culture	6,562,900	6,351,805	5,623,653
General Government	5,568,000	5,965,652	4,595,556
Other	356,500	345,611	329,370
<b>Total Expenses (Schedule 10)</b>	<u>\$ 51,506,200</u>	<u>\$ 42,023,038</u>	<u>\$ 37,113,903</u>
<b>Revenue Over Expenditure Before Amortization</b>	\$ 6,191,800	\$ 9,952,513	\$ 11,585,950
<b>Amortization of Tangible Capital Assets</b>	\$ -	\$ (3,778,871)	\$ (4,310,832)
<b>Gain on Disposition of Land Held for Resale</b>	\$ -	\$ 66,410	\$ -
<b>Gain on disposition of Tangible Capital Assets</b>	\$ -	\$ 7,000	\$ -
<b>Revenue Over Expenditure</b>	\$ 6,191,800	\$ 6,247,052	\$ 7,275,118
<b>Opening City Position</b>	<u>\$ 199,278,602</u>	<u>\$ 199,278,602</u>	<u>\$ 192,003,484</u>
<b>Closing City Position (Statement A)</b>	<u>\$ 205,470,402</u>	<u>\$ 205,525,654</u>	<u>\$ 199,278,602</u>

# APPENDIX B:

## Audited Financial Statements (continued...)

Statement C

### City of Prince Rupert

#### Consolidated Statement of Changes in Net Financial Assets For The Year Ended December 31

	2022 <u>Actual</u>	2021 <u>Actual</u>
Revenue Over Expenditure (Statement B)	\$ 6,247,052	\$ 7,275,118
Acquisition of Tangible Capital Assets (Schedule 1 & 3)	(23,214,589)	(24,747,316)
Amortization of Tangible Capital Assets	3,778,871	4,310,832
City West Cable and Tel. Corp. (Increase)/Decrease in Equity	(993,000)	(3,189,000)
Change in Inventory	<u>(239,362)</u>	<u>(153,819)</u>
Change in Net Financial Assets	<u>\$ (14,428,028)</u>	<u>\$ (16,504,185)</u>
Net Financial Assets at Beginning of Year	<u>\$ 37,568,377</u>	<u>\$ 54,072,562</u>
Net Financial Assets at End of Year	<u><u>\$ 23,140,349</u></u>	<u><u>\$ 37,568,377</u></u>

# APPENDIX B:

## Audited Financial Statements (continued...)

Statement D

### City of Prince Rupert

#### Consolidated Statement of Cash Flows For The Year Ended December 31

	<u>2022</u>	<u>2021</u>
<b>Operating Activities</b>		
Revenue Over Expenditure	\$ 6,247,052	\$ 7,275,118
Non-cash Items		
Amortization	3,778,871	4,310,832
City West Cable & Tel. Corp	(993,000)	(3,989,000)
Taxes Receivable	(442,375)	340,352
General Receivables	(714,124)	3,060,977
Land inventory held for resale	-	(11,189)
Inventory	(239,362)	(153,819)
Accounts Payable and Accrued Liabilities	(4,636,511)	5,686,610
Deferred Revenue	2,785,905	5,856,045
Landfill Closure Costs	(278,399)	(1,334,749)
Cash Provided by Operating Activities	<u>\$ 5,501,057</u>	<u>\$ 21,041,177</u>
<b>Financing Activities</b>		
Equipment and Short Term Loans	\$ 850,000	\$ -
Debenture Debt	-	20,000,000
MFA Deposits and Reserves	6,953	(203,154)
Repayment (Loans) from Prince Rupert Airport Authority	(32,148)	91,086
Principal Repayments	(1,786,267)	(3,755,679)
Cash provided by/(applied to) Financing Activities	<u>\$ (961,462)</u>	<u>\$ 16,132,253</u>
<b>Investing Activities</b>		
Tangible Capital Assets Additions	\$ (23,214,589)	\$ (24,747,316)
City West Cable & Tel. Corp. Loan Repayment	-	800,000
Cash Provided by/(applied to) Investing Activities	<u>\$ (23,214,589)</u>	<u>\$ (23,947,316)</u>
Increase/(Decrease) in Cash and Cash Equivalents	\$ (18,674,994)	\$ 13,226,114
Cash and Cash Equivalents at Beginning of Year	<u>78,097,653</u>	<u>64,871,539</u>
Cash and Cash Equivalents at End of Year	<u>\$ 59,422,659</u>	<u>\$ 78,097,653</u>

# APPENDIX B:

## Audited Financial Statements (continued...)

### City of Prince Rupert

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#### Notes to the Consolidated Financial Statements December 31, 2022

#### 1) Significant accounting policies

##### a) *Basis of presentation*

It is the Municipality's policy to follow accounting principles generally accepted for British Columbia Municipalities and to apply such principles consistently. These consolidated statements include the operations of the General, Water, Sewer, Solid Waste, Capital and Reserve Funds, Prince Rupert Legacy Inc. and City West Cable & Telephone Corp. They have been prepared using guidelines issued in the CPA Canada Public Sector Accounting Handbook.

##### b) *Revenue and expenses recognition*

The accrual method for reporting revenues and expenditures has been used.

Revenues are normally recognized in the year in which they are earned and measurable.

Government transfers are recognized in the financial statements as revenue in the period in which the eligibility criteria have been met and reasonable estimates of the amounts can be made. Transfers received for which the expenditures have not yet been incurred are reported as deferred revenue.

Deferred revenue includes grants, contributions and other amounts received from third parties which are specifically designated and the expenditures have not yet been incurred.

##### c) *Tangible capital assets*

Tangible capital assets are reported at cost. Donated assets are reported at fair market value at the time of donation. Tangible capital assets are amortized using the straight-line method as follows:

	<u>Years</u>
Buildings and Improvements	5 to 50
Equipment	5 to 20
Infrastructure	25 to 100

##### d) *Inventory*

Inventory is reported at average cost.

##### e) *Estimates*

The preparation of financial statements in accordance with CPA Canada Public Sector Accounting Standards requires management to make estimates and assumptions that affect the amounts reported. Actual results could differ from those estimates.

# APPENDIX B:

## Audited Financial Statements (continued...)

### City of Prince Rupert

#### Notes to the Consolidated Financial Statements December 31, 2022

##### f) Reporting entity

The City's reporting entity includes the municipal government and entities that are either controlled or owned by it. All controlled entities are fully consolidated on a line-by-line basis except for government business enterprises.

Government business enterprises are consolidated on a modified equity basis. Under the modified equity basis, accounting policies are not adjusted to conform to the City's, inter-organizational transactions and balances are not eliminated and the City recognises annual earnings or losses in its statement of operations with a corresponding increase or decrease in the investment. Any distributions reduce the carrying value of the investment.

The City's reporting entities include:

Prince Rupert Legacy Inc.	Controlled Entity	100%
City West Cable & Telephone Corp.	Government Business Enterprise	100%

##### g) Financial instruments

The City's financial instruments consist of cash, taxes and accounts receivable, accounts payable, accruals and deferred revenue, equipment and short term financing debt, and debenture debt. It is management's opinion that the City is not exposed to significant interest, currency or credit risk arising from these financial instruments. The fair value of these financial instruments approximate their carrying value.

## 2) Receivables

### a) Taxes receivable

	<u>2022</u>	<u>2021</u>
Current	\$ 756,551	\$ 311,549
Arrears	281,910	296,515
Tax sale properties	312,271	300,293
Net taxes receivable	<u>\$ 1,350,732</u>	<u>\$ 908,357</u>

### b) General receivables

	<u>2022</u>	<u>2021</u>
General receivables	\$ 3,604,153	\$ 2,867,823
Allowance for doubtful accounts	(38,010)	(15,804)
Net general receivables	<u>\$ 3,566,143</u>	<u>\$ 2,852,019</u>

# APPENDIX B:

## Audited Financial Statements (continued...)

### City of Prince Rupert

#### Notes to the Consolidated Financial Statements December 31, 2022

#### 3) Municipal Finance Authority reserve and deposit

The City issues its debt instruments through the Municipal Finance Authority. As a condition of these borrowings, a portion of the debenture proceeds are withheld by the Municipal Finance Authority as a debt reserve fund. The City also executes demand notes in connection with each debenture whereby the Municipality may be required to loan certain amounts to the Municipal Finance Authority.

#### 4) Land inventory held for resale

The Watson Island land property value is reported at the gross value of the property taxes owing when it was acquired through tax sale in 2008 plus \$3.7 million of remediation costs incurred to prepare the island for resale, less \$1.2 million for 35 acres leased out. Management believes current market value exceeds net book value. There is approximately \$1.6 million owing to the Ministry of Education that is included in accounts payable.

#### 5) Loans to Prince Rupert Airport Authority

	<u>2022</u>	<u>2021</u>
From Municipal Finance Authority (MFA)	\$ 4,770,378	\$ 5,088,802
Rescheduled payments	<u>1,051,717</u>	<u>701,145</u>
	\$ 5,822,095	\$ 5,789,947

(Details per Schedule 12. Due to COVID 19 disruption, the annual combination principal and interest repayment for 2020, 2021, and 2022 from Prince Rupert Airport are rescheduled to the end of the term. Normal payments will resume in 2023.)

From Prince Rupert Legacy

Payments include interest at 2.5% per annum, secured by mortgage on Airport Lands. Effective March 1, 2020, Prince Rupert Legacy suspended the requirement for loan repayments and interest accruals until the 2023 financial year.

\$24,080 due January 28 and July 28 each year with a final payment on January 28, 2033.	\$ 405,312	\$ 405,312
\$16,054 due April 6 and October 6 each year with a final payment on October 6, 2033.	282,750	282,750
\$9,030 due June 20 and December 20 each year with a final payment on December 20, 2033.	159,046	159,046
\$10,033 due February 28 and August 28 each year with a final payment on February 28, 2034.	192,108	192,108
	<u>\$ 1,039,216</u>	<u>\$ 1,039,216</u>
Total loans to Prince Rupert Airport Authority	<u>\$ 6,861,311</u>	<u>\$ 6,829,163</u>

# APPENDIX B:

## Audited Financial Statements (continued...)

### City of Prince Rupert

#### Notes to the Consolidated Financial Statements December 31, 2022

#### 6) Accounts payable, accrued liabilities and deferred revenue

	<u>2022</u>	<u>2021</u>
<b>a) Accounts payable and accrued liabilities</b>		
Trade payables	\$ 6,073,835	\$ 9,148,526
Accrued liabilities	33,000	33,000
Accrued interest payable - MFA	141,156	142,269
Taxes due to other governments	2,314,812	2,673,251
Salaries, wages, other payroll payables	5,948,386	5,372,844
Holdbacks and deposits	636,107	2,413,917
	<u>\$ 15,147,296</u>	<u>\$ 19,783,807</u>
<b>b) Deferred revenue</b>		
Prepaid taxes	\$ 1,280,982	\$ 1,331,613
Deferred revenue - PR Legacy	2,572,284	2,573,071
Other deferred revenue	8,893,436	6,056,113
	<u>\$ 12,746,702</u>	<u>\$ 9,960,797</u>

#### 7) Debenture debt and loans payable

Debenture debt and loans are with the Municipal Finance Authority and are being repaid in accordance with approved bylaws and agreements.

#### 8) Investment in City West Cable & Telephone Corp.

Financial information for the Company as at December 31 is as follows

	<u>2022</u>	<u>2021</u>
Assets	\$ 81,260,000	\$ 66,394,000
Liabilities to arms-length parties	\$ 33,808,000	\$ 19,935,000
Net income	\$ 993,000	\$ 3,989,000

#### 9) Commitments and contingencies:

##### a) Pension information

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, 2021, the plan has about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 contributors from local governments.

# APPENDIX B:

## Audited Financial Statements (continued...)

### City of Prince Rupert

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#### Notes to the Consolidated Financial Statements December 31, 2022

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

The City of Prince Rupert paid \$1,420,985 (2021 - \$1,465,654) for employer contributions while employees contributed \$1,247,286 (2021 - \$1,227,278) to the plan in fiscal 2022.

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.

#### **b) Landfill closure costs**

The City is responsible for closing the landfill (and each cell located there) in accordance with Ministry of Environment regulations. The active cell at Ridley Island landfill site is expected to reach full capacity in 2023 and a newly constructed cell is ready to accept waste once this occurs. Closure and post-closure costs have been fully accrued based on the latest landfill closure plan.

#### **c) Third party claims**

The City has various lawsuits and claims pending by and against it. It is the opinion of management that the determination of these claims will not materially affect the financial position or the operating results of the City.

#### **d) Payments in lieu of taxes**

Payments in lieu of taxes are recorded as revenue based on managements' best estimates of taxes due. Property assessment values are subject to dispute and the Dispute Advisory Panel is being asked to provide advice in a matter spanning multiple years. The impact of any future settlement agreement is as yet unknown.

# APPENDIX B:

## Audited Financial Statements (continued...)

Schedule 1

### City of Prince Rupert

#### Operating Funds and Surplus Allocation For The Year Ended December 31

Fund	General	Water	Sewer	Solid Waste	Prince Rupert Legacy Inc.	2022 Total	2021 Total
<b>Operating Results</b>							
Revenue	\$ 36,713,920	\$ 3,125,665	\$ 2,074,194	\$ 5,471,240	\$ 3,690,532	\$ 51,975,551	\$ 48,699,853
Expenditure (Exclude Tangible capital assets)	32,683,132	3,540,338	1,277,210	4,522,358	-	42,023,038	37,113,903
	\$ 4,030,788	\$ (414,673)	\$ 1,696,984	\$ 948,882	\$ 3,690,532	\$ 9,952,513	\$ 11,585,950
<b>Add/(Less)</b>							
Additions to Tangible capital assets	\$ (5,823,599)	\$ (11,657,283)	\$ (1,276,775)	\$ (3,523,281)	\$ (833,651)	\$ (23,214,589)	\$ (24,747,316)
Gain on Disposition of Land Held for Resale	66,410	-	-	-	-	66,410	-
Gain on disposition of Tangible Capital Assets	2,000	-	-	5,000	-	7,000	-
New Debenture Loans from MFA	-	850,000	-	-	-	850,000	20,000,000
Debt payment and Actuarial Adjustments	(837,653)	(304,131)	(21,928)	(304,131)	-	(1,467,843)	(3,449,502)
Bylaw and Statutory Reserve Interest Income	(790,276)	-	-	-	-	(790,276)	(241,398)
Prince Rupert Legacy Dividend	1,438,534	5,861,466	-	-	(7,300,000)	-	-
City West Cable & Tel. Corp Loan Repayment	-	-	-	-	-	-	800,000
City West Cable & Tel. Corp (Income)/Loss	(993,000)	-	-	-	-	(993,000)	(3,989,000)
Transfer (to)/ from Reserves (Schedule 2)	1,432,842	3,596,468	(51,080)	2,437,378	-	7,415,608	(882,256)
	\$ (5,504,742)	\$ (1,653,480)	\$ (1,349,783)	\$ (1,385,034)	\$ (8,233,651)	\$ (18,126,690)	\$ (12,509,472)
Total Operating Surplus/(Deficit)	\$ (1,473,954)	\$ (2,068,153)	\$ 347,201	\$ (436,152)	\$ (4,543,119)	\$ (8,174,177)	\$ (923,522)
Balance forward Surplus/(Deficit)	11,952,724	2,185,108	4,637,925	149,733	12,379,774	31,305,264	32,228,787
Accumulated Surplus/(Deficit)	\$ 10,478,770	\$ 116,955	\$ 4,985,126	\$ (286,419)	\$ 7,836,655	\$ 23,131,087	\$ 31,305,265
<b>Surplus Allocation</b>							
Unappropriated Surplus (deficit)	\$ 1,477,947	\$ 116,955	\$ 5,126	\$ (286,419)	\$ 3,614,655	\$ 5,126,264	\$ 10,809,442
Restricted Land Surplus	7,994,823	-	-	-	-	7,994,823	7,994,823
2023 Appropriated Surplus	1,006,000	-	4,980,000	-	4,022,000	10,008,000	12,501,000
	\$ 10,478,770	\$ 116,955	\$ 4,985,126	\$ (286,419)	\$ 7,836,655	\$ 23,131,087	\$ 31,305,265

# APPENDIX B:

## Audited Financial Statements (continued...)

Schedule 2

### City of Prince Rupert

#### Statement of Bylaw and Statutory Reserve Fund Balances December 31, 2022

	<u>Opening Balance</u>	<u>Interest/Income</u>	<u>Transfer (to)/from Other Funds</u>	<u>Year End Balance</u>	<b>RESERVE ALLOCATION</b>		
					<u>2023 Budget Appropriation</u>	<u>Unappropriated Reserve</u>	<u>Year End Balance</u>
<b>BYLAW &amp; OTHER RESERVES</b>							
General Reserves	\$ 7,401,973	\$ 185,049	\$ 266,510	\$ 7,853,532	\$ 1,250,000	\$ 6,603,532	\$ 7,853,532
Public Work Equipment Reserves	1,310,109	32,753	535,000	1,877,862	807,000	1,070,862	1,877,862
Ferry Maintenance Reserves	318,985	7,974	150,000	476,939	-	476,939	476,939
NCPG Reserve (Schedule 13)	11,525,181	288,130	(7,475,750)	4,337,561	3,730,000	607,561	4,337,561
Water Asset Management Reserve	8,775,983	219,400	(643,468)	8,351,915	8,200,000	151,915	8,351,915
Sewer Asset Management Reserve	263,899	6,597	54,986	325,482	-	325,482	325,482
Solid Waste Asset Management Res.	332,396	8,309	(290,378)	50,327	-	50,327	50,327
<b>Total Bylaw &amp; Other Reserves</b>	<b>\$ 29,928,506</b>	<b>\$ 748,212</b>	<b>\$ (7,403,100)</b>	<b>\$ 23,273,618</b>	<b>\$ 13,987,000</b>	<b>\$ 9,286,618</b>	<b>\$ 23,273,618</b>
<b>STATUTORY RESERVES</b>							
Capital Assets & Land Acquisition	\$ 1,495,266	\$ 37,382	\$ (25,000)	\$ 1,507,648	\$ 50,000	\$ 1,457,648	\$ 1,507,648
Parkland Reserves	7,051	178	-	7,227	-	7,227	7,227
Parking Space Requirements	147,382	3,885	-	151,087	-	151,087	151,087
Cemetery Care Trust	244,564	821	12,492	257,877	-	257,877	257,877
<b>Total Statutory Reserves</b>	<b>\$ 1,894,263</b>	<b>\$ 42,064</b>	<b>\$ (12,508)</b>	<b>\$ 1,923,819</b>	<b>\$ 50,000</b>	<b>\$ 1,873,819</b>	<b>\$ 1,923,819</b>
<b>TOTAL RESERVES</b>	<b>\$ 31,822,769</b>	<b>\$ 790,276</b>	<b>\$ (7,415,608)</b>	<b>\$ 25,197,437</b>	<b>\$ 14,037,000</b>	<b>\$ 11,160,437</b>	<b>\$ 25,197,437</b>

# APPENDIX B:

## Audited Financial Statements (continued...)

Schedule 3

### City of Prince Rupert

#### Consolidated Statement of Tangible Capital Assets December 31

	<u>CAPITAL ASSETS</u>				<u>ACCUMULATED AMORTIZATION</u>				<u>NET BOOK VALUE</u>	
	<u>Opening Balance</u>	<u>Additions</u>	<u>Disposals/ Write-Downs</u>	<u>Closing Balance</u>	<u>Opening Balance</u>	<u>Amortization</u>	<u>Disposals/ Write-Downs</u>	<u>Closing Balance</u>	<u>2022</u>	<u>2021</u>
Land	\$ 11,435,191	\$ 988,463	\$ -	\$ 12,423,654	\$ -	\$ -	\$ -	\$ -	\$ 12,423,654	\$ 11,435,191
Buildings	\$ 13,737,612	\$ 4,522,855	\$ -	\$ 18,260,467	\$ 8,741,368	\$ 477,392	\$ -	\$ 9,218,760	\$ 9,041,707	\$ 4,996,244
Equipment	\$ 11,004,795	\$ -	\$ (350,844)	\$ 10,653,951	\$ 6,642,948	\$ 806,763	\$ (350,844)	\$ 7,098,867	\$ 3,555,084	\$ 4,361,847
Infrastructure	\$ 147,866,055	\$ 17,703,271	\$ (506,934)	\$ 165,062,392	\$ 54,180,749	\$ 2,494,716	\$ (506,934)	\$ 56,168,531	\$ 108,893,861	\$ 93,685,306
	<u>\$ 184,043,653</u>	<u>\$ 23,214,589</u>	<u>\$ (857,778)</u>	<u>\$ 206,400,464</u>	<u>\$ 69,565,065</u>	<u>\$ 3,778,871</u>	<u>\$ (857,778)</u>	<u>\$ 72,486,158</u>	<u>\$ 133,914,306</u>	<u>\$ 114,478,588</u>

# APPENDIX B:

## Audited Financial Statements (continued...)

Schedule 4

### City of Prince Rupert

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#### City West Cable & Telephone Corporation Statement of Financial Position December 31

	<u>2022</u>	<u>2021</u>
<b>ASSETS</b>		
City West Cable & Telephone Corporation		
Investment	\$ 1	\$ 1
Loan	17,132,762	17,132,762
Equity	<u>30,320,000</u>	<u>29,327,000</u>
	<u>\$ 47,452,763</u>	<u>\$ 46,459,763</u>
<b>LIABILITIES AND EQUITY</b>		
Equity, Beginning of Year	\$ 46,459,763	\$ 43,270,763
Net Income of Corporation	993,000	3,989,000
Repayment of loan	-	(800,000)
Equity, End of Year	<u>\$ 47,452,763</u>	<u>\$ 46,459,763</u>

# APPENDIX B:

## Audited Financial Statements (continued...)

Schedule 5

### City of Prince Rupert

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#### Statement of Changes in Investment in Tangible Capital Assets December 31

	<u>2022</u>	<u>2021</u>
Opening Balance	\$ 89,690,805	\$ 85,804,819
Tangible Capital Assets Purchased By Operations	\$ 22,364,589	\$ 4,747,316
Debenture Debt Repayment	732,653	149,100
Actuarial Additions	94,887	113,598
Loan Repayment	640,304	3,186,804
Amortization	<u>(3,778,871)</u>	<u>(4,310,832)</u>
Closing Balance	<u>\$ 109,744,367</u>	<u>\$ 89,690,805</u>

# APPENDIX B:

## Audited Financial Statements (continued...)

Schedule 6

### City of Prince Rupert

#### Schedule of Tax Revenues For The Year Ended December 31

	Unaudited 2022 Budget	2022 Actual	2021 Actual
<b>Real Property Taxes</b>			
Municipal Property Tax			
Residential	\$ 7,377,000	\$ 7,370,484	\$ 7,097,282
Utilities	298,000	298,485	285,999
Major Industry	10,117,000	10,117,624	9,886,978
Light Industry	682,000	670,833	649,652
Business	5,144,000	5,143,748	4,649,712
Recreational	20,000	20,287	19,577
	<u>\$ 23,638,000</u>	<u>\$ 23,621,461</u>	<u>\$ 22,589,200</u>
Less: Tax Sharing with District of Port Edward	<u>\$ (973,000)</u>	<u>\$ (945,698)</u>	<u>\$ (1,014,753)</u>
	<u>\$ 22,665,000</u>	<u>\$ 22,675,763</u>	<u>\$ 21,574,447</u>
<b>Special Payments</b>			
Port Competitiveness Tax Grant	\$ 1,845,000	\$ 1,845,534	\$ 1,795,267
Revenue Tax	\$ 329,000	\$ 327,651	\$ 330,496
Specified Area Tax	\$ 63,000	\$ -	\$ 63,170
Payments in Lieu of Tax			
Federal Government Properties	\$ 162,000	\$ 161,667	\$ 160,704
Prince Rupert Port Authority	1,326,000	1,299,370	1,606,246
	<u>\$ 1,488,000</u>	<u>\$ 1,461,037</u>	<u>\$ 1,766,950</u>
Grants in Lieu of Tax			
Provincial Government Properties	\$ 248,000	\$ 268,279	\$ 248,043
BC Buildings Corp.	40,000	43,628	40,220
BC Housing Commission	90,000	95,848	90,284
BC Hydro and Power Authority	74,000	73,687	61,344
Insurance Corporation of BC	9,000	9,416	8,749
	<u>\$ 461,000</u>	<u>\$ 490,858</u>	<u>\$ 448,640</u>
	<u>\$ 4,186,000</u>	<u>\$ 4,125,080</u>	<u>\$ 4,404,523</u>
<b>Net Tax Revenue</b>	<u>\$ 26,851,000</u>	<u>\$ 26,800,843</u>	<u>\$ 25,978,970</u>

# APPENDIX B:

## Audited Financial Statements (continued...)

Schedule 7

### City of Prince Rupert

#### Schedule of Sale of Service Revenues For The Year Ended December 31

	Unaudited 2022 Budget	2022 Actual	2021 Actual
<b>GENERAL FUND</b>			
Protective Services (RCMP)	\$ 22,000	\$ 25,217	\$ 23,820
<b>Transportation Services</b>			
Public Transit	\$ 201,000	\$ 179,556	\$ 174,806
Airport Ferry	875,000	\$ 1,016,156	464,545
	<u>\$ 1,076,000</u>	<u>\$ 1,195,712</u>	<u>\$ 639,351</u>
<b>Other</b>			
Rezoning / Subdivision Services	\$ -	\$ 5,780	\$ 20,243
Parking	110,000	\$ 91,274	96,304
Franchise Fees	220,000	\$ 243,749	218,269
	<u>\$ 330,000</u>	<u>\$ 340,803</u>	<u>\$ 334,816</u>
<b>Public Health (Cemetery)</b>	<u>\$ 149,000</u>	<u>\$ 144,823</u>	<u>\$ 147,793</u>
<b>Recreation and Cultural Services</b>			
Civic Centre Rentals & Programs	\$ 254,000	\$ 286,600	\$ 158,438
Swimming Pool	373,000	\$ 393,862	249,704
Arena	204,000	\$ 237,987	139,461
	<u>\$ 831,000</u>	<u>\$ 918,449</u>	<u>\$ 547,603</u>
<b>Cow Bay Marina</b>	<u>\$ 257,000</u>	<u>\$ 415,076</u>	<u>\$ 212,741</u>
<b>TOTAL GENERAL OPERATING FUND</b>	<u>\$ 2,665,000</u>	<u>\$ 3,040,080</u>	<u>\$ 1,906,124</u>
<b>SOLID WASTE FUND</b>	<u>\$ 4,599,000</u>	<u>\$ 4,469,469</u>	<u>\$ 3,442,672</u>
<b>WATER FUND</b>	<u>\$ 2,925,000</u>	<u>\$ 2,984,516</u>	<u>\$ 2,877,884</u>
<b>SEWER FUND</b>	<u>\$ 2,715,000</u>	<u>\$ 2,765,059</u>	<u>\$ 2,695,458</u>
	<u><u>\$ 12,904,000</u></u>	<u><u>\$ 13,259,124</u></u>	<u><u>\$ 10,922,138</u></u>

# APPENDIX B:

## Audited Financial Statements (continued...)

Schedule 8

### City of Prince Rupert

#### Schedule of Government Transfers For The Year Ended December 31

	Unaudited 2022 Budget	2022 Actual	2021 Actual
<b>Federal Grant- Conditional</b>			
General Fund			
Canada Summer Jobs	\$ -	\$ 9,772	\$ 22,173
Active Transportation Strategy - Infrastructure Canada	20,000	20,000	-
	<u>\$ 20,000</u>	<u>\$ 29,772</u>	<u>\$ 22,173</u>
<b>Provincial Grants</b>			
<b>Unconditional</b>			
General Fund - Small Community	\$ 390,000	\$ 454,000	\$ 366,000
- Traffic Fines	250,000	219,522	246,330
- Carbon Tax Rebate	-	-	75,260
Total Unconditional	<u>\$ 640,000</u>	<u>\$ 673,522</u>	<u>\$ 687,590</u>
<b>Conditional</b>			
General Fund			
Victim Services	\$ 73,000	\$ 70,729	\$ 69,669
Casino Revenue	600,000	582,887	302,373
Two Percent (2%) Hotel Tax	280,000	332,449	237,913
Situation Tables	43,000	7,500	15,000
NDIT- Economic Development	50,000	50,000	68,864
NDIT- Business Façade	20,000	20,000	-
Waterfront Rupert's Landing & Ferry Development	10,900,000	10,188	53,639
CleanBC Communities Fund (Charge North)	10,000	-	-
CN Building Revitalization - ICIP	1,300,000	1,000,000	-
Wind storm claim - EMBC	-	44,969	-
Total Conditional	<u>\$ 13,276,000</u>	<u>\$ 2,118,722</u>	<u>\$ 747,458</u>
<b>Regional and Other External Transfers - Conditional</b>			
General Fund			
PRACSS- Downtown Public Washroom	\$ -	\$ -	\$ 220,000
PRPA- New Fire Hall Building	175,000	-	-
FCM- Asset Management Strategy Development	65,000	56,750	4,950
UBCM - Housing Needs Assessment	10,000	10,000	-
Sewer Fund			
FCM- Liquid Waste Management Plan	400,000	200,000	87,000
Solid Waste Fund			
UBCM- Community Work Fund (Gas Tax)	1,130,000	1,000,000	542,918
Canada Parks and Recreation	-	-	11,424
	<u>\$ 1,780,000</u>	<u>\$ 1,266,750</u>	<u>\$ 866,292</u>
<b>Total Government Transfer</b>	<u><b>\$ 15,716,000</b></u>	<u><b>\$ 4,088,766</b></u>	<u><b>\$ 2,323,513</b></u>

# APPENDIX B:

## Audited Financial Statements (continued...)

Schedule 9

### City of Prince Rupert

#### Schedule of Revenue from Own Sources For The Year Ended December 31

	Unaudited 2022 Budget	2022 Actual	2021 Actual
Licenses and Permits	\$ 249,000	\$ 337,861	\$ 382,509
Fines	33,000	18,950	23,172
911 Service Fee	92,000	86,144	92,585
	<u>\$ 374,000</u>	<u>\$ 442,955</u>	<u>\$ 498,266</u>
Miscellaneous revenues:			
Actuarial Additions	\$ -	\$ 178,238	\$ 184,703
Cemetery Care Fund	-	12,143	12,763
Miscellaneous - General Fund	521,000	585,167	655,126
Miscellaneous Grants - General Fund	118,000	39,516	30,000
Penalties and Interest on Taxes	-	212,411	246,260
Property Rentals	182,000	189,488	119,510
Disposal of scrap materials	400,000	-	-
Water Meter Rentals	133,000	139,378	130,426
Total Miscellaneous Revenues	<u>\$ 1,354,000</u>	<u>\$ 1,356,341</u>	<u>\$ 1,378,788</u>

# APPENDIX B:

## Audited Financial Statements (continued...)

Schedule 10

### City of Prince Rupert

#### Schedule of Expenditure by Objects of Expense For The Year Ended December 31

	Unaudited 2022 Budget	2022 Actual	2021 Actual
Wages	\$ 17,209,000	\$ 17,240,437	\$ 15,533,415
Benefits	4,160,000	4,309,182	3,784,590
Professional Fees	1,731,000	1,810,904	1,572,677
Supplies	2,241,500	2,700,020	2,656,093
Services	4,207,500	4,931,073	3,544,963
Energy	1,247,000	1,527,555	1,212,584
Fiscal Expenses	2,877,000	3,027,605	2,162,581
Grants in Aid to Community Partners	1,633,000	1,679,062	1,528,168
Contracts	5,860,000	5,731,410	5,901,767
	<u>\$ 41,166,000</u>	<u>\$ 42,957,248</u>	<u>\$ 37,896,838</u>
Capital Purchases & Capital Works (Per budget)	73,468,000	23,888,934	25,012,591
Wages & Vehicle cost allocated to Capital Works	-	(235,599)	(212,306)
Less:			
Investments in Tangible Capital Assets	(61,363,000)	(23,214,589)	(24,747,316)
Debt Repayment	(1,764,800)	(1,372,956)	(835,904)
Total Expenses (Statement B)	<u>\$ 51,506,200</u>	<u>\$ 42,023,038</u>	<u>\$ 37,113,903</u>

# APPENDIX B:

## Audited Financial Statements (continued...)

Schedule 11

### City of Prince Rupert

#### Schedule of Equipment / Short Term Financing Debt December 31

Loan No.	Purpose	New/ Renewal	Amount of Issue	2021 Balance	Additions	Principal Payments	2022 Balance
<b>Equipment Financing</b>							
0002-0	2017 Pumper Truck	2017	890,000	\$ 151,115	\$ -	\$ (151,115)	\$ -
0003-0	2019 Vactor Truck	2019	450,000	265,527	-	(92,437)	173,090
0004-0	Garbage Truck	2020	850,000	677,188	-	(166,712)	510,476
				<u>\$ 1,093,830</u>	<u>\$ -</u>	<u>\$ (410,264)</u>	<u>\$ 683,566</u>
<b>Short Term / Temporary Financing</b>							
695-6	2018 Cell Block Reno and PW Buildings	2019	1,150,000	\$ 517,390	\$ -	\$ (230,040)	\$ 287,350
695-3	2022 McBride Street Water Main Repair	2022	850,000	-	850,000	-	850,000
				<u>\$ 517,390</u>	<u>\$ 850,000</u>	<u>\$ (230,040)</u>	<u>\$ 1,137,350</u>
				<u>\$ 1,611,220</u>	<u>\$ 850,000</u>	<u>\$ (640,304)</u>	<u>\$ 1,820,916</u>

# APPENDIX B:

## Audited Financial Statements (continued...)

Schedule 12

### City of Prince Rupert

#### Schedule of Debenture Debt December 31

Bylaw No.	No.	Maturity Date	Amount of Issue	2021 Balance	Additions	Principal Payment	2021 Accrued Actuarial	2022 Actuarial	2022 Accrued Actuarial	2022 Balance	
<b>General Fund</b>											
3201	Cruise Ship Dock	94	2025	3,133,056	808,087	-	(115,139)	17,472	(80,726)	(18,956)	610,738
3333	Airport Upgrade	127	2034	7,000,000	5,088,802	-	(235,072)	54,530	(74,287)	(63,615)	4,770,378
				<u>\$ 6,896,889</u>	<u>\$ -</u>	<u>\$ (350,211)</u>	<u>\$ 72,002</u>	<u>\$ (154,993)</u>	<u>\$ (82,571)</u>	<u>\$ 5,381,116</u>	
<b>Water Fund</b>											
3433	Woodworth Dam	156	2048	\$ 10,000,000	\$ 10,000,000	\$ -	\$ (302,360)	\$ -	\$ -	\$ (1,771)	\$ 9,696,669
<b>Sewer Fund</b>											
3201	Moresby Sewer Upgrade	94	2025	\$ 346,970	\$ 89,787	\$ -	\$ (12,793)	\$ 1,941	\$ (8,970)	\$ (2,106)	\$ 67,859
<b>Solid Waste Fund</b>											
3454	New Landfill Cell	156	2048	\$ 10,000,000	\$ 10,000,000	\$ -	\$ (302,360)	\$ -	\$ -	\$ (1,771)	\$ 9,696,669
				<u>\$ 25,986,876</u>	<u>\$ -</u>	<u>\$ (967,724)</u>	<u>\$ 73,943</u>	<u>\$ (183,953)</u>	<u>\$ (88,219)</u>	<u>\$ 24,640,713</u>	

# APPENDIX B:

## Audited Financial Statements (continued...)

Schedule 13

### City of Prince Rupert

#### Schedule of Northern Capital and Planning Grant For Year Ended December 31, 2022

Grant Balance as at Jan 1, 2022	<b>\$ 11,525,181</b>
Interest earned in 2022	288,130
CN Heritage Building Revitalization Project	(2,352,570)
City Hall Boiler Replacement	(23,180)
Development of New Landfill Cell	(2,147,000)
Woodworth Dam Construction	(2,953,000)
Grant Balance as at Dec 31, 2022 (Schedule 2)	<b>\$ 4,337,561</b>

This money is used at the discretion of the municipality for capital and long term planning purposes in accordance with S.32 of the Local Government Grants Regulation (BC Reg. 221/95) which cross-references with S.4(1)(a) & (c) of the Local Government Grants Act.

# APPENDIX B:

## Audited Financial Statements (continued...)

Schedule 14

### City of Prince Rupert

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#### Schedule of COVID-19 Safe Restart Grant for Local Governments For Year Ended December 31, 2022

Grant Balance as at Jan 1, 2022	\$ 1,199,000
Use of funds in 2022:	
Revenue shortfall from PR Airport Authority loan payment	(350,000)
Reduction in City of Prince Rupert airport ferry revenue	(446,000)
Grant Balance as at Dec 31, 2022	\$ 403,000

This money is used at the discretion of the municipality to address increased operating costs and lower revenue due to COVID-19 accordance with section 36 of the Local Government Grants Regulation and this schedule is attached to the Financial Statements as per section 167 of the Community Charter.

# APPENDIX C:

## Permissive Tax Exemptions



### CITY OF PRINCE RUPERT

## Permissive Tax Exemptions 2022 to 2023 or 2022 to 2027

Pursuant to Section 227 of the *Community Charter*, Public Notice is hereby given that Prince Rupert City Council is considering adopting proposed **Permissive Property Tax Exemption Amendment Bylaw No. 3477, 2021**. If adopted by Council, the following properties would be exempt from property taxation in the following amounts:

Registered Owner/ Occupier Identity/ Facility	Estimated annual Permissive Tax Exemption based on 2022 Rates/Values	Roll Number	Legal Description
<b>Places of Worship (Exclude Statutory Exempt Portion)</b>			
Bishop of New Caledonia (Anglican Cathedral)	\$ 434.97	0001839.000	Lots 38-42, Blk 1, Range 5, Plan 923, DL1992, LD 14
Church of Jesus Christ of Latter Day Saints Church	545.96	0091420.000	Lot 1, Range 5, Plan 10626, DL 251, LD 14
Cornerstone Mennonite Brethren Church	255.36	0002000.000	Lot 20-22, Blk 9, Sec 5, Range 5, Plan 923, DL 251, LD 14
Fellowship Baptist Church	325.48	0003323.000	Lot A, Range 5, Plan 7641, DL 251, LD 14
The Salvation Army	1,387.40	0001041.000	Parcel B, Blk 36, Sec 1, Range 5, Plan 923, DL 251, LD 14
Harvest Time United Pentecostal Church	140.24	0003175.000	Lot 16 W ½ 15, Blk 11, Sec 6, Range 5, Plan 923, DL 251, LD 14
Indo-Canadian Sikh Association Temple	137.99	0002980.000	Parcel A (PP23125), Blk 3, Sec 6, Range 5, Plan 923, DL 1992, LD
Prince Rupert Congregation of Jehovah's Witnesses	466.84	0002772.050	Lot 1, Plan EPP104623, DL 251, LD 14
Prince Rupert Church of Christ Church	775.07	0009855.000	Parcel A (TG4443), Range 5, Plan 10602, DL 251, LD 14
Prince Rupert Native Pentecostal Revival Church	301.85	0001038.000	Lot 13-14, Blk 36, Sec 1, Range 5, Plan 923, DL 251, LD 14
Prince Rupert Pentecostal Tabernacle	631.08	0091412.000	Lot 1, Range 5, Plan 11720, DL 251, LD 14
Prince Rupert Sikh Missionary Society Temple	654.70	0006391.000	Parcel A, Blk 39, Sec 8, Range 5, Plan 923, DL 251, LD 14
First United Church	28.87	0002099.000	Lots 23 & 24, Blk 12, Sec 5, Range 5, Plan 923, DL 251, LD 14
First United Church (parking lot)	798.13	0002098.000	Lot 22, Blk 12, Sec 5, Range 5, Plan 923, DL 251, LD 14
First United Church (parking lot)	798.13	0002097.000	Lot 21, Blk 12, Sec 5, Range 5, Plan 923, DL 251, LD 14
St. Paul's Lutheran Church of Prince Rupert	149.99	0001958.000	Lot 25, Blk 7, Sec 5, Range 5, Plan 923, DL 251, LD 14
Sub-total Places of Worship	\$ 7,832.05		
<b>Other Properties</b>			
Cultural Dance Centre & Carving House	\$ 13,720.69	0000382.000	Lot A, Blk 16, Sec 1, Range 5, Plan 923, DL 251, LD 14
Museum of Northern BC	43,090.13	9000165.002	Lot 1, Range 5, Plan EPS64, DL 251, LD 14
Prince Rupert Performing Arts Centre Society	135,547.81	9000363.000	Parcel Assign 28, Range 5, Plan 5631, Except Plan 6006, DL 251,
Jim Pattison Ind. Ltd (Canfisco Municipal Boat Launch Facility)	26,880.88	9000246.000	Part Lot 1, Blk Wft G, Plan 7176 Except Plan PRP42647, DL251, L
Prince Rupert Golf Club	24,404.20	9000322.000	
Prince Rupert Golf Club	5,606.19	9000322.001	Blk 4, Range 5, Plan 1594, DL 251, LD 14 Except Plan 3908 & Part
Prince Rupert Golf Club	450.63	9000322.003	of DL 1992 7&1994, Except Plans 5535, 6006, 8407, 9409
Prince Rupert Golf Club	309.39	9000322.004	
Prince Rupert Racquet Association	5,426.01	9000322.002	Lot A, Range 5, Plan 9409, DL 251, LD 14
School District No. 52 (Prince Rupert) (Pacific Coast School)	7,290.80	0000525.000	Part of Lot A, Range 5, Plan 8288, DL251, LD 14
School District No. 52 (Prince Rupert) (Pacific Coast School)	116.58	0000300.000	Part of Lot 16 & 17, Blk 12, Sec 1, Range 5, Plan 923, DL251, LD 1
BC Society for the Prevention of Cruelty to Animals	2,376.46	0093225.000	Lot 1, Sec 9, Range 5, Plan PRP43463, DL 251, LD 14
BC Society for the Prevention of Cruelty to Animals	13,294.72	0093227.000	Lot A, Sec 9, Range 5, Plan PRP43462, DL 251, LD 14
BC Society for the Prevention of Cruelty to Animals	1,455.02	0093230.000	Lot 1, Sec 9, Range 5, Plan PRP43461, DL 251, LD 14
Prince Rupert Loyal Order of Moose/Moose Lodge	614.58	0000261.000	Lot 1-2, Blk 11, Sec 1, Range 5, Plan 923, DL 1992, LD 14
Prince Rupert Salmon Enhancement Society	1,679.21	9000323.001	Block PT 4, Range 5, Plan 1594, DL 251, LD 14
Prince Rupert Curling Club	12,577.29	9000299.000	Lot C, Range 5, Plan 4693, Except Plan PRP44107, DL 251, LD 14
Prince Rupert Rod & Gun Club	1,690.42	9000416.000	License# 705501 & B06202, Range 5, Plan 1456, DL 251, LD 14
Prince Rupert Aboriginal Community Services Society	2,612.15	0009504.000	Lot 4, Range 5, Plan 9689, DL 251, LD 14
Friendship House Association of Prince Rupert	20,150.18	0000914.000	Parcel A (PN24367), Blk 32, Sec 1, Range 5, Plan 923, DL 251, LD
Kaien Island Daycare Services Family Resource Centre	1,051.93	0005167.002	Lot A, Range 5, Plan 8006, DL 251, LD 14
Prince Rupert Senior Centre Association	890.93	0001044.000	Lot 19, Blk 36, Sec 1, Range 5, Plan 923, DL 251, LD 14
North Coast Community Services Society (Previously Prince Rupert Community Enrichment Society)	6,344.70	0000906.000	Lots 15-16, Blk 32, Sec 1, Range 5, Plan 923, DL 251, LD 14
The Royal Canadian Legion Branch 27 (Only area used by Legion)	825.69	0000641.000	Lot 16, Blk 24, Sec 1, Range 5, Plan PRP923, DL 251, LD 14
Navy League Prince Rupert Branch	646.83	9000299.001	Lot C, Range 5, Plan 4693, DL 251, LD 14
Prince Rupert Rowing & Yachting Club (Only area assessed as "Recreation/Non-Profit")	1,957.35	9000214.100	Lot 1, Range 5, Plan 42708, DL 251, LD 14
Kaien Senior Citizen's Housing	58.46	0003150.000	Lots 7-10, Blk 10, Sec 6, Range 5, Plan 923, DL 251, LD 14
Prince Rupert Senior Citizen's Housing Society	2,002.63	9000089.000	Lot 1, Range 5, Plan 4083, DL 251, LD14
Prince Rupert Indigenous Housing Society (Only area assessed as "Residential/Not-for-profit")	10,274.94	0040511.050	Lot A, Range 5, Plan BCP13581, DL 1992, LD 14
Cedar Village Housing Society (Only area assessed as "Residential/Not-for-profit")	15,702.54	0003411.000	Blk G3, Range 5, Plan 923, DL 251, LD 14
Sub-total other Properties	\$ 359,049.35		
<b>Estimated Annual Total Permissive Property Tax Exemptions</b>	<b>\$ 366,881.40</b>		

The estimated annual exemption for future years is expected to be approximately the same as the 2022 exemption for all properties.

If you have any questions, or for further information, please contact Corinne Bomben, Chief Financial Officer, 250-627-0935.

# APPENDIX D:

## Community Enhancement Grant Report

Category	Actual 2022	Budget 2022
<b>Grants In Aid</b>		
AFFNO Sugar Shack Grant (in kind)	950	950
BC SPCA	28,676	30,000
Halloween Festival (In Kind)	3,960	6,000
National Aboriginal Day (In Kind)	1,716	2,500
Navy League of Canada (in kind)	4,044	4,000
Prince Rupert Racquet Association	8,500	10,000
Prince Rupert Arts Council	20,000	20,000
Prince Rupert Special Event Society - Civic Centre (in	6,694	12,000
Prince Rupert Special Event Society - Operating Grant	15,000	15,000
Prince Rupert Wildlife Shelter	6,600	6,600
Prince Rupert Crime Stoppers (In kind)		300
CHSS Evergreen Program - Cash	750	750
CHSS Evergreen Program - (In kind)	142	1,000
Ecotrust Canada	7,500	7,500
Provision for later applicants (nominal amount)	-	400
<i>Subtotal</i>	<i>104,532</i>	<i>117,000</i>
<b>Major Grants</b>		
Prince Rupert Golf Course (Operating)	160,000	160,000
Tourism Prince Rupert hotel tax transfer (regulatory requirement)	332,449	280,000
Visitors Information Centre	17,000	17,000
Museum of Northern BC. - Kwinitza Station Grant	15,000	15,000
Museum of Northern BC. - Insurance on Artifacts	5,663	6,000
Museum of Northern BC - Museum Grant	149,590	150,000
Prince Rupert Library	737,000	737,000
Prince Rupert Library vest benefit accrual	9,048	9,000
Lester Centre	148,780	149,000
<i>Subtotal</i>	<i>1,574,530</i>	<i>1,523,000</i>
<b>Total</b>	<b>1,679,062</b>	<b>1,640,000</b>

# CONTACT

## City Departments

### City of Prince Rupert

424 3rd Avenue West  
Prince Rupert, BC  
Canada V8J 1L7

**Tel:** 250-627-1781

**Fax:** 250-627-0999

**Website:** [www.princerupert.ca](http://www.princerupert.ca)

### Office Hours

9:30 am to 4:30 pm  
Monday through Friday

### Dr. Robert Buchan, City Manager

250-627-0931  
[robert.buchan@princerupert.ca](mailto:robert.buchan@princerupert.ca)

### Corinne Bomben, CPA, CA,

Chief Financial Officer  
250-627-0935  
[corinne.bomben@princerupert.ca](mailto:corinne.bomben@princerupert.ca)

### Rosamaria Miller, Corporate Administrator

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[rosamaria.miller@princerupert.ca](mailto:rosamaria.miller@princerupert.ca)

### Richard Pucci, Director of Operations + Intergovernmental Relations

250-627-0956  
[richard.pucci@princerupert.ca](mailto:richard.pucci@princerupert.ca)

### Paul Vendittelli, Director of Economic Development + Transportation

250-627-5138  
[paul.vendittelli@princerupert.ca](mailto:paul.vendittelli@princerupert.ca)

### Myfannwy Pope, City Planner and Director of Development Services

250-627-2822  
[myfannwy.pope@princerupert.ca](mailto:myfannwy.pope@princerupert.ca)

### City Services

#### Public Works

Water/Sewer/ Roads/Parks: 250-624-6795  
Garbage Collection/Landfill: 250-624-5482  
Streetlight Repair Reporting: 250-627-0988

#### Engineering

General Office Line: 250-627-0950

Can call for:

- Cemetery Arrangements
- Permits (City Property)
- Blasting Permits

#### Emergency Lines

After Hours: 250-624-3000  
Weekends: 250-624-1037 (or 624-3000)

#### Non-Emergency Police & Fire

Fire Department: 250-627-1248  
RCMP: 250-624-2136





Thanks for reading!

