



THE CITY OF
**PRINCE
RUPERT**

PUBLIC BUDGET **2024**

**DRAFT 5-Year Financial Plan
Document 2024-2028**



princerupert.ca

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Message from the City Manager

Prince Rupert is undoubtedly in an intensified period of renewal—marked by unprecedented levels of spending that is absolutely necessary in order to retain critical services like our water system. Last year marked both some key successes and continued challenges on that front. We secured an unprecedented \$65 Million from the Province for waterline replacements, completed approvals for borrowing to contribute to the replacement of sewer in the same areas, and are currently awaiting results of our application for a Federal grant for \$82 Million that will enable us to start the replacement of our most critical 26 km of failing water and sewer lines.

This process has unfortunately been one of stops and starts. Emergency water breaks have led to open holes throughout the community—because if we close them before we hear back on Federal funding, the full cost of those repairs has to come from our taxpayers alone and reduces the pool of money available to us. If we are successful in getting funding, those costs can be covered by grants.

We know the frustration that the community feels in waiting—and we feel it, too. We hope that the community understands that we are doing everything in our power to limit those delays by expressing the urgency of our need to anyone who will listen in higher levels of Government.

Though we are collectively in a challenging time as a community, we are confident that we have made significant inroads with higher levels of Government. We know how important it is to achieve new and sustainable revenues, not only from grants but from a Resource Benefit Agreement and resolution to tax revenues from port industries, and we are doing our best to get there.

In your service,



Robert Buchan
City Manager, City of Prince Rupert

Message from the Chief Financial Officer

Our City staff have prepared this year's Five Year Financial Plan to help guide community understanding of anticipated revenues, expenses, capital projects and debt to be taken over the next 5 years. We also share some of the challenges and constraints that are unique to our community. This year, we continue to be hit with the same inflationary costs that are impacting households in Prince Rupert and beyond, and we have done our best to reduce all other expenditures to lessen the transfer of that burden. Nevertheless, as the community can well see, there are some projects that have to be prioritized to keep the water on, literally. Given the critical nature of that work, we also need to ensure we have the internal capacity to carry it out.

That being said, the work that we will be able to accomplish with our water and sewer line replacement project will have compounding positive impacts to our community outlook for the future. Replacement of the most critical water and sewer lines also means replacing the roadways above, and fewer repairs to potholes, sidewalks and other amenities year over year along those corridors. Importantly, the replacement of the areas that are failing will also allow us to refocus on a more sustainable program of capital repairs moving forward – rather than having our budgets eaten up with emergency repairs ever year, which is what happens now. The City has been working diligently on preparing plans to prioritize what assets need to be replaced in the community, and our aggressive Infrastructure Replacement Strategy will give more flexibility in future budgets to be able to act on those plans.

This document as well as our budget consultation through our interactive budgeting software platform has been prepared to help you better understand Prince Rupert's 5 year outlook, so that you can provide well-informed input on our spending priorities. We strongly encourage you to review the information prepared, and let staff and Council know what you think before Council considers final adoption of the budget for 2024.

There is nowhere to go from here but onwards and upwards.

Sincerely,



Corinne Bomben, CPA, CA
Chief Financial Officer, City of Prince Rupert

Consolidated Budget Executive Summary

It's clear from the many detours in place around town that our community is continuing to see the impacts of multiple failures of water-lines throughout the community, and these events continue to impact our municipal budget into 2024. For the foreseeable future we will continue to see costs relating to the fragility of our piping infrastructure influence where our financial and operational capacity is directed. Meanwhile, we are not immune to the global inflationary cost pressures placed on all City services and projects. This puts a significant portion of the proposed budget increases largely out of our control, namely contractual increases for RCMP, Transit and staff contracts, as well as increasing costs relating to energy and supplies. Overall, the proposed tax increase currently stands at 7.7%.

We continue to operate with the same structural challenges constraining revenues that have been put in place by higher levels of government. Legislation such as the Payment in Lieu of Tax Act (Federal) as well as the Port Property Tax Act (Provincial) restrain our ability to collect revenues from both developed and undeveloped port industrial lands in the community. Albeit infrastructure is top of mind for our organization, we continue to pursue resolution to these structural financial challenges.

As the community is aware, infrastructure replacement needs that were deferred during challenging financial times have been necessary to prioritize over the past few years, and these projects continue to be needed despite limited finances. Some come with the possibility of financial penalty if not completed (wastewater treatment) and others have the potential (water treatment). These projects continue to be strategic goals that are worked towards as we embark on a significant underground piping replacement period for which we thankfully received Provincial funding in the amount of \$65M to put towards. This year's financial plan includes using those funds, approved borrowing and, hopefully, Federal funding for the replacement of over 1/3 of our underground water and sewer utilities.

Continued on next page

Executive Summary continued....

In light of last year's increase resulting from high inflation and previously mentioned revenue challenges, the City has worked to limit the impacts to taxpayers of continued inflation and unprecedented infrastructure failure. This year, we are proposing an increase to maintain existing service levels that acknowledges inflation and external factors not within the City's control. Despite a proposed increase in the draft budget for this year, we are resolute in pursuing long-term solutions for new sustainable sources of revenue and a more equitable tax regime.

A list of key financial priorities, affirmed by the City's adopted Strategic Plan, is listed below:

- The lease of portions of Watson Island via Prince Rupert Legacy Inc. to diverse commercial interests to bring the island fully back onto the tax roll and collect lease revenues—so far a successful undertaking which is funding many of the City's capital projects thereby eliminating tax increases for this purpose;
- Advocacy for a permanent Resource Benefits Agreement for the Pacific Northwest, which has been committed to by the Province;
- Continued application for grants and advocacy for improvements to granting programs to subsidize the costs of capital improvements and service provision. In 2023, we successfully achieved an unprecedented \$65 Million and approved borrowing for \$45 Million for water and sewer lines. We are still awaiting word on Federal funding of \$82 Million, anticipated this Fall.
- And, continued advocacy to have the Province fund any decline in tax collection realized through the Port Property Tax Act (PPTA) - a Provincial tax incentive program;

Topics of Interest

[Infrastructure Replacement Strategy](#)

[Proposed Tax Rate](#)

[Community Grant Requests](#)

[Proposed Capital and Special Projects](#)

[Debt Information](#)

2024 Challenges

The 2024 Budget recognizes the ongoing inflation experienced in 2023 and that which is projected for 2024. The City also has 3 distinct collective agreements that were renewed in 2023 and contribute significantly to our overall operational costs, given that wages and benefits make up approximately 52% of City service costs. In a period of high inflation, contract renewals put pressure on our taxation need for ongoing service provision.

We have continued to see unprecedented levels of failure of underground utility transmission lines (water and sewer piping), with additional impacts in the Summer of 2023 due to rerouting in the area around Crestview. In 2023, in response to this critical rate of failure, the City received \$65 million in Provincial funding for water main upgrades, and approval for borrowing for design and replacement of our highest likelihood and consequence of failure water and sewer mains—totaling 26 km of water and sewer lines and roadway above that are slated for replacement. We have also applied for \$82 million in Federal funding to be able to action this project. This activity, along with regular repairs budgeted in 2024, will be critical to stop the cycle of emergency repairs and enable us to begin a more sustainable program of capital replacement.

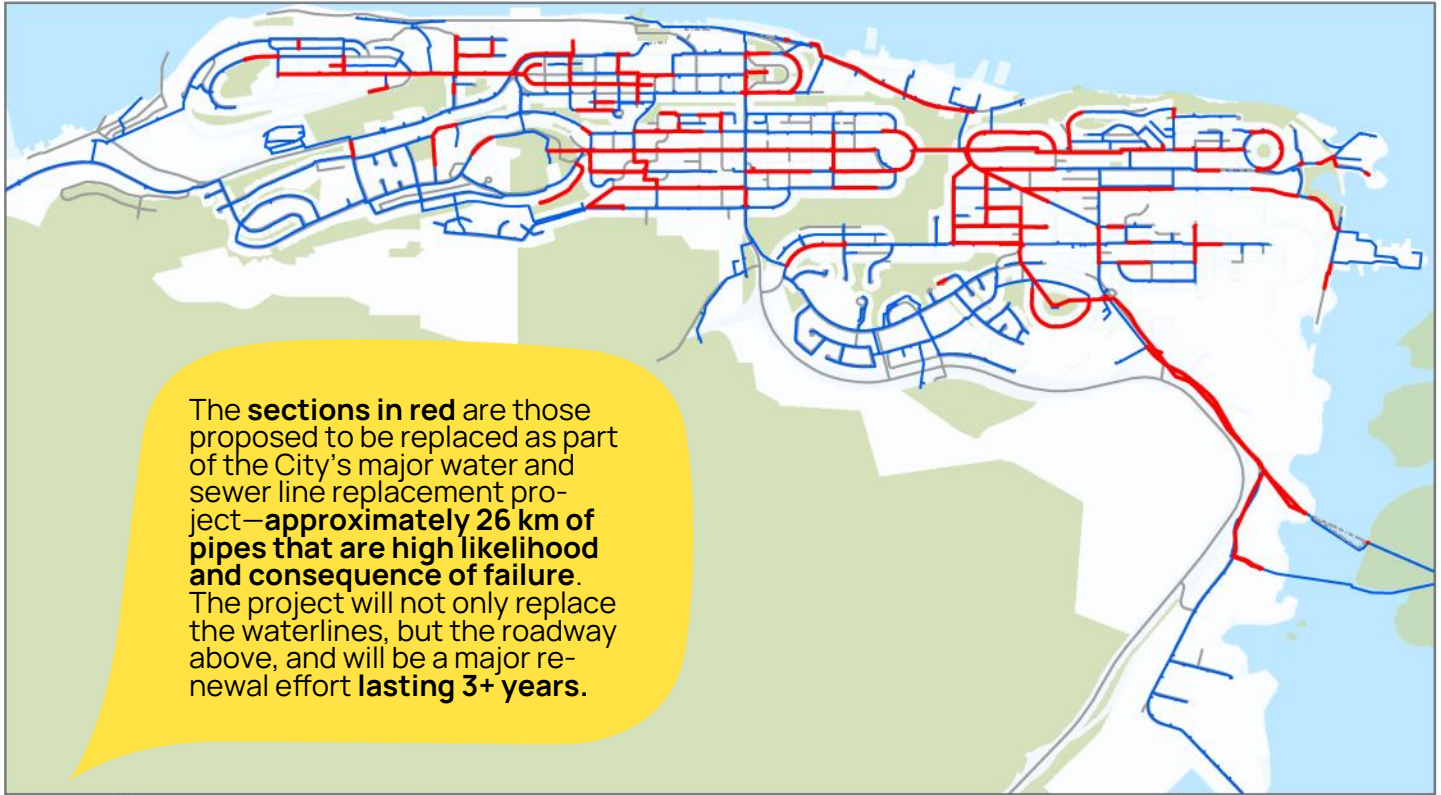
Although we are doing everything we can to obtain new sources of revenue, repayment of debt required for both planning and replacement of underground water/wastewater pipes is expected to factor into future utility fee increases.

Unique Challenges

Prince Rupert continues to bear the following unique challenges not experienced by our neighbours:

- We operate a ferry service to access our regional airport. All others just maintain a road.
- Much of our community infrastructure was installed pre-1960 and pre-1990. During boom periods the City did not replace infrastructure assets, and during bust periods there was no ability to do so. It has all come to a head and we now are undertaking significant infrastructure replacement projects. The next five years of our budget reflects this overwhelming renewal.
- Being a coastal community, we are one of the last to transition to wastewater treatment.
- We operate in a taxation regime where Provincial taxation policy meant to attract investment has hampered our ability to share cost increases equally amongst all taxpayers.
- The City has a limited amount of debt it can take on and is near our borrowing limit. Given that, we need additional revenues to even be able to borrow in order to contribute a matching portion towards grant applications.
- Even with future industrial projects coming online, if they qualify for the Provincial incentive policy, the City would be remiss in borrowing against those revenues given the depreciation risk. A declining revenue stream would transfer a higher debt servicing burden to residential and business taxpayers in the long term. Rather than providing a transparent financial impact of taking on debt, the impact becomes muddy to define.
- Reduced industrial revenues year over year also impacts our hospital, school district and regional district, other local taxing agencies that receive property taxes from Prince Rupert taxpayers.

Infrastructure Replacement Strategy (IRS)



Project #: IRS Author: RB Checked: RP Status: Draft Revision: 0 Date: 2023 / 1 / 4 Scale: 1:17,000	Coordinate System: NAD 1983 UTM Zone 9N Data Sources: Integrated Cadastral Information Society (ICIS) City of Prince Rupert 2021 Orthophoto	HIGH LIKELIHOOD OF FAILURE OR HIGH RISK OF FAILURE WATER MAINS	Water Mains High LOP or RCF Existing Water Main Abandoned Water Main	 OPERATIONS DEPARTMENT
----------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------	--------------------------------------------------------------------------------------	---------------------------

The City will be taking on a major replacement of critical water and sewer lines starting in 2024, for which we have achieved \$65 million in direct Provincial funding, and which we can leverage funding (noted below for the roundabout). To qualify for Federal funding of \$82 million, an application still under consideration at the time this document was published, the City has also authorized borrowing for \$45 million to support design works and sewer line replacement that will occur alongside replacement of provincially funded water lines.

Over the long term—this major capital replacement will allow City crews to stop 'firefighting' and get back to a regular program for capital renewal and maintenance that our community needs and deserves.

	2024	2025	2026	Total
Debt to be taken	14,750,000	14,250,000	16,000,000	45,000,000
Provincial Grant	23,754,000	29,100,000	12,146,000	65,000,000
Provincial Roundabout Funding** (Contribution towards underground utilities)	13,000,000	-	-	13,000,000
Federal Grant	34,336,000	28,900,000	18,764,000	82,000,000
Balance	85,840,000	72,250,000	46,910,000	205,000,000

**Total cost budgeted by the Province for the roundabout project is \$18 Million

Readers Guide

Purpose of this document

This document is intended to provide greater public understanding of the financial priorities, policies, constraints, as well as overall financial environment within which the City operates.

It additionally lays out the foundation for the 5-year financial plan bylaw for the period between 2024-2028, identifying current and projected revenues, capital and operating expenditures, current property tax rates, information on municipal funds such as utilities, as well as the list of current property tax exemptions.

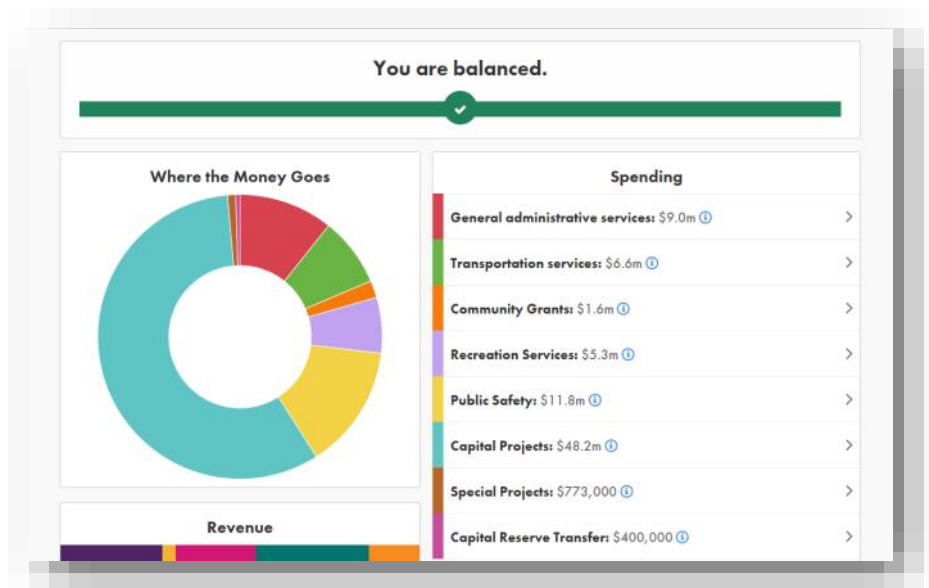
We hope that you find this document simple to read, and that it provides you greater understanding of this years challenging budget.

If you have questions or concerns, please contact the City's Finance Department by calling (250) 627 1781, or our municipal 311 service.

Budget Simulation Continuing

For those of you who prefer a hands on approach to sharing your budget priorities, the City has created a budget simulation for the public to use as a part of the budget engagement process.

This simple tool puts you in the driver's seat of municipal service funding thereby enabling us to hear from you. **Help us by telling us through this simulation what you would do. This is your opportunity to provide direct feedback on financial decisions.**



Pictured above—the landing page of the online budget simulator allows you to directly interact with City spending and see the potential consequences of changes to service

The simulation can be found on our webpage on the landing page and under the [2024 City Budget](#) button. You can also go to engage.princerupert.ca for a link to the simulation, which will be available starting November 6, 2023 (following the Council Meeting). Additional in person opportunities for input will be held November 9th at Coast Mountain College Atrium and 14th at 7 pm in Council Chambers.

Council's Strategic Plan

Vision

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

Goals + Actions

How can the organization support the vision?

Fiscal
health

Develop Watson Island
Negotiations with Province/Feds
re: Revenues (Tax Caps, PILT, RBA)

Seek Provincial subsidy for airport
ferry
Support renewable energy projects

Appropriate
Laws +
Services

Complete Transportation Plan
Prepare Bylaw Enforcement
Policy

Explore transfer of landfill to NCRD
Encourage review/amendments to
Federal Medical Cannabis legislation

Replacing +
Renewing
Infrastructure

RCMP Building
Relocation of Public Works
Water Treatment Project

Asset Mgmt + Infrastructure
Replacement Strategies
Sewer Treatment Project
Explore new Fire Hall Building

Encourage
New +
Renewed
housing

Establish peat dump site
Pursue housing funding,
partnerships and projects

Develop housing strategy based on
Housing Needs Assessment (2022)

Good
Governance

Council Code of Conduct Policy
Cooperation Agreement with Pt
Ed (Complete) + Update Fire
Service Agreement

Long/short term strategic plans
Further develop prosperity
agreements with First Nations
Review of City Policies

Community
Renewal

Finish Parks + Outdoor Rec Plan
Support Wayfinding/Destination
Development Efforts of Tourism
Streetscape Plan

Parking Strategy
Undertake waterfront development
Placemaking Plan
Wilderness User Master Strategy

Foster Local
Economic, Social,
Cultural +
Environmental
Well being

Accessibility Committee
(mandatory)
Implement Reconciliation Policy
Climate Action Plan

Social Development Strategy
Continued implementation of Child
Care Action Plan
Food Strategy



For the City's full
Strategic Plan for the
2023-2025 term, go to:

[princerupert.ca/
city_hall/
community_planning](http://princerupert.ca/city_hall/community_planning)

*Note—Council's Strategic
Goals and Actions have
been ranked by Council
according to priority in the
full plan.*

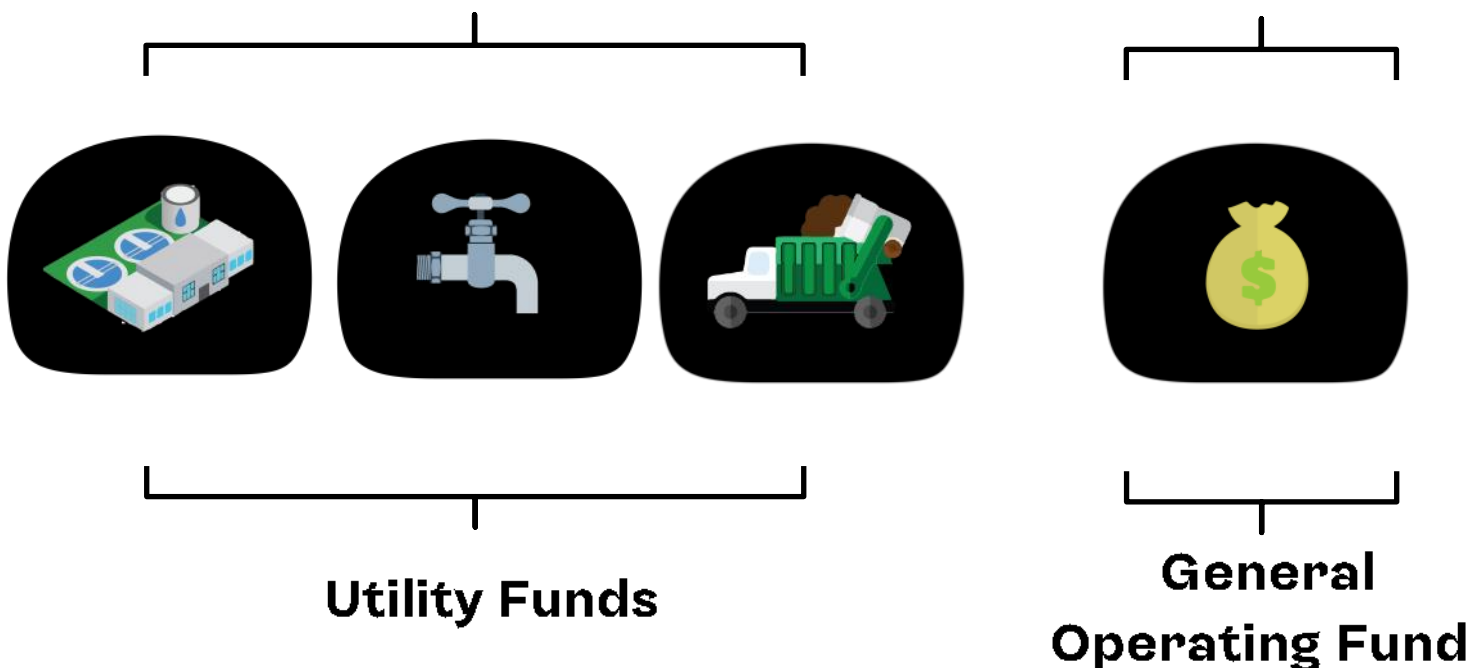
*Each of the actions are a
priority but the actions
given higher priority
ranking are expected to
receive the most
resources and attention.
However, it is also
anticipated that actions
identified as lower priority
may also receive
resources and attention in
the first two years of
Council's 2023 to 2026
term should there be
opportunity. This might
occur, for example, if
grants are available or
community groups
encourage and
participate in moving
forward with a lower
ranked action.*

Organization of Operation Finances

Division of Operating Funds

The City's financial structure is split into four separate funds. The Water Fund, Solid Waste Fund and Sanitary and Storm Sewer Fund are the three "Utility Funds". Utility funds are self-liquidating meaning that their cost is funded entirely out of the income earned over a fixed period. Aside from capital grants, the utilities fund operations primarily from Council approved bylaw fees. These fees are set typically over 3 – 5 year terms with a new fee setting bylaw passed in 2020 and 2021 for the period 2021 through 2024.

The 4th fund is the General Operating Fund. This fund includes road maintenance and paving, Fire & RCMP costs, Recreation, Airport Ferry, Transit, Parks, Cemetery, City buildings, Planning, Economic Development and Administration. Funding for the operating fund occurs through fees and charges (such as recreation, airport ferry, transit and cemetery fees, business and pet licences, building and other development permits etc.), grants from other levels of government (including in lieu of taxes payments), and property taxes. Property taxes make up the largest of the single component payments for these types of services. Property taxes are levied by Council approved bylaw yearly and are based on property assessments set by the British Columbia Assessment Authority. It is the last component utilized to make up a balanced budget which means the City only levies enough tax to cover the remaining costs not covered by fees and charges and grants



Budget Assumptions

Finance staff proceed with the development of our municipal budget each year based on several key assumptions:

- Initial property tax calculations are based on available property valuation data from BC Assessment. These calculations are redone once property owners are given time to challenge their assessment, and final assessments are made available March 31st.
- Budgets are developed based on service levels from previous years, as well as needs identified in our asset management plans.
- Any expansions in service identified are evaluated to determine feasibility and potential sources of funding. Some projects are funded based on the availability of grants to subsidize capital improvements or programs. If these funds are not available and the project is non-essential, the project may not be funded that calendar year.
- Known contractual obligations and statutory benefits increases, and energy rate increases are incorporated.
- Special circumstances, periodic expenditures (i.e. Election cycles, Provincially mandated undertakings, Climate strategy studies, etc.).
- Recovery of costs through known fee increases in certain categories.
- Staffing levels are maintained at a minimum to provide existing service levels. Any identified additions are noted for approval.

Legislative Changes + Assumptions:

- Budget assumes expected Payment in Lieu of Tax and Grant in Lieu of Tax payment by government authorities subject to in-lieu of tax legislation.

2024 Budget Highlights/Changes

Notable changes and project impacts in the 2024 budget are:

- Recognition of inflation changes over the year
- Continued work on emergency water breaks and replacement of critical piping infrastructure (pending DMAF application results will inform scope of work)
- Continued construction works of the RCMP Detachment (funded through borrowing)
- Continued early works on small-scale wastewater treatment project (primarily funded through grants, Legacy Dividend)
- Continued recognition of diminished Payment in Lieu of Taxes from PRPA (absorbed through 2023 tax increase) until resolution can be found through appeals process.

****Staff have drafted a 7.70% tax rate increase for 2024 to retain existing service levels.**

After taking into consideration the expected revenues and expenditures for normal service operations, the City is anticipating a net shortfall of \$1,801,000. After applying all available and permissible funding sources, the **increase necessary to balance the budget for the year is a 7.70% increase to the adjusted tax rates.**

Capital Projects

Investing in Municipal Infrastructure

Many of the projects planned for 2024 are funded out of Utility revenues, Gas Tax, Grants, Reserves, Surplus, existing taxes, Dividends and Debt. Some have been rolled over or are a continuation from fiscal 2023. To avoid impact to the taxpayer, non-essential capital projects are sometimes linked to the City's ability to receive grant funds to subsidize the costs of the project. If grant funds are not available in the fiscal year, this can sometimes lead to postponement of the project until future grants or new sources of revenue are available.

The City is proceeding with capital projects for 2024 that continue the renewal of infrastructure. Alongside this crucial work, is efforts to seek grant funding to implement quality of life goals identified in both the 2030 Vision as well as Council's 2023-2026 adopted Strategic Plan. *See below and next page for a full list of capital projects.*

- Design and infrastructure works to replace the City's most critical 26 km of water/sewer (funded by grants, borrowing)
- New fire engine reserve pumper (funded through borrowing—carried forward from 2023 due to delivery delays)
- New RCMP detachment (loan funded—started in 2023 and anticipated completion in 2024)
- Continued allocation of funds for annual land purchase (funded through reserves)
- Completion of power upgrades at Watson Island (funded by Legacy dividend, carried forward from 2023)
- Safety upgrades to the Watson Island Dam (funded by Legacy dividend)
- Major refit of the Airport Ferry and replacement of the original engine (funded by reserves, taxation, borrowing)
- Continuation of Liquid Waste Management planning and implementation work for pilot treatment wetland (funded by grant)
- Continued work on the submarine line that carries water beneath Fern Passage in the harbour (funded by grants, borrowing).

Capital Projects (continued)

List of main capital items, continued...

- Streetlight replacement program and 3rd Ave/Fulton traffic light (funded through Legacy dividend—delayed from 2023)
- Waterfront development (relocation of airport ferry) (grant funded)
- McBride Sport Court (funded through reserves)
- Major repairs to 6th Ave bridge (funded through a combination of reserves and dividends)
- Annual paving + sidewalk programs + projects (funded through existing taxation)
- Works on City landfills (funded through a combination of reserves, accrual, and utility fees)
- Final works on Woodworth Dam as well as road protection and upgrades to Shawatlan's dock (funded through Legacy dividend)
- Continued work on engineering for water treatment as well as submarine/overland line works and improvements to our online infrastructure monitoring (SCADA) (funded through reserves and grants)
- Design works for the City's infrastructure replacement strategy, plans for both water/wastewater replacement + capital replacement projects (funded through reserves, borrowing, grants + utility fees)
- Wetland wastewater treatment system pilot project (funded through grant and reserves)
- Shawatlan Road waterline replacement (funded through grant)
- Annual waterline and wastewater repairs (funded through utilities)
- Upgrade to UHF Radio System for Fire Department and small equipment/software upgrades (funded through grant)

See [Appendix A](#) for a full list of proposed capital items in detail, as well as justifications for inclusion in the budget and proposed funding sources.



Pictured above— replacement of the full length of waterline under 7th Avenue East is one of the proposed capital projects for 2024. pending Federal funding approvals.

Special Projects

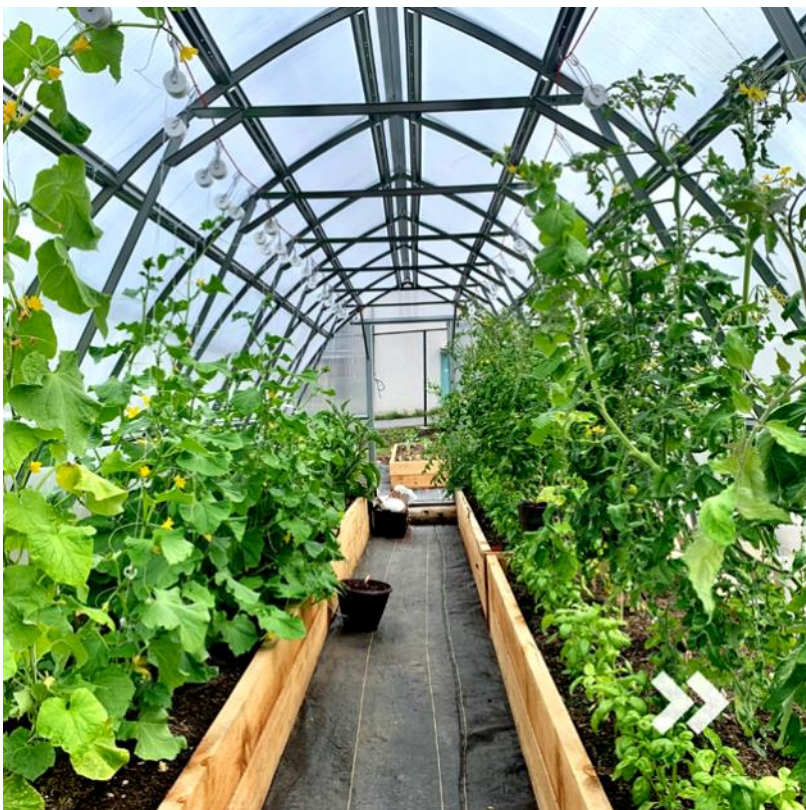
Moving City Departments Forward

Special projects are those that are above and beyond normal and expected expenditures for City Departments, but which represent important priorities either in the delivery of service, or in supporting the objectives of Council's Strategic Plan. In determining appropriate funding for these projects, staff have done their best to limit the potential impact of these projects on local tax and ratepayers.

The following list of main special projects are proposed.

- Funding for municipal RCMP staff to upgrade to RCMP records management standards (funded through Legacy dividend)
- Funding for streetscape standards for downtown that address active transportation (funded through grant and Legacy dividend)
- Budget for asset management/tracking (funded through Legacy dividend)
- Operations Fleet Management Report (funded through surplus)
- Continuation of Climate Action Plan (funded through grant—started late 2023)
- Social Development and Poverty Reduction Plan (funded by grant)
- Complete Communities Assessment (funded by grant)
- Reconciliation Committee Establishment (funded by grant)
- Trench rescue training (funded by grant)
- Continuation of Situation Tables (funded by grant)

See Appendix A for a full list of proposed budget items in detail, as well as justifications for inclusion in the budget and proposed funding sources.



Completion of the City's Climate Action and Adaptation Plan, fully grant funded, is beginning late 2023 and will continue into 2024.

Want to know more about this project and the policies and ideas being proposed to protect and enhance the environment in Prince Rupert for the next decade or more?

Check out Rupert Talks for future updates on this project.



Budget– General Operating Requests

External Factors and Capacity Costs

This year's General Operation Requests resulting in taxation increases are primarily driven by factors beyond the control of the City this year. This includes labour contractual and benefit increases for both the City at-large and our police contractor, the RCMP. External inflationary pressures are a continuous driver for operational increases across the four funds referenced on page 11.

The following list of main operational items are proposed.

- Labour contractual and benefit increases
- RCMP contract increase
- Inflation increases of energy and supplies
- Transit contract increase
- Replacement of key staff and new additions
- Library increase

See Appendix A for a full list of proposed operational increases, as well as justifications for inclusion in the budget.

Overview of Changes + Tax Impacts

This page highlights key changes to the budget for 2024 that represent proposed differences in spending and the tax impact as compared to 2023. The page is developed in order to help the community understand the breakdown of tax increases presented for consideration. A significant proportion of both internal and external changes in 2024 are linked to inflationary pressures. The bulk of the increase is due to increases in costs of several labour contracts, many of which were renegotiated in 2022-2023. Negotiations were impacted by both inflation and a highly competitive environment for employers seeking skilled staff.

General Operating Fund Budget Changes		
Internally proposed changes		
	Tax Increase \$	Tax Increase %
Labour - contractual, benefit increases & training	930,000	3.97%
Staffing replacement and new additions	180,000	0.77%
Energy/Supplies increases	202,000	0.86%
Library	27,000	0.12%
Subtotal	1,339,000	5.72%
External Changes		
(Items we can't change or depend on outside organizations)		
	Tax Increase \$	Tax Increase %
Policing - Contract increase	332,000	1.42%
Transit - Contract increase	130,000	0.56%
Sub total	462,000	1.98%
TOTAL DEFICIT	1,801,000	7.70% tax increase

Below are discretionary projects that Council can consider to include in the Budget that would be an increase above and beyond what was presented above. Apart from those projects that are grant funded, the budget presented is heavily focused on health/safety needs rather than those considered more discretionary.

This budget has been prepared excluding the following:	Tax Increase \$	Additional % above proposed
4th Avenue West stairs	250,000	1.07%
Increases to Community Enhancement Grants as requested (recommendation made on page 89)	181,000	0.77%

***Justifications/explanations with respect to items in the above table are available starting at p. 83 of this document.*

Subsidy from Prince Rupert Legacy Inc.

Unlike higher levels of Government, municipalities are not permitted to operate in a deficit. Each year, municipalities must work to balance the budget. Once all other revenue options are exhausted, municipalities will turn to property taxation to address the anticipated deficit for the year. **For 2024, the anticipated operations deficit is \$1.8 Million, which results in a 7.7% increase to the tax rate to balance the budget.**

This year, staff have proposed significant offsetting for capital expenditures out of Prince Rupert Legacy Inc. Although the operating deficit remains higher than desired due in part to factors beyond municipal control, this revenue has enabled several important projects to be completed with no impact to tax/rate payers. Projects with support coming from Legacy can be identified by those with an entry in the "Dividend" funding category in the tables on the previous pages.

Offset Tax increase

Capital & Special

\$872,000 = **3.71% Savings**

Offset Water fee increase

Water Utility

\$500,000 = **16.67% Savings**

\$750,000 Debt Payments =
25% Savings

Diversified Revenues from Watson Island

From deserted pulp mill...

To active industrial site



One of Prince Rupert Legacy Inc's revenue sources is lease payments from industries operating on the revitalized Watson Island site. As noted above, these lease payments contribute towards the annual dividend payments the City receives, which offset capital expenses and water loan payments for the dam and McBride Street. Dividends are not used to off-set taxes for regular operating expenses as dividends are not a guaranteed source of continuous revenue. If a dividend was not available due to decline or withdrawal of industry in a future year, the general tax base having to absorb the offset operating costs would lead to a significant tax increase or retraction of services. This is a learning from the City's experience with the loss of our pulp mill revenue, and a more sustainable financial practice.

All audited financial statements from Prince Rupert Legacy Inc can be found online on the [City's website along with other Annual Financial Information.](#)

Capital Budget—Project Requests

Description	Asset	Reserve/ Surplus	Borrow	Grant	Dividend/ Accrual	Utility	Taxation
Fire							
Upgrade to UHF radio system	532,000	-	-	(532,000)	-	-	-
Reserve Pumper	1,300,000	-	(1,300,000)	-	-	-	-
Replacement of Command 2 vehicle	90,000	(90,000)	-	-	-	-	-
SCBA equipment	490,000	(490,000)	-	-	-	-	-
Category Totals	2,412,000	(580,000)	(1,300,000)	(532,000)	-	-	-
Building							
Lester Centre - Wall rebuild	20,000	(20,000)	-	-	-	-	-
Lester Centre - Stage Roof Replacement	200,000	(200,000)	-	-	-	-	-
Library Flooring replacement	55,000	(55,000)	-	-	-	-	-
Firehall health and safety renos	100,000	(100,000)	-	-	-	-	-
Public Works Chamberlin Rd Leasehold Improvement	75,000	-	-	-	(75,000)	-	-
Category Totals	450,000	(375,000)	-	-	(75,000)	-	-
Policing							
New detachment	17,100,000	(2,150,000)	(14,950,000)	-	-	-	-
Category Totals	17,100,000	(2,150,000)	(14,950,000)	-	-	-	-
Recreation							
Arena - various upgrades	100,000	-	-	-	-	-	(100,000)
Civic - Upstairs washroom accessibility upgrade	155,000	-	-	(143,000)	(12,000)	-	-
Category Totals	255,000	-	-	(143,000)	(12,000)	-	(100,000)
Real Estate							
Watson Island dam maintenance	250,000	-	-	-	(250,000)	-	-
Watson Island Power	35,000	-	-	-	(35,000)	-	-
Annual land purchase	50,000	(50,000)	-	-	-	-	-
Category Totals	335,000	(50,000)	-	-	(285,000)	-	-
Civic Improvements							
3rd/4th West Stairs/Pathway	250,000	-	-	-	-	-	(250,000)
Controlled access - PW Yard	38,000	-	-	-	(38,000)	-	-
Streetlight Replacement Program	75,000	(50,000)	-	-	(25,000)	-	-
Waterfront development	10,000,000	-	-	(10,000,000)	-	-	-
3rd Ave and Fulton Traffic Light	315,000	(165,000)	-	-	(150,000)	-	-
McBride Sport Court	100,000	(100,000)	-	-	-	-	-
Category Totals	10,778,000	(315,000)	-	(10,000,000)	(213,000)	-	(250,000)

See next page over for additional proposed capital spending and totals

Projects coded with this colour are partially or fully carried forward from a previous year

Capital Budget—Project Requests

Description	Asset	Reserve/ Surplus	Borrow	Grant	Dividend/ Accrual	Utility	Taxation
Vehicles and Mobile Equipment							
F550 Tow Vehicle	190,000	(190,000)	-	-	-	-	-
F650 Garbage Truck Commercial	310,000	(310,000)	-	-	-	-	-
Category Totals	500,000	(500,000)	-	-	-	-	-
Transportation							
Digby Island Ferry 2024 Refit Program	1,470,000	(650,000)	(670,000)	-	-	-	(150,000)
Priority Bus Shelter Program	135,000	(27,000)	-	(108,000)	-	-	-
Bridge Repairs - 6th Ave E	2,180,000	(2,040,000)	-	-	(140,000)	-	-
Sidewalk Program	100,000	-	-	-	-	-	(100,000)
Annual Paving Program	1,000,000	-	-	-	-	-	(1,000,000)
Category Totals	4,885,000	(2,717,000)	(670,000)	(108,000)	(140,000)	-	(1,250,000)
Solid Waste							
Wantage Road landfill closure	120,000	(75,000)	-	-	-	(45,000)	-
Landfill Cell Closure - West Berm Engineering	250,000	-	-	-	(250,000)	-	-
Landfill Cell Closure	2,500,000	-	-	-	(2,500,000)	-	-
New Landfill Cell	1,500,000	(1,500,000)	-	-	-	-	-
Category Totals	4,370,000	(1,575,000)	-	-	(2,750,000)	(45,000)	-
Water							
Woodworth Road Protection and Dock	500,000	-	-	-	(500,000)	-	-
Submarine/overland line Engineering Design	1,000,000	(1,000,000)	-	-	-	-	-
Submarine/overland line Construction	14,000,000	(10,000,000)	(4,000,000)	-	-	-	-
SCADA Upgrade - Water	1,400,000	(1,400,000)	-	-	-	-	-
Infrastructure Replacement Strategy Design	1,500,000	-	(1,500,000)	-	-	-	-
Water System Master Plan	250,000	-	(250,000)	-	-	-	-
Infrastructure Replacement Strategy - BEAR Construction	50,000,000	-	-	(50,000,000)	-	-	-
Annual Water line replacement	1,000,000	-	-	-	-	(1,000,000)	-
Category Totals	69,650,000	(12,400,000)	(5,750,000)	(50,000,000)	(500,000)	(1,000,000)	-
Wastewater							
Liquid Waste Management Plan Eng & Design	200,000	-	-	(200,000)	-	-	-
Liquid Waste Management Pilot Plant	6,000,000	(1,500,000)	-	(4,500,000)	-	-	-
Omineca Lift Station	650,000	(650,000)	-	-	-	-	-
SCADA upgrade	438,000	(438,000)	-	-	-	-	-
Hays Creek Replacement Study	125,000	(125,000)	-	-	-	-	-
Industrial Park Treatment Plant Upgrade (engineering)	150,000	(150,000)	-	-	-	-	-
Outfall Camera Program	25,000	(25,000)	-	-	-	-	-
Outfall Repairs - Outfall L	1,500,000	(950,000)	-	-	-	(550,000)	-
Outfall Repairs Design - Outfall J to I	250,000	(250,000)	-	-	-	-	-
Annual Wastewater line replacement	750,000	-	-	-	-	(750,000)	-
IRS Design Works	1,000,000	-	(1,000,000)	-	-	-	-
IRS - BEAR Construction	20,000,000	-	(12,000,000)	(8,000,000)	-	-	-
Category Totals	31,088,000	(4,088,000)	(13,000,000)	(12,700,000)	-	(1,300,000)	-
Grand Total - Capital Projects	141,823,000	(24,750,000)	(35,670,000)	(73,483,000)	(3,975,000)	(2,345,000)	(1,600,000)

General Budget—Special Project Requests

Description	Cost	Surplus	Borrow	Grant	Dividend	Utility	Taxation
Fire							
Trench Rescue training	40,000	-	-	(40,000)	-	-	-
Category Totals	40,000	-	-	(40,000)	-	-	-
Policing							
PRIME training	7,000	-	-	-	(7,000)	-	-
Situation Tables	15,000	-	-	(15,000)	-	-	-
Category Totals	22,000	-	-	(15,000)	(7,000)	-	-
Civic Improvements							
Records Management (IRS BEAR)	50,000	-	-	(50,000)	-	-	-
Annual Asset Management Spending	50,000	-	-	-	(50,000)	-	-
Category Totals	100,000	-	-	(50,000)	(50,000)	-	-
Vehicles and Mobile Equipment							
Fleet Management Report	25,000	(25,000)	-	-	-	-	-
Category Totals	25,000	(25,000)	-	-	-	-	-
Recreation							
Pool - Deck Grouting	25,000	-	-	-	-	-	(25,000)
Category Totals	25,000	-	-	-	-	-	(25,000)
Human resources							
Safe Work Procedures, Field Hazard Assessment & Training	100,000	(50,000)	-	-	(50,000)	-	-
Category Totals	100,000	(50,000)	-	-	(50,000)	-	-
Planning							
Climate Adaptation & Action Plan	47,000	-	-	(47,000)	-	-	-
Complete Communities Assessment	148,000	-	-	(148,000)	-	-	-
Placemaking/Transportation Safety	25,000	-	-	(25,000)	-	-	-
Food Systems Asst &	50,000	-	-	(10,000)	(40,000)	-	-
Category Totals	270,000	-	-	(230,000)	(40,000)	-	-
Administration							
Reconciliation Committee Projects	10,000	-	-	(10,000)	-	-	-
Accessibility Committee Projects	25,000	(5,000)	-	(20,000)	-	-	-
Social Development Plan	20,000	-	-	(20,000)	-	-	-
Category Totals	55,000	(5,000)	-	(50,000)	-	-	-
Grand Total - Special Projects	637,000	(80,000)	-	(385,000)	(147,000)	-	(25,000)

Projects coded with this colour are partially or fully carried forward from a previous year

Revenues + Property Taxation

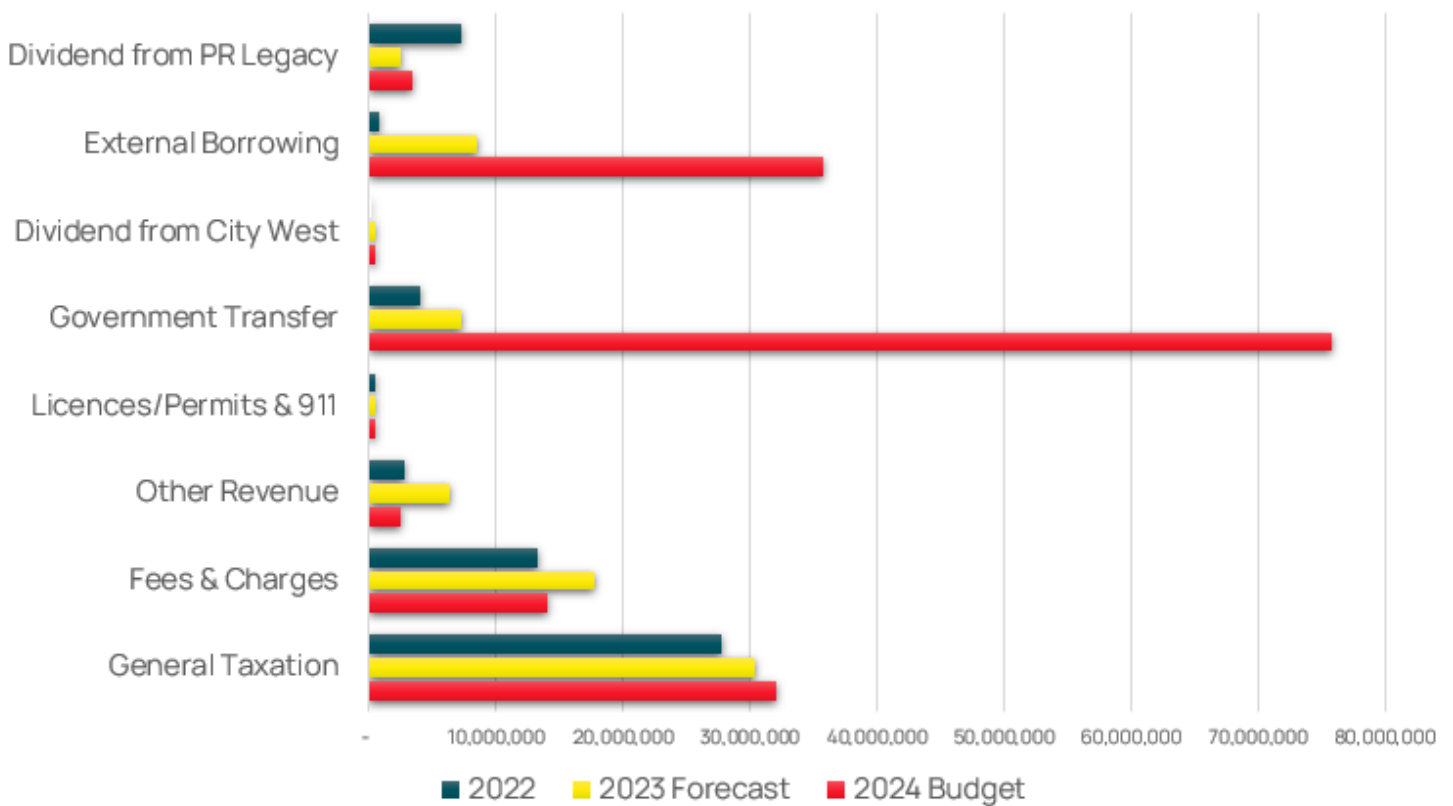
Overview of Revenues

The City’s municipal revenues are primarily funded by:

- Taxes & Grants in lieu of taxes
- Fees & Charges
- Transfers/grants from other governments

Council and City staff are working diligently to identify and advocate for new sources of revenues, to alleviate our municipality’s reliance on residential and commercial property taxes in order to cover the remaining costs of municipal services and programming.

Revenue Sources



Note: General Taxation includes revenues collected through property taxation as well as amounts paid in lieu of taxes

Government Transfer listed in chart above consists of....

- Capital Grants
- Gas Tax
- Traffic fines sharing
- Small Community Grant
- Provincial and Federal infrastructure grants requested for Water and Sewer Infrastructure

Other revenue consists of:

- Non-government grants and donations
- Penalties and interest on overdue taxes
- Property rentals/leases
- Water meter rentals
- Gains on disposal of assets
- Administration fees

Revenue + Property Taxation

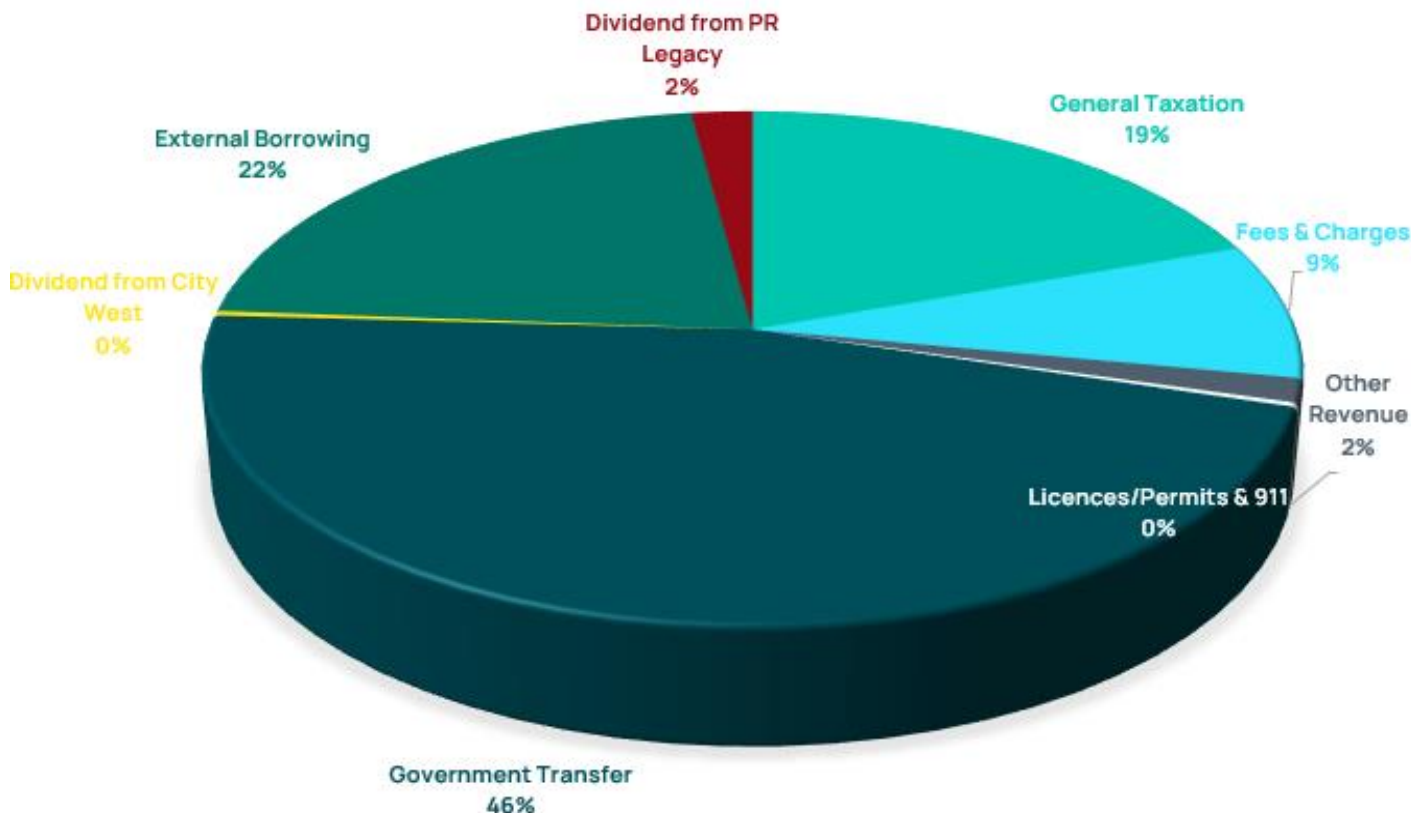
Revenue Sources

The chart on this page and the last show the distribution and trend of the City's major recurring revenue sources. These charts include all of the funds; the general operating and the utilities funds. Inclusive are grants and debt for capital projects. Property tax remains the single largest component towards funding general operations. This is common amongst municipalities given the limited opportunities for the generation of operating dollars. Government transfers this year comprise grants for mainly capital projects.

User fees are established to allocate a share of the cost associated with the use/consumption of a service. They are intended as recognition of a direct benefit received. Fees and charges are established based on best practices identified, feedback from users and residents, authority under provincial legislation and in accordance with Council's direction related to service levels. Continued emphasis for review of fees and charges considered out of date is ongoing.

An emerging revenue source for the purposes of revenue stabilization is lease revenue. The City has limited non-residential land holdings that are available for development of any kind given the terrain and the fact that the municipality is located on an island. Therefore, the practice of selling land has a time horizon given its limited supply. Since 2022 the City has been seeking to sell municipal lots that are appropriate for residential development with those efforts continuing into 2023 and 2024 with the adoption of a Housing Acceleration Plan and associated application to the Federal Housing Accelerator Fund, while choosing to lease potential industrial holdings. While the proceeds from the sale of land can only be used to repurchase land and other capital assets in accordance with the Community Charter, leasing land can be used for operating purposes, ie, repaving roads, and funding RCMP increases, as well as purchasing capital assets. The flexibility associated with leasing property enables the City to utilize the revenue in more ways to achieve operational goals as well as retain greater control over the use of property into the distant future as well as the condition of it after the lease is over.

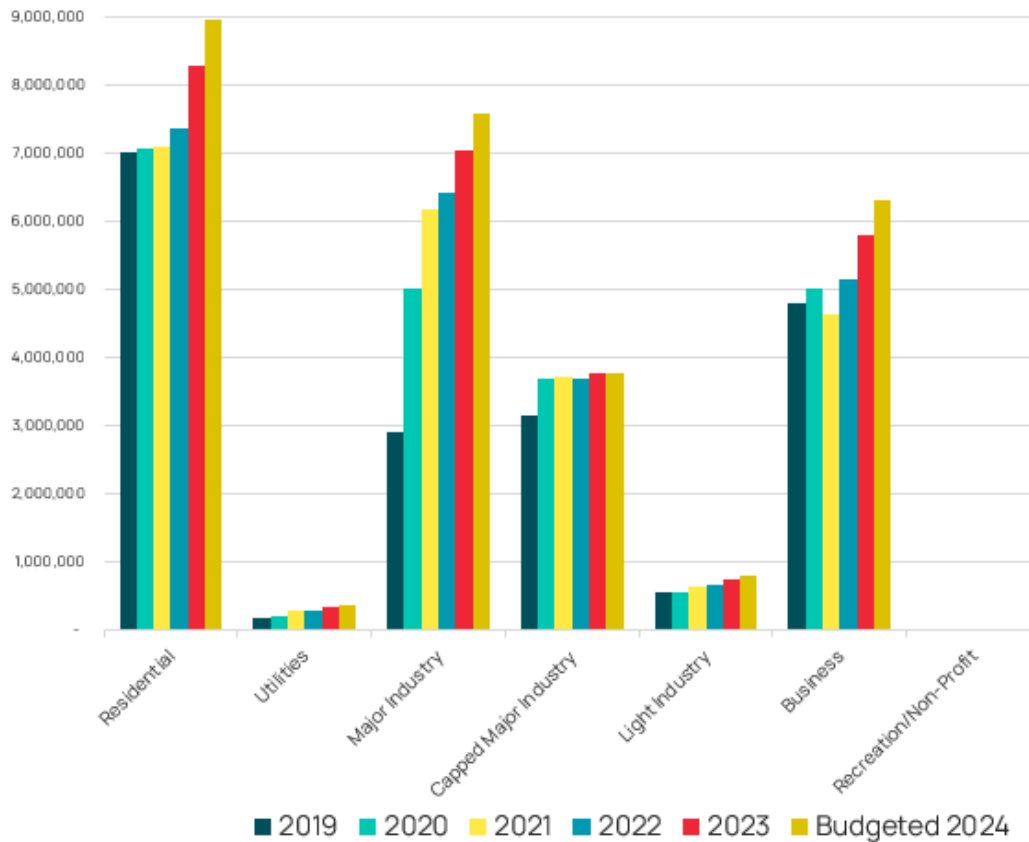
2024 Budget for Revenue Sources



(Above) See pie chart for the sources of municipal revenue and their relative proportions of the City budget in 2024

Revenue + Property Taxation

Property Tax Revenue Trends - with draft 2024 increase



Property Taxation

Property tax is the City’s most significant source of operational funds. 2024 property taxes have been estimated using the 2023 assessment given the 2024 assessment values have not been released by British Columbia Assessment Authority (BC Assessment) and won’t be available until January 2024. Final values will be available April 2024. Residential tax is budgeted at 32% of total property tax and Business tax makes up 22% (2023 -32% and 22% respectively).

Tax Class Distribution

The City makes every effort to ensure all tax classes that are impacted by increases are allocated equally. This means, if a percentage increase to the adjusted tax rate is recommended, the Residential, Business, Light Industrial, Major Industrial and Recreational/Non-Profit classes are all impacted by the same percentage (except for the protected Port Industry class).

Depending on whether properties change class, are added or removed from the roll, or are made exempt, this changes the relative allocation of tax distribution year over year. All property class information and valuation is determined and provided by BC Assessment.

The budgeted and prior five years of municipal property tax distribution are presented in the graph above. **Readers will note the Major Industrial class that is capped** by provincial legislation, the Port Property Tax Act. This legislation was identified on page 13 of this document as one of the challenges facing the City since its implementation in 2004. The % of property tax from this class of the total property tax intake has steadily declined (19.5% in 2016, 14% in 2023). The reduction in percentage of total contribution to the taxation pool reflects the City’s inability to share increasing operating costs with these terminals. We have been advocating for the Province to increase its grant to rectify this inequality.

Property Taxes—Financial Impacts to Residents

The City collects the majority of its revenue twice per year. Utilities notices for annual payers are issued in February with an early payment discount cut off of March 31st.

Property taxes are collected half way through the City’s operational year (calendar year) and are due, penalty free, the first business day after Canada Day (this year July 2nd).

	2023	2024
Average Assessed Value	\$443,000	\$443,000*
Residential Mill (Tax) Rate	4.432116	4.65389
Residential Municipal tax	\$1,963	\$2,062

**Please note that average assessed values for 2024 are not yet available so 2023 values have been used

Property Taxes

Municipal property taxes are levied by multiplying the Council determined municipal mill rate (also known as tax rate) to a property’s assessed value as determined by BC Assessment Authority based on fair market values as of July of the previous year. Property values have increased in Prince Rupert, and each year, the increase is taken into account and the municipal tax rate is adjusted downwards to eliminate the average increase. This means the municipal tax rate charged in the prior year on an average assessed value home is changed to arrive at the same amount of tax on an average assessed value home in the current year.

Some neighbourhoods may realize significant sales compared to others which would increase their values above the average assessed increase, and conversely, some properties may see a reduction in their assessment. Where property values increase more than the average, owners can expect an increase in taxation before any change to the tax rate is approved.

Depending on whether there are net new builds in the community (positive non-market change) which brings new tax to the City’s budget, and other revenue expected to be realized that offsets any increase in servicing costs, then the last resort is an increase in taxation need. Should this occur in any given year, Council then entertains reductions in services, postponement of projects, or an increase in the property tax rate.

At the time of writing this document, **staff have presented a potential 7.7% increase to the tax rate in order to retain existing service levels.** This means, an average assessed value homeowner is estimated to pay \$99 more in 2024 than an averaged assessed value homeowner did in 2023. (See table above). The estimated municipal tax rates are listed in the table below, based on 2023 assessments.

Property Class #	Property Class Name	2023 Municipal Mill Rate (Tax Rate)	Estimated 2024 Municipal Mill Rate (Tax Rate)
1	Residential	4.32116	4.65389
2	Utility	57.55784	61.9898
4	Major Industrial	62.75496	67.58709
4a	Major Industrial (Capped 27.50)	27.50	27.50
4b	Major Industrial (Capped 22.50)	22.50	22.50
5	Light Industrial	19.88076	21.41158
6	Business	23.02314	24.79592
8	Non-Profit/Recreation	3.91939	4.22118

Financial Impacts to Residents

Property Taxes are Directly Tied to the Value of your Home

The impacts of property taxes are based in large part on the assessed value of your home from year to year, as well as the municipal tax rate. See below for the formula to calculate municipal property taxes based on the draft preliminary 7.7% increase to municipal property taxes collected for 2024.

To calculate the specific impact of the draft increase on your tax bill, follow this formula:

2024 Assessed Value / 1000

X

Residential Mill Rate (Tax Rate) (4.65389)

**Reminder—2024 Assessed Values available January 2024*

PLEASE NOTE

The numbers described above are only for the portion of your tax notice dedicated towards municipal property taxes. The City also collects taxes on behalf of other taxation authorities such as the School Tax, Regional Hospital District, North Coast Regional District, BC Assessment & Municipal Finance Authority. In 2023, approximately 63% of your tax bill was made up of taxes collected by the municipality, with the rest going to the aforementioned taxation authorities.

2023 PROPERTY TAX NOTICE
CITY OF PRINCE RUPERT
424 WEST 3RD AVENUE
PRINCE RUPERT, B.C. V8J 1L7
PHONE (250) 627-0946

Jurisdiction: Roll:
Civic Address:
Legal Desc: Plan: Lot: Block:
DLR:

Mortgage Code:
Mortgage Name:

DUE DATE
July 4, 2023

PENALTIES & INTEREST
10% Penalty on taxes unpaid after July 4, 2023 interest on arrears and delinquent calculated to July 4, 2023.

If the property has been sold, please forward this notice to the purchaser.

Taxable	Assessed Value	Class	Land	Improvements
Hospital		01	154,000	336,000
General		01	154,000	336,000
School		01	154,000	336,000

ONLINE PAYMENTS	Tax Levies	Class	Taxable Value	Rate	Amount
Online payments made through your financial institution must be made in Prince Rupert, BC.	SCHOOL - RESIDENTIAL	01	490,000	1.848100	905.57
to provide a valid credit card number as a payment method (eg. 22700000000000000000)	GENERAL - RESIDENTIAL	01	490,000	4.187080	2,051.67
	LIBRARY - RESIDENTIAL	01	490,000	0.134080	65.70
	NORTH COAST REGIONAL HOSP - RESIDENTIAL	01	490,000	0.504540	247.22
	NCRD - RESIDENTIAL	01	490,000	0.122380	59.97
	BCAA - RESIDENTIAL	01	490,000	0.033600	16.46
	MFA - RESIDENTIAL	01	490,000	0.000200	0.10
	Total Current Taxes				3,346.69

DEFERMENT

REDUCE THE IMPACT, APPLY FOR THE HOMEOWNER GRANT AND/OR TAX RELIEF

The Province offers homeowners two programs:

- **Home Owner Grant**
- **Tax Deferral program**

The numbers above reflect property tax rates *before* the application of the Provincial Home Owner Grant, which MUST be applied for each year before the Property Tax payment deadline (July 2nd, 2024) or a Provincial penalty will be applied. **Homeowners must make application to the Province for the Home Owner Grant. Go to gov.bc.ca/homeownergrant or call Toll-free 1-888-355-2700 for more info and to make application.**

Did you know?

Minimize Cashflow Impacts and hassle of Utilities and Property Tax Due Dates

Anyone (businesses and home owners) can sign up for monthly pre-authorized payment withdrawal (PAP) of their property taxes and/or utilities

Benefits:

- **Earn interest:** for annual billings, your payments in advance earn interest which helps offset the cost of services to you. With rising rates, in 2023, the rate reached as high as **3.9%!**
- **Bite-size chunks:** Budget your finances by paying a little each month instead of a lot twice per year
- **You pay less:** Take advantage of 10% early pay discount on utilities and avoiding the 10% penalty on taxes not paid by the due date
- **Lower your admin costs:** For commercial accounts, reduce the cost of preparing and mailing cheques, never miss a discount date, and eliminate misapplied payments
- **Help lower City admin costs:** PAP is more automated than post dated cheques or even online banking payments, helping to keep administrative costs, and consequently, taxes/fees low for everyone
- **No commitment:** PAP is voluntary and so can be cancelled or changed as your life changes

Contact City Hall to learn more!

Phone: (250) 627 0964

Email: customer.service@princerupert.ca

Or visit our Customer Service Desk at:

424 3rd Avenue West, Prince Rupert, BC

Financial Impacts to Residents

Utility Fees

Council approved the fees and charges associated with Water, Sewer, and Solid Waste service in December 2020 and 2021. These fees have been included in the Five-Year Financial Plan. Residential users are billed annually for Water, Sewer and Solid Waste based on a flat fee. Commercial users are billed water and sewer either monthly or quarterly based on meter readings. There is limited commercial solid waste pick up, and all users of the landfill are subject to tipping fees associated with scale weights and type of waste.

All rates levied are subject to a 2% Asset Management levy which is accumulated in Council established Asset Management Reserves associated with each specific utility.

Residential users are billed the following rates:

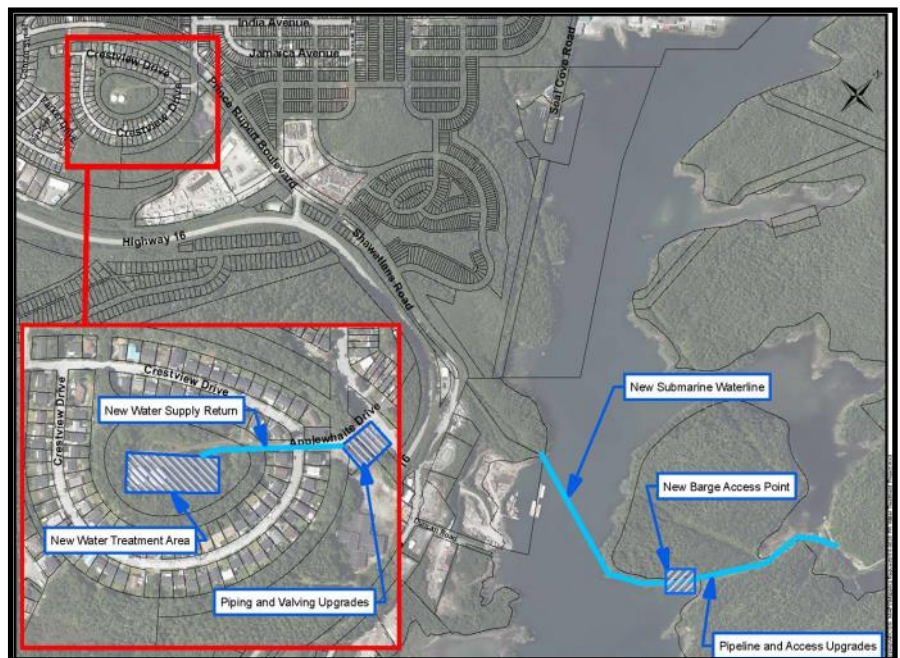
Utility	2024	2% Asset Management	Total
Water	\$551.83	\$11.04	\$562.87
Sewer/ Sanitary	\$518.94	\$10.38	\$529.32
Garbage	\$528.40	\$10.57	\$538.97

The full replacement of the Woodworth dam was complete early in 2023. With that essential component of the water supply secured, the City is now focused on replacement of the failing pipes that saw us call a State of Local Emergency in December of 2022, to be followed by treatment once those lines are repaired.

The new submarine waterline beneath Fern Passage, upgrades to our online water monitoring system (SCADA), engineering and construction for water treatment, and replacement of the watermain entering the community from the submarine line along Shawatlans Rd (which failed twice in the past year and is beyond its lifespan), are major water utility cost

considerations in the 2024 Budget. The Water Treatment project is in the design stages, however due to the significant loss of water through existing breaks in the system, the difficult decision has been made to delay treatment until significant water line replacements have occurred. Significant expense would be lost in treating and then losing water—up to 40% of our water supply is believed to be lost annually through breaks in the system.

For more information on City infrastructure projects, go to the [City's Rupert Talks](#) page for project updates and Frequently Asked Questions, and to ask any questions you may have for staff.



(Above) The conceptual drawing for the City's proposed Phase 3 of the water project, which includes a new treatment facility and replacement of the submarine water line. The submarine line project is anticipated for 2024.

Financial Trends + Cost Drivers

Trends in Property Taxation

As residents are aware, property taxation is levied on the assessed value of property. For all taxable property owners, the assessed value is calculated by the BC Assessment Authority, and in Prince Rupert, the trend in residential values has been a steady increase, with a 14% average increase in 2023 as shown in *Figure 1* (2024 values are not yet available). Each year, the municipality adjusts the tax rate to reflect the change in values, so that we only collect what is needed to meet budgetary requirements. This means, if a property value went up at the average increase, there would be no change in the municipal tax bill if there was no proposed change to the municipal tax rate.

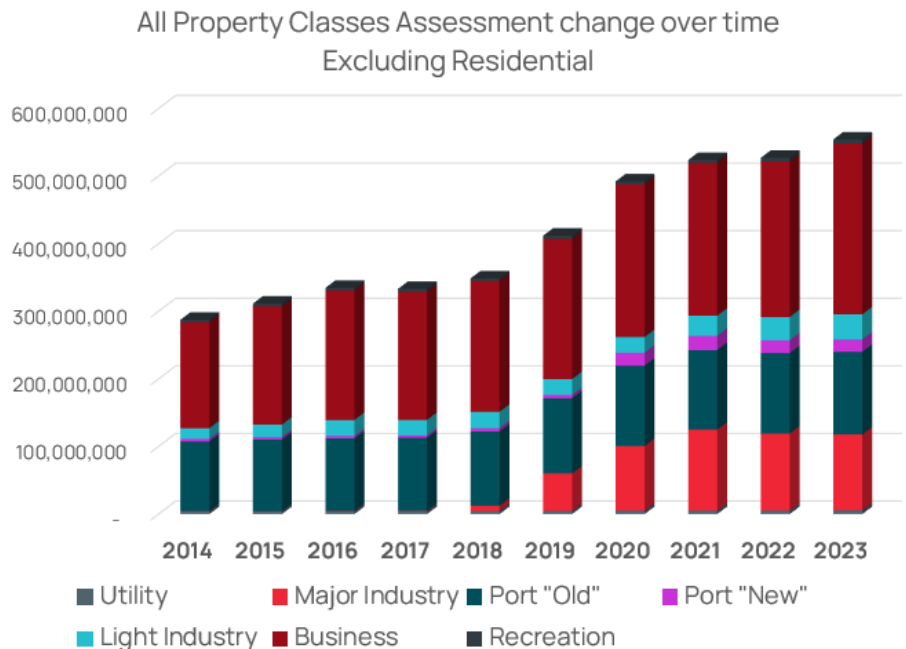
Figure 1



(Above) Figure 1 shows the change in BC Assessment Authority assessed values for the residential class from 2014-2023. 2024 values are not yet available.

The trends in residential and commercial taxes differ from those in the major industrial sector. Due to the declining value of property improvements as they age, assessed values for industrial properties and their assets tend to go down over time. This downward trend continues unless major investments are made into industrial property improvements (such as the container port expansion in 2017, and the development of the Altagas and Pembina's propane facilities in 2019 through 2021). The Province has limited the taxation that can be collected from the classes called Port "Old" and Port "New". All other classes carry the burden of this cap on port industrial tax classes. The City is still working to remove this unfair tax policy, and/or for subsidy to make the community whole.

Figure 2



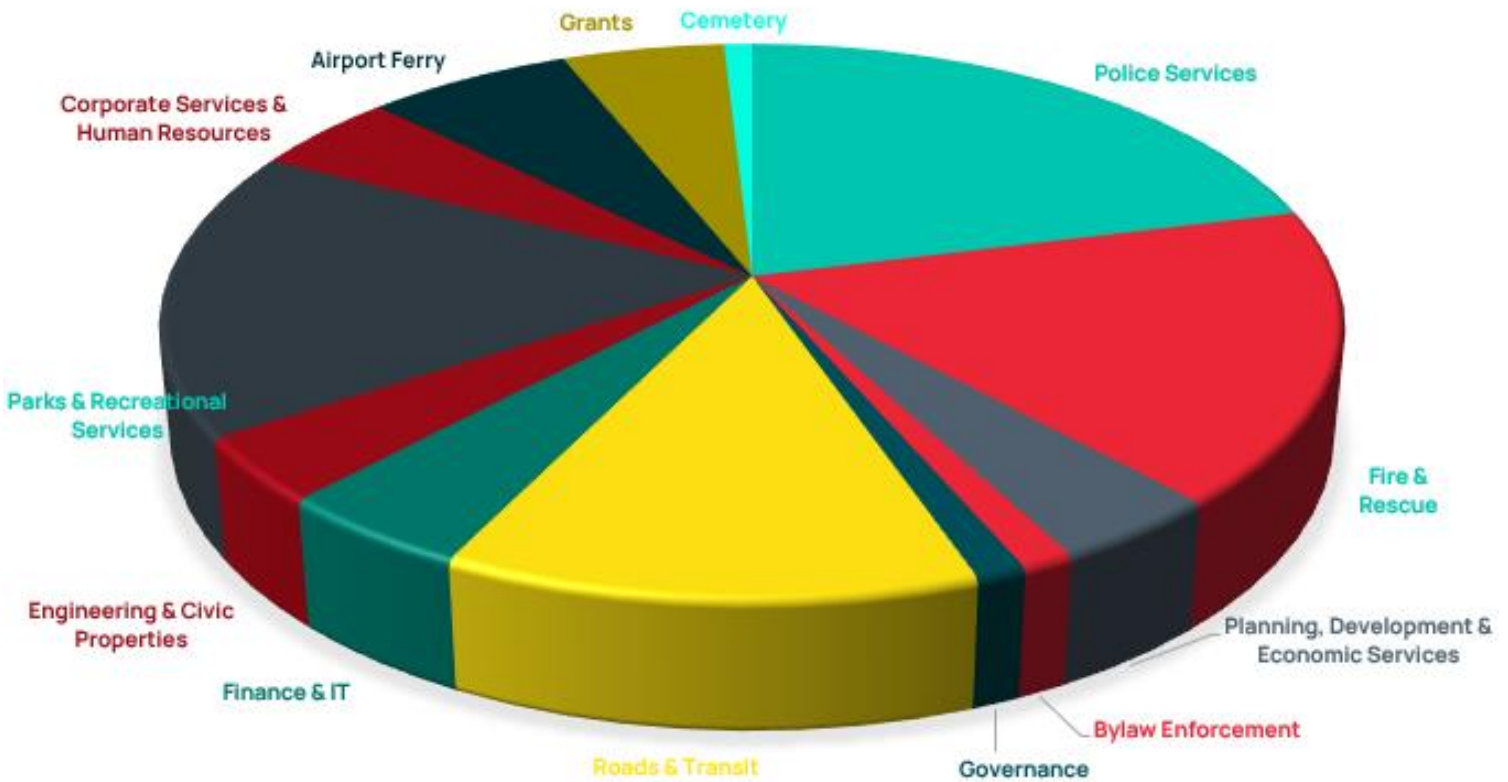
(Above) Figure 2 shows the change in BC Assessment Authority assessed values for all non-residential class from 2014-2023. 2024 values are not yet available.

Financial Trends + Cost Drivers

Expenditures

The draft allocation of departmental expenditures for 2024 are listed in the pie chart below. These expenditures are based on those in 2023, taking into account anticipated cost drivers noted on previous pages in this document.

DIVISIONAL EXPENDITURES BUDGET 2024

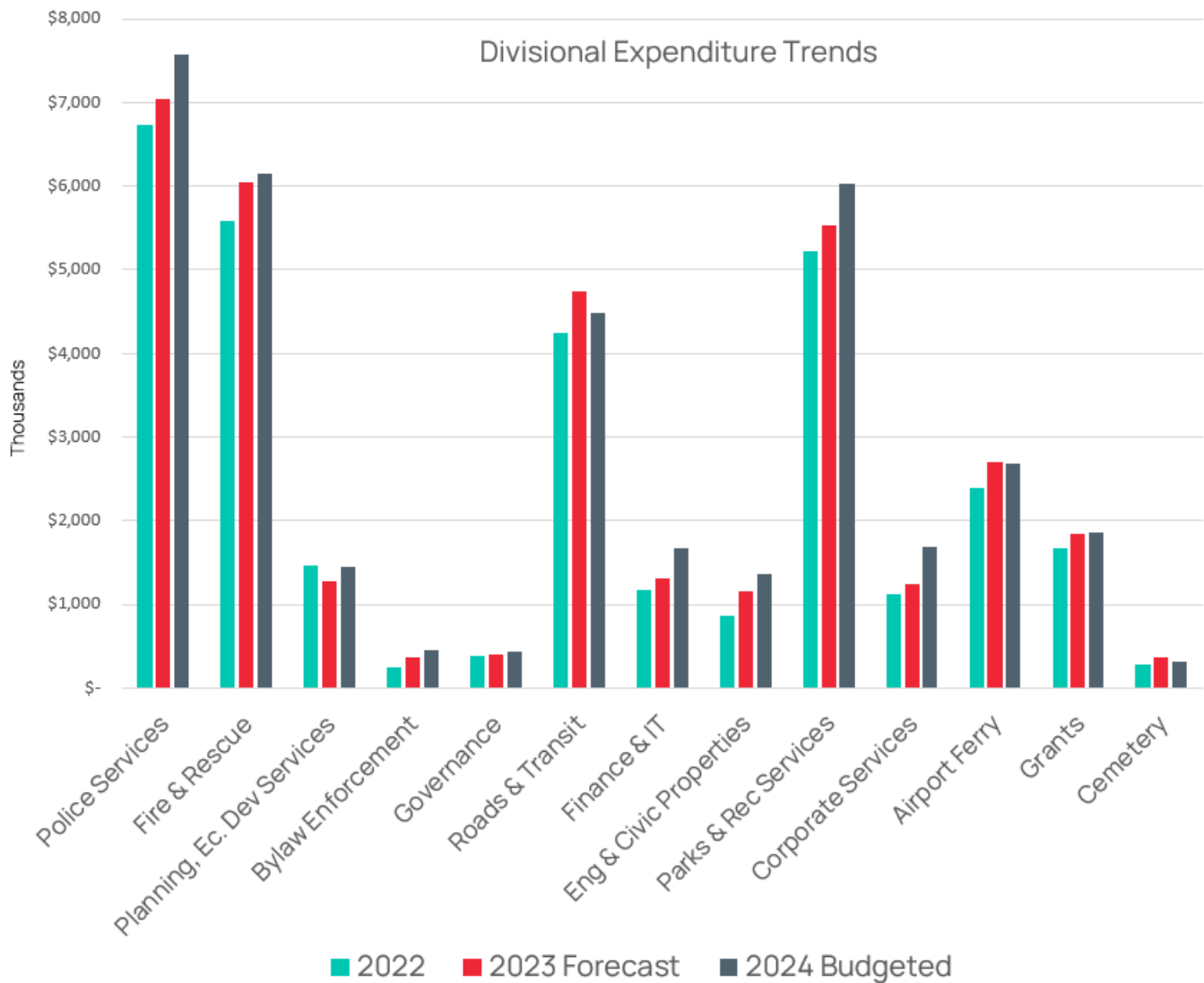


Operational Expenses

For a breakdown of operational expenses funded in part with property taxes see the above pie chart.

Financial Trends + Cost Drivers

Trends in Departmental Expenditures



How have expenditures changed in the past 3 years?

The above graph shows the actual, forecasted and budgeted expenditure levels from 2022 through 2024 by department. Due to contractual and service obligations, energy and goods costs, equipment financing, and overall inflationary pressures, the general cost trend for all expenditures is on the rise. 2022's results represent a year where most departments returned to normal for part of the year, following the pandemic in 2020. 2023 reflects a full return to normal operations following the pandemic.

Planning expenditures in 2024 reflects the City's continued work to meet Council's Strategic actions for a growing and live-able community. Police and fire in 2024 reflect the cost requirements for these departments.

Policing has increased in 2022/2023/2024 due to contract increases. Airport is expected to continue to trend back towards normal with an increasing number of flights. Recreation reflects a return to full service assuming full hours of service.

Taxation—Comparison to other Northwest Communities

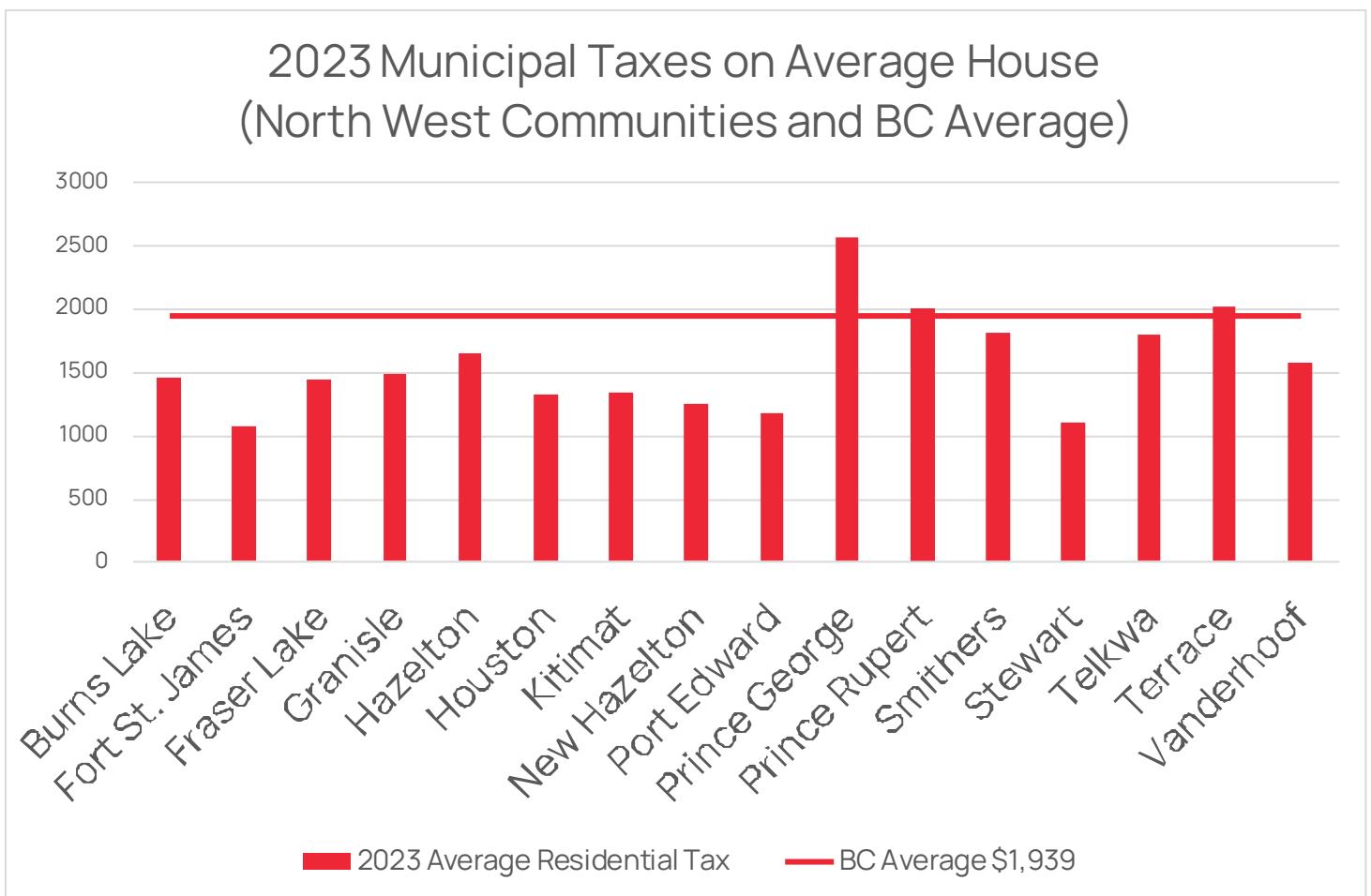
Taxation Rates in the Northwest

The following graph (below) is presented for information purposes but does not explain the uniqueness of each community represented. For example, each community offers similar services such as roads and parks maintenance, lighting, and building inspection to name a few. However all the represented communities will have a differing degree of service, in some cases a significant variety of services, differing taxpayer class distributions and various sources of revenues and grants that contribute to their overall taxation revenue need. Therefore comparisons amongst the communities is not apples to apples, but rather a comparison of differing fruit in every instance.

For example, the City of Prince Rupert operates a ferry system to access its airport. None of the other communities provide this service. In addition, certain cities operate recreation facilities whereas others do not.

The reason this graph is presented is to compare a snapshot of northwestern communities. This provides an opportunity for the reader to question and learn about some of the unique services some communities have relative to others, and better understand our respective servicing variety.

Over the past three years, overall taxes collected on the average home in Prince Rupert has increased \$285 whereas the Provincial average has increased \$270 over the same period.

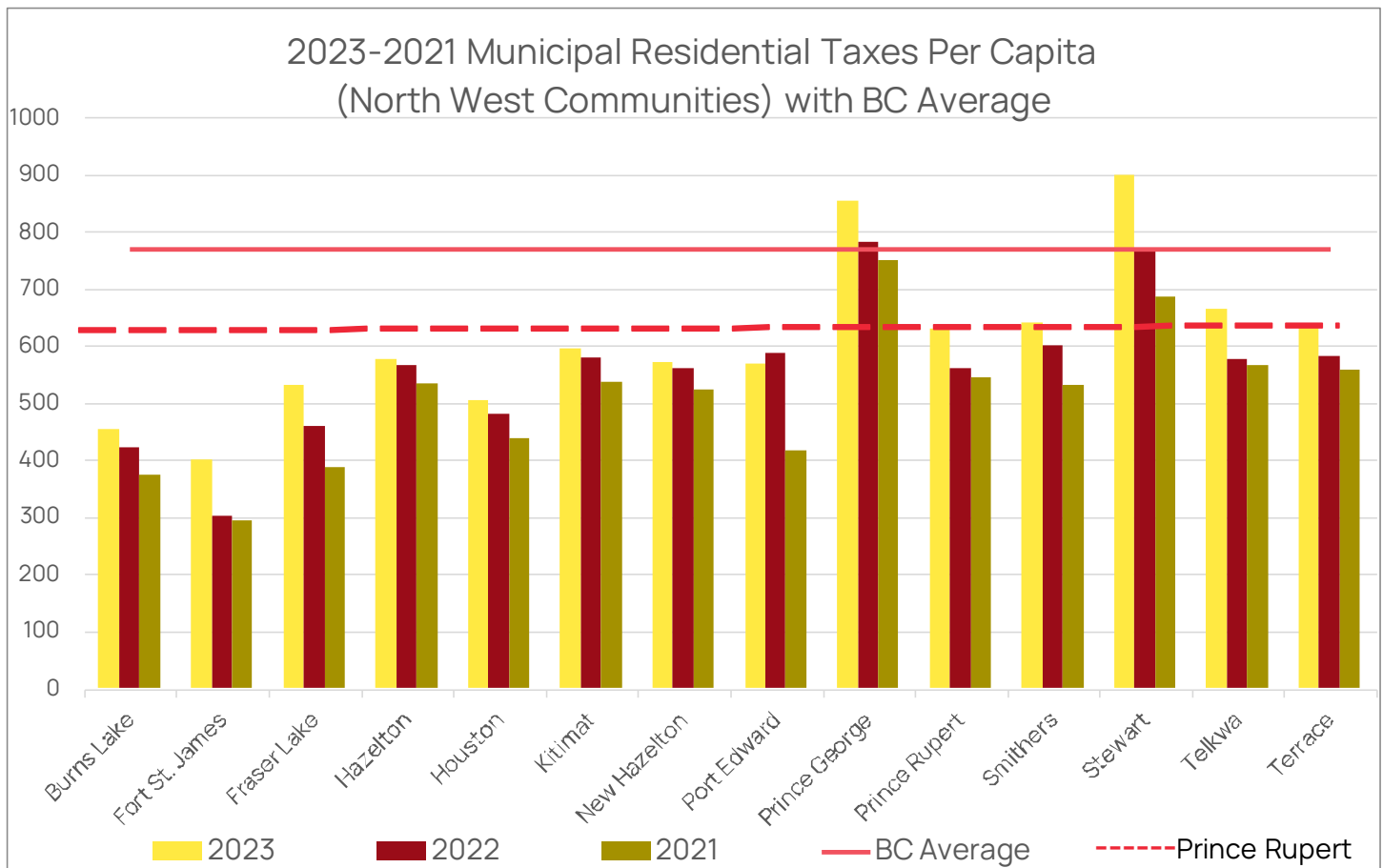


(Above) This graph shows the taxation levels of other Northern municipalities measured against the BC average. These differing levels in municipal property taxation are a result of the diverse services offered by our respective municipalities. 2023 data is shown. 2024 data will be available next year.

Taxation—Comparison to other Northwest Communities

Taxation Rates in the Northwest continued...

The graph below compares the taxes per capita (per person) in the northern corridor. Readers are encouraged to learn what services are offered by neighbouring communities to get a better understanding of how Prince Rupert compares given services offered are not always the same (we operate a ferry service). 2024 data will be available next year.

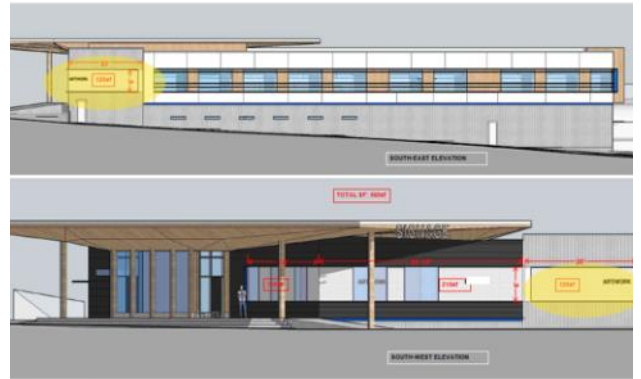


FOR YOUR INFORMATION

RCMP expenses are a large portion of Prince Rupert's budget. Of the communities above, only Kitimat, Prince George, Smithers and Terrace also have to contribute towards their RCMP costs. The others do not have to pay for policing costs from municipal property taxes. Most communities do not have a career Fire Department as well, and no one except Prince Rupert operate a ferry service.

Long Term Debt

The City uses debt to finance large capital projects that provide long-term benefits to residents. All borrowing is done through the Municipal Finance Authority (MFA). For smaller purchases/projects (those less than approximately \$1 million), a financing option with a 5 year repayment term is used and is repaid by monthly blended principal and interest payments. In 2024, this option is proposed to fund the purchase of a new reserve pumper truck for the Fire Department ,



(Above) the 2024 budget includes construction of the new RCMP detachment, a major capital expense required by Federally mandated RCMP standards

For larger projects, the City uses bond debt through the MFA for financing. These loans are available in longer repayment terms of 5 to 30 years. The City must make annual principal payments and semi-annual interest payments on these loans. The MFA obtains the funds to lend the City by issuing a bond in the bond market. Because the principal amount of the bond does not have to be repaid to bond holders until the bond expires, the principal payments made annually by the City are invested by MFA and earn a return. This return is called “actuarial income” and is used to reduce the principal balance outstanding. This lessens the impact of borrowing on tax-payers.

As per the 2021 Capital Budget, a bond debt of \$20M was used to fund the completion of the City’s new dam and the new landfill cell. This debt was approved in 2020. In 2022, debt financing was also approved to provide funding for the construction of a new RCMP building as required by the RCMP through the Municipal Police Unit Agreement. Estimates are that this project will cost approximately \$26M with \$25M being funded by bond debt.

With the pipe replacement program about to begin, additional debt of up to \$45 Million is expected to be taken in stages over the next two years. Additional debt is anticipated to fund the water treatment plant expected to be completed within the next five years.

For more information on the source of repayments for the debts noted above, [see page 36-37.](#)

Long Term Debt Projections

Year Issued/Proposed	Loan Term (years)	Loan Maturity	Current Interest Rate	Original borrowing	Total Payments	Net Borrowing Cost	Average Annual Payment	Average Annual Net Interest Cost	Source of Repayment	
General Operating Fund:										
Issued and Outstanding:										
Cruise Ship Dock/Museum	2005	20	2025	3.50%	3,150,000	3,966,000	816,000	198,000	41,000	Existing Taxes
Airport Upgrade	2014	20	2034	4.00%	7,000,000	10,398,000	3,398,000	466,000	170,000	Prince Ruper Airport
RCMP Cell Block	2019	5	2024	5.62%	600,000	631,000	31,000	126,000	6,000	Existing Taxes
Public Works Modular Office	2019	5	2024	5.62%	550,000	578,000	28,000	116,000	6,000	Existing Taxes
2019 Vactor Truck	2019	5	2024	5.62%	450,000	475,000	25,000	95,000	5,000	Existing Taxes
PW Equipment Purchased	2020	5	2025	5.62%	850,000	915,000	65,000	183,000	13,000	Reserves
Single Axle Dump Truck	2023	5	2028	5.62%	314,000	361,000	47,000	72,000	9,000	Existing Taxes
Proposed:										
New RCMP Detachment	2023-24	30	2054	5.08%	21,800,000	49,572,000	27,772,000	1,652,000	926,000	Existing/increased
Airport Ferry Refit and Re-	2024	5	2029	5.62%	670,000	772,000	102,000	154,000	20,000	Tax increases
Fire - Reserve Pumper Truck	2025	5	2030	5.62%	1,300,000	1,498,000	198,000	300,000	40,000	Tax increases
General Operating Fund:						36,684,000	69,166,000	32,482,000	3,362,000	1,236,000
Total										
Water Utility Fund										
Issued and Outstanding:										
Dam Replacement	2021	25	2046	2.58%	10,000,000	14,009,000	4,009,000	560,000	160,000	Legacy
McBride St Water Main Re-	2022	5	2027	5.62%	850,000	941,000	91,000	188,000	18,000	Legacy
Proposed:										
Water Treatment/	2024	25	2049	5.08%	4,000,000	7,580,000	3,580,000	303,000	143,000	Fees Increase
Water Treatment/	2028	30	2058	5.08%	25,294,000	47,931,079	22,637,000	1,598,000	755,000	Fees Increase
Infra. Replacement Strategy	2024	30	2054	5.08%	1,500,000	3,410,925	1,911,000	114,000	64,000	Fees Increase
Infra. Replacement Strategy	2025	30	2055	5.08%	1,250,000	2,842,438	1,592,000	95,000	53,000	Fees Increase
Water System Master Plan	2024	30	2054	5.08%	250,000	568,488	318,000	19,000	11,000	Fees Increase
Water Utility Fund Total						43,144,000	77,262,930	34,138,000	2,877,000	1,204,000

Long Term Debt Projections

	Year Issued/Proposed	Loan Term (years)	Loan Maturity	Current Interest Rate	Original borrowing	Total Payments	Net Borrowing Cost	Average Annual Payment	Average Annual Net Interest Cost	Source of Repayment
Sewer Utility Fund										
Issued and Outstanding:										
	2005	20	2025	3.50%	350,000	440,000	90,000	22,000	5,000	Existing Fees
Proposed:										
	2024	30	2054	5.08%	1,000,000	2,274,000	1,274,000	76,000	42,000	Fees Increase
	2025	30	2055	5.08%	1,000,000	2,274,000	1,274,000	76,000	42,000	Fees Increase
	2024	30	2054	5.08%	12,000,000	27,287,000	15,287,000	910,000	510,000	Fees Increase
	2025	30	2055	5.08%	12,000,000	27,287,000	15,287,000	910,000	510,000	Fees Increase
	2026	30	2056	5.08%	16,000,000	36,383,000	20,383,000	1,213,000	679,000	Fees Increase
	Sewer Utility Fund Total									1,788,000
Solid Waste Utility Fund										
Issued and Outstanding:										
	2021	25	2046	2.58%	10,000,000	14,009,000	4,009,000	560,000	160,000	Existing Fees
Proposed:										
	2023	5	2028	5.55%	762,000	875,000	113,000	175,000	23,000	Existing Fees
	2023	5	2028	5.55%	266,000	306,000	40,000	61,000	8,000	Existing Fees
	2023	5	2028	5.55%	310,000	356,000	46,000	71,000	9,000	Existing Fees
	Solid Waste Utility Fund Total									200,000
	Grand Total									4,428,000

Draft 5 Year Financial Plan

2024-2028 Financial Plan By Fund

GENERAL OPERATING FUND	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028
Revenues by Department					
Airport Ferry	1,180,000	1,556,000	1,626,000	1,691,000	1,759,000
Bylaw Enforcement	151,000	154,000	157,000	160,000	160,000
Cemetery	139,000	159,000	164,000	170,000	177,000
Corporate Administration	84,000	84,000	84,000	84,000	84,000
Cow Bay Marina	455,000	501,000	551,000	606,000	626,000
Development Services	555,000	566,000	579,000	592,000	592,000
Economic Development	70,000	70,000	70,000	70,000	70,000
FD 911 Services	79,000	78,000	77,000	76,000	75,000
FD Fire Protective Services	5,000	6,000	6,000	6,000	6,000
Finance	15,000	15,000	15,000	15,000	15,000
Fiscal Revenues	8,449,000	8,368,000	8,164,000	8,157,000	8,288,000
Information Technology	1,000	1,000	1,000	1,000	1,000
PW Engineering	5,000	5,000	5,000	5,000	5,000
PW Common Costs	70,000	71,000	72,000	73,000	74,000
RCMP	145,000	147,000	149,000	151,000	154,000
Rec. Centre Arena	261,000	265,000	269,000	273,000	277,000
Rec. Centre Civic Centre	362,000	377,000	386,000	403,000	421,000
Rec. Centre Community Services	3,000	15,000	15,000	15,000	15,000
Rec. Centre Pool	523,000	533,000	543,000	553,000	563,000
Transit	201,000	207,000	213,000	219,000	226,000
Victim Services	113,000	77,000	77,000	77,000	77,000
Watson Island	400,000	400,000	400,000	400,000	400,000
Subtotal	13,266,000	13,655,000	13,623,000	13,797,000	14,065,000
Property Taxes (existing)	26,007,000	27,797,000	29,352,000	29,947,000	30,709,000
Property Tax Increase (Decrease) -	73,000	0	0	0	0
Property Tax Increase (Decrease)	1,717,000	1,555,000	595,000	762,000	661,000
Total Operating Revenues	41,063,000	43,007,000	43,570,000	44,506,000	45,435,000
PR Legacy Inc contributions- Capital Works	178,000	0	0	0	0
PR Legacy Inc contributions- Capital Purchases	547,000	0	0	0	0
Conditional Project Grants - Capital Purchases	10,783,000	0	0	0	0
Appropriated Reserves - Capital Works	2,105,000	0	0	0	0
Appropriated Reserves - Capital Purchases	3,902,000	0	0	0	0
Appropriated Surplus - Capital Purchases	145,000	0	0	0	0
Appropriated Surplus - Capital Works	35,000	0	0	0	0
PR Legacy Inc contributions- Special Projects	147,000	0	0	0	0
Appropriated Surplus - Special Projects	80,000	0	0	0	0
Conditional Project Grants - Special Projects	385,000	0	0	0	0
Loans from MFA - Capital Purchases	15,620,000	1,300,000	0	0	0
Total Capital Revenues	33,927,000	1,300,000	0	0	0
Total General Operating Fund Revenues	74,990,000	44,307,000	43,570,000	44,506,000	45,435,000

Draft 5 Year Financial Plan

2024-2028 Financial Plan By Fund

GENERAL OPERATING FUND	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028
Expenditures by Department					
Airport Ferry	2,375,000	2,830,000	2,898,000	3,008,000	3,132,000
Bylaw Enforcement	445,000	441,000	446,000	452,000	446,000
Cemetery	323,000	329,000	334,000	340,000	345,000
Civic Properties	520,000	528,000	536,000	544,000	552,000
Corporate Administration	1,193,000	1,213,000	1,237,000	1,261,000	1,285,000
Cow Bay Marina	450,000	468,000	487,000	507,000	525,000
Development Services	1,195,000	1,217,000	1,237,000	1,259,000	1,293,000
Economic Development	254,000	262,000	267,000	272,000	276,000
FD 911 Services	673,000	686,000	700,000	713,000	728,000
FD Fire Protective Services	5,447,000	5,589,000	5,727,000	5,870,000	6,010,000
FD Emergency Measures	31,000	31,000	31,000	31,000	31,000
Finance	1,346,000	1,198,000	1,221,000	1,245,000	1,270,000
Finance Cost Allocation	-470,000	-522,000	-573,000	-627,000	-658,000
Fiscal Expenditures	3,524,000	4,620,000	4,315,000	4,341,000	4,367,000
Governance	432,000	452,000	468,000	484,000	501,000
Grants in Aid to Community Partners	1,868,000	1,937,000	1,986,000	2,036,000	2,088,000
Human Resources	492,000	502,000	513,000	524,000	535,000
Information Technology	802,000	815,000	828,000	841,000	854,000
Parks	1,323,000	1,327,000	1,349,000	1,371,000	1,394,000
PW Engineering	850,000	877,000	895,000	913,000	930,000
PW Common Costs	5,395,000	5,544,000	5,699,000	5,859,000	6,026,000
Allocation of PW Common Cost	-5,341,000	-5,307,000	-5,423,000	-5,534,000	-5,664,000
PW Vehicles	1,778,000	1,839,000	1,870,000	1,902,000	1,933,000
Allocation of PW Vehicles	-1,778,000	-1,839,000	-1,870,000	-1,902,000	-1,933,000
RCMP	7,355,000	7,509,000	7,692,000	7,880,000	8,065,000
Rec. Centre Arena	573,000	572,000	581,000	594,000	604,000
Rec. Centre Civic Centre	2,135,000	2,195,000	2,246,000	2,296,000	2,331,000
Rec. Centre Community Services	4,000	4,000	4,000	4,000	4,000
Rec. Centre Pool	1,550,000	1,593,000	1,634,000	1,668,000	1,690,000
Roads	2,534,000	2,624,000	2,747,000	2,822,000	2,900,000
Transit	854,000	974,000	985,000	1,025,000	1,064,000
Victim Services	221,000	224,000	228,000	232,000	236,000
Watson Island	400,000	400,000	400,000	400,000	400,000
Transfer to Reserves (Interest, RCMP Loan)	535,000	200,000	200,000	200,000	200,000
Transfer to General Capital Reserves	400,000	400,000	400,000	400,000	400,000
Total Operating Expenses	39,688,000	41,732,000	42,295,000	43,231,000	44,160,000
Provision for Special Projects	637,000	25,000	25,000	25,000	25,000
Provision for Capital Purchases	31,247,000	1,400,000	100,000	100,000	100,000
Provision for Capital Works	3,418,000	1,150,000	1,150,000	1,150,000	1,150,000
Total Capital Expenses	35,302,000	2,575,000	1,275,000	1,275,000	1,275,000
Total Operating Fund Expenditures	74,990,000	44,307,000	43,570,000	44,506,000	45,435,000
Surplus(Deficit)	0	0	0	0	0

Draft 5 Year Financial Plan

2024-2028 Financial Plan By Fund

UTILITY OPERATING FUNDS	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028
Sanitary and Storm Sewer					
Operating Revenues	2,872,000	3,240,000	4,772,000	5,071,000	5,525,000
Grants	12,700,000	15,120,000	7,500,000	456,000	0
Appropriated Surplus - Cap Works	3,938,000	1,400,000	0	0	0
Loans from MFA	13,000,000	13,000,000	16,000,000	0	0
Funding from Reserves	150,000	0	0	0	0
Capital Works	-31,088,000	-30,275,000	-24,775,000	-775,000	-750,000
Revenue for operations	1,572,000	2,485,000	3,497,000	4,752,000	4,775,000
Expenditures	1,572,000	2,485,000	3,497,000	4,752,000	4,775,000
Surplus (Deficit)	0	0	0	0	0
Water					
Operating Revenues	3,558,000	3,943,000	4,318,000	4,730,000	5,273,000
Grants	50,000,000	50,000,000	23,410,000	7,440,000	0
PR Legacy Inc contributions	1,659,000	746,000	740,000	725,000	560,000
Loans from MFA	5,750,000	1,250,000	0	10,560,000	15,000,000
Funding from Reserves	12,590,000	0	0	0	0
Capital Purchases	-190,000	0	0	0	0
Capital Works	-69,650,000	-52,000,000	-24,160,000	-18,750,000	-15,750,000
Revenue for operations	3,717,000	3,939,000	4,308,000	4,705,000	5,083,000
Expenditures	3,717,000	3,939,000	4,308,000	4,705,000	5,083,000
Surplus (Deficit)	0	0	0	0	0
Solid Waste					
Operating Revenues	5,767,000	5,854,000	5,949,000	6,046,000	6,156,000
Appropriated Surplus - Cap Works	125,000	0	0	0	0
Funding from Accruals - CW	2,750,000	0	0	0	0
Funding from Reserves	1,760,000	0	0	0	0
Capital Purchases	-310,000	0	0	0	0
Capital Works	-4,370,000	-45,000	-48,000	-51,000	-54,000
Revenue for operations	5,722,000	5,809,000	5,901,000	5,995,000	6,102,000
Expenditures	5,722,000	5,809,000	5,901,000	5,995,000	6,102,000
Surplus (Deficit)	0	0	0	0	0

5 Year Capital Works Plan: Utilities

The following table of capital works notes planned expenditures on major utility projects over the next 5 years. Note that expenditure levels project for each year in this table and others are sometimes subject to change due to inflationary increases, portions of the project being carried forward, or changes in scope to the projects. Our budget is a working document that reflects current best estimates for cost and schedule, and should be read as such.

	2024	2025	2026	2027	2028
Water Utility					
Blvd to Blvd Essential Asset Replacement (BEAR) Construction (water + sewer lines)	51,750,000	51,250,000	23,410,000		
Shawatlans Overland	10,000,000				
Submarine Line	5,000,000				
Treatment	350,000			18,000,000	15,000,000
SCADA (Remote communication)	1,400,000				
Other	1,440,000	750,000	750,000		
Total	69,940,000	52,000,000	24,160,000	18,000,000	15,000,000
Sewer Utility					
Blvd to Blvd Essential Asset Replacement (BEAR) Construction (water + sewer lines)	21,000,000	21,000,000	23,500,000		
Outfall Works	1,775,000	7,525,000	25,000	25,000	
Treatment	6,200,000	500,000			
SCADA (Remote communication)	438,000	-			
Other	1,675,000	1,250,000	1,250,000	750,000	750,000
Total	31,088,000	30,275,000	24,775,000	775,000	750,000
Solid Waste Utility					
Cell Closure	2,870,000				
Lagoon Works	1,500,000				
Other	310,000	45,000	48,000	51,000	54,000
Total	4,680,000	45,000	48,000	51,000	54,000

Prince Rupert Overview

Municipal Government

Incorporated in 1910, the City of Prince Rupert has a long history of service provision to the residents of Prince Rupert. The municipality is governed by an elected Council according to the Local Government Act and Community Charter, and as such, is subject to yearly audits and the publication of financial statements and annual budgets.

Demographics + Statistics

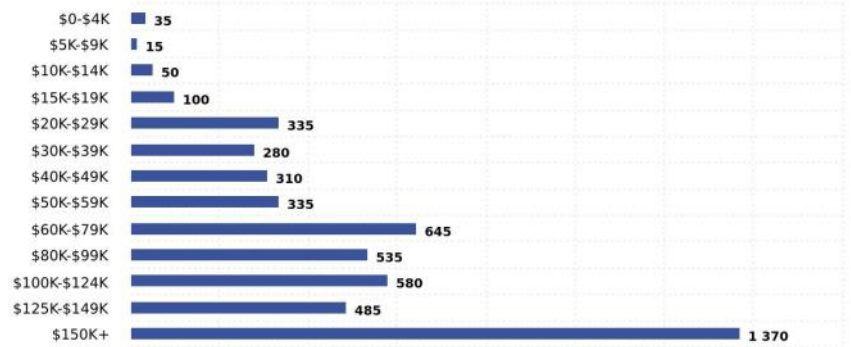
2021 Population: 12,300

Average or median household income:

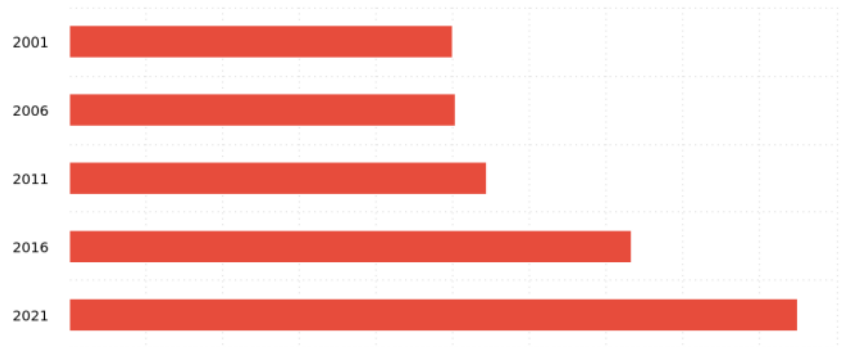
In 2021, the median total income of households in Prince Rupert was \$95,000, an increase of 29% from \$73,421 in 2015.

2021 Unemployment Rate: 9.5%, reduced from 12.4% in 2016

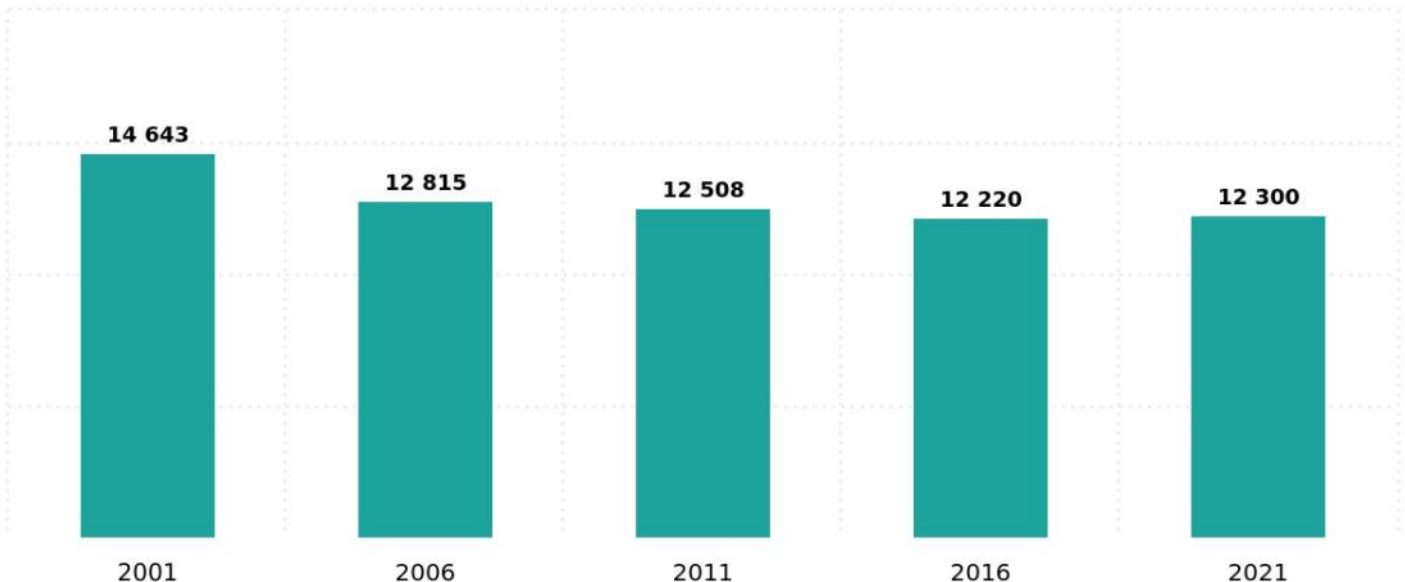
Household Income



Median Household Income



Population



Legislated Requirements

The City must prepare a 5-year Financial Plan each year based on the following legislation in the British Columbia *Community Charter* for local governments.

- Section 165 of the *Community Charter* states that, “The total of the proposed expenditures and transfers to other funds for a year must not exceed the total of the proposed funding sources and transfers from other funds for the year,” meaning that municipal budgets are required to be balanced.
- Section 165 of the *Community Charter* also states that, “A municipality must have a Financial Plan that is adopted annually, by bylaw, before the annual property tax bylaw is adopted.” The Financial Plan bylaw can be adopted at any time in the fiscal year.
- Section 166 of the *Community Charter* requires that, “A Council must undertake a process of public consultation regarding the proposed Financial Plan before it is adopted.”
- Section 197 of the *Community Charter* states that, after the adoption of the Financial Plan, Council must adopt the Tax Rates by Bylaw before May 15th of each year.



Financial Planning Framework

Process Timeline



Financial Plan Process

The City provides many services. Core services are defined as those that the City is mandated to provide under legislation, in the absence of another local government provider. Non-core services are considered to be all other services offered, which are desired by the community, but not mandated. Regardless of whether the services provided are required or not, all come with certain obligations for their provision. The following list outlines the core and non-core services provided by the City. The City approaches every budget year from the perspective that, unless otherwise initiated by Council, no expansion or retraction of services will be undertaken. With this in mind, expenditures are budgeted at levels that would provide the same level of service as in the previous year.

****Starting with the 2024 Budget process, the City plans to complete public consultations in the Fall so that the City and public have a better idea sooner in the year about anticipated revenues/expenses**

The primary driver of the City's expenses are labour wages and benefits. This is common amongst all local governments. Given Prince Rupert's population, we are also responsible for the costs associated with RCMP services. Since we also provide Transit services, escalations in costs are also included in the City's budget. Contract increases to provide certain services and collective agreement obligations are included in the base budget. Changes to energy rates are factored in as well as any escalation in risk management services. These increases are commonly referred to as inflationary increases.

Known and experience changes in revenue are factored into the budget. These revenues include service fees, grants, loan repayments, in-lieu of tax payments, franchise fees, donations, Host Local Government share of Gaming Revenue, and interest income on cash deposits.

The shortfall, after all pre-tax revenues and expenses are budgeted, indicates the property tax need.

Core Services	Non-Core Services
Water, Sewer, Solid Waste	Transit
Streets, sidewalks and traffic control	Airport Ferry
Planning, development and building inspection	Recreation, parks, culture facilities
Policing and fire protection	Marina

Budgeting + Accounting Differences

Variance between Budgeting and Accounting Rules

Basis of Accounting

The consolidated financial statements of the City are prepared on a modified accrual basis. All revenue is recognized in the year in which they are expected to be earned and measurable. Property taxes are recognized as revenue in the year they are levied. Utility charges are recognized as revenue in the period earned. Expenses are recorded in the period in which the goods or services are received or incurred.

Basis of Budgeting

The City's Financial Plan is also prepared on a modified accrual basis. All revenue is recognized in the year in which they are expected to be earned and measurable. Property taxes are recognized as revenue in the year in which they are billed. Utility charges are recognized as revenue in the period earned. Expenses are recognized in the period in which the goods or services are planned.

Differences between Accounting and Budgeting

Wholly owned subsidiary corporations are not included in the Financial Plan aside from loan repayments and dividends. They are incorporated into the financial statements during consolidation.

Debt proceeds and principal repayments are included in the Financial Plan expenses but excluded from the Consolidated Statement of Operations in the City's financial statements. Rather borrowing and repayments are presented in the Statement of Financial Position in accordance with the CPA Canada Public Sector Accounting Handbook

Capital expenses for capital projects are included in the Financial Plan and treated the same way as Debt proceeds and principal repayments.

The City does not budget for amortization however the financial statements include amortization expense.

Transfers to and from reserves and unappropriated surplus accounts are treated as revenues or expenses in the Financial Plan. They are not included in the Statement of Operations in the City's financial statements. Rather the addition or use of them are recognized on the Statement of Financial Position.

Following PSAB accounting standards, the City's financial statements include a Budget Variance Report that shows the difference between actual and budgeted numbers in the Financial Plan Budget Bylaw.

Financial Policies

Objective:

Council will attempt to increase the proportion of City revenue that is derived from sources other than property taxes.

Policies:

- Council has begun to review the fees charged for various services to ensure that the users of the service are paying a fair portion of the operating and capital cost of the service;
 - Council will supplement infrastructure expenditures by aggressively pursuing federal and provincial grants; and,
 - Council will encourage staff to develop new revenue sources.
-

Objective:

Council will encourage economic development by minimizing tax increases

Policies:

- Council will review user fees to ensure that they are appropriate;
 - Council will rely primarily on new development and grant opportunities to fund infrastructure and new amenities;
 - Council will encourage economic development by providing the stability of using a consistent methodology for calculating property tax levies;
 - Council will review its existing permissive property tax exemption practices; and,
 - Council will continue to financially support an Economic Development Office.
-

Use of Permissive Tax Exemptions (Section 165 (3.1))

Each year the City of Prince Rupert approves partial or full permissive tax exemptions for properties within the community.

Objective:

Council will continue to provide permissive tax exemptions;

Council will consider expanding the permissive tax exemptions to include green development for the purpose of meeting our Climate Action Commitments; and,

Council will permit exemptions according to a Permissive Tax Exemption Policy.

Policy:

Permissive tax exemptions will be considered in conjunction with:

- a. The value of other assistance being provided by the Community;
- b. The amount of revenue that the City will lose if the exemption is granted;
- c. 2024-2027 City of Prince Rupert Permissive Tax Exemption Bylaw 3521, 2023; and,
- d. The Permissive Tax Exemption Policy.

Appendix A shows the properties which received permissive tax exemptions for 2021. The approximate amount of Municipal Tax exempted is estimated to be \$434,014.85

Financial Policies

Objective:

Compliance with relevant legislation in the Local Government Act, Community Charter, as well as Accounting Principles.

Policies:

- Inclusion of a public consultation as part of our budget processes;
 - Financial plans covering a 5-year period;
 - Financial plans authorized by bylaw within a specified time frame (prior to adoption of tax rate bylaws), which must be adopted on or before May 15th;
 - Financial plans that may only be amended subsequently by bylaw;
 - The City will follow Generally Accepted Accounting Principles (GAAP), which required the accrual method of accounting whereby revenues and expenditures are recognized at the time they are incurred, not received. The City's budgets and financial statements are both prepared according to this method;
 - The City will follow the Public Sector Accounting Board (PSAB) 2009 requirements to inventory and value all tangible capital assets—which requires that expenditures related to new capital assets be recorded as an increase to tangible capital assets on the Statement of Financial Position, while the Statement of Operations reflect a change for the orderly amortization of City infrastructure over its useful life.
 - For budget purposes, the City continues to reflect capital expenditures as funded either on a current basis or through long-term borrowings, and for principal repayments of long-term borrowings to be reflected as current expenditures. Direct funding of amortization charges is not included in the budget.
-

Objective:

Council and staff will maintain a balanced budget, as required by law.

Policies:

- Operating expenditures and infrastructure maintenance programs will be funded from current revenues, to avoid deferral of expenditures into the future;
 - One time expenditures may be funded by one-time use of selected reserves, and dividends from wholly owned corporations; and,
 - Capital expenditures are funded from long-term sources as required.
-

Objective:

Council will operate according to a 5-year planning framework, informed by the outlook on future growth, labour contracts, and general economic conditions, which enables expenditure planning according to available resources.

Policies:

- Proposed service level adjustments will be informed by the five-year planning framework; and,
 - Increased operating costs associated with capital improvements must be incorporated into future program funding and planning.
-

Financial Policies

Objective:

To invest excess cash in a manner that complies with legislative restrictions, ensures cash flow is available as required, capitalizes on investment returns, and achieves internal goals.

Policies:

- Investments will be pooled, with interest earnings allocated to appropriate reserve and other funds based on average balances.
-

Objective:

To manage debt effectively and responsibly, in a way that does not overburden residents into the future.

Policies:

- To consider tax-supported debt only for significant initiatives with an adequate business case, as well as an assured source of repayment, to be adjudicated on a case-by-case basis;
 - Internal borrowing may be used where appropriate;
 - To annually provide statistics on municipal debts, capacity for borrowing, and yearly debt servicing requirements. Examples include:
 - Airport renovation—repaid through airport user fees
 - Improvements to Cruise Ship Dock frontage roadway
-

Objective:

To ensure that available revenue sources are adequate to maintain local servicing requirements.

Policies:

- To review revenue sources annually for potential adjustments of service rates;
 - In the case of sewer, water and solid waste utilities, annual user rates are established to cover all costs (operating, capital, debt service) of these standalone utilities;
 - Fees and charges are being reviewed in the context of: servicing costs involved, program objectives, special consideration for youth and seniors, competitive rates against other municipalities, and targeted recovery rates for recreation facilities; and,
 - In the case of other stand-alone business units such as the cemetery, user rate structures are established to cover all current costs and to provide development reserves for future planned capital replacements/expansions.
-

Objective:

To monitor real time financial progress through the enquiry and reporting capabilities of our financial system with all City Departments.

Policies:

- To provide high level reports, in a standard format, to Council on a monthly basis and make these available to the public in Council agenda packages;
 - These reports will refer to year-end budget projections, and comment on any projected significant impacts to budgets as they emerge; and,
 - Departments Heads will meet regularly to provide updates on potential budget issues for the year.
-

Financial Policies

Objective:

To assure accountability of City budgets Department Managers are required to determine City budgets that correspond with their respective programs and services.

Policies:

- To provide Department Managers the discretion to reallocate resources between line items within their Departmental budgets to adapt to circumstances within each calendar year;
 - To ensure no significant change shall be made to service or project scope without specific authority; and,
 - To apply Departmental accountability to the City's financial and corporate objectives.
-

Objective:

To manage contingencies, as well as future expenses, through the development of reserve funds.

Policies:

- To maintain both statutory and non-statutory reserves. Statutory reserves are those that are either required by the Community Charter (i.e. parkland reserves), or established by Council (i.e. asset reserves);
 - To authorize expenditures from Charter statutory reserves will only be permitted by bylaw;
 - Expenditures from Council reserves will be authorized by Council resolution; and,
 - The annual budget process will consider reserves as a source of funding for projects designated under the reserve.
-

Glossary

Acronyms:

CPA: Chartered Public Accountants

GAAP: Generally Accepted Accounting Principles

IT: Information Technology

LNG: Liquefied Natural Gas

MFA: Municipal Finance Authority

OCP: Official Community Plan

PSAB: Public Sector Accounting Board

RBA: Resource Benefits Alliance

RCMP: Royal Canadian Mounted Police

PPTA: Port Property Tax Act

Terminology:

ACCOUNTING PRINCIPLES

A set of generally accepted principles for administering accounting activities and regulating financial reporting.

ACCRUAL BASIS OF ACCOUNTING

Accounting for transactions as they occur, regardless of when cash has been exchanged.

AMORTIZATION + DEPRECIATION

The expensing over a period of years, the cost of fixed assets based on the estimated useful life of the asset.

ASSET MANAGEMENT PROGRAM

A long-term approach to managing infrastructure assets—it includes planning, designing, investing, maintaining, disposing and replacing an asset for the purposes of extending the useful life of the asset.

BALANCED BUDGET

A budget in which total revenues are equal to or greater than total expenditures therefore no budget deficit exists.

BASE BUDGET

The first step in the annual budget process that projects the future cost of existing service levels by incorporating anticipated increases to labour and benefits rates, as well as ongoing increases to selective non-labour costs, such as contracted services.

BUDGET AMENDMENT

Expenditures under the Financial Plan are authorized by a Budget Bylaw. After the Budget Bylaw is adopted, any significant revisions to the current year planned expenditures must be authorized by a new bylaw called a Budget Amendment Bylaw.

CAPITAL ASSETS

Tangible assets of significant value that have a useful life of greater than one year.

COMMON COSTS

Business units that provide services on a shared basis to other business units. Their costs are charged to other business units based on a per unit of service charge and the amount of service consumed. Finance and Public Works are examples of shared services.

COST DRIVERS

A description of the significant circumstances, events and expenditure categories that influence overall cost structures within the context of a specific local government.

DEBT SERVICE

The annual payment of principal and interest required to retire long-term debt, usually according to a predetermined amortization schedule.

DEPRECIATION

The orderly charge to operations of the costs of capital assets over their estimated useful lives.

Glossary

DEVELOPMENT COST CHARGES (DCCs)

Levies charged to new developments to offset the costs of providing new infrastructure to service those developments. The expenditure of these funds is governed by legislation and is restricted to the purpose for which they were originally collected.

EXPENDITURES BY FUNCTION

Reporting of expenditures by functional purpose, such as fire prevention and information systems. Expenditures by function aggregate the salaries and benefits, materials and supplies, etc. devoted to that function.

EXPENDITURES BY OBJECT

Reporting of expenditures by type, such as salaries, benefits, materials and supplies, regardless for which functional unit the expenditures were made.

FINANCIAL PLAN

Incorporates the budget for the current year and high-level projections of revenues and expenditures for the subsequent four years. The Financial Plan is embedded in an annual bylaw that provides statutory approval for the expenditure of funds according to the current year budget.

FUND

Standalone high-level business entities that engage in specific service activities. Each Fund has its own particular revenues, expenditures, reserves and capital program. Each Fund also has its own particular approach to budgeting and rate setting. Example Funds are the General Operating Fund that sets annual tax rates and the Water Utility Fund that sets the annual user rates for water.

GENERAL OPERATING FUND

The primary fund of a government that records all assets, liabilities,

INFRASTRUCTURE

A generic term to describe the essential physical assets that enable local governments to provide their services, such as roads and water mains. See also Capital Assets and Tangible Capital Assets.

OFFICIAL COMMUNITY PLAN (OCP)

The ultimate local government planning document by which a community defines itself. The OCP lays out high-level policy statements on such matters as land use, zoning, servicing, community amenities and finances.

PORT PROPERTY TAX ACT

Provincial legislation passed in 2003 implementing a limit to the municipal mill rate (tax rate) levied by a municipality on qualifying port operators. This legislation was to end in 2018, however was extended indefinitely in 2014 by the Provincial government.

PROGRAMS vs. PROJECTS

Programs tend to involve ongoing services and activities, and are embedded in base budgets, whereas projects tend to be shorter-lived, possibly one-time, and change frequently in response to annual requirements.

PROPERTY ASSESSMENT CYCLE

The BC Assessment Authority is responsible for establishing assessed values of all properties in the Province and reports those values according to an annual cycle. A Preview Roll, with properties valued as at July 1, reflects new construction and zoning changes up to October 31.

A Completed Roll is produced by December 31 and reflects all assessment data for the coming year. This roll is the basis for the individual assessment notices that are mailed to property owners in early January. A Revised Roll, produced as at March 31 and containing adjustments due to successful assessment appeals, forms the basis of the annual property tax calculation and levy.

Glossary

RESOURCE BENEFITS ALLIANCE

The Northwest Resource Benefits Alliance was established to seek a share of industrial revenues that flow to other levels of government from future development. This revenue would enable communities to address current impacts arising from major resource development, service and infrastructure deficits, and to leave a legacy in Northwest BC.

PUBLIC SECTOR ACCOUNTING AND AUDITING BOARD (PSAB) OF THE CANADIAN INSTITUTE OF CHARTERED ACCOUNTANTS

The PSAB recommends and prescribes accounting and reporting standards for the public sector.

SERVICE LEVEL

A high-level description of the extent of a particular service offering, usually referencing a blend of quantity, frequency and quality that most often correlates to staffing levels. When service levels are described as high, it usually indicates a higher staffing commitment and hence higher costs per unit of overall service.

STRATEGIC PLAN

Expresses the broadest aspirations of a community and priorities to which the Financial Plan aims to fulfill.

TANGIBLE CAPITAL ASSETS

Formal terminology referring to non-financial assets that have physical substance held for use in the supply of goods and services, have economic useful lives greater than one year and are not held for resale in the ordinary course of operations.

APPENDIX A:

Budget Requests: General Operating Fund

Category: Transportation
Title: Transit Contract Increases

Justification:

The City contracts with BC Transit to offer public bus transportation and handy dart service. The increase in taxation needed (approximately 0.5%) is the net after the Province contributes 47% towards the local service.

Operational Cost	Reserve/ Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
130,000	0	0	0	0	0	(130,000)



Category: Community Partner
Title: Library Funding

Justification:

The City contributes funding to the Library in accordance with the Library Act. The funding to be provided for 2024 is \$838,000 (2023 - \$811,000). The increase is to be funded from taxation and makes up approximately 0.12% of the proposed tax increase.

Operational Cost	Reserve/ Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
27,000	0	0	0	0	0	(27,000)

Budget Requests: General Operating Fund

Category: General Operating
Title: Staff contractual and benefits increases

Justification:

The City operates its services with bargaining unit and exempt staff. The contractual and benefit increases (net of projected department revenue gains) is expected to cost approximately 4% under the current level of service. These contractual increases are on par with inflation experience.

Operational Cost	Reserve/ Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
930,000	0	0	0	0	0	(930,000)

Category: General Operating
Title: General Expense Increases

Justification:

The City is still operating in a period of inflation higher than normal (2023 to date is 4%). Impacts of cost escalation as a result of inflation not offset by other operating revenues results in an increase in service cost balanced through increased taxation. The estimated unfunded cost amounts to nearly 1% of the proposed tax increase.

Operational Cost	Reserve/ Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
202,000	0	0	0	0	0	(202,000)

Category: Policing
Title: RCMP Contract Increase

Justification:

The City contracts with the Province for policing and the Province contracts with the RCMP to perform the work. Budget is required to meet the increases expected this year under the RCMP employee's union contract. The estimated tax increase to fund this obligation is approximately 1.4%.

Operational Cost	Reserve/ Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
332,000	0	0	0	0	0	(332,000)

Budget Requests: General Operating Fund

Category: Human Resources

Title: 2.5 Full Time Equivalent (FTE) Staff Additions

Justification(s):

1 FTE in Operations Department

The Operations Department requests funds for a new FTE called GIS Support Technician. The new role is proposed to report to the GIS & Asset Specialist to ensure the City is able to manage the City's core asset information. During the course of the infrastructure replacement project, the City will be tracking and managing larger volumes of geospatial data as new infrastructure data is captured. The implementation of the Asset Management Strategy and related Data Governance Framework will require this data to be captured, managed, and maintained to set standards and ensure its availability for future uses. Additionally, development processes require significant cooperation and communication between the Development Services Department and Operations, with development permits and engineering permits requiring input and/or approval through the Engineering Department. This FTE would be that conduit.

1 FTE in Recreation Department

The City of Prince Rupert requests funds to support the return of a full-time Director of Recreation to lead the recreation department in supporting Council's strategic goal to foster local economic, social, cultural and environmental well-being.

For the past three years, the Director of Corporate and Legislative Services took on the additional duties of a Director of Recreation as a temporary measure; however, it is no longer feasible due to the growing demands of both the Administration and Recreation departments to continue operating in this manner.

0.5 FTE in Development Services Department

The DSD department requests funds to support a casual clerk position in the Customer Service team, as we will redeploy 1 of the 4 DSD Clerk FTEs to support the Bylaw Enforcement Team to meet the City's Strategic Goal of providing appropriate laws and services.

The Customer Service Casual Clerk II will cover planned vacations, sick times, and peak seasons, covering the front desk. Currently, our Clerks rotate the front desk coverage. With a reduction to 3 FTEs for DSD clerks, this would leave only two clerks to manage all remaining portfolios at a time while the third clerk is away. During specific peak times of year (utilities, taxes, etc.) the Casual Clerk II will be the temporary 4th Clerk to allow the customer service team to adjust to increased demand for customer front desk or clerical support. This Casual Clerk II would exclusively perform Front Desk work and, at most, may work the equivalent of a part-time FTE over the year.

The estimated tax increase from all of the above requests is approximately 0.75%.

Operational Cost	Reserve/ Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
180,000	0	0	0	0	0	(180,000)

APPENDIX B:

Budget Requests: Capital

Category: Fire
Title: Radio System Replacement

Justification:

The Dept utilizes a radio system for communication for Fire Rescue crews and for Dispatch. There are several areas within the boundaries of the City where radios fail to work. These areas are generally the South-East and North-West corners of Kaien Island, Ridley Island/connector road and most large structures within the City (hospital, mall, industrial, etc). In order to understand the limitations of the current system, and to develop a plan to rectify the shortfalls, a radio study was needed to identify dead zones and define the Dept's needs. This study was completed in 2023.

The infrastructure required to support an effective radio system on Kaien Island includes the installation of several repeaters and upgrading the portable, mobile (apparatus) and base radios from a VHF system to a UHF system. There is a legislated requirement through the Worker's Compensation Act to ensure that firefighters have an effective means of communication while operating at emergency incidents. Several of the industries operating in Prince Rupert (PR Grain, Trigon, AltaGas, Pembina, Pinnacle Pellet) require intrinsically safe (IS) radios to prevent static/ electrical spark and ignition potential due to dust and gas environments. Intrinsically safe radios come at a higher cost as well as a high level of operating safety. This project is a priority carried over from 2023 and will be funded through grant.

Asset Cost	Reserve/ Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
532,000	0	0	(532,000)	0	0	0

Category: Fire
Title: Reserve Pumper

Justification:

Budget is requested for the replacement of Engine 7, the 1997 American LaFrance reserve pumper. The life expectancy of fire apparatus is 15 years for frontline service, and 5 more years as second line service (Fire Underwriters Canada). Use beyond 20 years is no longer recommended due to breakdown potential. The City mechanics team struggles to keep this reserve truck operational, with its emergency lights failing and parts replacement unavailable since American LaFrance folded in 2014.

This replacement was approved in 2022 however new apparatus build times have extended to over a year due to supply chain and pandemic impacts, which have resulted in 5-7% annual increase in costs. Council resolved to order the apparatus in 2022 and include the increase in cost in the 2023 budget. The replacement of this apparatus is carried over from 2023, delivery anticipated 2024.

Asset Cost	Reserve/ Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
1,300,000	0	(1,300,000)	0	0	0	0

Budget Requests: Capital

Category: Fire
Title: Replacement of Command 2 Vehicle

Justification:

Command vehicles are replaced at 8 year intervals. This vehicle was scheduled to be replaced in 2023, but this was deferred to 2024 due to budget constraints (with the intention of replacing it in 2024). This vehicle is considered a front line apparatus, and should be downgraded to a secondary service vehicle (Utility 1) to be used for shuttling firefighters and equipment to/from emergency incidents.



Asset Cost	Reserve	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
90,000	(90,000)	0	0	0	0	0

Category: Fire
Title: SCBA Replacement

Justification:

Self-contained breathing apparatus (SCBA) are required to be worn by firefighters when entering an Immediately Dangerous to Life and Health (IDLH) environment. Examples of these environments include structure fires, vessel/motor vehicle fires, investigations, hazardous material spills, confined space rescue, etc.

The current SCBA air packs are approaching their end of life in Q1 of 2025 . These air packs were purchased 14 years ago to replace the prior aging air packs. Carbon wrapped bottles are unable to be in service after 15 years, and the air packs are now passed three NFPA Standard revisions. The new Standards include important changes to the low air alarm notification that is different with the in-service air packs and improved thermal resistance, visibility and communication options for the masks.

Asset Cost	Reserve	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
490,000	(490,000)	0	0	0	0	0

Budget Requests: Capital

Category: Building
Title: Lester Centre Wall Repair

Justification:

Budget is requested to rebuild an approximately 8x20' main floor exterior and interior wall section on the north-east corner of the Lester Centre. Floor heaving in this area of the building has caused the wall to crack and bulge out, buckling a row of windows in the corner office. In July 2023, a structural engineer concluded that the foundation was intact but, for safety reasons, the wall would have to be taken apart and rebuilt.

Asset Cost	Reserve	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
20,000	(20,000)	0	0	0	0	0

Category: Building
Title: Lester Centre Roof Replacement

Justification:

Budget is requested to replace the roof over the stage area of the Lester Centre of the Arts. This section of original roofing dates back to 1987. A 2022 roof and envelope assessment commissioned by the City determined that the roof has “well surpassed its expected life cycle” and is at risk of “imminent” failure, recommending that it be replaced as soon as possible. In 2023, detailed design plans were procured for the roof replacement along with a replacement cost estimate. Given that roof leaks above the stage area could result in cancellation of theatre operations, this replacement is considered a high priority.

Asset Cost	Reserve/ Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
200,000	(200,000)	0	0	0	0	0

Category: Building
Title: Library—Flooring Renovation

Justification:

Budget is requested to remove approximately 3,600-square feet of old carpet from the public and children’s areas on the first and second floors of the Library and replace it with new, commercial grade carpet tile. The existing carpet, which dates back to the 1980s, is threadbare, fraying, and held down with duct tape. It is also extensively stained and beyond being properly cleanable. The Library currently has a quantity of carpet tile (which it purchased two years ago) sufficient to cover the second-floor area of approximately 1,800 square feet. The budget requested will cover installation on both floors along with the purchase of carpet tile for the lower floor. Grants for the flooring replacement will be applied for should any become available.

Asset Cost	Reserve	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
55,000	(55,000)	0	0	0	0	0

Budget Requests: Capital

Category: Civic Buildings

Title: Firehall—Upstairs renovation, lead paint and asbestos abatement

Justification:

Budget is requested to address safety issues and remove toxic materials identified in a recent Hazardous Materials study of the Fire Hall. These areas include the upstairs washroom/shower room, corridors and stairwell.

Lead paint, asbestos tiling, threadbare carpeting, bathroom ventilation and broken shower stalls are to be addressed.

All of this much-overdue work is identified in the 2023 annual building inspection conducted by the Building Services Department. Given the age of the building – 1959 – and the fact that a new fire hall is some years away, these renovations are imminently important.

Asset Cost	Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
100,000	(100,000)	0	0	0	0	0

Category: Building

Title: Public Works
Leasehold
Improvement
Statement of
Requirements

Justification:

The Operations Department requests funds to complete the Construction Management contract to get an Owner’s Statement of Requirements to renovate the MacCarthy Building to become the new Public Works. This will involve the completion of a detailed review of the exact needs of our Department, a look at growth or shrinkage potential, completion of a detailed design of exactly what renovations are required, and completion of a Class B cost estimate. Once this is complete Staff will bring the construction review and cost estimate to City Council for consideration once it is known.



Pictured above: The City has leased the former MacCarthy GM Building to meet the housing needs of public works staff

Asset Cost	Reserve/ Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
75,000	0	0	0	(75,000)	0	0

Budget Requests: Capital



Pictured above—architectural rendering of the final RCMP Building design, which will be built inclusive of sustainable and accessible design considerations, and which will feature a piece of local art by Nicholas John on the 3rd Avenue East facing wall.

Category: Policing
Title: New Detachment

Justification:

The City is obligated under agreement with the Province to provide adequate accommodation for the RCMP. The City received notification years ago that the existing RCMP building is no longer adequate to accommodate the policing service in accordance with their regulated standards/requirements. To rectify the deficiencies, the City purchased land for the new detachment in 2020 and began construction of the building in 2023. This project is due to complete in 2024. Currently, the project is financed through short term debt and reserves created through taxation received when a major industrial property became taxable. Once the project is completed, the City will convert the short term debt into long term debt. Estimates are that the long term debenture will be in the amount of \$22M.

Asset Cost	Reserve	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
17,100,000	(2,150,000)	(14,950,000)	0	0	0	0

Budget Requests: Capital

Category: Recreation
Title: Arena—Various upgrades

Justification:

Budget is requested to address high priority improvements and upgrades in the arena. Areas of the floor and ice surface are experiencing heaving requiring an investigation into the issue from which a plan to address the issue short and long term can be developed. Additionally, the mechanical and Zamboni room requires improvements to the heating to prevent pipes freezing during cold spells.

Project Cost	Reserve/ Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
100,000	0	0	0	0	0	(100,000)



Category: Recreation
Title: Civic – Second Floor Washroom Accessibility Upgrade

Justification:

In 2016 an accessibility ramp was installed to provide lift access to the second floor, which includes access to the upper gym and arena bleachers, however, there is no accessibility washroom facility on this floor. This project would see this washroom being accessible to everyone and upgrade the components which are all original. This project was approved in 2023 however grant funding was unavailable. Staff are requesting approval to continue pursuing this project.

Asset Cost	Reserve/ Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
155,000	0	0	(143,000)	(12,000)	0	0

Budget Requests: Capital

Category: Real Estate
Title: Watson Island Dam Health & Safety Upgrades

Justification:

The Operations Department requests funds to complete Watson Island Dam Safety Upgrades. Annually, the City must complete inspections on the Watson Island Dams. The City recently had an inspection from the Provincial Dam Safety Branch and they are requiring the City to complete some upstream face concrete restoration, caulking, geotechnical and concrete analysis, and general cleanup. This is a requirement and is subject to fines if not completed.

Asset Cost	Reserve/ Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
250,000	0	0	0	(250,000)	0	0

Category: Real Estate
Title: Watson Island Power

Justification:

The Operations Department requests funds to complete the Watson Island Power Project. This project aims to bring power to the Clarifier pump house and the Zanardi leachate pump station. These facilities are currently without standardized power, as they run off of a generator. Bringing power to these locations will reduce the overall operating costs for Watson Island. This project was initially requested and approved for funding in 2022; however, due to staff capacity, it was unable to be completed.

Asset Cost	Reserve/ Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
35,000	0	0	0	(35,000)	0	0

Category: Real Estate
Title: Annual Land Purchase

Justification:

Funds are required to be allocated to continue the City's Annual Land Purchase Program. This Program identifies properties that would be strategic for the City to own and allows staff to assess and purchase if necessary.

Asset Cost	Reserve	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
50,000	(50,000)	0	0	0	0	0

Budget Requests: Capital

Category: Civic Improvements
Title: 3rd/4th West Stairs/Pathway

Justification:

The Operations Department is requesting funds for repairs to the slope and stairs between 3rd Avenue West and 4th Avenue West. Unfortunately, a severe storm event caused a slope failure and a large tree to fall on the Pathway between 3rd and 4th Avenue West. The slope failure caused material and debris to be lodged against the pathway, stairs, and decking. The Operations Department has come up with an estimate for repairs; however, until work starts, we are unsure if it will be enough. Unlike most other Operation Department requests, this request is not a requirement and it has not been included in the budget, but rather presented separately for Council consideration on **page 18**.

Asset Cost	Reserve/ Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
250,000	0	0	0	0	0	(250,000)

Category: Civic Improvements
Title: Controlled Access and Cameras at Public Works Yard

Justification:

The Operations Department requests the rollover of funds to complete a new controlled access with cameras at the Public Works Site. In anticipation of moving to the new Public Works Building, the Operations Department requires increased security at the old site. This site will be used for equipment and material storage for the crews. This project was approved in 2023 but was not started.

Asset Cost	Reserve/ Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
38,000	0	0	0	(38,000)	0	0

Category: Civic Improvements
Title: Streetlight Replacement Program

Justification:

The Operations Department requests funds to continue the Streetlight Replacement Program. This successful program targets streetlights that need replacement due to corrosion at the base. This program also feeds data into the City’s Asset Management Program to track replacements. Budget is requested at a higher level than in previous years to complete a series of 3 streetlights given they are connected in that grouping.

Asset Cost	Reserve	Borrow	Grant	Dividend	Utility Fee	Taxation
75,000	(50,000)	0	0	(25,000)	0	0

Budget Requests: Capital

Category: Civic Improvements
Title: Waterfront Development

Justification:

The City is constructing a new multi-faceted waterfront development by the Kwinitsa Station. This development may include a new airport ferry dock that will enhance transportation capacity to and from the Prince Rupert Airport. Additional features include park and parking upgrades and overall aesthetic improvements. This Project has been delayed due to many factors; however, the Operations Department envisions this Project kicking off in 2024 with completion in 2025.

Asset Cost	Reserve/ Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
10,000,000	0	0	(10,000,000)	0	0	0

Category: Civic Improvements
Title: 3rd Ave and Fulton Traffic Light

Justification:

Unfortunately, uncompleted due to budget constraints, the Operations Department has re-budgeted and requested funds to replace the City's single traffic light. This light is past its useful life and does not conform to today's traffic standards. This request provides the funds to fully replace the unit and timer with a more conventional camera system.

Asset Cost	Reserve	Borrow	Grant	Dividend	Utility Fee	Taxation
315,000	(165,000)	0	0	(150,000)	0	0

Category: Civic Improvements
Title: McBride Sport Court Resurfacing and Fence Repairs

Justification:

Again, the Operations Department is proposing to resurface the McBride Street Tennis Courts. This project was initially approved for 2020; however, due to the COVID-19 pandemic, weather conditions, and contractor delays, it was unable to be completed in 2020, 2021, 2022 and 2023. The City pre-purchased all of the materials required to complete the works if contractors were available to install them. Since this Project was not completed in 2022, the contribution from the Prince Rupert Port Authority expired. Staff are requesting the required funds to hire a contractor and undertake the project should the project not qualify for funding this time.

Asset Cost	Reserve/ Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
100,000	(100,000)	0	0	0	0	0

Budget Requests: Capital

Category: Vehicles and Mobile Equipment

Title: F550 Tow Vehicle for Water Equipment

Justification:

The Operations Department requests to roll over the funds for the new F550 tow vehicle. This vehicle was approved in the prior year and was ordered in 2023. This F550 will be used to tow all of the Public Works equipment trailers. The current unit is old and constantly breaks down leaving the equipment stranded on sites. When this happens, we are required to rent tow vehicles to shuttle equipment. The Department expects delivery in 2024.

Asset Cost	Reserve	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
190,000	(190,000)	0	0	0	0	0

Category: Vehicles and Mobile Equipment

Title: F600 Garbage Truck Commercial

Justification:

The Operations Department requests the roll over of the 2023 funds to purchase a new F650 commercial garbage truck for Public Works. The F650 garbage truck, or "Little Red" as it is known to staff, is a staple in the solid waste fleet. This truck serves the downtown core and residents in areas that the larger garbage truck can't. With the newly expanded recycling service, the Department requires a second smaller truck to assist, augment, and back up the larger dual-bay trucks if needed. This item was approved in the prior year and was ordered in 2023. The Department expects delivery in 2024.

Asset Cost	Reserve	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
310,000	(310,000)	0	0	0	0	0

Budget Requests: Capital

Category: Transportation
Title: Digby Island Ferry 2024 Refit

Justification:

Vessels such as the Digby Island Ferry are required by Transport Canada to have a 4 or 5 year dry dock refit. The last refit was completed in 2019. The next scheduled refit is planned for April 2024 and will require 53 days to complete as this refit calls for the replacement of the 50 year old engines, transmission, throttles and shafts. The engine refit is above and beyond the usual dry dock maintenance and is required as parts for current engines are no longer available. The new engines will require less maintenance, are more fuel efficient, and will reduce harmful emissions.

Asset Cost	Reserve	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
1,470,000	(650,000)	(670,000)	0	0	0	(150,000)

Category: Transportation
Title: Priority Bus Shelter Program

Justification:

The City's recently adopted Transportation Plan identified the need to provide improved transit amenities such as shelters and benches in high-traffic/use and equity-need based areas of the community. This project, funded through grants and accruals within our BC Transit fund (funding that was amassed in relation to COVID relief) will fund the creation of



A simple mock up design of what a decaled bus stop may look like, with art from Kristen Mckay displayed.

three bus shelters in areas that were considered high equity and usage need in the area of Kootenay/Mckay, the High School, and the Prince Rupert Hospital. In addition, the City plans to decal the shelters in the downtown core and heritage zones with the art adopted as part of the Wayfinding Strategy developed by Tourism Prince Rupert, and to develop a colour theme and individual decaling design for the residential stops as well.

Operational Cost	Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
135,000	(27,000)	0	(108,000)	0	0	0

Budget Requests: Capital

Category: Transportation
Title: Bridge Repairs 6th Ave East

Justification:

Due to budgetary constraints, staff were unable to complete any bridge works in 2023. The Operations Department is requesting funds to complete significant repairs on the 6th Avenue Bridge and postponing works on the 2nd Avenue Bridge until 2025. This bridge connects our community and must be maintained in good working order to provide the service at the current level. Not conducting the repairs as recommended could result in the bridge being downgraded for weight restrictions. If a downgrade were to occur, it is likely bypasses would need to be constructed to ensure emergency services and transit can reach all parts of town.

Asset Cost	Reserve	Borrow	Grant	Dividend	Utility Fee	Taxation
2,180,000	(2,040,000)	0	0	(140,000)	0	0

Category: Transportation
Title: Sidewalk Program

Justification:

The Operations Department is requesting funds for the community's annual sidewalk renewal program. Much like the paving program, this program targets sidewalk problem areas, sidewalk repairs for health and safety occurrences, and sidewalk upgrades to maintain standards in heavily used areas.

Asset Cost	Reserve/ Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
100,000	0	0	0	0	0	(100,000)

Category: Transportation
Title: Annual Paving Program

Justification:

The Operations Department is requesting funds for the community's annual paving program. This program targets problem areas, repairs for health and safety, and upgrades to maintain standards on bus and emergency service routes.

Asset Cost	Reserve/ Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
1,000,000	0	0	0	0	0	(1,000,000)

Budget Requests: Capital

Category: Solid Waste
Title: Wantage Road Landfill Closure

Justification:

As previously approved, the Operations Department requests funds to complete environmental monitoring on the City's Wantage Road Landfill. In 2020 the Ministry of Environment unilaterally re-permitted the old dumpsite, which required the City to monitor and eventually close the site. Staff is working with the Ministry to review operational options for this site; however, the City will be required to monitor and report as per the new Permit until an Agreement can be struck.

Asset Cost	Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
120,000	(75,000)	0	0	0	(45,000)	0

Category: Solid Waste
Title: Landfill Cell Closure - Engineering

Justification:

The Operations Department requests funds to complete engineering for the landfill cell closure. This Department has already completed the closure of the East side of the cell and must continue with the closure of the West and top of the cell. The closure of the current cell is critical as it keeps the precipitation out and away from the treatment lagoon, which is designed to operate in concert with the new cell.

Asset Cost	Reserve/ Surplus	Borrow	Grant	Accrual	Utility Fee	Taxation
250,000	0	0	0	(250,000)	0	0

Category: Solid Waste
Title: Landfill Cell Closure

Justification:

The Operations Department requests funds to complete the next phase of the landfill cell closure. This Department has already completed the closure of the East side of the cell and must continue with the closure of the West side and top of the cell. The closure of the current cell is critical as it keeps the precipitation out and away from the treatment lagoon, which is designed to operate in concert with the new cell.

Asset Cost	Reserve/ Surplus	Borrow	Grant	Accrual	Utility Fee	Taxation
2,500,000	0	0	0	(2,500,000)	0	0

Budget Requests: Capital

Category: Solid Waste
Title: New Landfill Cell and Lagoon Upgrades

Justification:

The Operations Department is requesting funds to complete upgrade works on the new cell and lagoon. With the commissioning of the new cell and lagoon, funds are required to upgrade the blowers, purchase a media tank, and other compliance-related items to ensure that the site functions appropriately under its Operational Certificate.

Asset Cost	Reserve	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
1,500,000	(1,500,000)	0	0	0	0	0

Category: Water
Title: Woodworth Road Protection

Justification:

The Operations Department requests funds to complete the Woodworth Road Protection works. The Operation Department completed the dock repairs at Shawatlan in 2023 using the entire 2023 Budget. Unfortunately, the road works were unable to be completed at that time. These works are required due to storm and flood damage to the Dam access road. Staff needs to have all-weather access to the site.

Asset Cost	Reserve/ Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
500,000	0	0	0	(500,000)	0	0

Category: Water
Title: Submarine/Overland Line Design

Justification:

The Operations Department is requesting funds to continue the Submarine/Overland Line Engineering Design. The City has received grant funding from the Federal and Provincial Governments to construct a new water treatment facility with SCADA upgrades, a new submarine, and an overland transmission line. To develop and build this Project, the Department must complete the engineering design. Once design is complete, construction will start in 2024.

Asset Cost	Reserve	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
1,000,000	(1,000,000)	0	0	0	0	0

Budget Requests: Capital

Category: Water
Title: Submarine/Overland Line Construction

Justification:

The Operations Department is requesting funds to complete the Submarine/Overland Line Construction. The City has received grant funding from the Federal and Provincial Governments to construct a new water treatment facility with SCADA upgrades, a new submarine, and an overland transmission line. To complete and build this Project, the Department aims to start construction in 2024.

Asset Cost	Reserve	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
14,000,000	(10,000,000)	(4,000,000)	0	0	0	0

Category: Water
Title: SCADA Upgrade

Justification:

The Operations Department is requesting funds to complete SCADA upgrades. SCADA, short for Supervisory Control and Data Acquisition, is an industrial control system designed to monitor the City's sewer and water pump station operations on-site or remotely. The City's current system is archaic and susceptible to failure as it is so old, they no longer make parts for it. SCADA System upgrades in sewer and water are mandatory as a failure is imminent. If SCADA failed for any length of time, the community would see a complete shutdown of its water and wastewater system. This project was approved in 2022 and a contract for the tower portion of the SCADA system was awarded after RFPs were received and evaluated. Works are expected to begin in Q4 of 2023 and complete in Q2 of 2024.

Asset Cost	Reserve	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
1,400,000	(1,400,000)	0	0	0	0	0

Category: Water
Title: Infrastructure Replacement Strategy Design Works

Justification:

The Operations Department plans to begin the major design works associated with the Infrastructure Replacement Strategy (IRS). The IRS was completed in 2023 which identified all of the City's infrastructure that is past its life expectancy or at immediate risk of failure. The City must start the design process associated with the IRS program in order to be in front of our required emergency and planned capital replacement. Funds for this project were obtained through the loan authorization process. This request is part of the water design multi year project funded through the Loan Authorization bylaw approved in 2023—[**see page 9 for details.**](#)

Asset Cost	Reserve/ Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
1,500,000	0	(1,500,000)	0	0	0	0

Budget Requests: Capital

Category: Water
Title: Water System Master Plan

Justification:

The Operations Department is requesting funds to finalize a Water Master Plan. Stemming from the IRS, the City needs a Water Master Plan to be incorporated in its infrastructure renewal. During replacement of water infrastructure, it is prudent to review the size and type of pipe being replaced so that we provide cost effective, efficient and right-sizing of pipe that will best suit our water quality needs. This work started in 2023 and will finish in 2024. This request is part of the water design multi year project funded through the Loan Authorization bylaw approved in 2023. **See page 9 for details.**

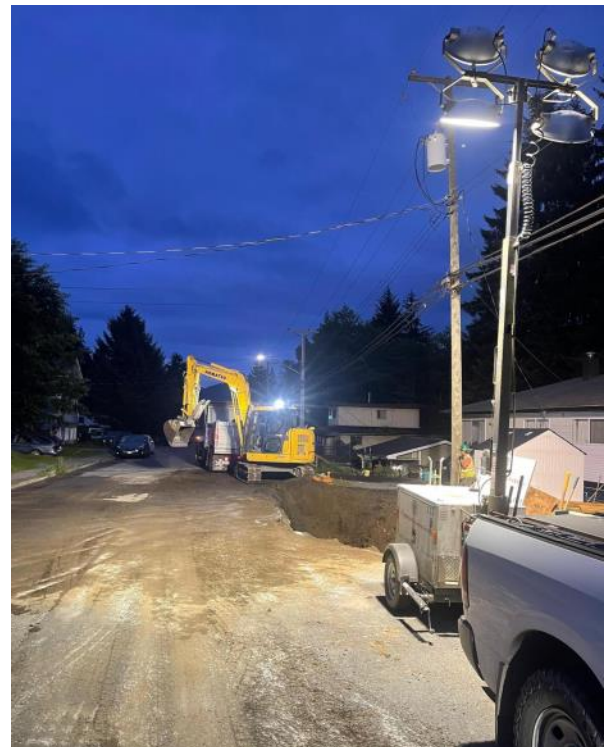
Asset Cost	Reserve/ Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
250,000	0	(250,000)	0	0	0	0

Category: Water
Title: Infrastructure Replacement Strategy (IRS) - Blvd to Blvd Essential Asset Replacement Project Construction

Justification:

The Operations Department is requesting funds for major Water works associated with the Infrastructure Replacement Strategy (IRS) under the BEAR Program. The IRS was completed in 2023 which identified all of the City’s infrastructure that is past its life expectancy or at immediate risk of failure. The City must start the design and construction of the IRS program to combat the current situation of the City’s failing Water infrastructure. This is a multi year project funded entirely through grants.

Additional information on the project is available on **page 9** of this document.



Asset Cost	Reserve/ Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
50,000,000	0	0	(50,000,000)	0	0	0

Budget Requests: Capital

Category: Water
Title: Annual Water Line Repairs

Justification:

The Operations Department is requesting funds for the Annual Water Line Repair Program. This program's funding envelope targets ad hoc water breaks. As the bulk of this community's infrastructure is in a semi-failure state, it is almost impossible to complete budgeted planned renewal. This Program allows the Public Works Department to tackle water breaks as they present themselves.

Asset Cost	Reserve/ Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
1,000,000	0	0	0	0	(1,000,000)	0

Category: Wastewater
Title: Liquid Waste Management Plan

Justification:

The Operations Department requests funds to complete the engineering and design for a liquid waste wetland treatment system. This green and innovative pilot project will serve a small population and will be used to ensure that approvals from both the provincial and federal regulatory bodies can be secured. Most of this project is fully funded through grants.

Asset Cost	Reserve/ Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
200,000	0	0	(200,000)	0	0	0

Category: Wastewater
Title: Liquid Waste Wetland Treatment Pilot

Justification:

The Operations Department requests funds to complete the construction of the liquid waste wetland treatment system. This green and innovative pilot project will serve a small population and will be used to ensure that approvals from both the provincial and federal regulatory bodies can be secured. Once the technology is proven, the City will look to replicate and implement this for the entire community through 11 different small wetland facilities thereby removing the need to place wastewater treatment plants on the City's waterfront as is commonplace. Most of this project is funded through grants.

Asset Cost	Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
6,000,000	(1,500,000)	0	(4,500,000)	0	0	0

Budget Requests: Capital

Category: Wastewater
Title: Omineca Lift Station

Justification:

The Operations Department requests funds to complete upgrades to the Omineca Lift Station. The Operations Department has completed a Lift Station Replacement Study and this station is one of the stations that needs a significant amount of rehabilitation. The rehabilitation of this station is contemplated as a component of a future location of the wetland treatment facility.

Asset Cost	Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
650,000	(650,000)	0	0	0	0	0



Category: Wastewater
Title: SCADA Upgrade

Justification:

The Operations Department is requesting funds to complete SCADA upgrades. SCADA, short for Supervisory Control and Data Acquisition, is an industrial control system designed to monitor the City’s sewer and water pump station operations on-site or remotely. The City’s current system is archaic and susceptible to failure as it is so old, they no longer make parts for it. SCADA System upgrades in sewer and water are mandatory as a failure is imminent. If SCADA failed for any length of time, the community would see a complete shutdown of its water and wastewater system. This project was approved in 2022 and a contract for the tower portion of the SCADA system was awarded after RFPs were received and evaluated. Works are expected to begin in Q4 of 2023 and complete in Q2 of 2024.

Asset Cost	Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
438,000	(438,000)	0	0	0	0	0

Budget Requests: Capital

Category: Wastewater
Title: Hays Creek Replacement Study

Justification:

The Operations Department requests funds to complete the Hays Creek Sewer Replacement Study. Currently, a sewer main runs along, and at some points, through Hays Creek in McClymont Park. This Study would review and design a solution to relocate the sewer main out of the riparian area. Unfortunately, this project was not completed in 2023 due to staff shortages and consultant availability.

Asset Cost	Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
125,000	(125,000)	0	0	0	0	0

Category: Wastewater
Title: Industrial Park Treatment Plant Upgrade (engineering)

Justification:

The Operations Department requests funds to complete the engineering and design for a new wastewater treatment plant in the Industrial Site. The wastewater treatment plant is over 40 years old and past its intended life. Stormwater floods the treatment plant and the surrounding area during heavy and prolonged rains. The plant is outdated and requires renewal that is resistant to flooding. Unfortunately, this project was not completed in 2023 due to staff shortages and consultant availability.

Asset Cost	Reserve	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
150,000	(150,000)	0	0	0	0	0

Category: Wastewater
Title: Outfall Camera Program

Justification:

The Operations Department requests funds to continue with its Outfall Camera Program. The Federal Government requires this program under the Liquid Waste Management Plan to ensure our outfalls are operating as they should.

Asset Cost	Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
25,000	(25,000)	0	0	0	0	0

Budget Requests: Capital

Category: Wastewater
Title: Outfall L Repairs

Justification:

The Operations Department is requesting funds to repair Outfall L. Outfall L is located at Seal Cove beside the Lax Kw'alaams Ferry Berth. This Outfall has been confirmed to be damaged and in need of repair. As per our Permits and Administrative Directive, the City must keep these outfalls in good working order; therefore, this work must be completed to ensure the City stays in compliance with its permits. Public Works completed the design work in 2023 and is requesting the funds to make the required repairs in 2024.

Asset Cost	Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
1,500,000	(950,000)	0	0	0	(550,000)	0

Category: Wastewater
Title: Outfall J-I Repairs

Justification:

The Operations Department is requesting funds to design for the elimination of Outfall J. Outfall J runs under Rushbrook Floats and is thought to be leaking. Design works are necessary to consolidate Outfall J into Outfall I and eliminate J altogether. Under the City's Administrative Directive, the Council resolved to complete these works in 2023/24 in preparation for wastewater treatment.

Asset Cost	Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
250,000	(250,000)	0	0	0	0	0

Category: Wastewater
Title: Annual Wastewater

Justification:

The Operations Department is requesting funds for the Annual Wastewater Line Repair Program. This program's funding envelope targets ad hoc sewer breaks. As the bulk of this community's infrastructure is in a semi-failure state, it is almost impossible to complete budgeted planned renewal. This program allows the Public Works Department to tackle sewer breaks as they present themselves.

Asset Cost	Reserve/ Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
750,000	0	0	0	0	(750,000)	0

Budget Requests: Capital

Category: Wastewater
Title: Infrastructure Replacement Strategy Design Works

Justification:

The Operations Department plans to begin the major design works associated with the Infrastructure Replacement Strategy (IRS). The IRS was completed in 2023 which identified all of the City’s infrastructure that is past its life expectancy or at immediate risk of failure. The City must start the design process associated with the IRS program in order to be in front of our required emergency and planned capital replacement. Funds for this project were obtained through the loan authorization process. Additional information on this **project is on p. 8.**

Wastewater portion of Loan Authorization Bylaw 3519, 2023	2024	2025	Total
Borrowing	1,000,000	1,000,000	2,000,000

Asset Cost	Reserve/	Borrow	Grant	Dividend/	Utility	Taxation
1,000,000	0	(1,000,000)	0	0	0	0

Category: Wastewater
Title: Infrastructure Replacement Strategy (IRS) - Blvd to Blvd Essential Asset Replacement Project

Justification:

The Operations Department is requesting funds for major Sewer works associated with the Infrastructure Replacement Strategy (IRS) under the BEAR Program. The IRS was completed in 2023 which identified all of the City’s infrastructure that is past its life expectancy or at immediate risk of failure. The City must start the design and construction of the IRS program to combat the current situation of the City’s failing sewer infrastructure.

This is a multi year project funded through grants and borrowing under loan authorization bylaw 3520,2023 obtained in 2023. The total wastewater project is anticipated at \$60M. Additional information on the project is **available on page 8 of this document.**

Asset Cost	Reserve/ Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
20,000,000	0	(12,000,000)	(8,000,000)	0	0	0

APPENDIX C:

Budget Requests: Special Projects

Category: Policing
Title: PRIME Training

Justification:

The RCMP department requests funds to accommodate the training needs of its Municipal Employees who provide clerical support to the front line police officers. This need arises from modified business operations to align with policing needs and administrative requirements, operating systems upgrade and recent staffing changes, including retirements and new hires. The Police Records Information Environment (PRIME) Records Management System (RMS) training is vital to support effective municipal policing and compliancy to Uniform Crime Reporting to Statistic Canada. The training is in-person at the Pacific Regional Training Centre (PRTC) in Chilliwack, BC. This is a project requested to be carried forward from 2023.

Project Cost	Reserve/ Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
7,000	0	0	0	(7,000)	0	0



The Situation Table is a local group of service agencies that meet weekly to discuss opportunities to support at-risk clients in the community.

For more information, contact current Table Chair Veronika Stewart at veronika.stewart@princerupert.ca

Category: Policing
Title: Situation Tables

Justification:

Council authorized the application for a grant to fund a project called the Situation Tables. The program is meant to bring advocates, police and healthcare organizations together to identify and assist at risk youth. This grant was awarded in 2020 however with the pandemic occurring, the program was delayed. The program is underway with the majority of project launch expenses incurred in 2023. It is expected that the balance of the grant will be spent in the 2024 fiscal year on additional training and other operating expenses.

Project Cost	Reserve/ Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
15,000	0	0	(15,000)	0	0	0

Budget Requests: Special Projects

Category: Fire
Title: Trench Rescue Training (Technician)

Justification:

The City will be participating in a water system replacement program over the next several years. This project will involve creating and working in trenches to replace water and sewer lines below road grade. Trench collapse is a risk that needs to be anticipated, and rescue of victims requires specific knowledge, skills and equipment.

Given the Fire Department is not trained to perform technical trench rescue (NFPA 1006) this training is requested to ensure staff are prepared should an event occur requiring this specialized response.

Asset Cost	Reserve/ Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
40,000	0	0	(40,000)	0	0	0

Category: Human Resources + Public Works
Title: Safe Work Procedures, Field Hazard Assessment & Training

Justification:

The Operations Department requests funds to complete new standard work procedures, field hazard assessment procedures, and required staff training. Industry procedures for safety and field assessments are ever-changing; therefore, this Department is required to keep its procedures and policies current to ensure employees' safety. This work is a carry forward from 2023.

Project Cost	Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
100,000	(50,000)	0	0	(50,000)	0	0

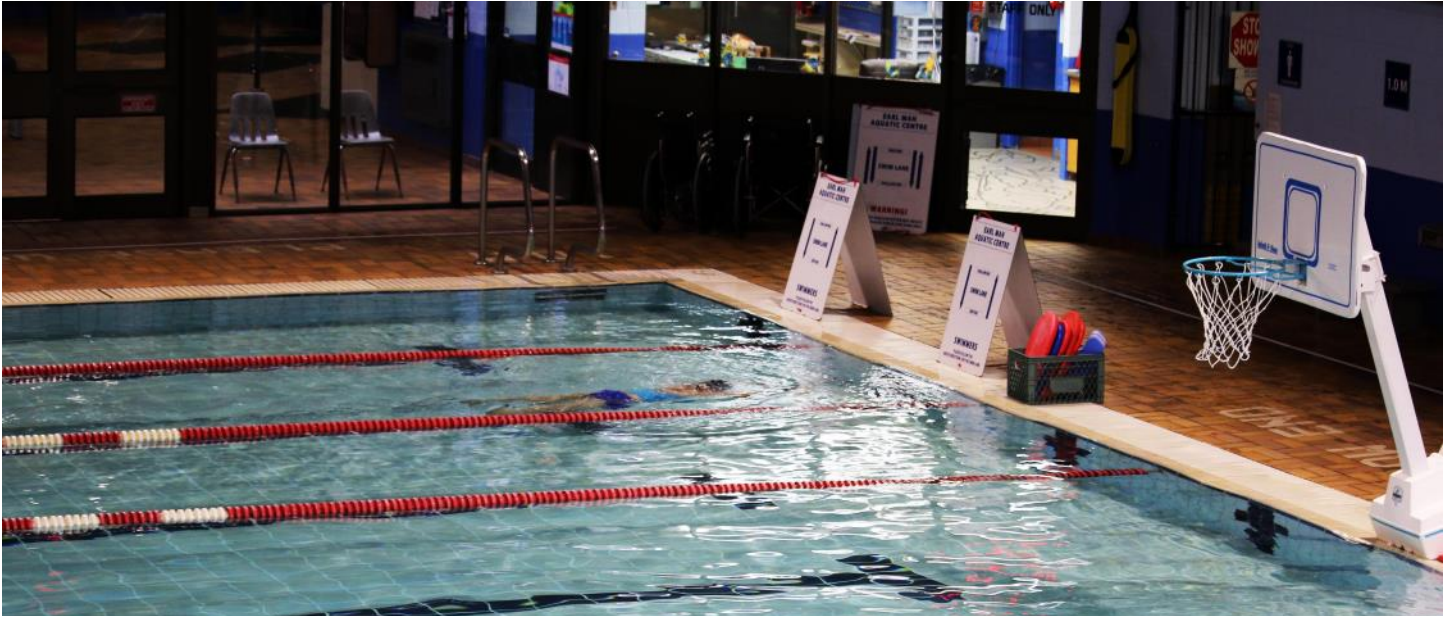
Category: Civic Improvements
Title: Records Management (Infrastructure Replacement Strategy/BEAR Project + Annual Asset Management Spending)

Justification:

The Operations Department requests funds to continue with its Asset Management Program. The Asset Management Program is a vital part of the renewal of the City's infrastructure. Without a tracked and implemented program, renewal will happen and not be properly captured. If data is not captured and tracked appropriately, future maintenance and renewal will suffer and potentially cost exponentially more.

Project Cost	Reserve/ Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
100,000	0	0	(50,000)	(50,000)	0	0

Budget Requests: Special Projects



Category: Recreation
Title: Pool-grouting

Justification:

The grout around the pool deck tiles are loosening necessitating re-grouting. To ensure programming can be offered safely and unimpeded, allocating funds to this project is requested.

Project Cost	Reserve/ Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
25,000	0	0	0	0	0	(25,000)

Category: Vehicle and Mobile Equipment
Title: Fleet Management Report

Justification:

The Operations Department requests funds to complete a 3rd party Fleet Management Report. This Report establishes a comprehensive review of the Department's entire fleet and recommends a tracking system for asset management. This type of Report is very common for municipalities in their fleet management program and is used towards a structured fleet renewal process. This project was partially completed in 2023, with the remaining funds held over for 2024 to complete the report.

Project Cost	Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
25,000	(25,000)	0	0	0	0	0

Budget Requests: Special Projects

Category: Administration
Title: Accessibility Committee Projects

Justification:

The City and our regional partners at the Regional District, Port Edward and the Library established our regional Accessibility Committee in the Spring/Summer of 2023, as per Provincial mandate and Council’s Strategic Plan. Since that time, the committee has been working to identify priority areas for accessibility improvements throughout the community. The City intends to apply for grant funding to support minor accessibility improvements to civic facilities and infrastructure through a grant program in order to implement their top priority improvements.

Project Cost	Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
25,000	0	0	(25,000)	0	0	0

Category: Administration + Planning
Title: Social Development + Poverty Reduction Plan

Justification:

This project is wholly grant funded through UBCM's Poverty Action Planning fund and was an identified strategic priority of Council. The primary aim of this project will be to undertake an assessment of available local programs pertaining specifically to income and social supports and mental health/addictions, their usage in the community, as well as potential shortfalls/blindspots of available programming. Programming included as part of the assessment includes, but is not limited to income assistance, general social service supports for families, local food bank and food distribution programming, homelessness prevention supports, indigenous-focused social service supports, as well as programs specific to mental health and addictions.

As an in-kind support, after the assessment is completed, City staff will undertake a review of best practices/recommendations and supplement the assessment with Recommendations for Strategic Directions the City can implement to adjust policy/programming in a meaningful way in the near and long term. After the completion of the Assessment, the City will also implement a Poverty Reduction/Social Impact Assessment Tool as part of local policy/programming review processes.

Project Cost	Reserve/ Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
20,000	0	0	(20,000)	0	0	0

Budget Requests: Special Projects

Category: Administration
Title: Reconciliation Committee Establishment/Projects

Justification:

In the fall of 2022, the City adopted a Framework Policy on Reconciliation that outlined some basic policy decisions, with the primary objective of the Framework being to direct the establishment of a committee to seek out opportunities to actively address areas where indigenous residents may experience systemic discrimination within municipal services, and also to seek out opportunities for input on programs and policies. This project is in alignment with Council's Strategic Priorities. We have partnered with the Prince Rupert Aboriginal Community Services Society (PRACSS) to assist us in coordinating this work.

This work will be funded through a grant that has already been successfully obtained from UBCM's Urban Indigenous funding program. The committee, once established, will meet once every two months to identify priorities and support development, review and submission of proposed policy/ service changes to City Council. A portion of the funding will go directly to committee members for their participation in the committee and its important work, given the emotional labour and cultural knowledge involved. The City plans to use the grant towards a n event, as well as the implementation of a physical or capital interpretive project of cultural significance – to be determined by the Committee.

Project Cost	Reserve/ Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
10,000	0	0	(10,000)	0	0	0

Category: Development Services
Title: Food Systems Assessment & Strategy

Justification:

The proposed local Food System Assessment and Strategy stems from policy adopted in the Official Community Plan and Council's Strategic Directions from 2022-2026.

A food systems assessment and strategy will help coordinate the work that is ongoing in the community and internally at the City, including the Parks and Outdoor Recreation Plan, the Climate Adaptation and Action Plan, and the Social Development Plan, as well as ensure that resources are used efficiently in supporting community-based food system initiatives. The deliverable of the plan would provide support and policy direction for individual initiatives that may otherwise be difficult to implement.

Staff will seek opportunities to supplement funding through grant applications and partnering with other community organizations.

Project Cost	Reserve/ Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
50,000	0	0	(10,000)	(40,000)	0	0

Budget Requests: Special Projects

Category: Development Services
Title: Placemaking/Transportation Safety

Justification:

This is a request for capital funding dedicated to small placemaking improvements that support traffic calming and safety or community renewal. This funding would be dedicated to opportunities as they arise to provide long-term or temporary seating, shelter, low-cost safety and beautifying opportunities at intersections, or wayfinding infrastructure, as well as to support awareness and uptake of active transportation and community-based opportunities for community renewal. Efforts will be made to combine this funding with other capital works to cut down on cost.



Pictured above is an example of a transportation safety initiative for traffic calming that has been suggested by the Transportation Plan

This work stems from policy adopted in the Transportation Plan and may also support wayfinding and destination development efforts under Council’s strategic goal for the City to encourage, support, and undertake community renewal.

Project Cost	Reserve/ Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
25,000	0	0	(25,000)	0	0	0

Category: Development Services
Title: Complete Communities Assessment

Justification:

This project is entirely grant-funded and will support the OCP principle of Complete Communities. The grant was obtained in 2023, and the project will continue through 2024. The project will create a walkability/complete streets metric to inform budget prioritization, annual reporting, and asset management recommendations. This is a recommendation of the City’s Transportation Plan and will assist the City in identifying priority corridors for future accessibility improvements, densification opportunities, improved connectivity to existing and new multi-family developments, active transportation network implementation, as well as community amenities.

Project Cost	Reserve/ Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
148,000	0	0	(148,000)	0	0	0

Budget Requests: Special Projects

Category: Development Services

Title: Climate Adaptation and Action Plan

Justification:

This project is entirely grant funded and began in July, 2023. The project will carry on through the first half of 2024. The CAAP will be a coordinated climate action plan that includes integrated strategies that both reduce greenhouse gas emissions (mitigation) and vulnerability to climate change impacts (adaptation), while advancing co-benefits that address other municipal priorities such as infrastructure replacement, financial sustainability, and community livability.

Operational Cost	Reserve/ Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
47,000	0	0	(47,000)	0	0	0

Community Enhancement + Partner Grants

Supporting Community Organizations

Every year the City receives a number of applications from community-based organizations to support their events, programming and activities that are of general benefit to the community. This year, the application process was amended slightly to encourage applications inclusive of diversity, accessibility and climate considerations.

See the Table on [page 89](#) for a full list of the Community Enhancement Grant requests.

Lester Centre

Request—\$220,000 - \$61,000 increase to Operating Agreement, Moving to 3 year agreement

The Lester Centre has requested to sign a 3-year agreement, rather than a 1-year agreement to improve budget certainty and reduce administrative work on both sides of the agreement. The following funding levels were requested for those three years: Year 1: \$220,000; Year 2: \$226,000; Year 3: \$231,000. The following two years are increases partly based on inflation of pre-2020 levels. There are three main reasons for this: staffing, economic, and community connectedness.

From a staffing point of view, the Lester Centre has requested at least two more employees to run the facility efficiently. This would allow the Lester Centre to have consistent operating hours, and it would allow more assistance for live events, which would consequently prevent burnout from the existing employees. In a related sense, staff have noticed a very substantial decline in the amount of people in the community who are able to volunteer for the events we put on: this has resulted in poorer customer service for our audience members. When the facility opened, there were many volunteers to draw from, but, unfortunately, our volunteer list has declined precipitously, and it is often a struggle to find enough people for each event. Unpaid volunteers are like gold, and they are becoming rarer and rarer.

Additionally, the Lester Centre believes this additional funding will aid them with regards to succession planning. The funding will enable them to retain existing employees, and it will allow them to hire new employees, especially in case any current employees decide to leave the organization.

Our second plank of reasoning for the request for an increase is economic; specifically, the economic impact that the Lester Centre has on the community at large. Indeed, viewed this way, the Lester Centre has noted the funding should not be seen as a grant so much as an investment.

Museum of Northern BC

Request—\$181,000 including Operating Agreement for Museum and Kwinitza Stn - \$5,000 increase over 2023 requested

The mission of the Museum of Northern British Columbia is to protect, explore and reflect the natural and cultural heritage of the Northwest Coast for the citizens of the Northwest Coast and their visitors, and to encourage the use of the Museum, its facilities and programs.

The purpose of the Museum of Northern British Columbia is to collect, document, preserve, study, display and interpret to the citizens of the Northwest Coast of British Columbia and their visitors, the natural and cultural heritage of the Northwest Coast from its geological origins to its present day and future development.

- The Northern BC Museums Association administers:
- The Museum of Northern British Columbia
- The Kwinitza Station Railway Museum
- The Northwest Coast First Nations Artists' Studio
- The 'Wiwaabm Ts'msyen, the Tsimshian Performance Longhouse

APPENDIX D:

Community Enhancement + Partner Grants

North Coast Mountain Bike Association

Request—\$25,000 (New Request)

The North Coast Mountain Bike Association (NCMBA) was formed in the winter of 2019 as a volunteer board non-profit association, with the mission to establish inclusive bike trails, lanes, and parks in and around Prince Rupert, for residents and visitors of the North Coast.

NCMBA is seeking funding to build an asphalt pump track within Prince Rupert and has executed a license to occupy agreement with the City for property adjacent to the skate park at McClymont park for the purpose of developing the track. An asphalt pump track is a continuous loop of berms and rollers that can be ridden without pedaling, using a pumping motion with the hands or feet. The track will be designed to be ridden by anything on wheels, including balance bikes, skateboards, longboards, scooters, and inline skates.

Harbour Theatre

Request—\$3,000 (New Request)

Harbour Theatre's objective is to bring theatre experience to the citizens of Prince Rupert, by either participating in, or spectating events. Some examples are, and are not limited to: Annual Theatre Festival - Udder Fest; Annual Theatre Kids Camp - (separate program from Udderfest, resulting in a performance during the festival); Annual Christmas Variety Show; Annual standalone plays. And, weekly Improv sessions. Harbour Theatre plans to use these funds for anticipated costs that will be accrued throughout the year. Examples would be advertising for upcoming Harbour Theatre events, purchasing new props, costumes or set pieces, and a new air-conditioning unit for our technical booth to cut down on the heat for the electrical equipment, and operating costs.

Tourism Prince Rupert

Request—\$25,000 (Existing Request—increase of \$8,000 over 2023 grant amount)

Tourism Prince Rupert uses funds from the City of Prince Rupert's Community Enhancement Grant specifically to operate the Visitor Information Center (VIC) located within the Port Interpretive Centre in Cow Bay. Operating a Visitor Information Centre is a core part of Tourism Prince Rupert's mandate. The VIC is a popular tourist destination that captures visitors arriving by road, rail, air, boat, and cruise ship. Tourism significantly enhances resident quality of life by generating economic opportunities through increased employment and income, driving infrastructure development that benefits both residents and visitors, fostering cultural exchange and diversity appreciation, funding improved community services like education and healthcare, stimulating cultural and recreational activities that enrich daily lives, fostering the creation of new amenities and services, instilling community pride and identity, encouraging sustainable practices that protect natural resources, facilitating social interaction and networking with people from diverse backgrounds, and ultimately contributing to a sense of local vibrancy and well-being. However, ensuring these benefits requires careful planning, sustainable management, and community engagement to mitigate potential challenges and ensure a harmonious balance between tourism and residents' needs.

In 2023, Tourism Prince Rupert received a grant of \$17,000 from the City of Prince Rupert. Tourism Prince Rupert's contract with the Prince Rupert Port Authority to operate the VIC has substantially increased in cost over the past five years, going from \$55,590 in 2022 to \$67,000 in 2023. All funds from the Community Enhancement Grant support these costs. There is therefore no surplus, as the balance of the contract costs are paid by Tourism Prince Rupert, with additional support from Destination BC.

The City of Prince Rupert currently provides bookkeeping services for Tourism Prince Rupert at a discounted rate. However, this arrangement will be coming to an end in 2024, and therefore we ask for a slight increase to our funding to help support the cost of hiring an external accounting firm.

Community Enhancement + Partner Grants

Prince Rupert Special Events Society

Request—\$85,000 (Existing Request—increase of \$43,000 over 2023 grant amount)

The Prince Rupert Special Events Society was created in 1992 by the City of Prince Rupert, to plan, promote and organize four annual civic event festivals for the City of Prince Rupert. Our mission is to “create community events that bring people together to celebrate and enjoy life in Prince Rupert.”

Prince Rupert Gymnastics Association

Request—\$33,500 + In kind request for chair/table donation (New Request)

Prince Rupert Gymnastics Association (PRGA) is looking to secure seed funding to support and start up an All Abilities Movement Program at our facility by inviting children and youth with disabilities, behavioral challenges and or other support needs from SD52 and surrounding schools in region into our facility during school hours. This proposed program is based on requests received to support high school, elementary and home school students with diverse needs on their physical literacy and physical activity journey. The PRG facility is equipped with safety equipment such as specialized mats and staff are trained and certified. We would like start up funding so we can design a sustainable program in our community that can support everyone. This funding would support: a new inclusive program design and delivery for students; provide additional specialized coach training; support and mentor teachers to provide additional programming that can incorporate movement into their school day when not at the gym; an ability offer low or no to schools while in a pilot/development phase; to support administrative and coach evidence based project design, school liaison relationships and coordination, development of lesson plans, mentorship support, conduct a needs assessment, develop a logic model as well as measurement such as reporting and evaluation.

Prince Rupert Community Arts Council

Request—\$20,000 (Existing Request)

The Prince Rupert Community Arts Council has a mandate to support arts and culture in our community. The Arts Council distribute grants to local arts/culture user groups, helping to fund and coordinate the work and programs of arts and culture groups on behalf of the City. Arts Council runs the following events, among others—Kaieen Island Craft Fair, Monday Night at the Movies, Creative Jam, and others.

Prince Rupert Racquet Association

Request—\$9,000 (Existing Request)

The Prince Rupert Racquet Center provides the public with access to two internationally sized squash courts with full glass backwalls and two racquet ball courts currently offering yoga, strength training, fitness and spin classes. In addition, the upstairs floor of the facility houses a large rentable space which includes an 80 guest seating area and bar. Grant monies are used to subsidize the salary of the manager/part-time employee and also for maintenance and upkeep of the building and facilities.

Prince Rupert Wildlife Rehab Shelter

Request—\$6,600 (Existing Request)

Funding requested to support Wildlife Rehab Centre operations, who receive and care for over 700 wild animals per year—including but not limited to birds, owls, eagles and deer. Increasing inflationary costs are impacting the Shelter, who rely entirely on donations to operate, and where shortfalls exist, they are covered by the operator of the shelter’s personal savings.

Community Enhancement + Partner Grants

Prince Rupert Senior's Centre

Request—\$1,000 (Existing Request)

Funding requested to support a crib tournament at the Senior's Centre with players from Prince Rupert, Terrace and Kitimat, open to all aged 50+ in Prince Rupert and the surrounding communities. The tournament includes a luncheon which will enable players to socialize and interact with seniors outside their normal circles.

In-kind Only

IAFF Local 559 Prince Rupert Fire Rescue

Request—\$2,800 (increase of \$1,800 over 2023)

In kind support for Ice rental 3 hours at a prime ice time (7pm to 10pm), custodial fees and insurance for the players towards Guns n' Hoses charity hockey game with the RCMP, with donations going to KidSport.

Association des Francophones et Francophiles du N.O

Request— \$1,050 (increase of \$50 over 2023)

In kind support for use of the Civic Centre for the Sugar Shack Festival, held in January of 2024.

Hallowe'en Fest Society

Request— \$6,000 (no increase compared to 2023)

In kind support for use of the Civic Centre for Hallowe'en Fest events, held at the end of October.

National Indigenous Day Committee

Request— \$5,500 (increase of \$2,500 over 2023)

In kind support for use of the Arena for National Indigenous Day in June.

Prince Rupert Skating Club

Request—\$1,800 (increase of \$200 over 2023)

The Prince Rupert Skating Club is applying for in-kind support for the ice rental for their Annual Ice Show at the end of the skating season.

Prince Rupert Crime Stoppers

Request—\$500 (no increase compared to 2023)

Prince Rupert Crime Stoppers has requested the donation of a meeting space to conduct their meetings.

Navy League of Canada

Request—\$4,500 (no increase compared to 2023)

The Navy League has requested in-kind rent of the space they lease from the City.

Community Enhancement Grants - Requests & Budgeted Recommendation

Name	2023 Grant	2024 Request	Change	Recommendation
AFFNO Sugar Shack Grant (in kind)	1,000	1,050	50	1,000
Guns N'Hoses Charity Game (in kind)	1,000	2,800	1,800	1,000
Halloween Festival (in kind)	6,000	6,000	-	6,000
National Aboriginal Day (in kind)	2,500	5,000	2,500	2,500
Navy League of Canada (in kind)	4,500	4,500	-	4,500
Prince Rupert Racquet Association	9,000	9,000	-	9,000
Prince Rupert Arts Council	20,000	20,000	-	20,000
Prince Rupert Skating Club (in kind)	1,600	1,800	200	1,600
Prince Rupert Special Events Society - (in kind)	12,000	20,000	8,000	12,000
Prince Rupert Special Events Society - Cash	30,000	65,000	35,000	30,000
Prince Rupert Wildlife Shelter	6,600	6,600	-	6,600
Prince Rupert Crime Stoppers (in kind)	500	500	-	500
Prince Rupert Seniors Centre	1,000	1,000	-	1,000
Visitors Information Centre	17,000	25,000	8,000	17,000
Harbour Theatre Society	-	3,000	3,000	-
Prince Rupert Gymnastics	-	33,500	33,500	-
North Coast Mountain Bike Association	-	25,000	25,000	-
Provision for later applicants (nominal amount)	300	250		300
Total	112,700	229,750	117,050	113,000
Contributions Under Agreement up for Renewal				
Museum of Northern BC. - Kwinitsa Station Grant	15,000	15,000	-	15,000
Museum of Northern BC - Museum Grant + Artifact insurance	161,000	166,000	5,000	161,000
Lester Centre	159,000	220,000	61,000	159,000
	335,000	401,000		335,000
Total	447,700	630,750		448,000
Contributions Under Existing Agreement				
2023	2024	Change	Funding Budgeted	
BC SPCA	32,000	32,000		
Tourism Prince Rupert (regulatory requirement)	348,000	350,000	2,000	
Equipment for Golf Course	40,000	40,000		
Prince Rupert Golf Course (Operating)	160,000	160,000		
Total	580,000	582,000	2,000	582,000
Contribution to Prince Rupert Library	811,000	838,000	27,000	838,000
Total Budgeted 2024 Community Enhancement Grants and partner contribution				1,868,000
To minimize the property tax increase, no change has been recommended except the funding for the Library				
The one increase to Tourism is only a budgeted increase associated with an equal increase in Hotel tax revenue resulting in zero impact				
Council may amend the recommendation. Any increase in funding may result in an increase to property taxes.				

APPENDIX E: Permissive Tax Exemptions

Registered Owner/ Occupier Identity/ Facility	Estimated annual Permissive Tax Exemption based on 2023 Rates/Values	Roll Number	Legal Description
Places of Worship (Excluding Statutory Exempt Portion)			
Bishop of New Caledonia (Anglican Cathedral)	\$ 556.55	0001839.000	Lots 38-42, Blk 1, Range 5, Plan 923, DL1992, LD 14
Prince Rupert Congregation of Jehovah's Witnesses	583.36	0002772.050	Lot 1, Plan EPP104623, DL 251, LD 14
Church of Jesus Christ of Latter Day Saints Church	745.47	0091420.000	Lot 1, Range 5, Plan 10626, DL 251, LD 14
Cornerstone Mennonite Brethren Church	333.54	0002000.000	Lot 20-22, Blk 9, Sec 5, Range 5, Plan 923, DL 251, LD 14
Fellowship Baptist Church	525.98	0003323.000	Lot A, Range 5, Plan 7641, DL 251, LD 14
The Salvation Army	1,544.24	0001041.000	Parcel B, Blk 36, Sec 1, Range 5, Plan 923, DL 251, LD 14
Harvest Time United Pentecostal Church	226.15	0003175.000	Lot 16, W ½ 15, Blk 11, Sec 6, Range 5, Plan 923, DL 251, LD 14
Indo-Canadian Sikh Association Temple	189.31	0002980.000	Parcel A (PP23125), Blk 3, Sec 6, Range 5, Plan 923, DL 1992, LD 14
Prince Rupert Church of Christ Church	531.27	0009855.000	Parcel A (TG4443), Range 5, Plan 10602, DL 251, LD 14
Prince Rupert Native Pentecostal Revival Church	391.94	0001038.000	Lot 13-14, Blk 36, Sec 1, Range 5, Plan 923, DL 251, LD 14
Prince Rupert Sikh Missionary Society Temple	831.69	0006391.000	Parcel A, Blk 39, Sec 8, Range 5, Plan 923, DL 251, LD 14
First United Church	38.02	0002099.000	Lots 23 & 24, Blk 12, Sec 5, Range 5, Plan 923, DL 251, LD 14
First United Church (parking lot)	911.72	0002098.000	Lot 22, Blk 12, Sec 5, Range 5, Plan 923, DL 251, LD 14
First United Church (parking lot)	911.72	0002097.000	Lot 21, Blk 12, Sec 5, Range 5, Plan 923, DL 251, LD 14
St. Paul's Lutheran Church of Prince Rupert	195.97	0001958.000	Lot 25, Blk 7, Sec 5, Range 5, Plan 923, DL 251, LD 14
Sub-total Places of Worship	\$ 8,516.92		
Other Properties			
School District No. 52 (Prince Rupert) (Pacific Coast School)	\$ 7,959.10	0000525.000	Part of Lot A, Range 5, Plan 8288, DL251, LD 14
School District No. 52 (Prince Rupert) (Pacific Coast School)	143.25	0000300.000	Part of Lot 16 & 17, Blk 12, Sec 1, Range 5, Plan 923, DL251, LD 14
Prince Rupert Senior Citizen's Housing Society	2,480.35	9000089.000	Lot 1, Range 5, Plan 4083, DL 251, LD14
Kaien Senior Citizen's Housing	61.36	0003150.000	Lots 7-10, Blk 10, Sec 6, Range 5, Plan 923, DL 251, LD 14
Prince Rupert Loyal Order of Moose/Moose Lodge	642.00	0000261.000	Lot 1-2, Blk 11, Sec 1, Range 5, Plan 923, DL 1992, LD 14
Prince Rupert Salmon Enhancement Society	4,970.70	9000323.001	Block PT 4, Range 5, Plan 1594, DL 251, LD 14
BC Society for the Prevention of Cruelty to Animals	3,131.15	0093225.000	Lot 1, Sec 9, Range 5, Plan PRP43463, DL 251, LD 14
BC Society for the Prevention of Cruelty to Animals	14,826.90	0093227.000	Lot A, Sec 9, Range 5, Plan PRP43462, DL 251, LD 14
BC Society for the Prevention of Cruelty to Animals	1,890.20	0093230.000	Lot 1, Sec 9, Range 5, Plan PRP43461, DL 251, LD 14
Prince Rupert Curling Club	16,968.05	9000299.000	Lot C, Range 5, Plan 4693, Except Plan PRP44107, DL 251, LD 14
Prince Rupert Racquet Association	5,600.57	9000322.002	Lot A, Range 5, Plan 9409, DL 251, LD 14
Prince Rupert Performing Arts Centre Society	140,740.45	9000363.000	Parcel Assign 28, Range 5, Plan 5631, Except Plan 6006, DL 251, LD 14
Prince Rupert Rod & Gun Club	2,752.22	9000416.000	License# 705501 & B06202, Range 5, Plan 1456, DL 251, LD 14
Cultural Dance Centre & Carving House	15,885.97	0000382.000	Lot A, Blk 16, Sec 1, Range 5, Plan 923, DL 251, LD 14
Museum of Northern BC	48,141.39	9000165.002	Lot 1, Range 5, Plan EPS64, DL 251, LD 14
Prince Rupert Golf Club	24,113.84	9000322.000	
Prince Rupert Golf Club	6,222.75	9000322.001	Blk 4, Range 5, Plan 1594, DL 251, LD 14 Except Plan 3908 & Part of DL 1992 7&1994, Except Plans 5535, 6006, 8407, 9409
Prince Rupert Golf Club	1,996.11	9000322.003	
Prince Rupert Golf Club	651.55	9000322.004	
Jim Pattison Ind. Ltd (Canfisco Municipal Boat Launch Facility and building, 37.5% of the lands and improvements)	27,930.98	9000246.000	37.5% of Part of Lot 1, Waterfront Block G, DL 251, Range 5, LD14, Plan 7176, Except Plan PRP 42647, and any portion of Waterlot in front of Waterfront Block G included in the lease, less 5600 square feet
Prince Rupert Gymnastics Association	1,460.36	9000246.000	Portion of area leased from Canfisco above
North Coast Community Services Society	6,515.55	0000906.000	Lots 15-16, Blk 32, Sec 1, Range 5, Plan 923, DL 251, LD 14
Friendship House Association of Prince Rupert	19,055.50	0000914.000	Parcel A (PN24367), Blk 32, Sec 1, Range 5, Plan 923, DL 251, LD 14
Prince Rupert Senior Centre Association	1,026.88	0001044.000	Lot 19, Blk 36, Sec 1, Range 5, Plan 923, DL 251, LD 14
Kaien Island Daycare Services Family Resource Centre	1,041.40	0005167.002	Lot A, Range 5, Plan 8006, DL 251, LD 14
Prince Rupert Aboriginal Community Services Society	2,672.64	0009504.000	Lot 4, Range 5, Plan 9689, DL 251, LD 14
The Royal Canadian Legion Branch 27 (Only area used by Legion)	864.62	0000641.000	Lot 16, Blk 24, Sec 1, Range 5, Plan PRP923, DL 251, LD 14
Navy League Prince Rupert Branch	842.67	9000299.001	Lot C, Range 5, Plan 4693, DL 251, LD 14
Cedar Village Housing Society (Only area assessed as "Residential/Not-for-profit")	17,219.82	0003411.000	Blk G3, Range 5, Plan 923, DL 251, LD 14
Prince Rupert Rowing & Yachting Club (Only area assessed as "Recreation/Non-Profit")	2,586.80	9000214.100	Lot 1, Range 5, Plan 42708, DL 251, LD 14
Prince Rupert Indigenous Housing Society (Only area assessed as "Residential/Not-for-profit")	11,995.54	0040511.050	Lot A, Range 5, Plan BCP13581, DL 1992, LD 14
1279608 BC LTD (Municipal Public Works Facility)	33,107.28	0091418.000	Lot 1, Range 5, Plan PRP6855, DL 251, LD 14
Sub-total other Properties	\$ 425,497.93		
Estimated Annual Total Permissive Property Tax Exemptions	\$ 434,014.85		
The estimated annual exemption for future years is expected to be approximately the same as the 2024 exemption for all properties.			
If you have any questions, or for further information, please contact Corinne Bomben, Chief Financial Officer, 250-627-0935.			

APPENDIX C: Organizational Chart



The City of Prince Rupert has approximately 250 full and part time staff who perform a range of functions for our municipality. We are citizens providing service to citizens, and pride ourselves on our standard of delivery.

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

Phone: (250) 627 1781

Email: cityhall@princerupert.ca

Regular Mail: 424 3rd Avenue West

Prince Rupert, BC

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