



SPECIAL REGULAR MEETING

For the **SPECIAL REGULAR MEETING** of Council to be held on June 15, 2022 at 5pm by Zoom.

1. CALL TO ORDER

2. ADOPTION OF AGENDA

Recommendation:

THAT the Agenda for the Special Regular Council Meeting of June 15, 2022 be adopted as presented.

3. REPORTS

a) Report from the Communications Manager Re: Consideration of the 2021 Annual Report for Public Circulation

(attached)

Recommendation:

THAT Council, by resolution:

- i. Approve the circulation of the 2021 Annual Report; and,
- ii. Set the date of the June 27, 2022 for the Public Meeting on the Annual Report.

4. ADJOURNMENT



REPORT TO COUNCIL

Regular Meeting of Council

DATE: June 15th, 2022

TO: Robert Buchan, City Manager

FROM: Veronika Stewart, Communications Manager

SUBJECT: CONSIDERATION OF THE 2021 ANNUAL REPORT FOR PUBLIC CIRCULATION

RECOMMENDATION:

THAT Council, by resolution:

- Approve the circulation of the 2021 Annual Report; and,
- Set the date of June 27th, 2022 for the Public Meeting on the Annual Report.

BACKGROUND:

Preparation of an Annual Report is a statutory requirement of the Community Charter. The scope of the report is specified in the Charter.

The City of Prince Rupert must also set the date, time and place of an Annual Public Meeting for consideration of the Report in accordance with the provisions of the Act regarding Public Notice. The meeting allows the public to make submissions and ask questions about the report.

The date of the Annual Meeting must be at least fourteen (14) days after the annual report is available for public inspection. The Annual report will be put on the City's website under notices and printed copies will be made available for public inspection on Monday, June 13th, 2022. The Regular Council meeting scheduled for June 27th, 2022 will enable adequate time for the public to review the report.

ANALYSIS:

The 2021 Annual Report has been completed and is attached.

COST AND BUDGET IMPLICATIONS:

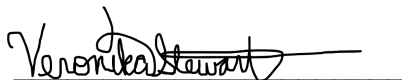
Preparation of the Annual Report is completed by City staff with Notice and the draft Report is posted on the City website. Notice of the Report is additionally posted in the local newspaper for two consecutive weeks, at an approximate cost of \$300. A few paper copies are printed on our color photocopier. All photographs are donated.

CONCLUSION:

Council by approving the circulation of the 2021 Annual Report and setting the date of June 27th, 2022 for the Public Meeting at the Committee of the Whole Meeting will enable the City to meet its Annual Report legislated obligations.

Report Prepared By:

Report Reviewed By:



Veronika Stewart
Communications Manager

Robert Buchan,
City Manager

Attachment(s):

- 2021 Annual Report for Circulation

2021 Annual Report



FOR THE YEAR ENDED DEC 31st, 2021





Welcome to Prince Rupert
City of Rainbows

WHAT'S INSIDE

The City of Prince Rupert 2021 Annual Report has been prepared in compliance with the Community Charter. The purpose of the report is to provide the citizens of the community with financial and non-financial information regarding the operations of the Municipality during the calendar year.

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Dear Resident,

Over my two terms as Mayor, our team has been working hard to forge a new path forward for Prince Rupert.

Watson Island has been transformed from the City's biggest liability into now generating annual revenues. This has allowed us to increase investments in critical infrastructure. In addition, since 2015, the City has raised nearly \$50 million in grant funds. Among other things, this has allowed us to replace our 100 year old water dam, initiate steps to develop a new water treatment system, and construct a new landfill cell. We launched a long-overdue curbside recycling program, doubled the paving budget, and are finally moving forward with a new RCMP station rebuild after more than a decade of delays. Furthermore, we are experimenting with an innovative solution for our wastewater treatment which, if successful, will save the City nearly \$100 million from original estimates.



Building off the ReDesign Rupert 2030 Vision process, we have modernized our Official Community Plan and Zoning Bylaw. We have created a suite of new tax incentives to spark the renewal of our downtown. And in addition to our partnerships that saw the Cow Bay Marina & Rushbrook Trail built, our public waterfront is being further revitalized with the new CN Heritage building & Seal Cove lagoon.

We also know housing is a critical priority and that our community needs upwards of 2000-3000 new housing units over the next decade to accommodate direct port and related growth. Following a new housing policy passed in 2021, we have recently legalized secondary suites throughout residential zones, and are working on permitting accessory dwelling units in some multi-family areas. We have put public lands for sale on the condition of housing being built. And the City has opened up lands for housing that could see new subdivisions built with hundreds of single-family homes.

While we can be proud of how far we have come as a community, we all know there's so much more to do. Although I am resigning my post this election, I'm confident in our community's direction moving Prince Rupert forward – into 2022 and beyond.

Thank you for all your support over the years. It has fueled us to do the heavy lifting required for this community to reach new heights.

In your service,

A handwritten signature in black ink, appearing to read 'Lee Brain'.

Mayor Lee Brain

Dear Residents,

It's a challenging, but exciting time to be taking on the task of City Manager for Prince Rupert. In 2020, I began my work with Prince Rupert in a different capacity—as a contracted City Planner completing a full overhaul of the community's land use regulations—the Official Community Plan and Zoning Bylaw. Through that process, I came to see the potential of the community, and was pleased to take on a new role as City Manager in the fall of 2021.



Staff and Council have been working hard to bring the city out of a decline that began decades ago, and Prince Rupert has begun to move into a place where that work is paying dividends. In 2021, the City saw the near completion of the new dam, continued work on water treatment, a feasibility study on an innovative solution to sewage treatment, ground broken to revitalize the heritage rail station at the waterfront, and Council pass a new Revitalization Tax Exemption bylaw to encourage reinvestment downtown.

In the end of 2021, and into 2022, we have begun to initiate many of the housing and development objectives that were identified as part of the 2030 Vision process, and which have been emphasized by Council to be of utmost importance. Alongside this work, 2022 will see planning in Housing, Master Transportation and Parks—so that the City is in a place to reinvest in public spaces and assets.

We encourage you to read through this document to share in the successes of our community in 2021, and understand our objectives for 2022 and beyond.

Sincerely,

A handwritten signature in black ink that reads "Robert Buchan". The signature is written in a cursive, flowing style.

Robert Buchan City Manager

MAYOR & COUNCIL



**Mayor
Lee Brain**

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2022 City Council Schedule

January
10th Monday
24th Monday

April
11th Monday
25th Monday

July
25th Monday

October
3rd Monday
24th Monday

February
7th Monday
28th Monday

May
9th Monday
30th Monday

August
22nd Monday

November
7th Monday
21st Monday

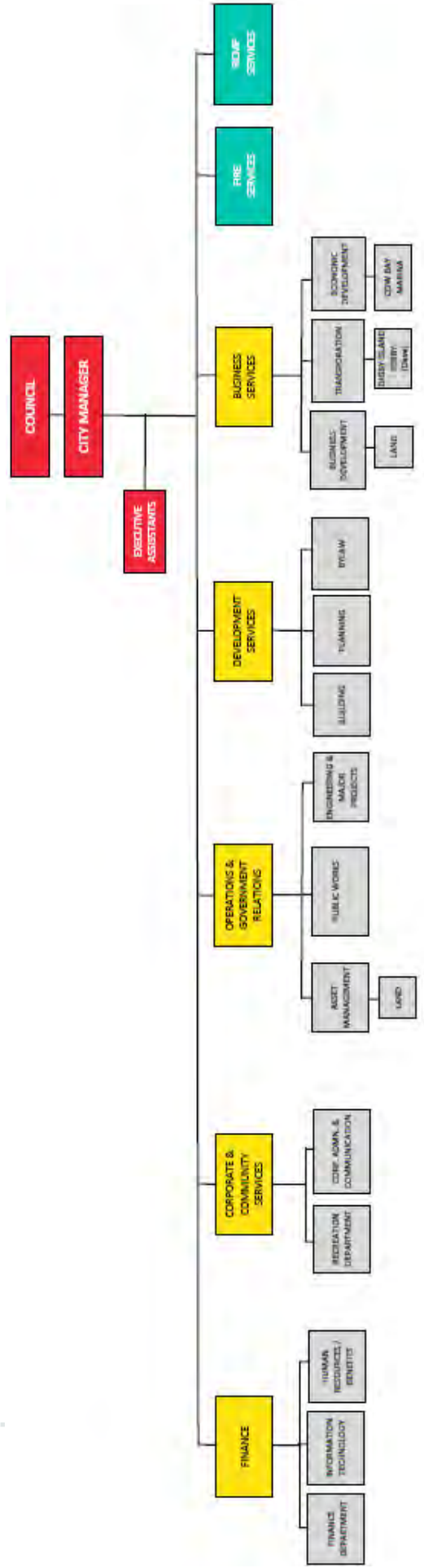
March
14th Monday
28th Monday

June
13th Monday
27th Monday

September
19th Monday

December
5th Monday

Organizational Chart: City of Prince Rupert



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

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

Phone: (250) 627 1781

Email: cityhall@princerupert.ca

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

Get to know us...

Governance + Administration

In their roles as your Mayor and Council, our elected officials hear concerns and policy requests from the community, and participate in a number of committees relating to important local issues.

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

In addition, the Administration Department also oversaw bylaw enforcement for the City in 2021.

Operations (Engineering + Public Works)

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

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

Budget + Finance

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

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

Recreation + Community Services

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

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

Emergency, Police + Victim Services

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

Our local RCMP also provides Coastal Policing Unit servicing to area First Nations as well as the District of Port Edward and all rural areas from the Alaska border to Klemtu, including Highway 16 half way to Terrace.

Planning, Building, + Development Services

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

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

Economic Development

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

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

Want to know more?

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

www.princerupert.ca



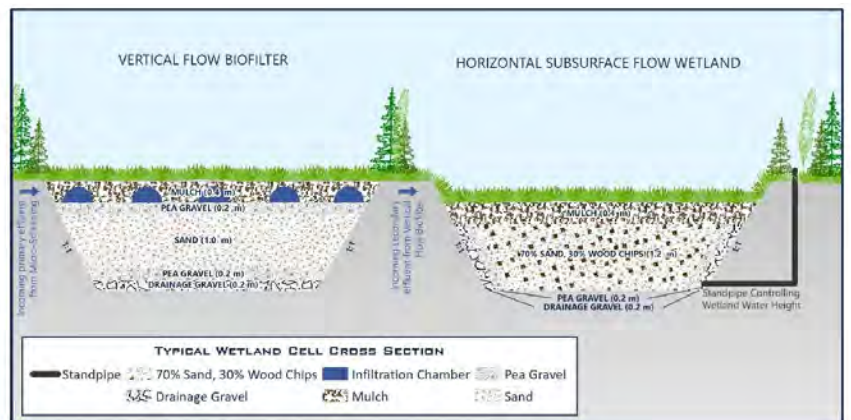
And Like and Follow us on Facebook and Twitter

2021 Accomplishments



Design Works for an Innovative Sewer Treatment Program

The City is continuing to work with our partners in the Federal and Provincial governments to implement a sewage treatment plan that will bring us in line with Federal and Provincial environmental standards. Until recently, it was believed the options available for sewage treatment would require the City to twin all existing combined storm/ sewer lines and develop treatment plants. This is a significantly cost prohibitive option for a community of our size – and is anticipated to cost in excess of \$175 million.



To avoid this expense, the City completed work in 2021 to explore available options to treat sewage with a wetland system pilot project, which is an innovative and environmentally friendly approach to treating community wastewater used elsewhere in the world. In addition, this is a low maintenance approach that will reduce overall operating cost and capacity requirements for the future. The City will be completing design and construction in 2022-2023 to implement this technology on a small scale and determine if it is locally appropriate. This project will to replace the lift station behind Omineca Avenue, which services approximately 100 homes.



Began construction works on the revitalization of the CN Building at the Waterfront



The CN Rail station is an iconic building and heritage site that reaches back in the City's history as the Grand Trunk railway terminus. The building has sat vacant and in disrepair on the waterfront for many years. Revitalization of the City's waterfront has long been a priority included in the City's Official Community Plan, and refurbishment of the CN station was also directly addressed in the Redesign Rupert public design consultation completed by the Planning Partnership in 2018, and in the 2030 Vision. Architectural designs and cost estimates for the building have now been completed, and the City has selected Wheelhouse Brewing as the commercial tenant. In 2021, the City's selected contractors for the project, Coast Tsimshian Northern Contractors Alliance, began work on the building upgrades.

Refurbishment of the heritage rail building is now well underway

Prince Rupert at a Glance

65

development
related permits
issued

19,452 m²
of roads repaved

8,660

New waste bins
delivered to house-
holds – 4,332 garbage
and 4,328 recycling

\$418,985
average sale
price of Prince
Rupert home in
2021

375

building permits
issued valuing
\$27m+

61.3m
of watermain
replaced

Information presented provided by various
City Departments based on services
rendered in 2021.

Have your say!

The City was awarded funding in 2021 for Active Transportation—which will go towards the overall cost of a Master Transportation Plan in 2022.

Want to weigh in with your thoughts on transportation and other local initiatives? These consultations will be happening over 2022-2023. Head to engage.princerpert.ca for more information!



Ground broken on Seal Cove community space and Port’s environmental rehabilitation project

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



An opening event for the new space was held in the Spring of 2021



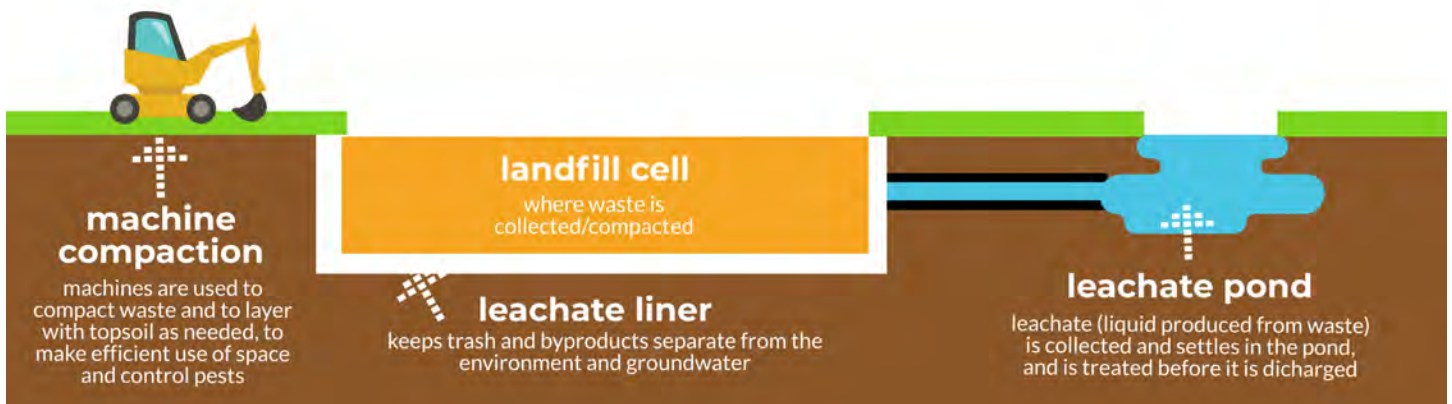
Achieved 90% dam completion—dam slated for full completion in Spring of 2022

The replacement of the City’s 100 year old dam has been a main priority of the City’s Operations Department for the past few years, with the project continuing in 2021. The replacement of this asset is vital to securing the City’s potable water supply for generations to come. Major excavation occurred in 2020, and pouring of concrete and dam construction started in 2021. The project is anticipated to be complete June of 2022. This will enable the City to return to our primary (higher elevation) water source at Woodworth lake.



Landfill near Complete; Prepared for Launch of new Recycling Program, January 1st, 2022

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





Adopted a New Official Community Plan, Design Guidelines for Community Areas and Zoning Bylaw,

After public consultation processes that occurred over 2020-2021, both the OCP and Zoning Bylaws were passed by Council in 2021. Changes to the Zoning Bylaw include minor revisions such as the removal of the development permit guidelines (as these are now in the OCP) and establishing a more consistent format for each zone. Other changes occurred on subjects such as shipping container usage, home occupations, off-street parking, outdoor equipment/derelect vehicle storage, day care in commercial zones, student housing, and secondary suites. These changes responded to issues in the community and to changes in the OCP. Copies of the new bylaws can be found on princerupert.ca.



Fire Department Training + Equipment Upgrades

Last year, alongside continued programming in fire prevention and emergency response calls, the City's Fire Department focused on improved capacity. Firefighters completed a number of training courses in 2021, including—Incident Scene Management, Confined Space Technician training; Officer I Certification training, Fire Service Instructor training, and Vehicle Extrication training. In addition, Pembina sponsored several firefighters to travel to RedWater for propane specific response training in 2021.

2021 Response Stats

- 1521 emergency incidents
- 14 structure fires
- 3 marine fires
- 58 motor vehicle incidents
- 763 medical calls
- 11 automotive fires
- 7770 calls received by 911 dispatch
- \$5.9 million in fire damages for 2021



RCMP Policing + Service Statistics

In 2021, the local RCMP continued efforts in enhancing road safety, targeting impaired drivers, having 719 traffic contacts, and 115 impaired driving investigations resulting in sanctions against 59 drivers. These numbers were hampered by various restrictions from the COVID 19 pandemic. The detachment continued to target prolific offenders through curfew checks, breach investigations and intelligence led investigations. The investigations led the seizure of illegal drugs and firearms, with the appropriate charges still being before the courts. The detachment worked closely with the Intensive Case Management Team to provide a joint response for persons experiencing a mental health crisis. On 85 occasions, a collaborative response was initiated and the person was provided the required support.

Police Based Victim Services received 654 referrals in 2021. The program created a Consent Project for Grade 9-12 students from CHSS and PCS, collaborating with local Indigenous artists to create a consent image in Smalgyax and English languages for posters, decals and bookmarks. They hosted national speaker, JR LaRose, to present the 'Be More Than a Bystander' presentation to 350 high schools students as well as an evening presentation for the community. They developed a Homelessness Project to provide basic needs and transportation options for the homeless population that are affected by crime and trauma connected to an RCMP file, and facilitated two Trauma Loss Support Groups (8 week long programs).

The RCMP is continues to be part of the Integrated Project Team designing the new RCMP Detachment and establishing the policing priorities for the City moving forward.



Adopted Housing Actions with implementation of policy objectives starting in early 2022

In 2021, the City adopted a number of Housing Actions to use what municipal resources we can to address the severe housing issue in our community. Although housing primarily falls under Provincial jurisdiction, the City is acting on a number of policy and land use fronts to support growth in the housing market. These actions include selling serviced and prepared land for housing development, easing parking restrictions downtown to allow for densification, adoption of a 'renoviction' bylaw to complement Provincial regulations, reducing overall City development fees to incentivize growth, and seeking to amend zoning to allow secondary suites in duplexes. The full list of adopted Housing Actions is available [here](#).



Began Work on Eat Street and Downtown Public Washroom Project

In 2021, the City also broke ground on the Eat Street development—a public square space and designated location for local food trucks where the community can eat lunch, plan an event, or just relax with friends. Thanks to funding from the Federal Reaching Home Program and a partnership with Prince Rupert Aboriginal Community Services Society and Service Canada, the project also features a 24/7 Urbaloo outdoor restroom facility to serve the square and the City's vulnerable population. This project began in 2021, and was completed in Winter of 2022.



Revitalization Tax Exemption Bylaw Passed

With the intent to encourage redevelopment and investment in the downtown core, the City passed a Revitalization Tax Exemption Bylaw that waives development permit fees and provides a limited time tax exemption for building improvements over \$50,000 as well as new building construction. For full details of the Bylaw and to apply, go to our website at: princerupert.ca/business_development/revitalization_tax_exemption

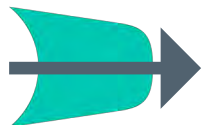


Continuation of work on City Brand with Local Ts'msyen Artist Russell Mather

Acting on one of the recommendations of the 2030 Vision, early in 2020, the City approved a contract for the development of a new corporate brand for the municipality. Following early feedback collection from a focus group of community stakeholders and City representatives, the project was paused due to COVID-19. Into 2021, the City continued its rebranding effort, and brought in Ts'msyen artist Russell Mather to work with the selected design firm. The final launch of the updated City of Rainbows brand occurred March 1st, 2022. For more information, [check out the City's video](#) celebrating the new logo and accompanying designs.



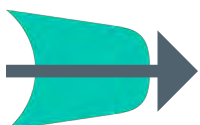
2022 Objectives



Strategic Priority Setting for New Council, Following Election in October of 2022

Election season is always a busy one at City Hall—with staff coordinating the intake of nomination and campaign reporting information from candidates as well as the logistics of coordinating voting for the municipal election itself.

Following the election of a new Council in October of 2022, one of the first orders of business after they are sworn in will be priority setting for their four year term of office. Strategic Priority setting enables Council to set clear direction for budgets and staff efforts .



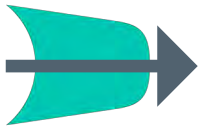
Final completion of work on the new cell at the local landfill + Curbside Recycling Launched

In 2022, the City is completing works to decommission the old landfill cell through capping, and fully transfer waste pick up to the new cell. The commissioning of the new cell and all associated environmental certifications are set to be completed in summer of 2022.

The launch of the recycling program, intended to extend the life of the new landfill cell and promote a more sustainable community, meanwhile experienced some delays. Delays were due to challenges with the new equipment, but once resolved, the program launched January 1st, 2022. For more information on the program, what can and cannot be recycled, and waste pick up schedules, [go to our website](#) or [download the Recycle Coach app on your smartphone](#), where you can also sign up for Garbage Day reminders.



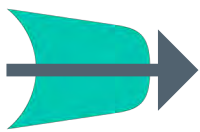
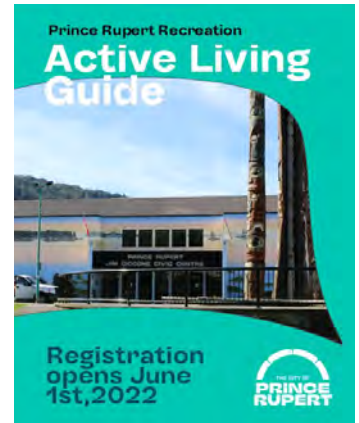
Dual Bay Garbage Trucks were ordered in 2020 and delivered in 2021 which is the equipment the City required to be able to initiate garbage/recycling pick up service.



Active Living Guide Moving to Online Format, Minor Facility Renovations at Rec Department

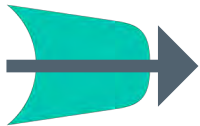
In 2022, the City's Recreation Department is looking forward to fully reopening programming and services to the community. The Rec Department is also moving our **Active Living Guide online** to allow for greater programming flexibility, and to reduce our overall environmental footprint. For those who prefer a printed copy, one will be available at our Customer Service desk for you to take home.

Plans are also in motion for 2022 to renovate the upstairs bathrooms in our Civic Centre facility so that they are made both wheelchair accessible and gender neutral. Scheduled upgrades to the brine headers in the arena will also be occurring, as well as designs/planning for an upgrade to the tot pool amenities, especially the slide and water feature. This improvement was delayed from previous years due to COVID.



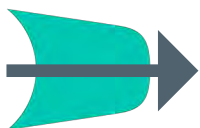
Final completion of the dam replacement, and continued engineering for a water treatment facility and submarine line

The City's new dam is slated to come online at the end of June, marking the completion of the second phase of the full overhaul of the community water system. The third phase is the replacement of the submarine water conveyance line, new barge landing to the water supply, and development of a water treatment facility that will implement multiple barriers of water treatment. This has been one of the most significant construction projects undertaken by the City in recent history—and this important asset will secure the community water supply for generations to come. Engineering and design for the water treatment facility is ongoing in 2022, with construction anticipated to start late 2022, early 2023.



Continued advocacy for Northern revenue supports

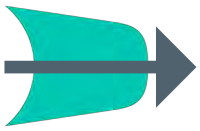
One of our major pushes continues to be the signing of a permanent Resource Benefits Agreement for the Northwest—mirroring agreements found in Northeast BC and elsewhere. This would see a portion of Provincial tax collected from regional industry transferred to the communities that provide both the infrastructure and workers to regional industries. Payments under a grant award were made in 2019 and 2020, and we continue to advocate for this to be a recurring payment program to address the City's significant infrastructure deficit.



Pass 'Renoviction' Bylaw, implement additional housing related policy + programming changes

The City adopted a Renoviction Bylaw in Spring of 2022 to work to limit the loss of rental housing in the community and ensure that there is a local mechanism to address substandard housing conditions. For information on the Bylaw, go to: princerupert.ca/rentallicensing

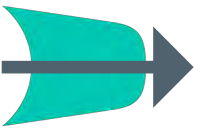
Additional policy changes are also being proposed/considered by Council this year, in line with the Housing Action Plan adopted in 2021. This includes a proposed amendment for Zoning to allow secondary suites in duplexes, the amending of parking restrictions for downtown residential densification, and the sale of multiple new large municipal properties specifically for housing development.



Confirmation of Borrowing and Design Work towards the development of a new RCMP station

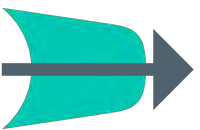
Completion of borrowing process for the RCMP station, as well as associated road closure processes are planned for 2022. To be in compliance with RCMP standards and our Policing Agreement, the City is seeking to borrow \$25 million in loan funds to fully support the development of a new RCMP detachment. Council initiated assent of the electors through the AAP process in May to authorize the loan—and more information can be found on our website on that process: princerupert.ca/city_hall/city_financials/loan_authorizations

The loan is planned to be repaid over a 30 year period, and is estimated to increase taxes potentially by approximately 2% the year following the dispersal of funds. The tax increase will only be necessary IF all funds are required to complete the project. The City has been setting aside additional tax revenues since 2019 to reduce the future impact of loan repayment for this project. If this step had not been taken, the project could have potentially increased taxes by 8%. As previously mentioned, the existing RCMP station is no longer compliant to meet their needs, and the City is obligated to provide adequate accommodation as part of our municipal policing agreement. The detachment project is intended to take GHG emissions into account in construction, and will be an asset to serve the community for decades to come. Occupancy is anticipated to occur in 2024.



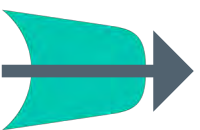
Site lease for new Public Works facility

In 2022, the City has signed a 5 year lease with option to purchase the former GM Dealership for future use as a new Public Works operating site. The City has long been looking for a permanent solution to address the failing building stock at the Wantage Road Public Works yard. The former vehicle dealership is a more efficient option for the City, and an ideal location for crews given its large parking lot and well-kept building infrastructure. The project will upgrade the existing facilities to Public Works requirements – including integrated office spaces, warehousing infrastructure, washroom upgrades, locker and lunchroom area renovations and other minor updates. The \$750,000 in anticipated costs for the project are being covered by a dividend from Prince Rupert Legacy Inc., the City's wholly owned Development Corporation.



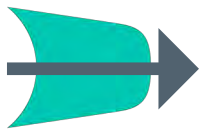
Launch of new Corporate City Brand and Updating of City Assets

In 2022, the City has launched a new corporate 'City of Rainbows' brand that incorporates indigenous art and rainbow symbolism. Following Council's adoption of the brand in March of 2022, the City is working to change over our internal branded assets to the new logo and brand guidelines. In addition, the City is supporting the work of Tourism Prince Rupert to install new wayfinding signage in Prince Rupert over the coming years, which incorporates the aesthetic of the City's new look. Moving forward, the City and our partners will have this guideline to inform future investments in signage and other infrastructure.



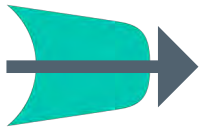
Continuation of Waterfront Development Project

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



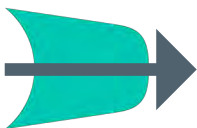
Initiation of Plans for Housing, Master Transportation and Parks

With the hiring of new capacity in the City’s Planning Department in early 2022, the City will be undertaking a number of more detailed planning exercises heading into 2022 . This work will build on the goals identified in the new Official Community Plan, and address priorities for policy development, investment, and infrastructure renewal heading into the future. Importantly, this work will include the development of a Housing Needs Assessment that will better inform the City’s efforts to attract residential development—by calculating the exact need for different housing by type of unit and whether that need is in the private or public sector.



Continued work on Wastewater Treatment Planning and Implementation

In 2022, the City is preparing a grant application for the ICIP- Green Infrastructure - Environmental Quality stream to complete the work, which is currently estimated to cost approximately \$6 million. As we move forward, we will be closely monitoring the success of the project to confirm that it meets all Provincial and Federal regulatory standards, and if so, the approach can be applied elsewhere throughout the community.



Continued training for Firefighters, New Firehall Designs + Site Survey

In 2022, the City’s firefighters will continue to upgrade their certifications, including Officer I certification—which was completed by half of staff in 2021, with the other half completing the training in 2022. In addition, staff will take a Fire Pump course in 2022, as well as Emergency Scene Management I, and an Office of the Fire Commissioner Inspection Course. This year the Department will also see the installation of a new drying cabinet for fire gear. In addition the City is beginning the process to initiate building a new fire hall, as the current building is in need of replacement. This year, the Department will develop conceptual drawings for a new hall and initiate site survey work to determine an appropriate new location.



There’s an app for that!



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

2021 App Stats

159 new downloads
2156 notification views
1175 brochure views
734 news articles read
436 department calls

Find it here:



2021 in Photos



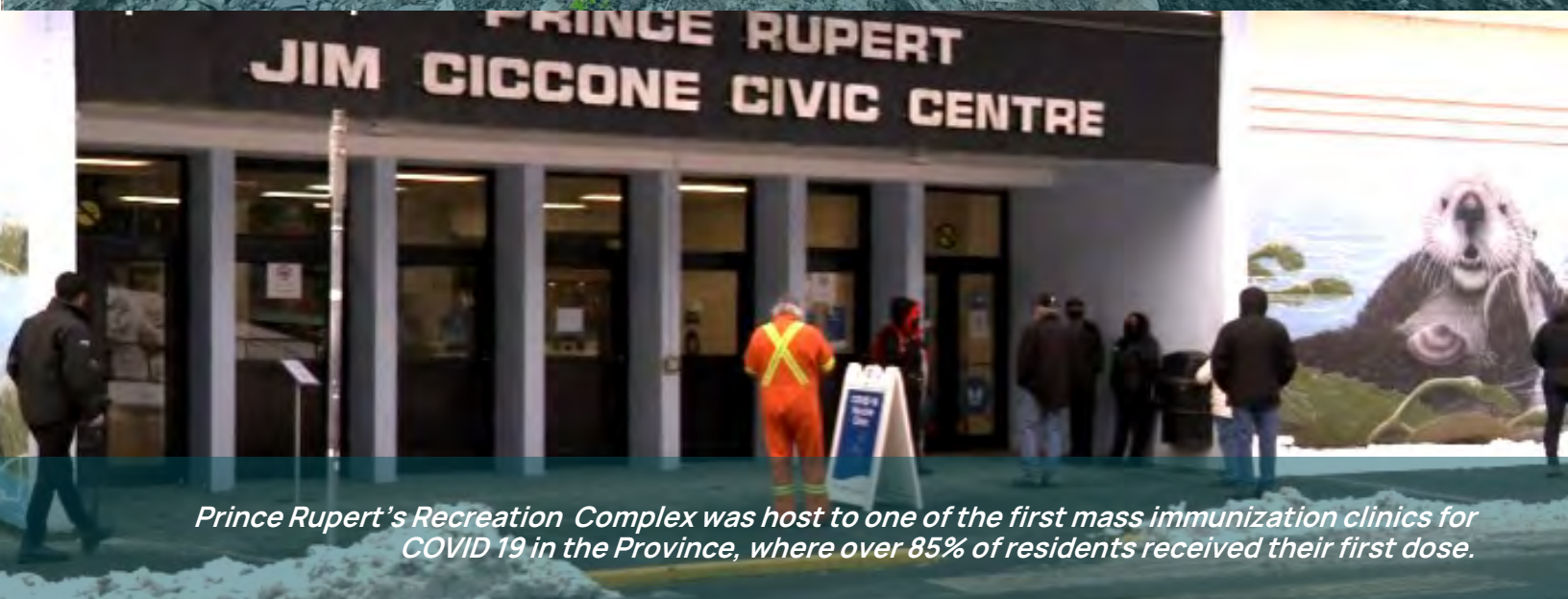
The Canada Building Community Fund supported the delivery of new garbage cans



2021 marked the beginning of concrete pouring for the new Woodworth Lake dam



Water service and main breaks were up exponentially in 2021, leading to significant emergency repair expenses



Prince Rupert's Recreation Complex was host to one of the first mass immunization clinics for COVID 19 in the Province, where over 85% of residents received their first dose.

APPENDIX A:

Section 98 of Community Charter

Excerpt from Community Charter

Annual municipal report

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

APPENDIX B: Audited Financial Statements



City of Prince Rupert

2021 Audited Financial Statements

APPENDIX B:

Audited Financial Statements (continued...)

Statement A

City of Prince Rupert

Consolidated Statement of Financial Position December 31

| | <u>2021</u> | <u>2020</u> |
|--|------------------------------|------------------------------|
| Financial Assets | | |
| Cash and Cash Equivalents | \$ 78,097,653 | \$ 64,871,539 |
| Taxes Receivable (Note 2a) | 908,357 | 1,248,709 |
| General Receivables (Note 2b) | 2,852,019 | 5,912,996 |
| Deposit-Municipal Finance Authority (Note 3) | 413,271 | 208,721 |
| Land Inventory Held for Resale (Note 4) | 9,618,106 | 9,606,917 |
| Loans to Prince Rupert Airport Authority (Note 5) | 6,829,163 | 6,920,249 |
| | <u>\$ 98,718,569</u> | <u>\$ 88,769,131</u> |
| Liabilities | | |
| Accounts Payable and Accrued Liabilities (Note 6a) | \$ 19,783,807 | \$ 14,097,197 |
| Deferred Revenue (Note 6b) | 9,960,797 | 4,104,752 |
| Landfill Closure Cost (Note 9b) | 3,724,251 | 5,059,000 |
| Reserves - Municipal Finance Authority (Note 3) | 83,441 | 82,045 |
| Loans Payable (Schedule 11 and Note 7) | 1,611,220 | 4,798,024 |
| Debenture Debt (Schedule 12 and Note 7) | 25,986,676 | 6,555,551 |
| | <u>\$ 61,150,192</u> | <u>\$ 34,696,569</u> |
| Net Financial Assets (Statement C) | <u>\$ 37,568,377</u> | <u>\$ 54,072,562</u> |
| Non-financial Assets | | |
| Tangible Capital Assets (Schedule 3 and Note 1c) | \$ 114,478,588 | \$ 94,042,104 |
| Investment in City West Cable & Tel. Corp. (Schedule 4 and Note 8) | 46,459,763 | 43,270,763 |
| Inventory (Note 1d) | 771,874 | 618,055 |
| | <u>\$ 161,710,225</u> | <u>\$ 137,930,922</u> |
| Surplus and Equity (Statement B) | <u>\$ 199,278,602</u> | <u>\$ 192,003,484</u> |
| City Position | | |
| Accumulated Operating Surplus (Schedule 1) | \$ 31,305,265 | \$ 32,228,787 |
| Bylaw and Statutory Reserve Funds (Schedule 2) | 31,822,769 | 30,699,115 |
| Investment in City West Cable & Tel. Corp. (Schedule 4 and Note 8) | 46,459,763 | 43,270,763 |
| Investment in Tangible Capital Assets (Schedule 5) | 89,690,805 | 85,804,819 |
| Net Position (Statement B) | <u>\$ 199,278,602</u> | <u>\$ 192,003,484</u> |

Corinne Bomben, CPA, CA
Chief Financial Officer

APPENDIX B:

Audited Financial Statements (continued...)

Statement B

City of Prince Rupert

Consolidated Statement of Operations For The Year Ended December 31

| | <u>Unaudited</u> <u>2021 Budget</u> | <u>2021</u> <u>Actual</u> | <u>2020</u> <u>Actual</u> |
|---|--|------------------------------|------------------------------|
| Revenues | | | |
| Taxes (Net) (Schedule 6) | \$ 26,170,000 | \$ 25,978,970 | \$ 24,776,924 |
| Sale of Services (Schedule 7) | 11,123,000 | 10,922,138 | 10,814,183 |
| Services Provided to Other Governments | 79,000 | 127,467 | 118,025 |
| Government Transfers (Schedule 8) | 7,967,000 | 2,323,513 | 27,257,344 |
| Fees, Permits, Licenses and Fines (Schedule 9) | 496,000 | 498,266 | 498,389 |
| Investment | 420,000 | 437,776 | 609,877 |
| City West Cable & Tel. Corp. | - | 3,989,000 | 4,898,000 |
| Prince Rupert Legacy Inc. | - | 3,043,935 | 6,775,066 |
| Miscellaneous (Schedule 9) | 925,000 | 1,378,788 | 2,576,849 |
| Total Revenue | <u>\$ 47,180,000</u> | <u>\$ 48,699,853</u> | <u>\$ 78,324,657</u> |
| Expenses | | | |
| Protection to Persons and Property | \$ 11,827,400 | \$ 12,958,842 | \$ 10,973,040 |
| Water, Sewage and Solid Waste | 8,356,000 | 7,258,158 | 7,209,532 |
| Roadways and Transportation | 6,277,400 | 6,348,324 | 5,970,914 |
| Recreation and Culture | 5,533,680 | 5,623,653 | 5,311,455 |
| General Government | 4,661,920 | 4,595,556 | 6,185,496 |
| Other | 332,600 | 329,370 | 327,066 |
| Total Expenses (Schedule 10) | <u>\$ 36,989,000</u> | <u>\$ 37,113,903</u> | <u>\$ 35,977,503</u> |
| Revenue Over Expenditure Before Amortization | \$ 10,191,000 | \$ 11,585,950 | \$ 42,347,154 |
| Amortization of Tangible Capital Assets | \$ - | \$ (4,310,832) | \$ (4,872,608) |
| Gain (Loss) on disposition of Tangible Capital Asset | \$ - | \$ - | \$ - |
| Revenue Over Expenditure | \$ 10,191,000 | \$ 7,275,118 | \$ 37,474,546 |
| Opening City Position | <u>\$ 192,003,484</u> | <u>\$ 192,003,484</u> | <u>\$ 154,528,938</u> |
| Closing City Position (Statement A) | <u>\$ 202,194,484</u> | <u>\$ 199,278,602</u> | <u>\$ 192,003,484</u> |

APPENDIX B:

Audited Financial Statements (continued...)

Statement C

City of Prince Rupert

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

| | 2021 <u>Actual</u> | 2020 <u>Actual</u> |
|--|------------------------|-----------------------|
| Revenue Over Expenditure (Statement B) | \$ 7,275,118 | \$ 37,474,546 |
| Acquisition of Tangible Capital Assets (Schedule 1 & 3) | (24,747,316) | (18,739,698) |
| Amortization of Tangible Capital Assets | 4,310,832 | 4,872,608 |
| City West Cable and Tel. Corp. (Increase)/Decrease in Equity | (3,189,000) | (4,198,000) |
| Change in Inventory | <u>(153,819)</u> | <u>(9,408)</u> |
| Change in Net Financial Assets | <u>\$ (16,504,185)</u> | <u>\$ 19,400,048</u> |
| Net Financial Assets at Beginning of Year | <u>\$ 54,072,562</u> | <u>\$ 34,672,514</u> |
| Net Financial Assets at End of Year | <u>\$ 37,568,377</u> | <u>\$ 54,072,562</u> |

APPENDIX B:

Audited Financial Statements (continued...)

Statement D

City of Prince Rupert

Consolidated Statement of Cash Flows For The Year Ended December 31

| | <u>2021</u> | <u>2020</u> |
|--|------------------------|------------------------|
| Operating Activities | | |
| Revenue Over Expenditure | \$ 7,275,118 | \$ 37,474,546 |
| Non-cash Items | | |
| Amortization | 4,310,832 | 4,872,608 |
| City West Cable & Tel. Corp | (3,989,000) | (4,898,000) |
| Taxes Receivable | 340,352 | 67,945 |
| General Receivables | 3,060,977 | (4,207,731) |
| Land inventory held for resale | (11,189) | (574,592) |
| Inventory | (153,819) | (9,408) |
| Accounts Payable and Accrued Liabilities | 5,686,610 | 2,769,509 |
| Deferred Revenue | 5,856,045 | (3,693,454) |
| Landfill Closure Costs | (1,334,749) | 325,000 |
| Cash Provided by Operating Activities | <u>\$ 21,041,177</u> | <u>\$ 32,126,423</u> |
| Financing Activities | | |
| Equipment and Short Term Loans | \$ - | \$ 3,350,000 |
| Debenture Debt | 20,000,000 | - |
| MFA Deposits and Reserves | (203,154) | (126,676) |
| Repayment (Loans) from Prince Rupert Airport Authority | 91,086 | (30,663) |
| Principal Repayments | (3,755,679) | (1,089,755) |
| Cash provided by/(applied to) Financing Activities | <u>\$ 16,132,253</u> | <u>\$ 2,102,906</u> |
| Investing Activities | | |
| Tangible Capital Assets Additions | \$ (24,747,316) | \$ (18,739,698) |
| City West Cable & Tel. Corp. Loan Repayment | 800,000 | 700,000 |
| Cash Provided by/(applied to) Investing Activities | <u>\$ (23,947,316)</u> | <u>\$ (18,039,698)</u> |
| | | |
| Increase/(Decrease) in Cash and Cash Equivalents | \$ 13,226,114 | \$ 16,189,631 |
| Cash and Cash Equivalents at Beginning of Year | <u>64,871,539</u> | <u>48,681,908</u> |
| Cash and Cash Equivalents at End of Year | <u>\$ 78,097,653</u> | <u>\$ 64,871,539</u> |

APPENDIX B:

Audited Financial Statements (continued...)

City of Prince Rupert

Notes to the Consolidated Financial Statements December 31, 2021

1) Significant accounting policies

a) *Basis of presentation*

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

b) *Revenue and expenses recognition*

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

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

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

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

c) *Tangible capital assets*

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

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

d) *Inventory*

Inventory is reported at average cost.

e) *Estimates*

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

APPENDIX B:

Audited Financial Statements (continued...)

City of Prince Rupert

Notes to the Consolidated Financial Statements December 31, 2021

f) Reporting entity

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

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

The City's reporting entities include:

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

g) Financial instruments

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

2) Receivables

a) Taxes receivable

| | <u>2021</u> | <u>2020</u> |
|----------------------|-------------------|---------------------|
| Current | \$ 311,549 | \$ 716,653 |
| Arrears | 296,515 | 259,829 |
| Tax sale properties | 300,293 | 272,227 |
| Net taxes receivable | <u>\$ 908,357</u> | <u>\$ 1,248,709</u> |

b) General receivables

| | <u>2021</u> | <u>2020</u> |
|---------------------------------|---------------------|---------------------|
| General receivables | \$ 2,867,823 | \$ 5,917,279 |
| Allowance for doubtful accounts | (15,804) | (4,283) |
| Net general receivables | <u>\$ 2,852,019</u> | <u>\$ 5,912,996</u> |

APPENDIX B:

Audited Financial Statements (continued...)

City of Prince Rupert

Notes to the Consolidated Financial Statements December 31, 2021

3) Municipal Finance Authority reserve and deposit

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

4) Land inventory held for resale

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

5) Loans to Prince Rupert Airport Authority

| | <u>2021</u> | <u>2020</u> |
|--|----------------|----------------|
| From Municipal Finance Authority (MFA) | \$ 5,088,802 | \$ 5,394,979 |
| Rescheduled payments | <u>701,145</u> | <u>350,572</u> |
| | \$ 5,789,947 | \$ 5,745,551 |

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

From Prince Rupert Legacy

Payments include interest at 2.5% per annum, secured by mortgage on Airport Lands. Effective March 1, 2020, Prince Rupert Legacy suspended the requirement for loan repayments and interest accruals until the 2022 financial year.

| | | |
|---|---------------------|---------------------|
| \$24,080 due January 28 and July 28 each year with a final payment on January 28, 2033. | \$ 405,312 | \$ 461,057 |
| \$16,054 due April 6 and October 6 each year with a final payment on October 6, 2033. | 282,750 | 319,457 |
| \$9,030 due June 20 and December 20 each year with a final payment on December 20, 2033. | 159,046 | 179,694 |
| \$10,033 due February 28 and August 28 each year with a final payment on February 28, 2034. | 192,108 | 214,490 |
| | <u>\$ 1,039,216</u> | <u>\$ 1,174,698</u> |
| Total loans to Prince Rupert Airport Authority | <u>\$ 6,829,163</u> | <u>\$ 6,920,249</u> |

APPENDIX B:

Audited Financial Statements (continued...)

City of Prince Rupert

Notes to the Consolidated Financial Statements December 31, 2021

6) Accounts payable, accrued liabilities and deferred revenue

| | <u>2021</u> | <u>2020</u> |
|--|----------------------|----------------------|
| a) Accounts payable and accrued liabilities | | |
| Trade payables | \$ 9,148,526 | \$ 4,669,983 |
| Accrued liabilities | 33,000 | 47,000 |
| Accrued interest payable - MFA | 142,269 | 61,656 |
| Taxes due to other governments | 2,673,251 | 3,139,067 |
| Salaries, wages, other payroll payables | 5,372,844 | 4,925,557 |
| Holdbacks and deposits | 2,413,917 | 1,253,934 |
| | <u>\$ 19,783,807</u> | <u>\$ 14,097,197</u> |
| b) Deferred revenue | | |
| Prepaid taxes | \$ 1,331,613 | \$ 1,248,928 |
| Deferred revenue - PR Legacy | 2,573,071 | 2,544,566 |
| Other deferred revenue | 6,056,113 | 311,258 |
| | <u>\$ 9,960,797</u> | <u>\$ 4,104,752</u> |

7) Debenture debt and loans payable

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

8) Investment in City West Cable & Telephone Corp.

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

| | <u>2021</u> | <u>2020</u> |
|------------------------------------|---------------|---------------|
| Assets | \$ 66,394,000 | \$ 59,036,000 |
| Liabilities to arms-length parties | \$ 19,935,000 | \$ 15,766,000 |
| Net income | \$ 3,989,000 | \$ 4,898,000 |

9) Commitments and contingencies:

a) Pension information

The City and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2020, the plan has about 220,000 active members and approximately 112,000 retired members. Active members include approximately 42,000 contributors from local governments.

APPENDIX B:

Audited Financial Statements (continued...)

City of Prince Rupert

Notes to the Consolidated Financial Statements December 31, 2021

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

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The City of Prince Rupert paid \$1,465,654 (2020- \$1,401,185) for employer contributions while employees contributed \$1,227,278 (2020 - \$1,189,308) to the plan in fiscal 2021.

The next valuation will be as at December 31, 2021, with results available in 2022.

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

b) Landfill closure costs

The City is responsible for closing the landfill (and each cell located there) in accordance with Ministry of Environment regulations. The active cell at Ridley Island landfill site is expected to reach full capacity in 2022 and a newly constructed cell is ready to accept waste once this occurs. Closure costs have been fully accrued based on the latest landfill closure plan.

c) Third party claims

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

d) Payments in lieu of taxes

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

APPENDIX B:

Audited Financial Statements (continued...)

City of Prince Rupert

Notes to the Consolidated Financial Statements December 31, 2021

10) COVID-19

The impact of COVID-19 has resulted in decreased fees for services and may result in taxpayers' inability to remit taxes as they become due. The City has mitigated these risks by applying funding received from the Province of British Columbia against expected shortfalls through the budgeting process.

APPENDIX B:

Audited Financial Statements (continued...)

Schedule 1

City of Prince Rupert

Operating Funds and Surplus Allocation For The Year Ended December 31

| Fund | General | Water | Sewer | Solid Waste | Prince Rupert Legacy Inc. | 2021 | Total | 2020 | Total |
|---|----------------|-----------------|----------------|----------------|------------------------------|-----------------|-----------------|------|-------|
| Operating Results | | | | | | | | | |
| Revenue | \$ 35,859,743 | \$ 3,008,310 | \$ 2,790,851 | \$ 3,997,014 | \$ 3,043,935 | \$ 48,699,853 | \$ 78,324,657 | | |
| Expenditure (Exclude Tangible capital assets) | 29,252,665 | 2,557,651 | 1,743,116 | 3,560,471 | - | 37,113,903 | 35,977,503 | | |
| | \$ 6,607,078 | \$ 450,659 | \$ 1,047,735 | \$ 436,543 | \$ 3,043,935 | \$ 11,585,950 | \$ 42,347,154 | | |
| Add/(Less) | | | | | | | | | |
| Additions to Tangible capital assets | \$ (3,365,915) | \$ (10,586,241) | \$ (1,208,129) | \$ (8,926,901) | \$ (660,130) | \$ (24,747,316) | \$ (18,739,698) | | |
| New Debenture Loans from MFA | - | 10,000,000 | - | 10,000,000 | - | 20,000,000 | 3,350,000 | | |
| Debt payment and Actuarial Adjustments | (928,316) | - | (21,186) | (2,500,000) | - | (3,449,502) | (795,252) | | |
| Bylaw and Statutory Reserve Interest Income | (241,398) | - | - | - | - | (241,398) | (190,852) | | |
| Prince Rupert Legacy Dividend | 1,400,000 | - | - | - | (1,400,000) | - | - | | |
| City West Cable & Tel. Corp Loan Repayment | 800,000 | - | - | - | - | 800,000 | 700,000 | | |
| City West Cable & Tel. Corp (Income)/Loss | (3,989,000) | - | - | - | - | (3,989,000) | (4,898,000) | | |
| Transfer (to)/ from Reserves (Schedule 2) | (778,733) | 19,239 | (53,909) | (68,853) | - | (882,256) | (14,840,723) | | |
| | \$ (7,103,362) | \$ (367,002) | \$ (1,283,224) | \$ (1,495,754) | \$ (2,200,130) | \$ (12,509,472) | \$ (35,414,525) | | |
| Total Operating Surplus/(Deficit) | \$ (496,284) | \$ 83,657 | \$ (235,489) | \$ (1,059,211) | \$ 783,805 | \$ (923,522) | \$ 6,932,629 | | |
| Balance forward Surplus/(Deficit) | 12,449,009 | 2,101,451 | 4,873,414 | 1,208,944 | 11,595,969 | 32,228,787 | 25,209,158 | | |
| Accumulated Surplus/(Deficit) | \$ 11,952,725 | \$ 2,185,108 | \$ 4,637,925 | \$ 149,733 | \$ 12,379,774 | \$ 31,305,265 | \$ 32,228,787 | | |
| Surplus Allocation | | | | | | | | | |
| Unappropriated Surplus | \$ 2,256,902 | \$ 1,380,108 | \$ 3,526,925 | \$ 149,733 | \$ 3,485,774 | \$ 10,809,442 | \$ 14,656,153 | | |
| Restricted Land Surplus | 7,994,823 | - | - | - | - | 7,994,823 | 7,983,634 | | |
| 2022 Appropriated Surplus | 1,701,000 | 805,000 | 1,111,000 | - | 8,884,000 | 12,501,000 | 9,589,000 | | |
| | \$ 11,952,725 | \$ 2,185,108 | \$ 4,637,925 | \$ 149,733 | \$ 12,379,774 | \$ 31,305,265 | \$ 32,228,787 | | |

APPENDIX B:

Audited Financial Statements (continued...)

Schedule 2

City of Prince Rupert

Statement of Bylaw and Statutory Reserve Fund Balances December 31, 2021

| | Opening Balance | Interest/Income | Transfer (to)/from Other Funds | Year End Balance | RESERVE ALLOCATION | | |
|---|----------------------|-------------------|--------------------------------------|----------------------|------------------------------|---------------------------|----------------------|
| | | | | | 2022 Budget Appropriation | Unappropriated Reserve | Year End Balance |
| BYLAW & OTHER RESERVES | | | | | | | |
| General Reserves | \$ 6,325,848 | \$ 49,973 | \$ 1,026,152 | \$ 7,401,973 | \$ 2,480,000 | \$ 4,821,973 | \$ 7,401,973 |
| Public Work Equipment Reserves | 1,006,160 | 7,949 | 296,000 | 1,310,109 | 1,400,000 | (89,891) | 1,310,109 |
| Ferry Maintenance Reserves | 167,641 | 1,324 | 150,000 | 318,965 | - | 318,965 | 318,965 |
| NCPG Reserve (Schedule 13) | 12,137,455 | 95,886 | (708,160) | 11,525,181 | 9,926,000 | 1,599,181 | 11,525,181 |
| Water Asset Management Reserve | 8,726,285 | 68,937 | (19,239) | 8,775,983 | 5,150,000 | 3,625,983 | 8,775,983 |
| Sewer Asset Management Reserve | 208,344 | 1,646 | 53,909 | 263,899 | - | 263,899 | 263,899 |
| Solid Waste Asset Management Res. | 261,477 | 2,066 | 68,853 | 332,396 | - | 332,396 | 332,396 |
| Total Bylaw & Other Reserves | \$ 28,833,210 | \$ 227,781 | \$ 867,515 | \$ 29,928,506 | \$ 18,956,000 | \$ 10,972,506 | \$ 29,928,506 |
| STATUTORY RESERVES | | | | | | | |
| Capital Assets & Land Acquisition | \$ 1,483,546 | \$ 11,720 | \$ - | \$ 1,495,266 | \$ 25,000 | \$ 1,470,266 | \$ 1,495,266 |
| Parkland Reserves | 6,896 | 55 | - | 7,051 | - | 7,051 | 7,051 |
| Parking Space Requirements | 146,227 | 1,165 | - | 147,382 | - | 147,382 | 147,382 |
| Cemetery Care Trust | 229,136 | 687 | 14,741 | 244,564 | - | 244,564 | 244,564 |
| Total Statutory Reserves | \$ 1,865,905 | \$ 13,617 | \$ 14,741 | \$ 1,894,263 | \$ 25,000 | \$ 1,869,263 | \$ 1,894,263 |
| TOTAL RESERVES | \$ 30,699,115 | \$ 241,398 | \$ 882,256 | \$ 31,822,769 | \$ 18,981,000 | \$ 12,841,769 | \$ 31,822,769 |

Page 13 of 25

APPENDIX B:

Audited Financial Statements (continued...)

Schedule 3

City of Prince Rupert

Consolidated Statement of Tangible Capital Assets December 31

| | CAPITAL ASSETS | | | | ACCUMULATED AMORTIZATION | | | | NET BOOK VALUE | |
|----------------|-----------------------|----------------------|---------------------------|-----------------------|--------------------------|---------------------|---------------------------|----------------------|-----------------------|----------------------|
| | Opening Balance | Additions | Disposals/ Write-Downs | Closing Balance | Opening Balance | Amortization | Disposals/ Write-Downs | Closing Balance | 2021 | 2020 |
| Land | \$ 11,195,167 | \$ 240,024 | \$ - | \$ 11,435,191 | \$ - | \$ - | \$ - | \$ - | \$ 11,435,191 | \$ 11,195,167 |
| Buildings | \$ 12,232,691 | \$ 1,504,921 | \$ - | \$ 13,737,612 | \$ 8,276,802 | \$ 464,566 | \$ - | \$ 8,741,368 | \$ 4,996,244 | \$ 3,865,889 |
| Equipment | \$ 10,354,209 | \$ 723,932 | \$ (73,346) | \$ 11,004,795 | \$ 5,946,859 | \$ 889,435 | \$ (73,346) | \$ 6,642,949 | \$ 4,361,847 | \$ 4,507,350 |
| Infrastructure | \$ 126,132,687 | \$ 22,278,439 | \$ (545,071) | \$ 147,866,055 | \$ 51,748,989 | \$ 2,876,831 | \$ (545,071) | \$ 54,180,749 | \$ 93,685,306 | \$ 74,383,698 |
| | <u>\$ 159,914,754</u> | <u>\$ 24,747,316</u> | <u>\$ (618,417)</u> | <u>\$ 184,043,653</u> | <u>\$ 65,972,680</u> | <u>\$ 4,310,832</u> | <u>\$ (618,417)</u> | <u>\$ 69,565,065</u> | <u>\$ 114,478,588</u> | <u>\$ 94,042,104</u> |

APPENDIX B:

Audited Financial Statements (continued...)

Schedule 4

City of Prince Rupert

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

| | <u>2021</u> | <u>2020</u> |
|---|----------------------|----------------------|
| ASSETS | | |
| City West Cable & Telephone Corporation | | |
| Investment | \$ 1 | \$ 1 |
| Loan | 17,132,762 | 17,932,762 |
| Equity | <u>29,327,000</u> | <u>25,338,000</u> |
| | <u>\$ 46,459,763</u> | <u>\$ 43,270,763</u> |
| LIABILITIES AND EQUITY | | |
| Equity, Beginning of Year | \$ 43,270,763 | \$ 39,072,763 |
| Net Income of Corporation | 3,989,000 | 4,898,000 |
| Repayment of loan | <u>(800,000)</u> | <u>(700,000)</u> |
| Equity, End of Year | <u>\$ 46,459,763</u> | <u>\$ 43,270,763</u> |

APPENDIX B:

Audited Financial Statements (continued...)

Schedule 5

City of Prince Rupert

Statement of Changes in Investment in Tangible Capital Assets December 31

| | <u>2021</u> | <u>2020</u> |
|---|----------------------|----------------------|
| Opening Balance | \$ 85,804,819 | \$ 74,492,477 |
| Tangible Capital Assets Purchased By Operations | \$ 4,747,316 | \$ 15,389,698 |
| Debenture Debt Repayment | 149,100 | 149,102 |
| Actuarial Additions | 113,598 | 106,803 |
| Loan Repayment | 3,186,804 | 539,347 |
| Amortization | <u>(4,310,832)</u> | <u>(4,872,608)</u> |
| Closing Balance | <u>\$ 89,690,805</u> | <u>\$ 85,804,819</u> |

APPENDIX B:

Audited Financial Statements (continued...)

Schedule 6

City of Prince Rupert

Schedule of Tax Revenues For The Year Ended December 31

| | Unaudited 2021 Budget | 2021 Actual | 2020 Actual |
|--|--------------------------|-----------------------|-----------------------|
| Real Property Taxes | | | |
| Municipal Property Tax | | | |
| Residential | \$ 7,096,000 | \$ 7,097,282 | \$ 7,070,381 |
| Utilities | 286,000 | 285,999 | 204,250 |
| Major Industry | 9,887,000 | 9,886,978 | 8,732,782 |
| Light Industry | 629,000 | 649,652 | 558,319 |
| Business | 4,928,000 | 4,649,712 | 5,004,490 |
| Recreational | 19,000 | 19,577 | 19,577 |
| | <u>\$ 22,845,000</u> | <u>\$ 22,589,200</u> | <u>\$ 21,589,799</u> |
| Less: Tax Sharing with District of Port Edward | <u>\$ (1,015,000)</u> | <u>\$ (1,014,753)</u> | <u>\$ (1,000,000)</u> |
| | <u>\$ 21,830,000</u> | <u>\$ 21,574,447</u> | <u>\$ 20,589,799</u> |
| Special Payments | | | |
| Port Competitiveness Tax Grant | \$ 1,794,000 | \$ 1,795,267 | \$ 1,781,020 |
| Revenue Tax | \$ 323,000 | \$ 330,496 | \$ 315,653 |
| Specified Area Tax | \$ 63,000 | \$ 63,170 | \$ 63,170 |
| Payments in Lieu of Tax | | | |
| Federal Government Properties | \$ 169,000 | \$ 160,704 | \$ 168,939 |
| Prince Rupert Port Authority | 1,604,000 | 1,606,246 | 1,472,584 |
| | <u>\$ 1,773,000</u> | <u>\$ 1,766,950</u> | <u>\$ 1,641,523</u> |
| Grants in Lieu of Tax | | | |
| Provincial Government Properties | \$ 181,000 | \$ 248,043 | \$ 181,442 |
| BC Buildings Corp. | 45,000 | 40,220 | 44,497 |
| BC Housing Commission | 87,000 | 90,284 | 86,847 |
| BC Hydro and Power Authority | 64,000 | 61,344 | 63,692 |
| Insurance Corporation of BC | 10,000 | 8,749 | 9,281 |
| | <u>\$ 387,000</u> | <u>\$ 448,640</u> | <u>\$ 385,759</u> |
| | <u>\$ 4,340,000</u> | <u>\$ 4,404,523</u> | <u>\$ 4,187,125</u> |
| Net Tax Revenue | <u>\$ 26,170,000</u> | <u>\$ 25,978,970</u> | <u>\$ 24,776,924</u> |

APPENDIX B:

Audited Financial Statements (continued...)

Schedule 7

City of Prince Rupert

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

| | Unaudited 2021 Budget | 2021 Actual | 2020 Actual |
|---|--------------------------|----------------------|----------------------|
| GENERAL FUND | | | |
| Protective Services (RCMP) | \$ 12,000 | \$ 23,820 | \$ 12,788 |
| Transportation Services | | | |
| Public Transit | \$ 212,000 | \$ 174,806 | \$ 192,078 |
| Airport Ferry | 550,000 | \$ 464,545 | 557,976 |
| | <u>\$ 762,000</u> | <u>\$ 639,351</u> | <u>\$ 750,054</u> |
| Other | | | |
| Rezoning / Subdivision Services | \$ 20,000 | \$ 20,243 | \$ 16,715 |
| Parking | 90,000 | \$ 96,304 | 85,622 |
| Franchise Fees | 232,000 | \$ 218,269 | 191,752 |
| | <u>\$ 342,000</u> | <u>\$ 334,816</u> | <u>\$ 294,089</u> |
| Public Health (Cemetery) | \$ 100,000 | \$ 147,793 | \$ 88,369 |
| Recreation and Cultural Services | | | |
| Civic Centre Rentals & Programs | \$ 117,000 | \$ 158,438 | \$ 111,286 |
| Swimming Pool | 136,000 | \$ 249,704 | 129,591 |
| Arena | 123,000 | \$ 139,461 | 117,698 |
| | <u>\$ 376,000</u> | <u>\$ 547,603</u> | <u>\$ 358,575</u> |
| Cow Bay Marina | \$ 200,000 | \$ 212,741 | \$ 200,434 |
| TOTAL GENERAL OPERATING FUND | \$ 1,792,000 | \$ 1,906,124 | \$ 1,704,309 |
| SOLID WASTE FUND | \$ 3,787,000 | \$ 3,442,672 | \$ 3,624,947 |
| WATER FUND | \$ 2,929,000 | \$ 2,877,884 | \$ 2,808,055 |
| SEWER FUND | \$ 2,615,000 | \$ 2,695,458 | \$ 2,676,872 |
| | <u>\$ 11,123,000</u> | <u>\$ 10,922,138</u> | <u>\$ 10,814,183</u> |

APPENDIX B:

Audited Financial Statements (continued...)

Schedule 8

City of Prince Rupert

Schedule of Government Transfers For The Year Ended December 31

| | Unaudited 2021 Budget | 2021 Actual | 2020 Actual |
|--|----------------------------|----------------------------|-----------------------------|
| Federal Grant- Conditional | | | |
| General Operating Fund | | | |
| Canada Summer Jobs | \$ - | \$ 22,173 | \$ 19,325 |
| Water Fund | | | |
| Woodworth Dam Design & Construction- Fed | - | - | 3,066,530 |
| Water Treatment Plant and Submarine Line - Fed | - | - | 4,658,719 |
| | <u>\$ -</u> | <u>\$ 22,173</u> | <u>\$ 7,744,574</u> |
| Provincial Grants | | | |
| Unconditional | | | |
| General Operating - Small Community | \$ 394,000 | \$ 366,000 | \$ 393,693 |
| - Traffic Fines | 285,000 | 246,330 | 285,218 |
| - Carbon Tax Rebate | - | 75,260 | 67,835 |
| Total Unconditional | <u>\$ 679,000</u> | <u>\$ 687,590</u> | <u>\$ 746,746</u> |
| Conditional | | | |
| General Operating Fund | | | |
| Victim Services | \$ 77,000 | \$ 69,669 | \$ 87,131 |
| Tsunami Preparedness Grant | - | - | 22,236 |
| Casino Revenue | 126,000 | 302,373 | 126,434 |
| Two Percent (2%) Hotel Tax | 280,000 | 237,913 | 196,660 |
| Situation Tables | 65,000 | 15,000 | - |
| NDIT- Economic Development | 50,000 | 68,864 | 67,200 |
| NDIT- Business Façade | 20,000 | - | 18,950 |
| Waterfront Rupert's Landing & Ferry Development | 4,986,000 | 53,639 | 500,000 |
| CleanBC Communities Fund (Charge North) | 10,000 | - | - |
| BC Hydro- Energy Savings incentive | - | - | 24,042 |
| COVID-19 Safe Restart Grant | - | - | 2,799,000 |
| Northern Capital and Planning Grant | - | - | 6,524,000 |
| Water Fund | | | |
| Water Treatment Plant and Submarine Line - Prov | - | - | 3,881,878 |
| Woodworth Dam Design & construction | - | - | 3,066,530 |
| Total Conditional | <u>\$ 5,614,000</u> | <u>\$ 747,458</u> | <u>\$ 17,314,061</u> |
| Regional and Other External Transfers - Conditional | | | |
| General Operating Fund | | | |
| UBCM- Community Work Fund (Gas Tax) | \$ 596,000 | \$ - | \$ 635,963 |
| PRACSS- Downtown Public Washroom | 220,000 | 220,000 | - |
| PRPA- New Fire Hall Building | 175,000 | - | - |
| FCM- Asset Management Strategy Development | - | 4,950 | - |
| Sewer Fund | | | |
| FCM- Liquid Waste Management Plan | 87,000 | 87,000 | - |
| Solid Waste Fund | | | |
| UBCM- Community Work Fund (Gas Tax) | 596,000 | 542,918 | 816,000 |
| Canada Parks and Recreation | - | 11,424 | - |
| | <u>\$ 1,674,000</u> | <u>\$ 866,292</u> | <u>\$ 1,451,963</u> |
| Total Government Transfer | <u><u>\$ 7,967,000</u></u> | <u><u>\$ 2,323,513</u></u> | <u><u>\$ 27,257,344</u></u> |

APPENDIX B:

Audited Financial Statements (continued...)

Schedule 9

City of Prince Rupert

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

| | Unaudited 2021 Budget | 2021 Actual | 2020 Actual |
|-------------------------------------|--------------------------|---------------------|---------------------|
| Licenses and Permits | \$ 372,000 | \$ 382,509 | \$ 367,878 |
| Fines | 34,000 | 23,172 | 32,429 |
| 911 Service Fee | 90,000 | 92,585 | 98,082 |
| | <u>\$ 496,000</u> | <u>\$ 498,266</u> | <u>\$ 498,389</u> |
| Miscellaneous revenues | | | |
| Actuarial Additions | \$ - | \$ 184,703 | \$ 166,234 |
| Cemetery Care Fund | - | 12,763 | 6,616 |
| Miscellaneous - General Fund | 190,000 | 655,126 | 543,343 |
| Miscellaneous Grants - General Fund | 90,000 | 30,000 | 3,170 |
| Penalties and Interest on Taxes | - | 246,260 | 195,160 |
| Property Rentals | 241,000 | 119,510 | 104,536 |
| Disposal of scrap materials | 277,000 | - | 1,204,522 |
| Water Meter Rentals | 127,000 | 130,426 | 125,831 |
| Sale of Tangible Capital Assets | - | - | 227,437 |
| Total Miscellaneous Revenues | <u>\$ 925,000</u> | <u>\$ 1,378,788</u> | <u>\$ 2,576,849</u> |

APPENDIX B:

Audited Financial Statements (continued...)

Schedule 10

City of Prince Rupert

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

| | Unaudited 2021 Budget | 2021 Actual | 2020 Actual |
|---|--------------------------|----------------------|----------------------|
| Wages | \$ 15,220,000 | \$ 15,533,415 | \$ 14,574,115 |
| Benefits | 4,002,000 | 3,784,590 | 3,730,435 |
| Professional Fees | 1,117,700 | 1,572,677 | 900,237 |
| Supplies | 2,268,900 | 2,656,093 | 2,363,352 |
| Services | 3,342,400 | 3,544,963 | 4,409,862 |
| Energy | 1,185,000 | 1,212,584 | 1,085,332 |
| Fiscal Expenses | 2,250,000 | 2,162,581 | 1,800,052 |
| Grants in Aid to Community Partners | 1,592,000 | 1,528,168 | 1,681,022 |
| Contracts | <u>5,323,000</u> | <u>5,901,767</u> | <u>4,625,887</u> |
| | <u>\$ 36,301,000</u> | <u>\$ 37,896,838</u> | <u>\$ 35,170,294</u> |
| Capital Purchases & Capital Works (Per budget) | 43,305,000 | 25,012,591 | 20,711,163 |
| Wages & Vehicle cost allocated to Capital Works | - | (212,306) | (475,807) |
| Less: | | | |
| Investments in Tangible Capital Assets | (41,559,000) | (24,747,316) | (18,739,698) |
| Debt Repayment | <u>(1,058,000)</u> | <u>(835,904)</u> | <u>(688,449)</u> |
| Total Expenses (Statement B) | <u>\$ 36,989,000</u> | <u>\$ 37,113,903</u> | <u>\$ 35,977,503</u> |

APPENDIX B:

Audited Financial Statements (continued...)

Schedule 11

City of Prince Rupert

Schedule of Equipment / Short Term Financing Debt December 31

| Loan No. | Purpose | New/ Renewal | Amount of Issue | 2020 Balance | Additions | Principal Payments | 2021 Balance |
|---|---------------------------------------|-----------------|--------------------|---------------------|-------------|-----------------------|---------------------|
| Equipment Financing | | | | | | | |
| 0002-0 | 2017 Pumper Truck | 2017 | 890,000 | \$ 340,753 | \$ - | \$ (189,638) | \$ 151,115 |
| 0003-0 | 2019 Vactor Truck | 2019 | 450,000 | 359,841 | - | (94,314) | 265,527 |
| 0004-0 | Garbage Truck | 2020 | 850,000 | 850,000 | - | (172,812) | 677,188 |
| | | | | <u>\$ 1,550,594</u> | <u>\$ -</u> | <u>\$ (456,764)</u> | <u>\$ 1,093,830</u> |
| Short Term / Temporary Financing | | | | | | | |
| 695-6 | 2018 Cell Block Reno and PW Buildings | 2019 | 1,150,000 | \$ 747,430 | \$ - | \$ (230,040) | \$ 517,390 |
| 695-1 | ByLaw 3459 (New Landfill Cell) | 2020 | 2,500,000 | 2,500,000 | - | (2,500,000) | - |
| | | | | <u>3,247,430</u> | <u>-</u> | <u>(2,730,040)</u> | <u>517,390</u> |
| | | | | <u>\$ 4,798,024</u> | <u>\$ -</u> | <u>\$ (3,186,804)</u> | <u>\$ 1,611,220</u> |

APPENDIX B:

Audited Financial Statements (continued...)

Schedule 12

City of Prince Rupert

Schedule of Debenture Debt December 31

| Bylaw No. | | Maturity No. | Maturity Date | Amount of Issue | 2020 Balance | Additions | Principal Payment | 2020 Accrued Actuarial | 2021 Actuarial | 2021 Accrued Actuarial | 2021 Balance |
|-------------------------|---------------------------------|--------------|---------------|-----------------|---------------------|----------------------|---------------------|------------------------|---------------------|------------------------|----------------------|
| General Fund | | | | | | | | | | | |
| 3129 | George Hills Way/Specified Area | 75 | 2021 | \$ 700,000 | \$ 50,836 | \$ - | \$ (21,168) | \$ 2,857 | \$ (32,325) | \$ - | \$ - |
| 3201 | Cruise Ship Dock | 94 | 2025 | 3,133,056 | 998,783 | - | (115,139) | 16,038 | (74,103) | (17,472) | 808,087 |
| 3333 | Airport Upgrade | 127 | 2034 | 7,000,000 | 5,394,979 | - | (235,072) | 45,794 | (62,369) | (54,530) | 5,088,802 |
| | | | | | <u>\$ 6,444,578</u> | <u>\$ -</u> | <u>\$ (371,379)</u> | <u>\$ 64,489</u> | <u>\$ (188,797)</u> | <u>\$ (72,002)</u> | <u>\$ 5,886,889</u> |
| Water Fund | | | | | | | | | | | |
| 3433 | Woodworth Dam | 156 | 2046 | \$ 10,000,000 | \$ - | \$ 10,000,000 | \$ - | \$ - | \$ - | \$ - | \$ 10,000,000 |
| Sewer Fund | | | | | | | | | | | |
| 3201 | Moresby Sewer Upgrade | 94 | 2025 | \$ 346,970 | \$ 110,973 | \$ - | \$ (12,793) | \$ 1,782 | \$ (8,234) | \$ (1,941) | \$ 89,787 |
| Solid Waste Fund | | | | | | | | | | | |
| 3454 | New Landfill Cell | 156 | 2046 | \$ 10,000,000 | \$ - | \$ 10,000,000 | \$ - | \$ - | \$ - | \$ - | \$ 10,000,000 |
| | | | | | <u>\$ 6,555,551</u> | <u>\$ 20,000,000</u> | <u>\$ (384,172)</u> | <u>\$ 66,271</u> | <u>\$ (177,031)</u> | <u>\$ (73,943)</u> | <u>\$ 25,886,876</u> |

APPENDIX B:

Audited Financial Statements (continued...)

Schedule 13

City of Prince Rupert

Schedule of Northern Capital and Planning Grant For Year Ended December 31, 2021

| | |
|---|---------------|
| Grant Balance as at Jan 1, 2021 | \$ 12,137,455 |
| Interest earned in 2021 | 95,886 |
| CN Heritage Building Revitalization Project | (594,160) |
| Removal of bunker fuel tanks in Moresby Park | (114,000) |
| Grant Balance as at Dec 31, 2021 (Schedule 2) | \$ 11,525,181 |

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

APPENDIX B:

Audited Financial Statements (continued...)

Schedule 14

City of Prince Rupert

Schedule of COVID-19 Safe Restart Grant for Local Governments For Year Ended December 31, 2021

| | |
|--|---------------------|
| Grant Balance as at Jan 1, 2021 | \$ 2,449,000 |
| Use of funds in 2021: | |
| Revenue shortfall from PR Airport Authority loan payment | (350,000) |
| Reduction in City of Prince Rupert airport ferry revenue | (500,000) |
| Reduction in gaming revenue | (240,000) |
| Downtown washroom capital project | (160,000) |
| Grant Balance as at Dec 31, 2021 | \$ 1,199,000 |

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

APPENDIX C:

Permissive Tax Exemptions

| Registered Owner/ Occupier Identity/ Facility | Estimated 2021 Tax Exemption based on 2021 Rates/Values |
|---|---|
| Places of Worship (Exclude Statutory Exempt Portion) | |
| Bishop of New Caledonia (Anglican Cathedral) | \$ 660.32 |
| Church of Jesus Christ of Latter Day Saints Church | 580.39 |
| Cornerstone Mennonite Brethren Church | 336.68 |
| Fellowship Baptist Church | 335.81 |
| The Salvation Army | 1,647.76 |
| Harvest Time United Pentecostal Church | 124.68 |
| Indo-Canadian Sikh Association Temple | 118.16 |
| Prince Rupert Church of Christ Church | 906.64 |
| Prince Rupert Native Pentecostal Revival Church | 305.83 |
| Prince Rupert Pentecostal Tabernacle | 717.23 |
| Prince Rupert Sikh Missionary Society Temple | 807.15 |
| First United Church | 36.93 |
| First United Church (parking lot) | 731.27 |
| First United Church (parking lot) | 731.27 |
| St. Paul's Lutheran Church of Prince Rupert | 152.05 |
| Sub-total Places of Worship | \$ 8,192.15 |
| Other Properties | |
| Cultural Dance Centre & Carving House | \$ 12,688.35 |
| Museum of Northern BC | 40,720.26 |
| Prince Rupert Performing Arts Centre Society | 130,670.46 |
| Jim Pattison Ind. Ltd (Canfisco Municipal Boat Launch Facility) | 17,902.98 |
| Prince Rupert Golf Club | 24,929.25 |
| Prince Rupert Golf Club | 5,442.16 |
| Prince Rupert Golf Club | 476.63 |
| Prince Rupert Golf Club | 287.28 |
| Prince Rupert Racquet Association | 5,631.56 |
| School District No. 52 (Prince Rupert) (Pacific Coast School) | 6,577.05 |
| School District No. 52 (Prince Rupert) (Pacific Coast School) | 97.94 |
| BC Society for the Prevention of Cruelty to Animals | 2,013.16 |
| BC Society for the Prevention of Cruelty to Animals | 11,164.88 |
| BC Society for the Prevention of Cruelty to Animals | 1,234.01 |
| Prince Rupert Loyal Order of Moose/Moose Lodge | 692.03 |
| Prince Rupert Salmon Enhancement Society | 1,471.24 |
| Prince Rupert Curling Club | 11,338.99 |
| Prince Rupert Rod & Gun Club | 2,625.08 |
| Prince Rupert Aboriginal Community Services Society | 2,414.79 |
| Friendship House Association of Prince Rupert | 19,229.62 |
| Kaien Island Daycare Services Family Resource Centre | 1,292.73 |
| Prince Rupert Senior Centre Association | 1,001.77 |
| North Coast Community Services Society (Previously Prince Rupert Community Enrichment Soc) | 5,995.95 |
| The Royal Canadian Legion Branch 27 (Only area used by Legion) | 932.27 |
| Navy League Prince Rupert Branch | 722.88 |
| Prince Rupert Rowing & Yachting Club (Only area assessed as "Recreation/Non-Profit") | 2,788.98 |
| Kaien Senior Citizen's Housing | 66.07 |
| Prince Rupert Senior Citizen's Housing Society | 2,207.78 |
| Prince Rupert Indigenous Housing Society (Only area assessed as "Residential/Not-for-profit") | 8,814.59 |
| Cedar Village Housing Society (Only area assessed as "Residential/Not-for-profit") | 15,069.05 |
| Sub-total other Properties | \$ 336,499.81 |
| Estimated Annual Total Permissive Property Tax Exemptions | \$ 344,691.96 |

APPENDIX D:

Community Enhancement Grant Report

| Category | Actual 2021 | 2021 Budget |
|--|------------------|------------------|
| Grants In Aid | | |
| AFFNO Sugar Shack Grant (in kind) | 950 | 950 |
| Guns N'Hoses Charity Game (in kind) | - | - |
| BC SPCA | 27,603 | 28,000 |
| Halloween Festival (In Kind) | - | 6,000 |
| National Aboriginal Day (In Kind) | - | 2,500 |
| Navy League of Canada (in kind) | 4,044 | 4,000 |
| Prince Rupert Racquet Association | 9,000 | 9,500 |
| Prince Rupert Arts Council | 20,000 | 20,000 |
| Prince Rupert Skating Club (in kind) | 1,250 | 1,250 |
| Prince Rupert Special Event Society - Civic Centre (in kind) | 2,584 | 12,000 |
| Prince Rupert Special Event Society - Operating Grant | 15,000 | 15,000 |
| Prince Rupert Hospice | - | - |
| Prince Rupert Wildlife Shelter | 6,600 | 6,600 |
| Prince Rupert Crime Stoppers (In kind) | 42 | 300 |
| Salvation Army | 15,000 | 15,000 |
| CHSS Evergreen Program - Cash | - | - |
| CHSS Evergreen Program - (In kind) | - | - |
| Ecotrust Canada | - | - |
| Provision for later applicants (nominal amount) | - | 970 |
| | 102,073 | 122,070 |
| Major Grants | | |
| Equipment for Golf Course | - | - |
| Prince Rupert Golf Course (Operating) | 160,000 | 160,000 |
| Tourism Prince Rupert hotel tax transfer (regulatory) | 237,913 | 280,000 |
| Visitors Information Centre | 16,500 | 16,500 |
| Museum of Northern BC. - Kwinsta Station Grant | 15,000 | 15,000 |
| Museum of Northern BC. - Insurance on Artifacts | 5,002 | 7,000 |
| Museum of Northern BC - Museum Grant | 145,230 | 145,230 |
| Prince Rupert Library | 693,000 | 693,000 |
| Prince Rupert Library vest benefit accrual | 9,000 | 9,000 |
| Lester Centre | 144,450 | 144,200 |
| <i>Subtotal—Major Grants</i> | 1,426,095 | 1,469,930 |
| TOTAL | 1,528,168 | 1,592,000 |

City of Prince Rupert

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

Tel: 250-627-1781

Fax: 250-627-0999

Website: www.princerupert.ca

Office Hours

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

Dr. Robert Buchan, City Manager

250-627-0931

robert.buchan@princerupert.ca

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Chief Financial Officer

250-627-0935

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Paul Vendittelli, Director of Economic Development + Transportation

250-627-5138

paul.vendittelli@princerupert.ca

City Services

Public Works

Water/Sewer/ Roads/Parks: 250-624-6795

Garbage Collection/Landfill: 250-624-5482

Streetlight Repair Reporting: 250-627-0988

Engineering

General Office Line: 250-627-0950

Can call for:

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

Emergency Lines

After Hours: 250-624-3000

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

Non-Emergency Police & Fire

Fire Department: 250-627-1248

RCMP: 250-624-2136





Did you know?

Payments for taxes and utilities are accepted through online banking, however it takes five (5) business days for payment to reach the City's account. To ensure your payment arrives on time, please pay 5 days before the deadline, otherwise a penalty will have to be applied

You must apply for a Home Owner's Grant for property taxes yearly by the property tax due date. This can only be done at <https://www2.gov.bc.ca/gov/content/taxes/property-taxes/annual-property-tax/home-owner-grant/apply> or by calling 1-888-355-2700.

Taxes and utilities can be large annual costs if paid at one time. Improve your budgeting by signing up for monthly withdrawals and smooth the cashflow impact.

Call Finance to sign up at (250) 627 0914.

