



PUBLIC BUDGET 2025

**DRAFT 5-Year Financial Plan
Document 2025-2029**



princerupert.ca

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Message from the City Manager

This budget continues the commitment of the City to renewing infrastructure, while holding at the same level of service that community members have come to expect from us. Having secured unprecedented levels of funding for water and sewer infrastructure over the past 2 years, we are now headed into the phase of spending it. This will be disruptive. It will mean tearing up approximately one third of community roadways—but there is light at the end of the pipe. Renewal of our water distribution system is required before we can move onto treatment, and also to develop a pattern of responsible asset management for the future.

There are other priorities that we also continue to tackle in this budget. Housing is a key priority for Council, and we have made additional application to the Housing Accelerator Fund to support an aggressive program to support development that is captured in this budget.

At our Recreation Complex we are seeking grants to improve the accessibility of our programs and services, and also to develop replacement plans so that this critical service can continue to thrive and support a healthy population. We are also applying for grants to upgrade Odd Eidsvik Park and are working with community partners to generate funds to further develop Mariners as a flagship park as directed in our Parks plan.

For my part, 2025 is the final year of my contract as City Manager for the City of Prince Rupert. In 2024, Council decided that lifetime resident and long-term employee, Richard Pucci will take my place, and that Rosa Miller, our current Director of Corporate and Legislative Services will be his deputy. I have enjoyed my time tackling the major challenges that Prince Rupert has faced in my time here, and am confident to be handing the reigns to our committed staff team.

In your service,

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

Robert Buchan
City Manager, City of Prince Rupert

Message from the Chief Financial Officer

The 5 Year Financial Plan document is developed each year to inform community understanding of anticipated revenues, expenses, capital projects and debt to be taken over the next 5 years. It is also an opportunity for the City to build understanding regarding some of the challenges and constraints that are unique to our community. This year, the primary driver of the proposed increase in the budget is contractual obligations that are linked to overall inflationary pressures across our economy. As always, we have done our best to reduce all other controllable expenditures to lessen the transfer of that burden, and have provided a menu of optional priorities that Council or the community have identified that may be funded at the discretion of Council. In addition, we are also proceeding with major capital spending across several categories of infrastructure to ensure that we can maintain critical services to the community and meet mandated requirements from higher levels of Government.

Although this is a major expense in the short term that will impact the community through construction impacts and associated increases to utility fees, it is also an investment that will improve our overall financial outlook moving ahead. Rather than the current scenario, where operational costs are eaten up by emergency repairs, our Operations Department will be better positioned to make well-informed and proactive, versus reactive, expenditures in our road, water, and sewer infrastructure. Through the development of Transportation, Infrastructure Replacement and other plans, the City has been working diligently to prioritize what assets need to be replaced in the community. Our aggressive plan to replace failing infrastructure now puts us in a much better position in a few years for those plans to be acted on in a meaningful way.

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 the City's 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 in April of the budget for 2025.

Sincerely,

A handwritten signature in black ink, appearing to read "Corinne Bomben". The signature is fluid and cursive, with the first name "Corinne" and last name "Bomben" clearly distinguishable.

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



Consolidated Budget Executive Summary

Through 2024 the City continued to see impacts of multiple failures of water-lines throughout the community, and these events are anticipated to continue to impact our municipal budget into 2025. However this year, you will see from proposed capital utility expenses that we are beginning to reinvest in that failing infrastructure in a considerable way.

This year, the majority of the proposed ~5% increase is fully the contractual and safety obligations that we are mandated to meet due to the many labour contracts that the City has with multiple unions and staff cohorts. We are also continuing to see impacts of inflationary increases, which have also been accounted for.

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 and Federal funding for. This year's financial plan includes use of both Provincial and Federal funding as well as City borrowing for the replacement of over 1/3 of our underground water and sewer utilities.

Continued on next page

Executive Summary continued....

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—specifically those required through contractual obligations. 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. In 2024 the company signed a contract for a lease option with Hy2gen for a hydrogen-based renewable energy export project that will provide lease revenues to Legacy to fund future dividends.
- Continued application for grants and advocacy for improvements to granting programs to subsidize the costs of capital improvements and service provision.
- 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. If this program was either eliminated or funded in whole by the Province, the tax increase proposed this year would be eliminated—and there would be extra that could be put towards current and future infrastructure costs born by the remaining taxpayers.
- Continued efforts to resolve the issue of Port Authority land valuation for the purposes of the Payment in Lieu of Taxes (PILT). A return to prior levels of value would result in a reduction of approximately half of the proposed tax increase.

Topics of Interest

Infrastructure Replacement
Strategy (BIG PROJECT)

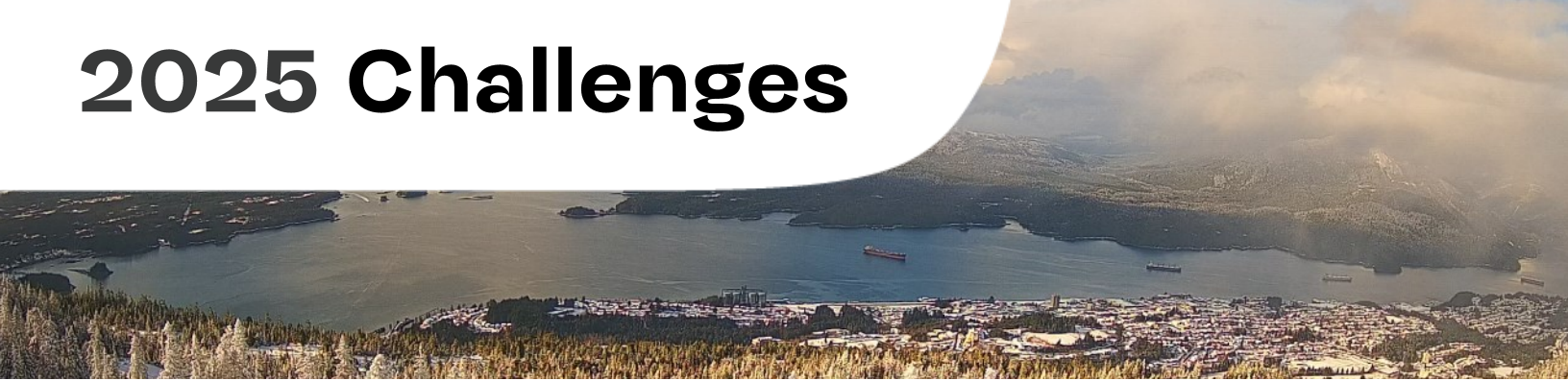
Proposed Tax Rate

Community Grant Requests

Proposed Capital and
Special Projects

Debt Information

2025 Challenges



Although inflation is beginning to flatten out, the 2025 Budget continues to anticipate that inflation, and especially that related to contractual increases and supply costs, will continue to impact our expenses moving ahead. The City's 3 collective agreements were renewed in 2023 and contribute significantly to operational increases, given that wages and benefits make up approximately 52% of City service costs. In periods of high inflation, contract renewals put pressure on our taxation need for ongoing service provision.

The previous year saw major successes for us in securing the Federal funding needed to proceed with major replacement, what we are calling the BIG project, in our water and sewer utility lines. Still, costs for repairs in the interim period while major construction and replacement are ongoing is anticipated to be high and so operating budgets reflect this. Major disturbances and fluctuations in water distribution patterns will mean that emergency repairs will still be necessary while this multi-year project is underway. After major construction works are completed, we anticipate these costs to stabilize and that we will be able to proceed into a more stable program for capital renewal.

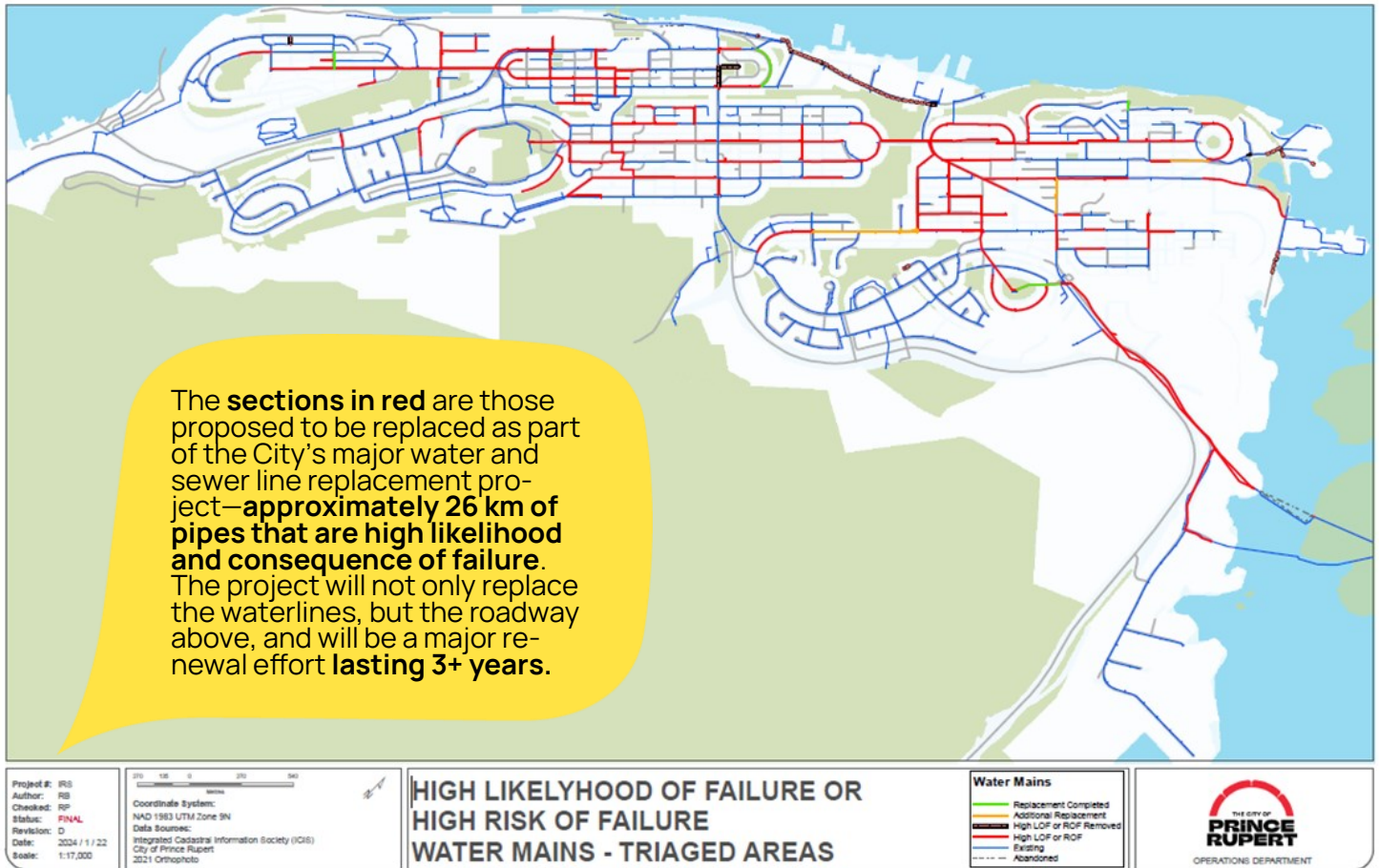
We continue to do everything we can to obtain new sources of revenue, however it is still anticipated that repayment of debt required for both planning and replacement of underground water/wastewater pipes is expected to factor into future utility fee increases.

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.

The Big Infrastructure Gap (BIG) Project



The City began undertaking a major replacement of critical water and sewer lines that started on Shawatlan Road in 2024, and through investigative and design work in other areas of the east side of the community. To address these needs, we achieved \$65 million in direct Provincial funding, \$77.2 million in Federal funding, and 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. The total cost of the project is estimated to be ~\$205 million over 3-4 years, with potential variability of costs within each individual year based on corridor requirements.

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.

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 2025-2029, 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.

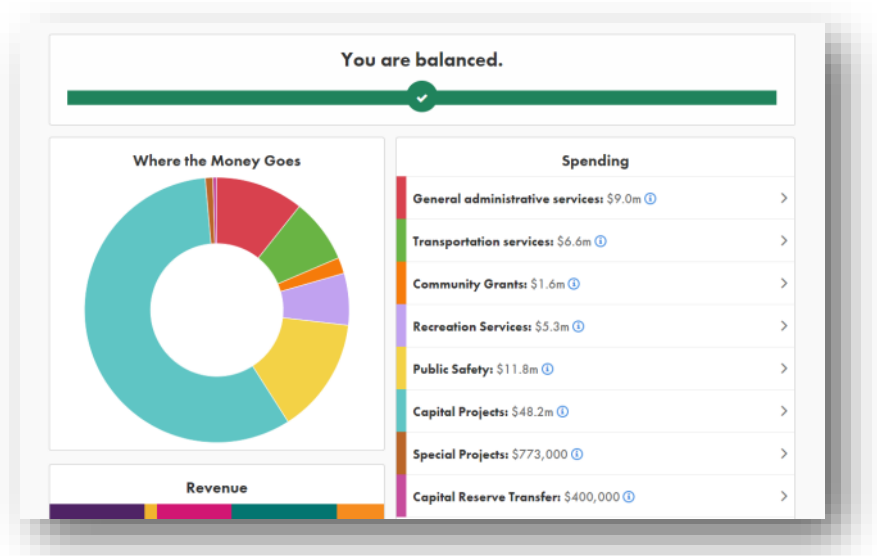
If you have questions or concerns, please contact the City's Finance Department by calling (250) 627 1781, or our municipal 311 service.

Budget Simulation Continuing—How would you spend on City services?

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.**

How would you spend on City services? Let us know using this tool! The simulation can be found on our webpage on the landing page and under the [2025 City Budget](#) button. You can also go to engage.princerpupert.ca for a link to the simulation, which will be available starting October 21nd, 2024 (following the Council Meeting). Additional in person opportunities for input will be held October 28th and November 12th in Council Chambers at 7 pm.



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

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

[princerupert.ca/city-hall/
strategic-plan](https://princerupert.ca/city-hall/strategic-plan)

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

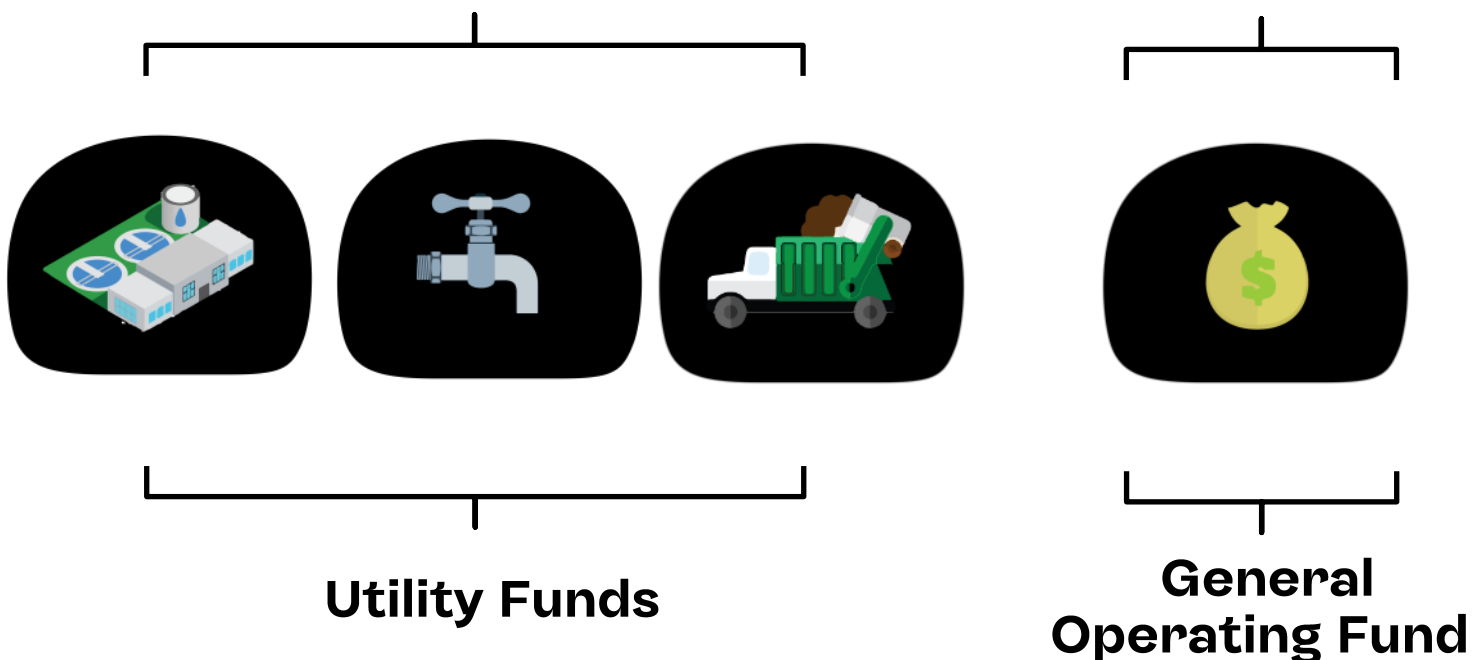
Each of the actions are a
priority but the actions
given higher priority
ranking are expected to
receive the most
resources and attention.
However, it is also
anticipated that actions
identified as lower priority
may also receive
resources and attention in
the first two years of
Council's 2023 to 2026
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 expected to be passed in 2024 for the period 2025 through 2028.

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.) are incorporated as required.
- Recovery of costs are accounted for 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.
- All legislative changes are incorporated.

2025 Budget Highlights/Changes

Notable changes and project impacts in the 2025 budget are:

- Recognition of inflation changes over the year
- Continued work on emergency water breaks and replacement of critical piping infrastructure (the BIG Project)
- Payment of debenture debt for the new RCMP Detachment
- Continued works on small-scale wastewater treatment project (funded through grants and surplus)
- Continued works at the Rotary Waterfront Park through the use of a Provincial Grant
- Utilization of Northwest BC Regional Funding Agreement (RBA) for Outfall repair, stairway replacement and new Public Works facility

****Staff have drafted a 6.4% tax rate increase for 2025 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 \$1,628,000. After applying all available and permissible funding sources, the draft **increase necessary to balance the budget for the year is a 6.4% increase to the adjusted tax rates.** This increase may change depending on values provided by BC Assessment in Spring, 2025.

Capital Projects

Investing in Municipal Infrastructure

Many of the projects planned for 2025 are funded out of Utility revenues, Grants, Reserves, Reserves, Surplus, existing taxes, Dividends and Debt. Some have been rolled over or are a continuation from fiscal 2024. 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 2025 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 notable 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—approved in 2023 with delivery in 2025)
- 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)
- 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).
- Streetlight replacement program and 3rd Ave/Fulton traffic light (funded through Legacy dividend—delayed from 2023)
- Waterfront development (relocation of airport ferry) (grant funded)
- Annual paving + sidewalk programs + projects (funded through existing taxation)

Capital Projects (continued)

List of main capital items, continued....

- Waterfront development at Rotary Waterfront Park (grant funded)
- Works on City landfill (funded through surplus)
- 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, carried forward from 2024 (funded through grant and surplus)
- Annual waterline and wastewater repairs (funded through utilities)
- Upgrade to UHF Radio System for Fire Department (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— Major works to cap the existing landfill cell occurred in 2024

Special Projects

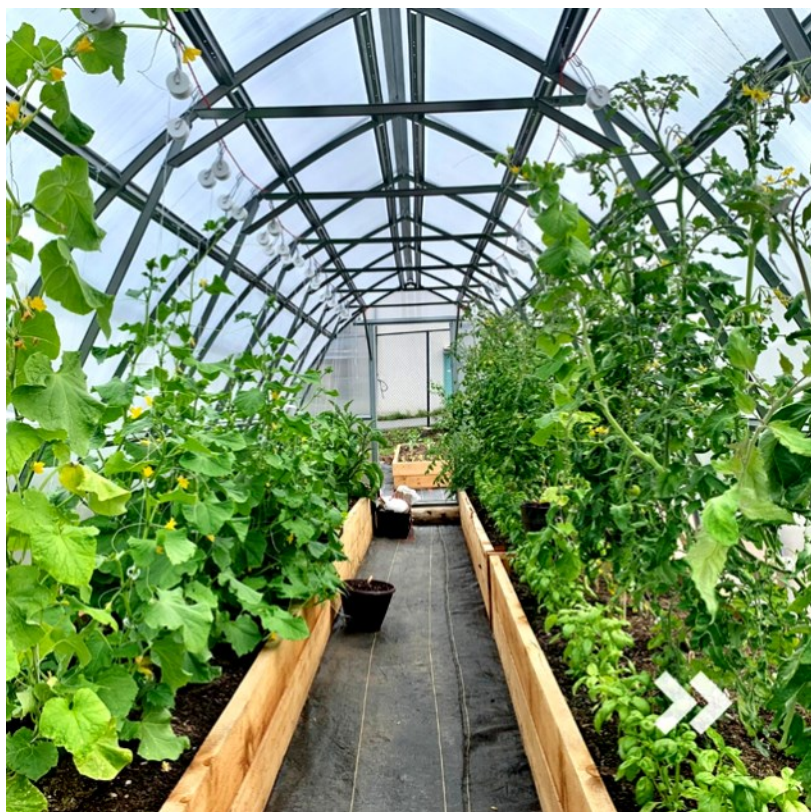
Moving City Departments Forward

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.

- Alternate route study for 6th Avenue bridge (funded through reserves)
- Funding to support early engagement on the replacement of totem poles based on their age and condition (funded through reserve)
- Recreation Age Friendly Master Plan (funded through fees and grant)
- Official Community Plan amendment and Housing Needs Report updates (funded through grant)
- Continuation of a Food Systems Assessment

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.



The City is completing a Food Systems Assessment and Strategy that began in 2024—continuing in 2025.

Want to know more about this project? Contact our Planning Department to learn more!

Via email at:
planning@princerupert.ca
Or call (250) 627 2822



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 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 12**.

The following list of main operational items are proposed.

- Labour contractual and benefit increases
- RCMP contract increase
- Inflation increases of energy and supplies
- Equipment replacement and debt servicing for equipment and airport ferry loan
- Transit contract increase
- Transfer to Capital Reserve

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 2025 that represent proposed differences in spending and the tax impact as compared to 2024. 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 2025 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 <i>See page Appendix A for details</i>		
Internally proposed changes		
	Tax Increase \$	Tax Increase %
Labour - contractual, benefit increases & training	664,000	2.60%
Debt payments, Energy/Supplies increases	222,000	0.90%
Operational equipment	104,000	0.40%
Transfer to Capital Reserves/Asset Management	128,000	0.50%
Subtotal	1,118,000	4.40%
External Changes (Items we can't change or depend on outside organizations)		
	Tax Increase \$	Tax Increase %
Policing - Contract increase	356,000	1.40%
Transit - Contract increase	154,000	0.60%
Sub total	510,000	2.0%
TOTAL DEFICIT	1,628,000	6.40% 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
Indigenous Relations Committee Activities + Plan	15,000	0.06%
Temporary repairs to Kwinitsa Station	80,000	0.31%
Increases to Community Enhancement Grants as requested (recommendation made on page 89)	115,500	0.49%
Community Safety Officer and redesignation	105,000	0.41%
Lester Centre Boiler System Design (if no grant obtained)	40,000	0.16%
TOTALS	\$355,500	1.43%

***Justifications/explanations with respect to items in the above table are available starting at **p. 53 of this document**.*

Projects noted for Council's discretion above are identified with the icon, right in the justifications section of the document

**Choice
for
Council**

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 2025, the anticipated operations deficit is \$1.628 M which results in a 6.4% 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

\$420,000 = **1.64% Savings**

Offset Water fee increase

Water Utility

\$350,000 = **7.17% Savings**

\$750,000 Debt Payments =
15.6% 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	Dividends	Taxation/ Utility Fees
Fire						
Radio system replacement	532,000	-	-	(532,000)	-	-
Reserve Pumper	1,410,000	-	(1,410,000)	-	-	-
Replacement of Command 1 vehicle	70,000	(70,000)	-	-	-	-
Building						
City Hall Envelope Repairs	85,000	-	-	-	-	(85,000)
City Hall - Top Floor Offices	25,000	(5,000)	-	-	-	(20,000)
Public Works Chamberlin Rd Leasehold Improvement Design	6,000,000	(6,000,000)	-	-	-	-
Recreation						
Pool - Filtration Replacement	150,000	-	-	-	-	(150,000)
Pool - Exterior Wall repairs	100,000	-	-	-	-	(100,000)
Civic - Auditorium Ceiling	90,000	(45,000)	-	(45,000)	-	-
Real Estate						
Annual land purchase	50,000	(50,000)	-	-	-	-
Watson Island Power	35,000	-	-	-	(35,000)	-
Watson Island dam maintenance	250,000	-	-	-	(250,000)	-
Demolition of Atlin House	75,000	(75,000)	-	-	-	-
Housing Service	9,500,000	(5,000,000)	-	-	(3,000,000)	(1,500,000)
Civic Improvements						
3rd/4th West Stairs Pathway	350,000	(350,000)	-	-	-	-
Streetlight Replacement Program	75,000	-	-	-	-	(75,000)
Waterfront development	9,348,000	-	-	(9,348,000)	-	-
3rd Ave and Fulton Traffic Light	350,000	(350,000)	-	-	-	-
Placemaking/Transportation Safety	60,000	-	-	(50,000)	-	(10,000)
Mariners Park Memorial Wall	150,000	-	-	-	-	(150,000)
Vehicles & Mobile Equipment						
Annual Equipment Purchase	800,000	(800,000)	-	-	-	-
Transportation						
Priority Bus Shelter Program	45,000	(25,000)	-	(20,000)	-	-
Total	29,550,000	12,770,000	1,410,000	9,995,000	3,285,000	2,090,000

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

See next page over for additional proposed capital spending and totals

Capital Budget—Project Requests

Description	Asset	Reserves/ Surplus	Borrow	Grants	Dividends	Taxation/ Utility Fees
Parks						
Eidsvik Park Renewal	432,000	(50,000)		(382,000)		
Transportation						
2nd Ave Bridge Design	200,000	(200,000)				
Sidewalk Program	100,000					(100,000)
Annual Paving Program	1,000,000					(1,000,000)
Solid Waste Utility						
Wantage Road landfill closure	120,000	(120,000)				
Lagoon and Priority Upgrades	1,500,000	(1,500,000)				
Water Utility						
Slope Upgrades Dam Access Road	350,000				(350,000)	
Submarine line Construction	7,250,000	(4,350,000)		(2,900,000)		
SCADA Upgrade - Water	150,000	(90,000)		(60,000)		
BIG Project - Construction (IRS)	65,000,000		(3,000,000)	(62,000,000)		
Annual Water line replacement	1,000,000					(1,000,000)
Overland Line	250,000	(150,000)		(100,000)		
Water Treatment Facility Engineering Design	150,000	(90,000)		(60,000)		
Sewer Utility						
BIG In-tandem Sewer Main Replacement	25,000,000		(15,400,000)	(9,600,000)		
Liquid Waste Management Pilot Plant	6,000,000	(1,970,000)		(4,030,000)		
Lift Station Replacement	250,000					(250,000)
Outfall Elimination - Outfall K	1,000,000		(1,000,000)			
SCADA upgrade	500,000	(500,000)				
Ongoing Outfall Camera Program	25,000	(25,000)				
Outfall Elimination - Outfall C to B	5,000,000		(4,750,000)			(250,000)
Outfall Elimination - Outfall J	3,000,000	(3,000,000)				
Annual Wastewater line replacement	750,000					(750,000)
Industrial Park Treatment Plant Upgrade (engineering)	275,000	(275,000)				
Sewer Master Plan (SSUMH)	50,000			(50,000)		
Totals	119,352,000	12,320,000	24,150,000	79,182,000	350,000	3,350,000

Total Capital Requests 148,902,000

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

General Budget—Special Project Requests

Description	Asset	Reserve/ Surplus	Borrow	Grant	Dividends	Taxation/ Utility Fees
Building						
Lester Centre Boiler System Design	40,000	-	-	(40,000)	-	-
Recreation						
Accessible Fitness Equipment	25,000	-	-	(25,000)	-	-
Recreation Master Plan Age Friendly	50,000	-	-	(25,000)	-	(25,000)
Civic Improvements						
Asset Management	100,000	-	-	(50,000)	(50,000)	-
Transportation						
Bridge Alternate Route Study	200,000	(200,000)	-	-	-	-
Operations						
Safe Work Procedures, Field Hazard Assessment & Training	100,000	(50,000)	-	-	(50,000)	-
Administration/Legislated						
Homecoming Time Capsule	20,000	-	-	(20,000)	-	-
First Nations Pole Program	50,000	(50,000)	-	-	-	-
Planning						
Food Systems Assessment & Strategy	35,000	-	-	-	(35,000)	-
Housing Capacity - OCP & Needs Report	85,000	-	-	(85,000)	-	-
Development Approvals Improvement	31,000	-	-	(31,000)	-	-
Category Totals	736,000	300,000	-	276,000	135,000	25,000

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

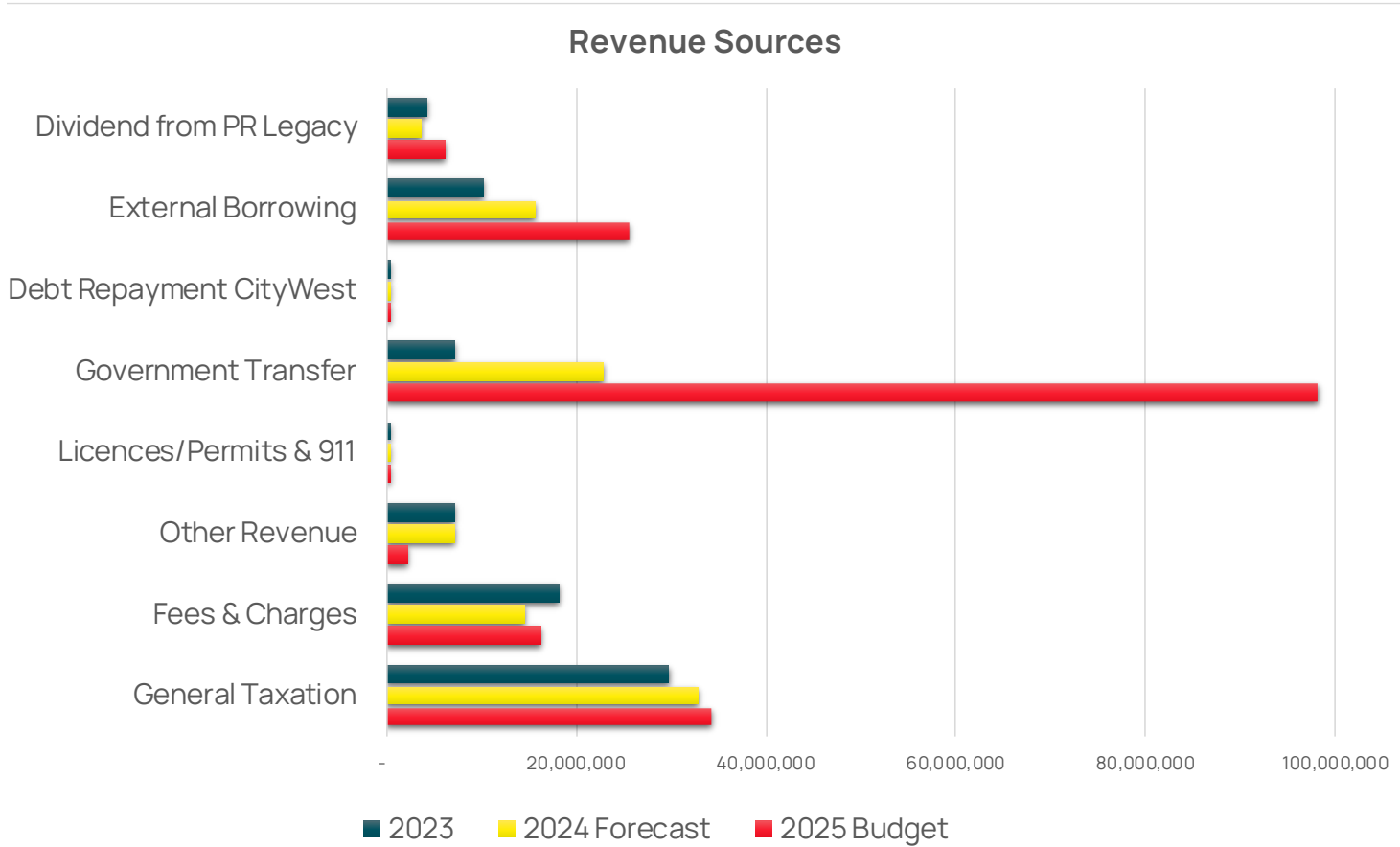
Revenues + Property Taxation

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.



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
- 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

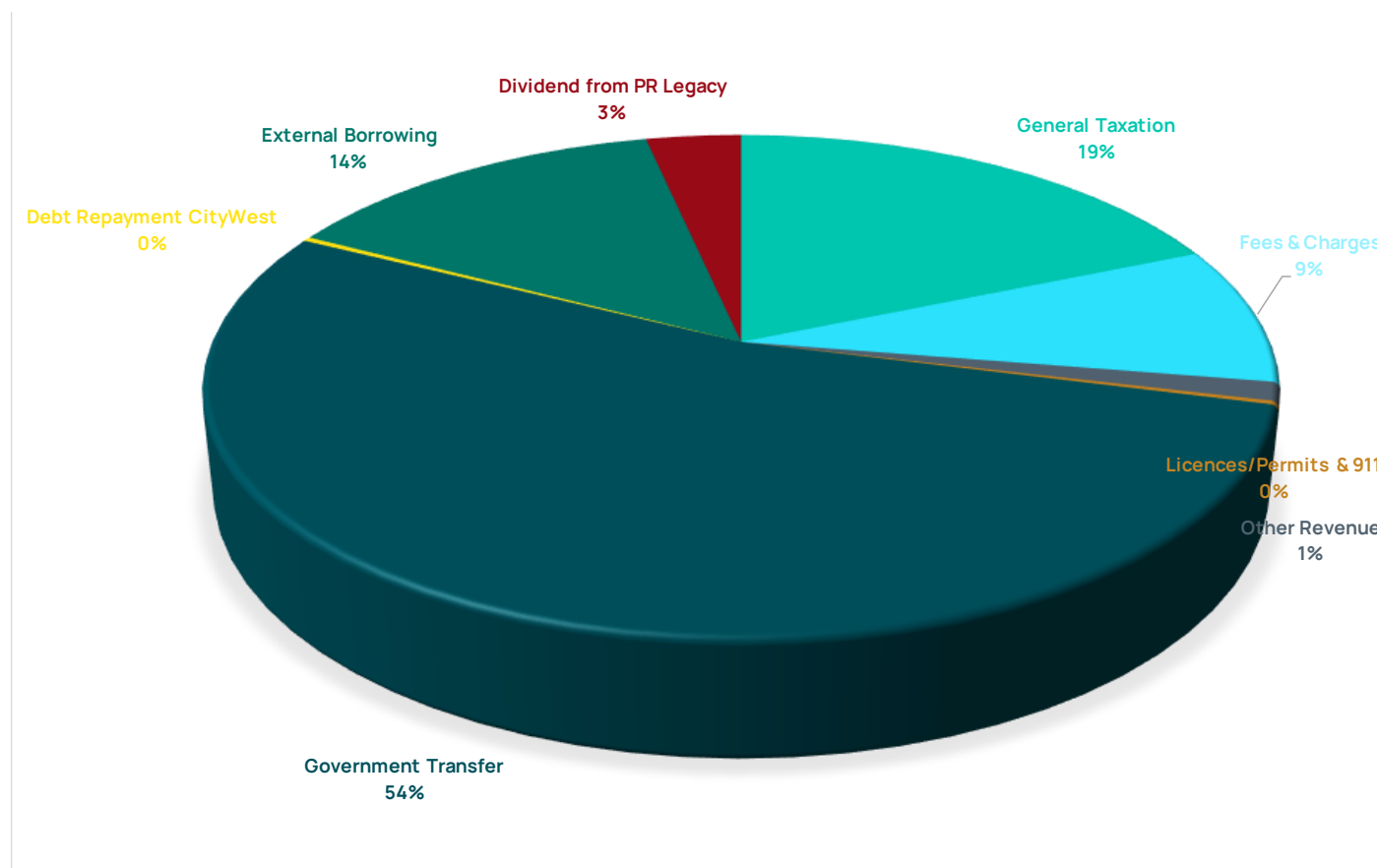
Revenue Sources

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 are mainly comprised of grants for 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 in the years since with the adoption of a Housing Acceleration Plan, and a second 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. This flexibility allows the City to achieve operational goals as well as retain greater control over the use of property into the future as well as the condition of it after the lease is over.

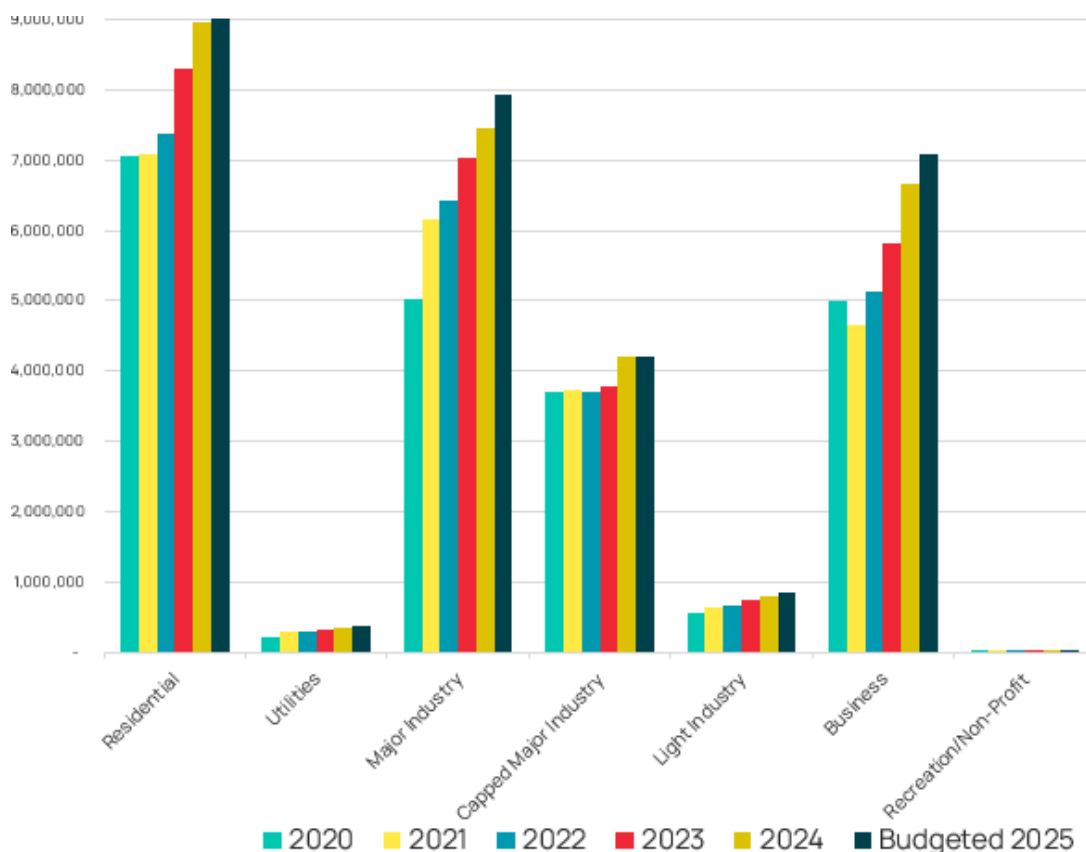
2025 Budget for Revenue Sources



(Above) See pie chart for the sources of municipal revenue and their relative proportions of the City budget in 2025

Revenue + Property Taxation

Property Tax Revenue Trends - with draft 2025 increase



Property Taxation

Property tax is the City's most significant source of operational funds. 2025 property taxes have been estimated using the 2024 assessment given the 2025 assessment values have not been released by British Columbia Assessment Authority (BC Assessment) and won't be available until January 2025. Final values will be available April 2025. Residential tax is budgeted at 33% of total property tax and Business tax makes up 25% (2024 - 32% and 23% respectively). Actual % will differ once Capped Major Industrial values are known.

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 2025). 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).

	2024	2025
Average Assessed Value	\$409,000	\$409,000*
Residential Mill (Tax) Rate	4.97635	5.29205
Residential Municipal tax	\$2,035	\$2,164

*Please note that average assessed values for 2025 are not yet available so 2024 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 6.3% increase to the tax rate in order to retain existing service levels.** This means, an average assessed value homeowner is estimated to pay \$129 more in 2025 than an averaged assessed value homeowner did in 2024. (See table above). The estimated municipal tax rates are listed in the table below, based on 2024 assessments.

Property Class #	Property Class Name	2024 Municipal Mill Rate (Tax Rate)	Estimated 2025 Municipal Mill Rate (Tax Rate)
1	Residential	4.97635	5.29205
2	Utility	56.14003	59.70155
4	Major Industrial	64.91892	69.03738
4a	Major Industrial (Capped 27.50)	27.50	27.50
4b	Major Industrial (Capped 22.50)	22.50	22.50
5	Light Industrial	18.79528	19.98765
6	Business	22.45601	23.88062
8	Non-Profit/Recreation	4.02670	4.28215

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 6.4% increase to municipal property taxes collected for 2025.

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

$$\frac{2025 \text{ Assessed Value}}{1000} \times \text{Residential Mill Rate (Tax Rate) (5.29205)}$$

**Reminder—2025 Assessed Values available January 2025*

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 2024, approximately 65% of your tax bill was made up of taxes collected by the municipality, with the rest going to the aforementioned taxation authorities.

2024 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: Plan: Lot: Block:
Legal Desc: DL#:

Mortgage Code: Mortgage Name: • Reprint • 04-11-2024

DUE DATE
July 2, 2024

PENALTIES & INTEREST
10% Penalty on taxes unpaid after July 2, 2024 Interest on arrears and delinquent calculated to July 2, 2024.

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

Taxable Assessed Value	Class	Land	Improvements
Hospital	01	62,500	390,000
General	01	62,500	390,000
School	01	62,500	390,000

ONLINE PAYMENTS
Online payments made through your financial institution should be made at least 2 business days in advance of the due date to allow time for processing and to avoid penalty. Add "City of Prince Rupert - Property Taxes" as a payee, with your Account number being your Folio number (Jurisdiction + Roll, top right) entered as numbers only, e.g. 22705000000000.

Tax Levies	Class	Taxable Value	Rate	Amount
SCHOOL - RESIDENTIAL	01	452,500	2.004000	906.81
GENERAL - RESIDENTIAL	01	452,500	4.829800	2,185.48
LIBRARY - RESIDENTIAL	01	452,500	0.146550	66.31
NORTH COAST REGIONAL DISTRICT - RESIDENTIAL	01	452,500	0.507420	229.61
NCRD - RESIDENTIAL	01	452,500	0.133830	60.58
BCAA - RESIDENTIAL	01	452,500	0.034700	15.70
MFA - RESIDENTIAL	01	452,500	0.000200	0.09
Total Current Taxes				3,464.56

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, 2025) 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 2024, the rate reached as high as **4.2%!**
- **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 is being presented with updated fees and charges for Water, Sewer, and Solid Waste service for 2025 through 2028. 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.

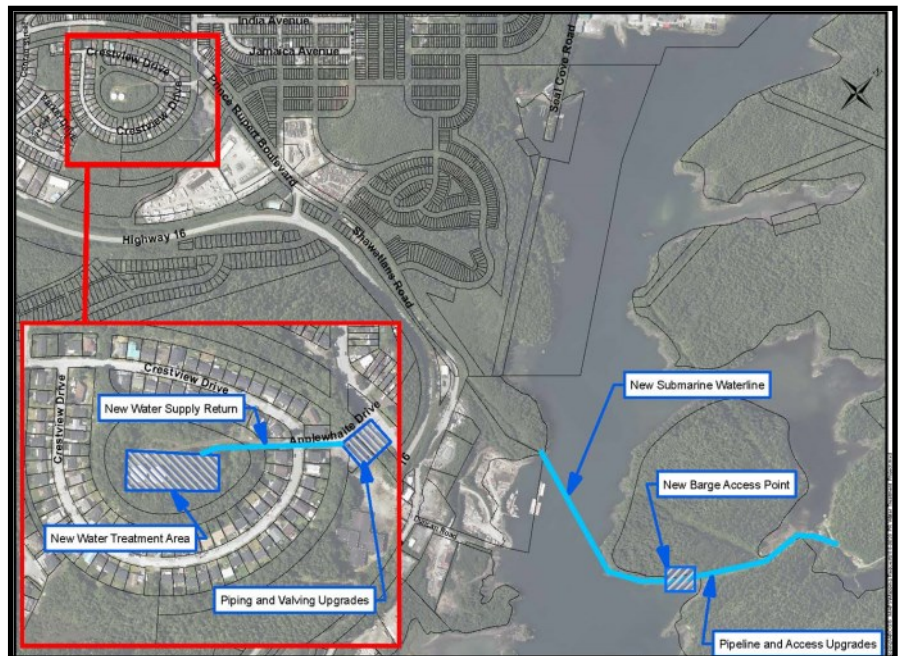
All rates levied are subject to a 2% Asset Management levy which is accumulated in Council established Asset Management Reserves associated with each specific utility.

It is proposed that Residential users will be billed the following rates before the early pay discount of 10% is applied:

Utility	2025	2% Asset Management	Total
Water	\$584.94	\$11.70	\$596.64
Sewer/ Sanitary	\$612.35	\$12.25	\$624.60
Garbage	\$560.11	\$11.20	\$571.31

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, and replacement of the watermain entering the community from the submarine line along Shawatlans Rd are major water utility cost considerations in the 2025 Budget. The Water Treatment project is in the design stages with engineering continuing in 2025, however due to the significant loss of water through existing breaks in the system, construction of the plant will begin once significant progress is made on the BIG project. This project will replace up to 1/3 of City water and sewer pipes. This decision to delay treatment has been made given the existing pipes are leaking up to 40% of the water transmitted from our water source. The City was successful in obtaining \$142 Million in grants for the BIG project, with loans contributing another \$45 Million to the project. Utility fees proposed to Council account for the repayment costs associated with this contributory debt financing. **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 2025.

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 2024 as shown in *Figure 1* (2025 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.

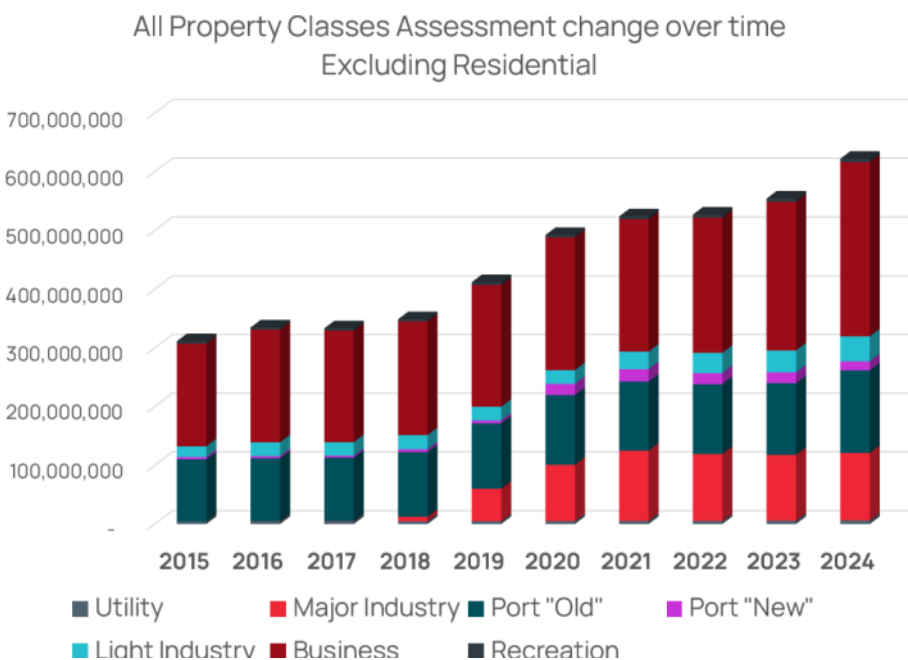
The trends in residential and commercial taxes differ from those in the major industrial sector. Due to the declining value of property improvements as they age, assessed values for industrial properties and their assets tend to go down over time. This downward trend continues unless major investments 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 1



(Above) Figure 1 shows the change in BC Assessment Authority assessed values for the residential class from 2015-2025. 2025 values are not yet available.

Figure 2

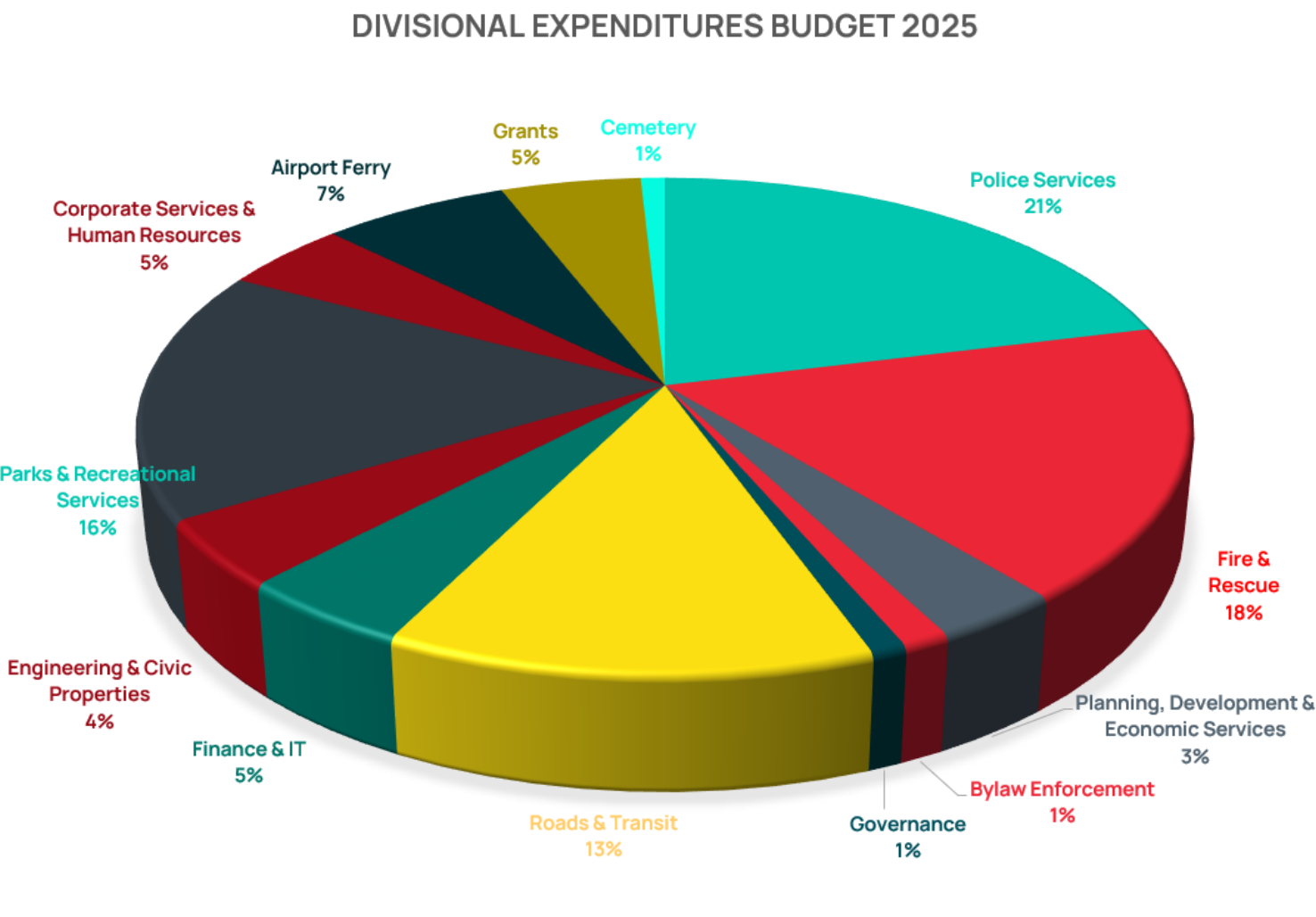


(Above) Figure 2 shows the change in BC Assessment Authority assessed values for all non-residential class from 2015-2025. 2025 values are not yet available.

Financial Trends + Cost Drivers

Expenditures

The draft allocation of departmental expenditures for 2025 are listed in the pie chart below. These expenditures are based on those in 2024, taking into account anticipated cost drivers noted on previous pages in this document.

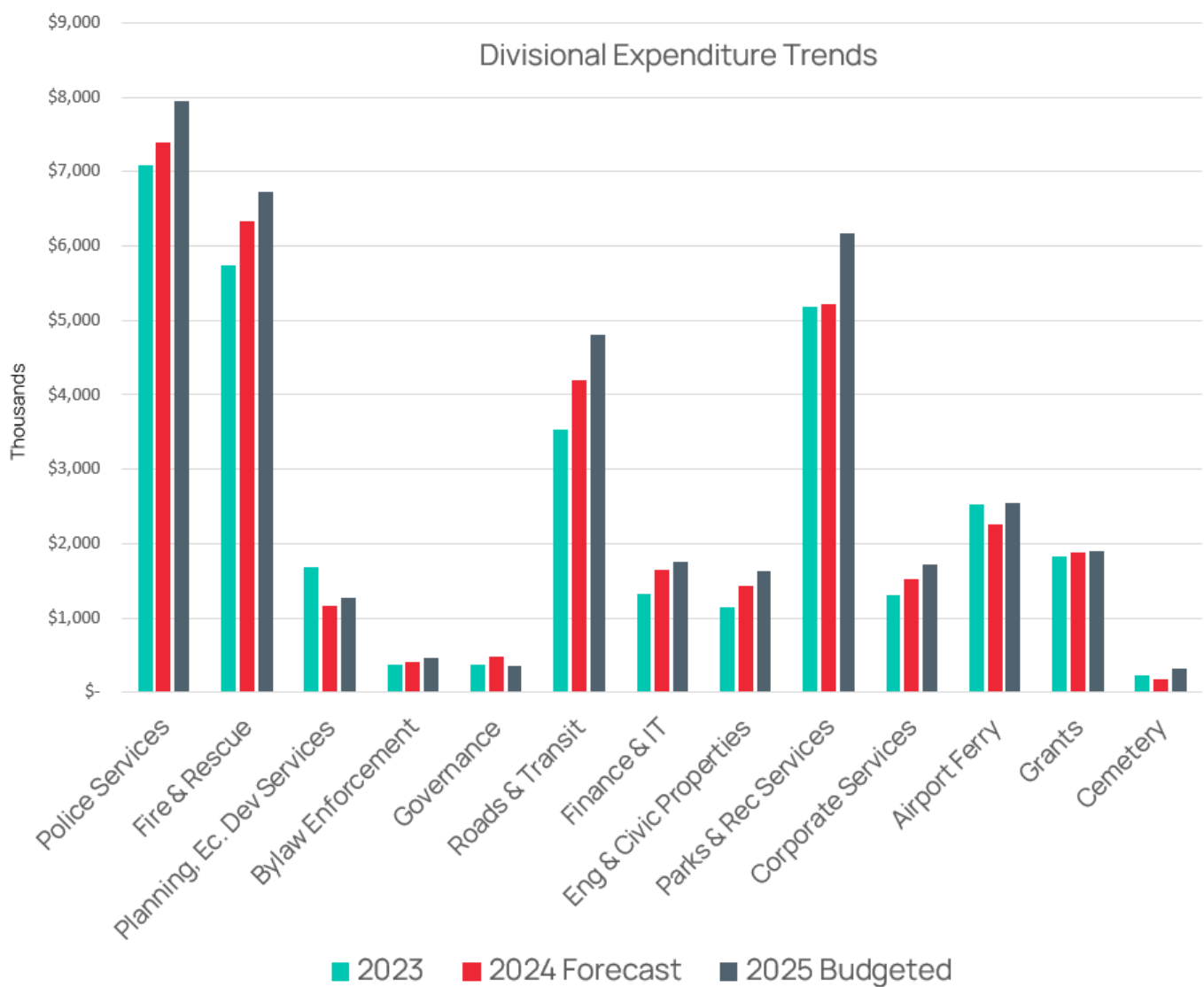


Operational Expenses

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 2023 through 2025 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. Police and fire in 2025 reflect the cost requirements for these departments.

Policing has increased in 2023/2024/2025 due to contract increases. Airport is expected to continue to trend back towards normal with an increasing number of flights. Recreation reflects contractual increases, and a reinstatement of a dedicated department director.

Taxation—Comparison to other Northwest Communities

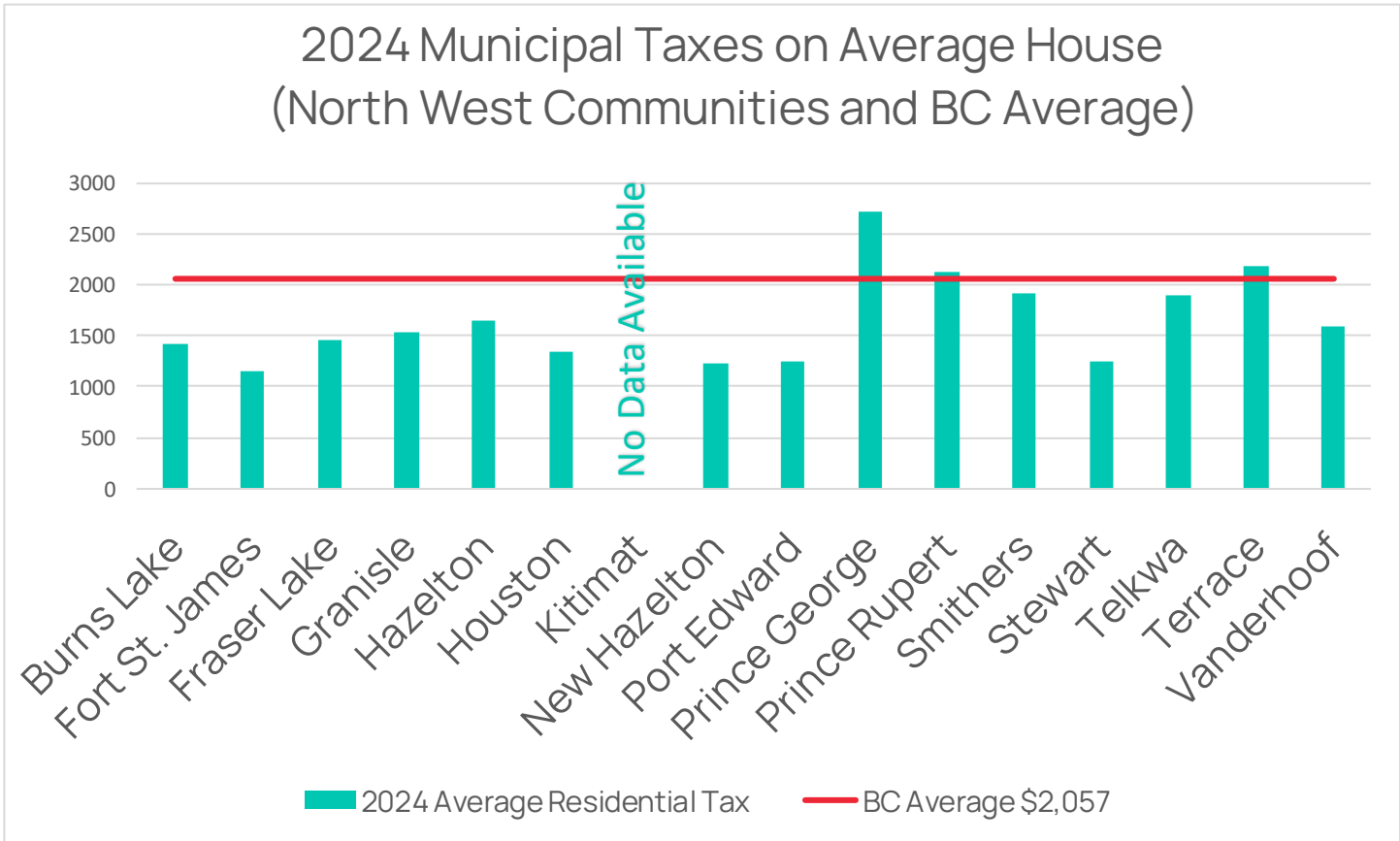
Taxation Rates in the Northwest

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 two years, overall taxes collected on the average home in Prince Rupert has increased \$143 whereas the Provincial average has increased \$118 over the same period.

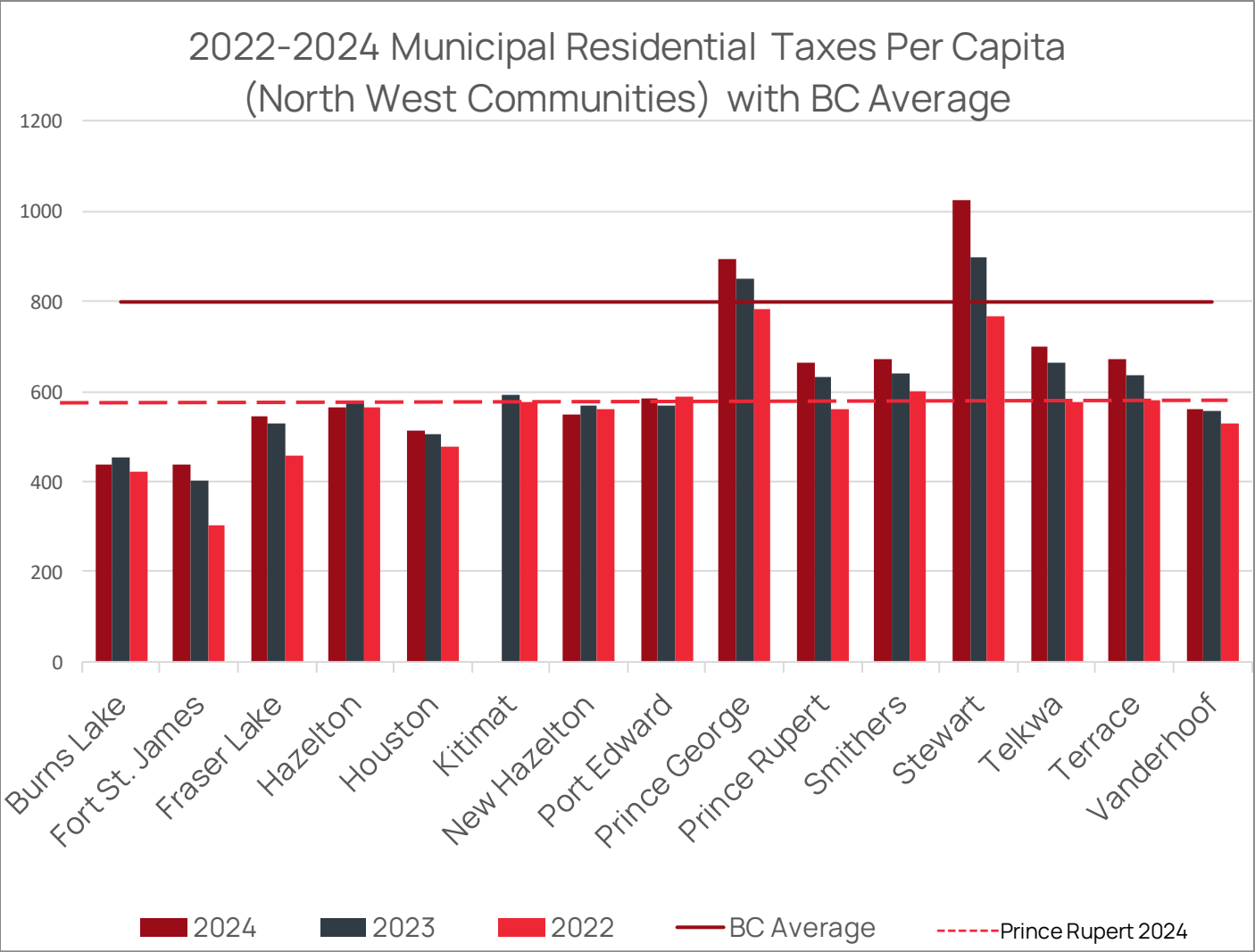


(Above) This graph shows the taxation levels of other Northern municipalities measured against the BC average. These differing levels in municipal property taxation are a result of the diverse services offered by our respective municipalities. 2024 data is shown. 2025 data will be available next year.

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). 2025 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 2025, this option is proposed to fund the purchase of a new reserve pumper truck for the Fire Department, and the BIG Project sewer works, inclusive of the removal of a sewer outfall.

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. Bond debt is expected to be taken in 2025.

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 2-3 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

Loan									
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 Fund:									
Issued and Outstanding:									
2005	20	2025	0.91%	3,150,000	3,966,000	816,000	198,000	41,000	Existing Taxes
2014	20	2034	4.52%	7,000,000	10,398,000	3,398,000	466,000	170,000	Airport
2020	5	2025	4.87%	850,000	915,000	65,000	183,000	13,000	Reserves
2023	5	2028	4.87%	314,000	361,000	47,000	72,000	9,000	Existing Taxes
Proposed:									
2025	30	2055	4.38%	20,500,000	38,850,000	18,350,000	1,295,000	612,000	Existing/ increased
2024	5	2029	4.87%	670,000	759,000	89,000	152,000	18,000	Tax increases
2025	5	2030	4.87%	1,410,000	1,596,000	186,000	319,000	37,000	Tax increases
General Fund: Total				33,894,000	56,845,000	22,951,000	2,685,000	900,000	
Water Utility Fund									
Issued and Outstanding:									
2021	25	2046	2.58%	10,000,000	14,009,000	4,009,000	560,000	160,000	Legacy
2022	5	2027	4.84%	850,000	930,000	80,000	186,000	16,000	Legacy
Proposed:									
Water Treatment/									
Transmission Project -									
Treatment Plant									
2029	30	2059	4.58%	22,500,000	40,204,000	17,704,000	1,340,000	590,000	Fees Increase
BIG Project - Water Main									
Replacement									
2025	30	2055	4.58%	3,000,000	5,865,420	2,865,000	196,000	96,000	Fees Increase
Water Utility Fund Total				36,350,000	61,008,420	24,658,000	2,282,000	862,000	

Long Term Debt Projections

Loan	Year Issued/ Proposed	Loan Term (years)	Loan Maturity	Current Interest Rate	Original Iborrowing	Total Payments	Net Borrowing Cost	Average Annual Payment	Average Annual Net Interest Cost	Source of Repayment
Sewer Utility Fund										
Issued and Outstanding:										
Moresby Sewer Upgrade	2005	20	2025	0.91%	350,000	440,000	90,000	22,000	5,000	Existing Fees
Proposed:										
Outfall Repairs - C to B and K	2025	1	2026	4.84%	5,750,000	6,028,000	278,000	6,028,000	278,000	NBCFA (RBA)
BIG Project In-tandem Sewer										
Main Replacement - Tranche 1	2024	30	2054	4.58%	4,000,000	7,821,000	3,821,000	261,000	127,000	Fees Increase
BIG Project In-tandem Sewer										
Main Replacement - Tranche 2	2025	30	2055	4.58%	15,400,000	30,109,000	14,709,000	1,004,000	490,000	Fees Increase
BIG Project In-tandem Sewer										
Main Replacement - Tranche 3	2026	30	2056	4.58%	17,190,000	33,609,000	16,419,000	1,120,000	547,000	Fees Increase
BIG Project In-tandem Sewer										
Main Replacement - Tranche 4	2027	30	2057	4.58%	5,410,000	10,577,000	5,167,000	353,000	172,000	Fees Increase
Sewer Utility Fund Total										
					48,100,000	88,584,000	40,484,000	8,788,000	1,619,000	
Solid Waste Utility Fund										
Issued and Outstanding:										
New Landfill Cell - 2021	2021	25	2046	2.58%	10,000,000	14,009,000	4,009,000	560,000	160,000	Existing Fees
Landfill Equipment and Collection Truck										
	2023	5	2028	4.87%	1,317,000	1,489,000	172,000	298,000	34,000	Existing Fees
Solid Waste Utility Fund Total										
					11,317,000	15,498,000	4,181,000	858,000	194,000	
Grand Total										
					129,661,000	221,935,420	92,274,000	14,613,000	3,575,000	

Draft 5 Year Financial Plan

2024-2028 Financial Plan By Fund

GENERAL OPERATING FUND	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029
<u>Revenues by Department</u>					
Airport Ferry	1,185,000	1,562,000	1,632,000	1,698,000	1,766,000
Bylaw Enforcement	133,000	136,000	139,000	142,000	142,000
Cemetery	144,000	164,000	170,000	177,000	184,000
Civic Properties	252,000	257,000	82,000	84,000	84,000
Corporate Administration	9,000	9,000	9,000	9,000	9,000
Cow Bay Marina	455,000	455,000	455,000	455,000	474,000
Development Services	313,000	319,000	316,000	323,000	323,000
Economic Development	70,000	70,000	70,000	70,000	70,000
FD 911 Services	73,000	72,000	71,000	70,000	69,000
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	15,500,000	8,539,000	8,531,000	8,526,000	8,658,000
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	147,000	149,000	151,000	153,000	156,000
Rec. Centre Arena	276,000	280,000	284,000	288,000	293,000
Rec. Centre Civic Centre	423,000	440,000	449,000	467,000	487,000
Rec. Centre Community Services	3,000	15,000	15,000	15,000	15,000
Rec. Centre Pool	536,000	547,000	558,000	569,000	580,000
Transit	211,000	217,000	224,000	231,000	238,000
Victim Services	96,000	77,000	77,000	77,000	77,000
Watson Island	1,900,000	400,000	400,000	400,000	400,000
Subtotal	21,822,000	13,806,000	13,732,000	13,854,000	14,126,000
Property Taxes (existing)	28,457,000	29,995,000	30,737,000	31,463,000	32,238,000
Property Tax Increase (Decrease) - Non-market change	-	-	-	-	-
Property Tax Increase (Increase)	1,538,000	742,000	726,000	775,000	645,000
Total Operating Revenues	51,817,000	44,543,000	45,195,000	46,092,000	47,009,000
PR Legacy Inc contributions- Capital Purchases	3,285,000	-	-	-	-
Conditional Project Grants - Capital Works	382,000	-	-	-	-
Conditional Project Grants - Capital Purchases	9,995,000	-	-	-	-
Appropriated Reserves - Capital Works	50,000	-	-	-	-
Appropriated Reserves - Capital Purchases	11,740,000	-	-	-	-
Appropriated Surplus - Capital Purchases	1,030,000	-	-	-	-
Appropriated Surplus - Capital Works	200,000	-	-	-	-
PR Legacy Inc contributions- Special Projects	135,000	-	-	-	-
Appropriated Surplus - Special Projects	50,000	-	-	-	-
Conditional Project Grants - Special Projects	276,000	-	-	-	-
Appropriated Reserves - Special Projects	250,000	-	-	-	-
Loans from MFA - Capital Purchases	1,410,000	-	-	-	-
Total Capital Revenues	28,803,000	-	-	-	-
Total General Operating Fund Revenues	80,620,000	44,543,000	45,195,000	46,092,000	47,009,000

Draft 5 Year Financial Plan

2024-2028 Financial Plan By Fund

GENERAL OPERATING FUND	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029
Expenditures by Department					
Airport Ferry	2,543,000	2,777,000	2,867,000	2,975,000	3,070,000
Bylaw Enforcement	469,000	475,000	482,000	489,000	496,000
Cemetery	327,000	332,000	338,000	344,000	348,000
Civic Properties	768,000	780,000	791,000	802,000	813,000
Corporate Administration	1,211,000	1,227,000	1,252,000	1,277,000	1,302,000
Cow Bay Marina	455,000	463,000	472,000	481,000	491,000
Development Services	1,045,000	1,066,000	1,086,000	1,106,000	1,139,000
Economic Development	225,000	228,000	231,000	235,000	239,000
FD 911 Services	692,000	706,000	719,000	734,000	748,000
FD Fire Protective Services	5,996,000	6,052,000	6,201,000	6,355,000	6,507,000
FD Emergency Measures	31,000	31,000	31,000	31,000	31,000
Finance	1,433,000	1,462,000	1,313,000	1,339,000	1,366,000
Finance Cost Allocation	(519,000)	(577,000)	(631,000)	(690,000)	(724,000)
Fiscal Expenditures	4,026,000	4,331,000	4,389,000	4,421,000	4,457,000
Governance	355,000	380,000	392,000	405,000	418,000
Grants in Aid to Community Partners	1,900,000	1,933,000	1,964,000	1,996,000	2,029,000
Human Resources	507,000	517,000	528,000	541,000	554,000
Information Technology	843,000	856,000	869,000	882,000	895,000
Parks	1,343,000	1,366,000	1,389,000	1,412,000	1,434,000
PW Engineering	867,000	892,000	911,000	930,000	949,000
PW Common Costs	5,512,000	5,664,000	5,823,000	5,989,000	6,162,000
Allocation of PW Common Cost	(5,442,000)	(5,567,000)	(5,685,000)	(5,804,000)	(5,913,000)
PW Vehicles	1,995,000	2,061,000	2,088,000	2,115,000	2,142,000
Allocation of PW Vehicles	(1,995,000)	(2,061,000)	(2,088,000)	(2,115,000)	(2,142,000)
RCMP	7,756,000	7,919,000	8,113,000	8,311,000	8,507,000
Rec. Centre Arena	611,000	582,000	596,000	608,000	619,000
Rec. Centre Civic Centre	2,152,000	2,212,000	2,257,000	2,307,000	2,343,000
Rec. Centre Community Services	4,000	4,000	4,000	4,000	4,000
Rec. Centre Pool	1,601,000	1,635,000	1,673,000	1,701,000	1,724,000
Roads	2,699,000	2,792,000	2,886,000	2,933,000	2,980,000
Transit	1,008,000	1,092,000	1,018,000	1,059,000	1,099,000
Victim Services	196,000	198,000	201,000	204,000	207,000
Watson Island	400,000	400,000	400,000	400,000	400,000
Transfer to Reserves (Interest, RCMP Loan)	200,000	200,000	200,000	200,000	200,000
Transfer to General Capital Reserves	7,388,000	400,000	400,000	400,000	400,000
Total Operating Expenses	48,602,000	42,828,000	43,480,000	44,377,000	45,294,000
Provision for Special Projects	736,000	25,000	25,000	25,000	25,000
Provision for Capital Purchases	29,550,000	590,000	590,000	590,000	590,000
Provision for Capital Works	1,732,000	1,100,000	1,100,000	1,100,000	1,100,000
Total Capital Expenses	32,018,000	1,715,000	1,715,000	1,715,000	1,715,000
Total Operating Fund Expenditures	80,620,000	44,543,000	45,195,000	46,092,000	47,009,000
Surplus (Deficit)	-	-	-	-	-

Draft 5 Year Financial Plan

2024-2028 Financial Plan By Fund

UTILITY OPERATING FUNDS	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029
Sanitary and Storm Sewer					
Operating Revenues	3,318,000	3,909,000	4,611,000	5,441,000	5,550,000
Grants	13,680,000	12,810,000	30,000,000	20,000,000	40,000,000
PR Legacy Inc contributions	-	700,000	200,000	700,000	200,000
Appropriated Surplus - Cap Works	2,495,000	25,000	25,000	25,000	25,000
Loans from MFA	21,150,000	17,190,000	5,410,000	-	-
Funding from Reserves	3,275,000	7,750,000	-	-	-
Capital Works	(41,850,000)	(33,725,000)	(36,635,000)	(21,725,000)	(41,225,000)
Revenue for operations	2,068,000	8,659,000	3,611,000	4,441,000	4,550,000
Expenditures	2,068,000	8,659,000	3,611,000	4,441,000	4,550,000
Surplus (Deficit)	-	-	-	-	-
Water					
Operating Revenues	4,880,000	4,841,000	4,891,000	4,979,000	5,521,000
Grants	65,120,000	52,000,000	8,000,000	10,000,000	10,000,000
PR Legacy Inc contributions	350,000	-	-	-	-
Loans from MFA	3,000,000	-	2,500,000	10,000,000	10,000,000
Funding from Reserves	4,680,000	3,000,000	-	-	-
Capital Works	(74,150,000)	(56,000,000)	(11,500,000)	(21,000,000)	(21,000,000)
Revenue for operations	3,880,000	3,841,000	3,891,000	3,979,000	4,521,000
Expenditures	3,880,000	3,841,000	3,891,000	3,979,000	4,521,000
Surplus (Deficit)	-	-	-	-	-
Solid Waste					
Operating Revenues	5,038,000	5,252,000	5,565,000	5,895,000	6,246,000
Appropriated Surplus - Cap Works	1,620,000	-	-	-	-
Community Works Fund (Gas Tax)	-	1,620,000	-	-	-
Capital Works	(1,620,000)	(1,620,000)	-	-	-
Revenue for operations	5,038,000	5,252,000	5,565,000	5,895,000	6,246,000
Appropriated Surplus for Rate Stabilization	849,000	785,000	580,000	361,000	123,000
Expenditures	5,887,000	6,037,000	6,145,000	6,256,000	6,369,000
Surplus (Deficit)	-	-	-	-	-

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.

	2025	2026	2027	2028	2029
Water Utility					
BIG Project Construction (water + sewer lines)	65,000,000	50,000,000	5,500,000		
Overland Line	250,000	5,000,000			
Submarine Line	7,250,000				
Water Treatment	150,000		5,000,000	20,000,000	20,000,000
SCADA (Remote communication)	150,000				
Slope Upgrades Dam Access Road	350,000				
Dam Log Removal	150,000				
Other	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total	74,300,000	56,000,000	11,500,000	21,000,000	21,000,000
Sewer Utility					
BIG Project Construction (water + sewer lines)	25,000,000	20,000,000	5,410,000		
Outfall Works	9,025,000	25,000	25,000	25,000	25,000
Wetland Wastewater Treatment	6,000,000	10,000,000	30,000,000	20,000,000	40,000,000
SCADA (Remote communication)	500,000				
Omenica Lift Station	250,000	700,000			
Industrial Park Treatment Plan	275,000	2,000,000			
Lift Station Refurbishments			200,000	700,000	200,000
Other	800,000	1,000,000	1,000,000	1,000,000	1,000,000
Total	41,850,000	33,725,000	36,635,000	21,725,000	41,225,000
Solid Waste Utility					
Cell Closure	275,000				
Lagoon Works	1,500,000	1,500,000			
Other	120,000	120,000	120,000	120,000	120,000
Total	1,895,000	1,620,000	120,000	120,000	120,000

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

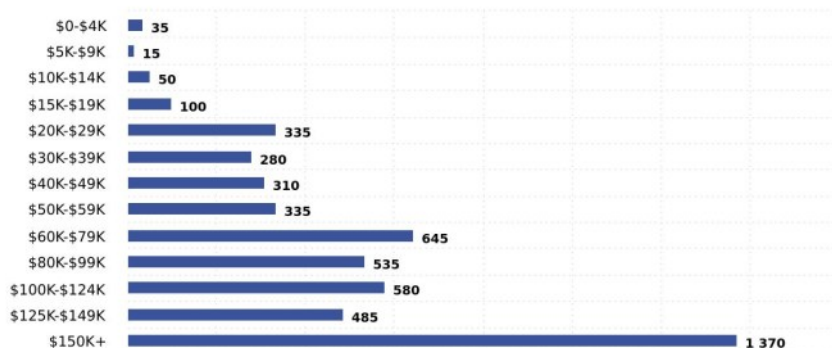
2021 Population: 12,300

Average or median household income:

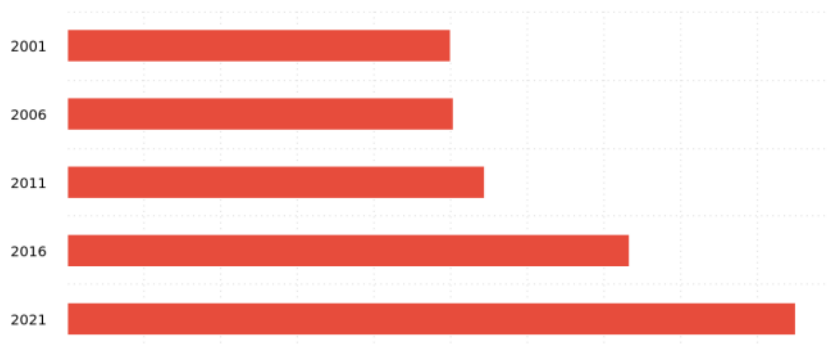
In 2021, the median total income of households in Prince Rupert was \$95,000, an increase of 29% from \$73,421 in 2015.

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 is now completing 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 will receive permissive tax exemptions and approximate amounts.

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: General Operations
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 2.6% under the current level of service.

Operational Cost	Reserve/ Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
\$664,000	0	0	0	0	0	(\$664,000)

Category: General Operations
Title: General Expense Increase

Justification:

The City experiences cost escalation similar to other organizations. Energy, supplies, and services increase in price. Also included is the debt cost associated with the airport ferry refit from 2024. The net increase to the City to operate services for the following year is nearly 1%. This net increase is balanced through increased taxation.

Operational Cost	Reserve/ Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
\$222,000	0	0	0	0	0	(\$222,000)

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.

Operational Cost	Reserve/ Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
\$356,000	0	0	0	0	0	(\$356,000)

Budget Requests: General Operating Fund

Category: Operational Equipment
Department: Fire
Title: Incremental Gear Replacement Funding

Justification:

Annual Turnout Gear replacement - \$35,000

Firefighter bunker gear (turnout gear) has a 10-year life span before mandatory retirement. Historically, turnout gear wears out before it's retirement date. As per the Collective Agreement, each firefighter is entitled to two sets of turnout gear.

The Department needs to cycle 7 sets of bunker gear each year. This schedule will provide each member with compliant gear (1-4 years frontline, 4-8 second line) and will assist in avoiding reactive purchase spikes when gear fails testing.

Annual Hose replacement - \$35,000

Fire hose is exposed to significant abuse and has a limited usable life expectancy. The supply chain has yet to recover with replacement hose 4-6 months away from order dates.

The Department needs to build reserve capacity for immediate replacement needs and for large events that would otherwise deplete apparatus inventories.

Department: Recreation
Title: Recreation Supplies

Justification:

Recreation Supplies - \$34,000

The Recreation department requests funds to support recurring replacement of fitness, sport, programming and accessibility equipment. Also requested is budget for annual line painting in the parking lot, grading of the sport fields and outdoor plants/flowers to improve the look and feel of the most visited City facility.



The combined cost of the three items identified above equals a 0.40% increase to the tax rate

Operational Cost	Reserve/ Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
\$104,000	0	0	0	0	0	(\$104,000)

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 0.6%) is the net after the Province contributes 47% towards the local service.

Operational Cost	Reserve/ Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
\$154,000	0	0	0	0	0	(\$154,000)



***Pictured above:** The recommendation is intended to generate funds so that the City has contributory funding when applying for grants for major infrastructure (like the City required for the dam, pictured above) and other replacement needs*

Category: Capital Reserves
Title: Transfer to Capital—Asset Management

Justification:

This represents an asset management allocation for the purposes of contributing towards future renewal of critical and community assets. A 0.50% increase has been added to the budget in accordance with direction from the City Manager.

Operational Cost	Reserve/ Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
\$128,000	0	0	0	0	0	(\$128,000)

Budget Requests: General Operating Fund

Category: Administration
Title: Indigenous Relations Committee Activities and Action Plan Development

Choice
for
Council

Justification:

The initial year of the Indigenous Relations committee was funded through a grant provided by UBCM. To continue the work of this committee, which is stipended \$50 per meeting to acknowledge the particular form of emotional labour that this work entails, staff is proposing a minor operational increase to the budget to support this work. We are also requesting a small portion of the funds be dedicated to events and an annual placemaking project, and the remainder to be dedicated towards the development of a Reconciliation Plan.



***Pictured above:** The committee has multiple focuses, including promotion of Ts'msyen culture, employment equity, youth programming and more*

This supports Council's objective to implement the Reconciliation Framework policy, as well as Council's objective to support overall placemaking in the community through the development of Placemaking Plan The work also supports the City in addressing the specific needs and barriers faced by Indigenous people in our community as a result of colonization.

Operational Cost	Reserve/ Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
\$30,000	0	0	(\$15,000)	0	0	(\$15,000)

Category: Bylaw
Title: Community Safety Officer/Re-designation

Choice
for
Council

Justification:

With the increase in both bylaw infractions and community safety matters, Council has expressed a desire to increase bylaw presence in the community. After a presentation from Mr. Lorne Fletcher, of Langford, a fulsome review of the bylaw department and future requirements has been undertaken. In order to ensure that the additional community responsibilities and bylaw enforcement can be met, we are requesting the addition of one full-time officer and the increase of one officer to supervisor status.

The Bylaw Officers will be transitioned to Peace Officer (Community Safety Officers) allowing for a greater scope of enforcement, along with RCMP assistance, for matters of public safety.

Operational Cost	Reserve/ Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
\$105,000	0	0	0	0	0	(\$105,000)

Budget Requests: General Operating Fund

Category: Civic Buildings
Title: Kwinitsa Station—Structural Repairs

Choice
for
Council

Justification:

Budget is requested for urgent structural repairs at Kwinitsa Station. Earlier this year, 20K of emergency repairs were required to replace rotting floor joists on the east side of the building where a section of floor was at risk of collapsing into the crawlspace. At that time, similar rot was identified beneath the west side of the building, causing that section to pull away from the main structure. The exterior deck, which is used for Seafest and other events, has similarly rotted to the point that it is now too hazardous for public use and has been cordoned off with caution tape. Repairs will include floor joist replacement, reattachment of the building sections, replacement of all deck boards and re-securing the deck railings.

Risks of not doing this work include loss of public use of the deck for special events, the expense of either demolishing the deck or installing construction fencing around it to prevent liability, closure of the Railway museum, and risk of the building becoming damaged beyond repair within several more years. If the repairs are done, the building – most of which is in solid condition – may remain viable for many years to come, avoiding the potential loss of a unique heritage asset with local historical significance.



Pictured above: Multiple areas of Kwinitsa Station require attention to prevent further deterioration and ensure public safety

Operational Cost	Reserve/ Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
\$80,000	0	0	0	0	0	(\$80,000)

APPENDIX B:

Budget Requests: Capital

Category: Fire

Title: Radio System Replacement

Justification:

The VHF radio system used by the Fire Dept does not provide essential communications between on scene responders and the dispatch center in several areas of the City's boundaries. This creates risk when firefighters are operating inside structure fires and are unable to communicate with the Incident Commander to provide situation reports or Mayday calls. WorkSafe BC Regulations 31.23 (2) requires that "effective voice communication must be maintained between firefighters inside and outside the enclosed location".

In 2023, the Fire Dept commissioned a radio study around Kaien Island, and this study identified dead zones within the City and Industrial areas with the current VHF system. Radio dead zones are areas where portable radios are unable to communicate with each other, generally due to geographic/ environmental conditions and due to building construction. The study includes recommendations to provide effective radio communications by installing repeaters throughout the community and replacing the handheld radios. This is an approved project from 2024 that will continue into 2025.

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

Category: Fire

Title: Reserve Pumper

Justification:

The purchase of this apparatus was approved by Council in 2022, with an expected delivery by February 2025. Life expectancy of fire apparatus is 15 years as frontline, and 5 more years as 2nd line (Fire Underwriters Canada). Beyond 20 years is no longer recommended due to breakdown potential. The new Engine 8 will require handheld and portable equipment to make this apparatus functional. The additional cost of \$110,000 has been added to the total cost of the apparatus and funded fully through equipment borrowing as was planned and approved previously for the main vehicle.

Asset Cost	Reserve/ Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
\$1,410,000	0	(\$1,410,000)	0	0	0	0

Budget Requests: Capital

Category: Fire
Title: Replacement of Command 1 Vehicle

Justification:

Command vehicles are replaced at 8-year intervals. This vehicle was purchased in 2017 and is scheduled to be replaced in 2025. This vehicle is considered a front-line apparatus, and will come equipped with emergency lighting/siren package. Funding is proposed out of the Northern Capital and Planning Grant.



***Pictured above:** Existing Command vehicle is pictured above*

Asset Cost	Reserve	Borrow	Grant	Dividend	Utility Fee	Taxation
\$70,000	(\$70,000)	0	0	0	0	0

Category: Building
Title: City Hall—Envelope Repairs

Justification:

Budget is requested for building envelope repairs to City Hall, including cleaning the surface, making repairs where necessary and repainting the surface with a breathable exterior paint. The City Hall envelope is in very poor condition: A previous application of impermeable paint has resulted in water pockets where moisture has become trapped beneath the paint layer. Wood window sills are rotten and need to be replaced; vinyl windows are leaking and need to be re-caulked. Risks of postponing this work include increased interior damage due to leaking windows, increased cracking and chipping of exterior surface from water ingress, and further degradation of the building's appearance. Funding is proposed through existing taxation.



***Pictured above:** Water pockets have been pooling behind the paint on City Hall's exterior*

Asset Cost	Reserve/ Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
\$85,000	0	0	0	0	0	(\$85,000)

Budget Requests: Capital

Category: Administration
Title: City Hall—Top Floor Offices

Justification:

The Administration Department requests funds to perform minor building renovations at City Hall, which would split a single larger office into two smaller offices. This small renovation would allow the building to adapt to the current Department's needs at a low cost to utilize space more efficiently. Funding is proposed from existing taxation.

Asset Cost	Surplus	Borrow	Grant	Dividend/ Accrual	Utility Fee	Taxation
\$25,000	(\$5,000)	0	0	0	0	(\$20,000)

Category: Building
Title: Public Works
 Chamberlin Road Leasehold
 Improvement Design

Justification:

The Operations Department requests funds to complete the construction and relocation of the Public Works complement to its new location on Chamberlin Avenue. This will involve renovating the existing building as the department's mechanics shop and warehousing. A purpose-built two-story office/lunchroom/locker room building will also be built adjacent but within the lot. The project always contemplated a significant addition, but with the age, amount of team members inside the building, new multi-use and previous use of the building, full building upgrades would be required to construct the addition. This is the most cost-effective path towards phased occupancy by the end of the year.



***Pictured above:** Concept design for Public Works building and leasehold Improvements*

This project is behind schedule due to staff shortages, and the departments need to focus on the community water system. The cost of this project has increased over time due to inflation, code upgrades, and spatial efficiencies. However, this cost is still under what was estimated for constructing a new building on a new property, as the old location has geotechnical and slide concerns. The budget number provided is the cost of the facility's construction, including contingency, and does not include some fittings and moving expenses, which will be completed mostly by staff in phases. The project does not have any impact to taxes considering it is proposed to be funded through use of the Northwest BC Regional Funding Agreement (as advocated for through the Resource Benefits Alliance).

Asset Cost	Reserve	Borrow	Grant	Dividend	Utility Fee	Taxation
\$6,000,000	(\$6,000,000)	0	0	0	0	0

Budget Requests: Capital

Category: Recreation
Title: Earl Mah Aquatic Centre
 Pool Filtration Replacement

Justification:

Budget is requested for the replacement of the pool filters at the Aquatic Centre. The current filters are 14 years past expected lifespan and utilize an outdated sand-filter system for which parts are no longer available. For this reason, required maintenance on the filters is already 5 years past due. The filters could fail at any moment, resulting in a lengthy pool shutdown, staff layoffs, and a critical disruption of service to the community, therefore, it is imperative that the filters be replaced in 2025. The planned replacement system will meet current industry standards and be low maintenance, resulting in cost savings over time due to the new media in the filters not needing replacement every five years like the old sand filtration system.



***Pictured above:** Filtration equipment at the Aquatic Centre*

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

Category: Recreation
Title: Aquatic Centre Envelope Repairs -
 Exterior Wall

Justification:

Budget is requested for envelope repairs to the south-facing wall of the Earl Mah Aquatic Centre, including the installation of metal cladding. The masonry-block walls of the Aquatic and Civic centres have been subject to extensive degradation due to moisture ingress over the years, worsened by layers of non-permeable paint that have trapped water beneath the surface. The installation of metal cladding is the best and most economical solution, starting with the south side of the Aquatic centre, which is currently in the worst condition. Aging and damaged gutters and flashing will be replaced as part of the installation, and a leaking row of skylight windows will also be cladded over. Risks of postponing this renovation further include worsening water ingress and leaks into the pool deck area, and further degradation of the wall structure. Funding is proposed through existing taxation.



***Pictured above:** Deteriorating conditions of the exterior of the Rec Centre are apparent*

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

Budget Requests: Capital

Category: Recreation
Title: Auditorium/Gym Ceiling Renovation



Pictured above: Existing ceiling

Justification:

The auditorium/gym ceiling is covered with noise-dampening fabric that is original to the building (1971) and is now visibly moldy and rotting to the point of falling off in pieces, creating a health and safety hazard. The fluorescent light fixtures in the auditorium are also original and failing. Repairing the existing fixtures will be more expensive than replacing them with high-efficiency LED fixtures, which will also result in lower energy costs. The noise-dampening fabric is proposed to be replaced with modern acoustic baffling. The Auditorium/Gym is used for recreational programs and is rented out for special events, memorials and weddings. Failure to address these deficiencies will result in loss of crucial income for Recreation and loss of a high-use community space. Funding is proposed out of the Recreation Asset Management reserve (built up through the asset management levy applied to fees) and a grant.

Asset Cost	Reserve	Borrow	Grant	Dividend	Utility Fee	Taxation
\$90,000	(\$45,000)	0	(\$45,000)	0	0	0

Category: Real Estate
Title: Annual Land Purchase

Justification:

Funds are required to be allocated to continue the City's Annual Land Purchase . 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	Utility Fee	Taxation
\$50,000	(\$50,000)	0	0	0	0	0

Category: Real Estate
Title: Watson Island Zanardi 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 currently run off a generator and are without standardized power. Bringing power to these locations will reduce Watson Island's overall operating budget.

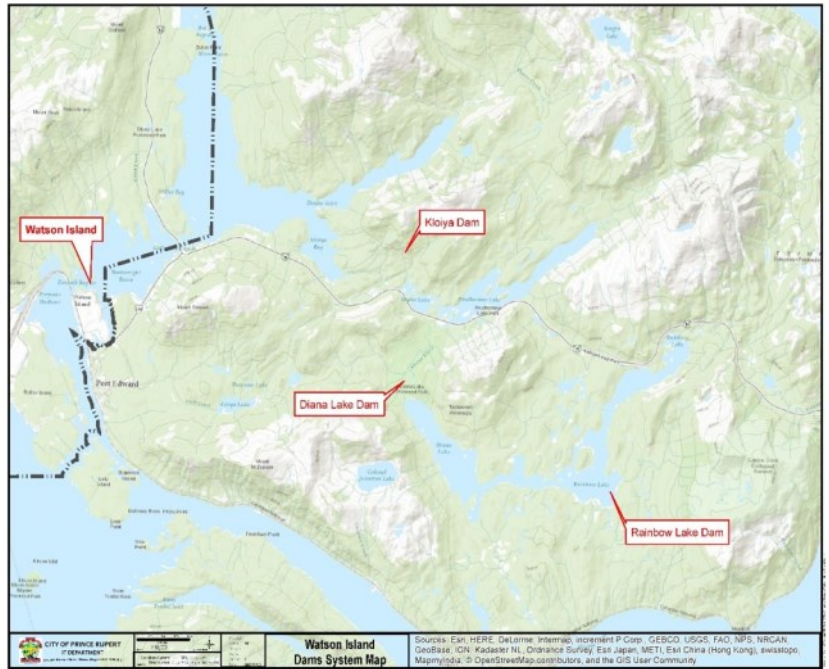
Asset Cost	Reserve/ Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
\$35,000	0	0	0	(\$35,000)	0	0

Budget Requests: Capital

Category: Real Estate
Title: Watson Island Dam Maintenance

Justification:

The Operations Department requests funds to complete Watson Island Dam Safety Upgrades. Annually, the City must complete inspections on the Watson Island Dams. In 2023 and 2024, the City had inspections from the Provincial Dam Safety Branch, and they required the City to complete some upstream face concrete restoration, OMS Manual updates, DSR updates, caulking, geotechnical and concrete analysis, and general cleanup. This work has started and is planned to be completed in 2025 and 2026. Further, this work is a requirement and is subject to fines if not completed.



Pictured above: A map of existing Watson Island dams

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

Category: Real Estate
Title: Demolition of Atlin House

Justification:

The Operations Department proposes demolishing and disposing of the two derelict properties under the City's care and control. The former transition shelter in the 2000 block of Atlin Avenue is in disrepair. Staff have been told there are security issues, mold issues and liability issues associated with the property. The property has been used as a training facility for the Fire Rescue Service; however, Staff now believe it poses more of a liability than an asset for training. The property has a covenant for non-taxation uses, so it cannot be sold. The vision is to remove the house as part of the redevelopment of Eidsvik Park for future use.

Asset Cost	Reserve	Borrow	Grant	Dividend	Utility Fee	Taxation
\$75,000	(\$75,000)	0	0	0	0	0

Budget Requests: Capital

Category: Real Estate
Title: Housing Service

Justification:

Having access to adequate housing is a critical pillar in the health of any community. It is not only a basic human need, it also supports economic health. For example, if the anticipated increase of new workforce required to support port growth has no housing to accommodate the workers, the port industries will face serious challenges in their operations.

The City has completed a number of plans focused on housing including the 2021 Interim Housing Development Strategy, the 2022 Housing Needs Report, and the 2023 Housing Acceleration Action Plan. Based on anticipated port industry growth, a further 4840 new market and non-market homes is projected to be required. Following these plans, the City has also been carrying out a number of actions targeted to improving housing supply.

Notwithstanding these targeted and ambitious actions, the challenges and costs of building market housing in Prince Rupert have prevented any market housing other than a limited number of single-family builds. The principal challenges include the lack of a proven new housing market to demonstrate viability to financial institutions and the cost of development in Prince Rupert. Council may wish to act on considering direct investments in housing, including partnering, in order to assist the establishment of a viable market housing local industry. Direct investment is one of the actions contemplated in Council's 2021 Interim Housing Development Strategy.

Direct housing investment is consistent with Council's strategic plan goal: "The City of Prince Rupert will support and encourage new and renewed housing working with industry, senior government and First Nations".

It is also consistent with the strategic housing action: "Pursue housing funding, partnerships and projects and when appropriate using municipally owned land".

Proposal:

In order to help establish and kick start private market housing in Prince Rupert, Council may wish to use \$9.5 M of funds from reserve, surplus, fees, and from Legacy for short term housing investments with the goal of reinvesting the proceeds into infrastructure. Any specific development proposal would need to be brought to Council for approval.



***Pictured above:** Council provided direction to staff to look at various opportunities to support housing*

Asset Cost	Reserves & Surplus	Borrow	Grant	Dividend	Fees	Taxation
\$9,50000	(\$5,000,000)	0	0	(\$3,000,000)	(\$1,500,000)	0

Budget Requests: Capital

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

Justification:

The Operations Department requests funds for repairs to the slope and stairs between 3rd Avenue West and 4th Avenue West. Unfortunately, a severe storm caused a slope failure and a large tree to fall on the Pathway between 3rd and 4th Avenue West. The slope failure lodged material and debris against the pathway, stairs, and decking, which damaged them beyond repair. The Operations Department has come up with an estimate for repairs; however, until work starts, we are unsure if it will be enough. Funding is proposed through use of the Northwest BC Regional Funding Agreement (as advocated for through the Resource Benefits Alliance).

Asset Cost	Reserve	Borrow	Grant	Dividend	Utility Fee	Taxation
\$350,000	(\$350,000)	0	0	0	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 and feeds data into the City's Asset Management Program to track replacements. This is funded through existing taxation

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

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 marina or airport ferry dock to 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 is happy to report that the design is underway and the project will be kicking off in 2025.

Asset Cost	Reserve/ Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
\$9,348,000	0	0	(\$9,348,000)	0	0	0

Budget Requests: Capital



Pictured above: The 3rd Ave/Fulton light has intermittently been a four way stop due to technical failures

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

Justification:

Delayed 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 standards. This request provides the funds to replace the unit and timer with a more conventional camera system and sidewalk safety upgrades.

Asset Cost	Reserve	Borrow	Grant	Dividend	Utility Fee	Taxation
\$350,000	(\$350,000)	0	0	0	0	0

Budget Requests: Capital

Category: Civic Improvements
Title: Placemaking/Transportation Safety

Justification:

This is a request for capital funding dedicated to small traffic safety improvements that support intersection improvement for traffic calming and community renewal. This funding would be dedicated to upgrading the intersection at 3rd Avenue W and Fulton to increase pedestrian safety and beautify the corner in coordination with the proposed traffic light replacement. Efforts will be made to combine this funding with other capital works to cut down on cost from management or labour. This project will continue forward opportunities for beautifying and safety improvements aligned with other roadworks, such as the work that will be completed with the SD52 at the corner of 11th and Prince Rupert Blvd.

Asset Cost	Reserve/ Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
\$60,000	0	0	(\$50,000)	0	0	(\$10,000)

Category: Civic Improvements
Title: Mariners Park Memorial Wall

Justification:

The existing Memorial Wall structures in Mariners Park dedicated to those who lost their lives at sea are in very poor condition, and it is likely that they will need to be removed/replaced in the near term. Based on preliminary renderings of appropriate locations for a separate project in Mariners Park to memorialize interned Japanese residents, it was previously identified to Council that there is an opportunity to site the new Japanese memorial project where the existing memorial walls are located and relocate the wall within the park. The intent of the relocation would be to provide additional opportunities for memorialization of residents (the existing wall is near fully subscribed and public feedback has indicated demand for more allocated space), and to maximize the potential for public enjoyment of the waterfront view. In terms of cost breakdown, \$150,000 is anticipated for construction, design and investigation work will be covered by the remaining funds.

If the City is unable to secure funds for the memorial wall replacement, the covered space could be placed at an alternative location closer to the statue of the pointing Mariner – however the City will still likely need to replace the memorial walls in the near future due to their current age and condition. In addition to the Japanese memorial project, Rotary is also seeking to install a bandshell, and there is an additional proposal for a public art project on site. Given the overall progress towards modernizing the park, improving flow, siting, and overall visual coherence, our recommendation is to fund this improvement in complement to the broader goals of transforming the space.

Operational Cost	Reserve/ Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
\$150,000	0	0	0	0	0	(\$150,000)

Budget Requests: Capital



Pictured above: A portion of the City's existing heavy vehicle fleet inventory

Category: Vehicles and Mobile Equipment
Title: Annual Equipment Purchase

Justification:

For the 2025 Annual Budget, the Operations Department proposes a bulk fund for purchasing equipment. The Public Works fleet requires several pieces of equipment; however, due to the current purchasing landscape and supply chain issues, the list may change depending on what is available within the calendar year. Public Works has completed a Fleet Management Report with a replacement program, which will be used as a guide in this process. Equipment reserves is proposed to be utilized to support this program in its entirety.

Asset Cost	Reserve	Borrow	Grant	Dividend	Utility Fee	Taxation
\$800,000	(\$800,000)	0	0	0	0	0

Category: Transportation
Title: Priority Bus Shelter Program

Justification:

This is a request for capital funding dedicated to updating Bus Stops to include amenities to support public transit use. This is to continue work on a bus amenity program that was started in 2024. If the grant is not obtained, then work will not proceed.

This work stems from policy adopted in the Transportation Plan and may also support efforts under Council's strategic goal for the City to encourage, support, and undertake community renewal. Under the BC Transit Bus Stop Program, the applying City is required to supply the foundation. The \$25,000 is proposed to be used as the City's contribution to provide the foundation for the bus shelter.

Operational Cost	Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
\$45,000	(\$25,000)	0	(\$20,000)	0	0	0

Budget Requests: Capital

Category: Parks
Title: Eidsvik Park
 Renewal

Justification: Due to the repositioning of funds in 2024, the Operations Department proposes park renewal at Eidsvik Park on Atlin Avenue again in 2025. Most of the equipment in Eidsvik Park was removed for liability purposes; however, at the time, Westview School still had playground equipment for the residents in the area. The School District has since removed its equipment, and now that section of town is without a localized play park. The Operations Department proposes to undertake upgrades to Eidsvik Park with support from the neighbourhood residents and industry grants.



***Pictured above:** Equipment design/layout provided as part of the quote to inform grant writing for the project.*

Asset Cost	Reserve	Borrow	Grant	Dividend	Utility Fee	Taxation
\$432,000	(\$50,000)	0	(\$382,000)	0	0	0

Category: Transportation
Title: Bridge Design 2nd Avenue

Justification:

The Operations Department requests funds to complete a comprehensive inspection and design for repairs on the 2nd Avenue Bridge. This bridge connects our community and must be maintained in good working order to provide service at the current level. Not conducting the works as recommended could result in the bridge being downgraded due to weight restrictions. If a downgrade were to occur, bypasses would likely need to be constructed to ensure emergency services and transit can reach all parts of town.

Asset Cost	Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
\$200,000	(\$200,000)	0	0	0	0	0

Budget Requests: Capital



***Pictured above:** In addition to this budget, some sidewalks in the BIG project corridors may also see renewal where removal/replacement is necessary for water and sewer line replacement.*

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. Funding is through existing taxation.

Asset Cost	Reserve/ Surplus	Borrow	Grant	Dividend	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. Funding is through existing taxation.

Asset Cost	Reserve/ Surplus	Borrow	Grant	Dividend	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 for environmental monitoring on the City's Wantage Road Landfill. In 2020, the Ministry of Environment unilaterally re-permitted the old dumpsite, requiring the City to monitor and 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	Utility Fee	Taxation
\$120,000	(\$120,000)	0	0	0	0	0

Category: Solid Waste
Title: Continued Lagoon Upgrades

Justification:

The Operations Department requests funds to complete further upgrades to the landfill lagoon. With the commissioning of the new cell and recent Ministry of Environment inspections, funds are required to upgrade our treatment system and other compliance-related items to ensure that the site functions appropriately under its Operational Certificate.

Asset Cost	Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
\$1,500,000	(\$1,500,000)	0	0	0	0	0

Category: Water
Title: Slope Upgrades Dam Access Road

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 and then, in 2024, used some of these funds for log removal as a boom broke and logs were pinned against the Dam. Unfortunately, the road work has not been completed and is now supposed to be completed in a smaller work package over the next couple of years. 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
\$350,000	0	0	0	(\$350,000)	0	0

Budget Requests: Capital

Category: Water
Title: Submarine Line

Justification:

The Operations Department is requesting funds to complete the Submarine Line Construction. The City has received contributory grant funding from the Federal and Provincial Governments to construct a new submarine line across Fern Passage. This line is one of two submarine lines feeding our community all its treated water. Replacement of one of these lines is critical for the security of the City water system. With this line completed in 2025 and the 2nd phase of the overland section completed in 2026, the City will have seen almost the entire supply system from Woodworth Dam to the reservoir at Montreal Circle renewed. Funding is a combination of the Northwest BC Regional Funding Agreement (as advocated for through the Resource Benefits Alliance), grants received and placed in reserves as well as grants to be claimed as work is performed.



***Pictured above:** The submarine line carries potable water beneath Fern Passage* in

Asset Cost	Reserve	Borrow	Grant	Dividend	Utility Fee	Taxation
\$7,250,000	(\$4,350,000)	0	(\$2,900,000)	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 implementation of the new SCADA system is currently underway and requires a carryover of funds to continue with the program. Funding is a combination of the Northwest BC Regional Funding Agreement (as advocated for through the Resource Benefits Alliance), grants received and placed in reserves as well as grants to be claimed as work is performed.

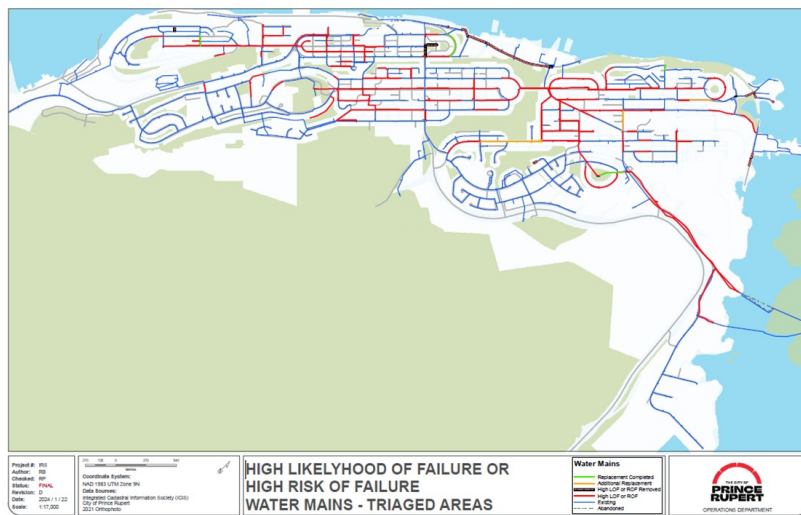
Asset Cost	Reserve	Borrow	Grant	Dividend	Utility Fee	Taxation
\$150,000	(\$90,000)	0	(\$60,000)	0	0	0

Budget Requests: Capital

Category: Water
Title: BIG Design/Construction Works

Justification:

The Operations Department requests funds for major water works associated with the Infrastructure Replacement Strategy (IRS) under the BIG Project. The IRS was completed in 2023 and identified all of the City's water infrastructure that is past its life expectancy or at immediate risk of failure. The City has started and must continue with the design and construction to combat its failing water infrastructure. —see page 9 for details.



Pictured above: Find a bigger version of this map of priority lines for replacement at: engage.princerupert.ca/BIG

Asset Cost	Reserve/ Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
\$65,000,000	0	(\$3,000,000)	(\$62,000,000)	0	0	0

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. Funding is through existing Utility Fees.



Pictured above: Crews regularly respond to water line breaks throughout the community

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

Budget Requests: Capital

Category: Water
Title: Overland Phase 2 Design

Justification:

The Operations Department requests funds to complete the final design package associated with phase 2 of the Overland Project. Phase one was completed in 2024, and staff have decided to complete the submarine line next instead of Phase 2 as we believe it is more critical and vulnerable. Therefore, while construction works are in progress with the submarine line, the design can be finalized for Phase 2 of the Overland Project, which can go into construction in 2026. Funding is a combination of the Northwest BC Regional Funding Agreement (as advocated for through the Resource Benefits Alliance), grants received and placed in reserves as well as grants to be claimed as work is performed.

Asset Cost	Reserve	Borrow	Grant	Dividend	Utility Fee	Taxation
\$250,000	(\$150,000)	0	(\$100,000)	0	0	0

Category: Water
Title: Water Treatment Engineering Design

Justification:

The Operations Department requests funds to continue working on water treatment review and design. Stemming from the Water Master Plan and ongoing infrastructure renewal, it is prudent to continue assessing treatment technology, sizing requirements, and location needs as steps toward water treatment. This work also shows the community, Province, and Northern Health that we are working on an attainable path to state-of-the-art water treatment in the community. Funding is a combination of the Northwest BC Regional Funding Agreement (as advocated for through the Resource Benefits Alliance), grants received and placed in reserves as well as grants to be claimed as work is performed.

Asset Cost	Reserve	Borrow	Grant	Dividend	Utility Fee	Taxation
\$150,000	(\$90,000)	0	(\$60,000)	0	0	0

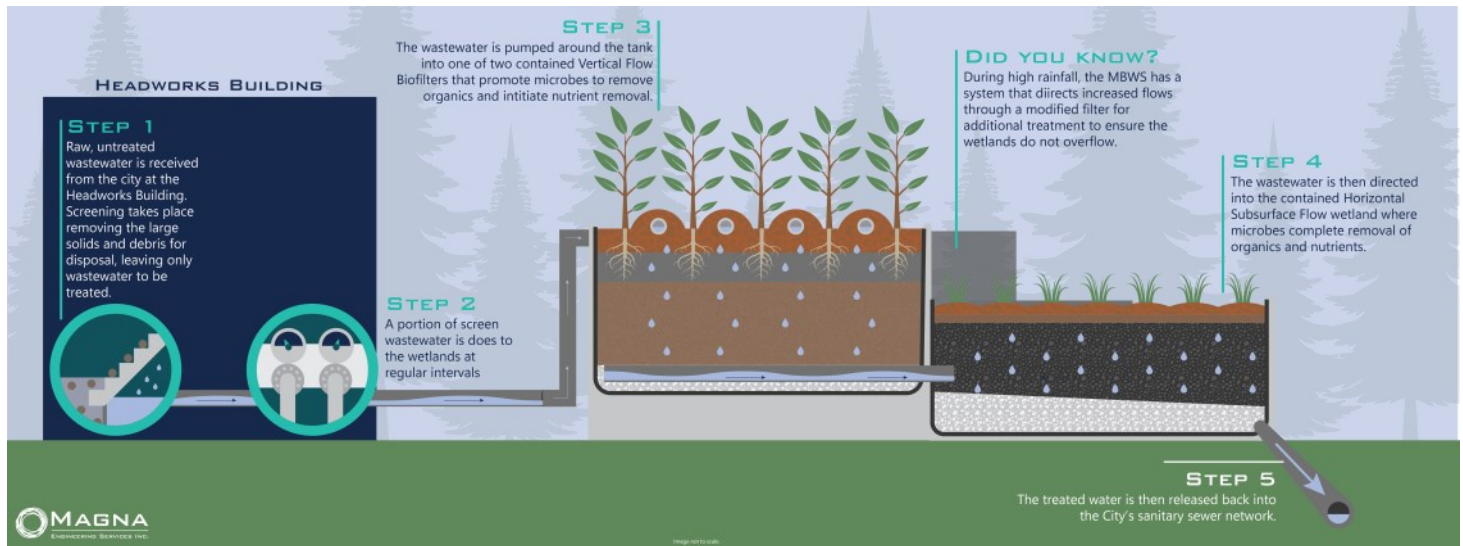
Category: Wastewater
Title: BIG Project Construction Works

Justification:

The Operations Department requests funds for major Sewer works associated with the Infrastructure Replacement Strategy (IRS) under the BIG Project. 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.

Asset Cost	Reserve/ Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
\$25,000,000	0	(\$15,400,000)	(\$9,600,000)	0	0	0

Budget Requests: Capital



Pictured above: A step by step diagram of how the wetland pilot system will treat wastewater

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 just off of Park Avenue. This green and innovative pilot project will treat a small portion of the sewer in Outfall B. It 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 several different small wetland facilities, thereby removing the need to place wastewater treatment plants on the City's waterfront, which is commonplace. It is anticipated that this entire project will be funded through grants. Additional information on the project is available at princerupert.ca/FAQ

Asset Cost	Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
\$6,000,000	(\$1,970,000)	0	(\$4,030,000)	0	0	0

Category: Wastewater

Title: Omineca Lift Station (Design)

Justification:

The Operations Department requests funds to complete engineering and design to rehabilitate the Omineca Lift Station. The Operations Department has completed a Lift Station Replacement Study, and this station needs significant rehabilitation. Rehabilitation is required as the Wetland Treatment System has now moved to a new location. Funding is through existing utility fees.

Asset Cost	Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
\$250,000	0	0	0	0	(\$250,000)	0

Budget Requests: Capital

Category: Wastewater
Title: Outfall K Elimination

Justification:

The Operations Department requests funds to design and construct a small pump station on Overlook Street. Outfall K elimination is noted in the City's Administrative Directive for completion by December 31, 2025. The City has requested a one-year extension that would enable the City to complete the design in 2025 and then complete the work in 2026 as part of the BIG Project, which would see Overlook Street receive full rehabilitation. This extension is under review by Environment Canada and Climate Change. In addition to existing utility fees, Short-term borrowing is proposed to bridge until the following year's funding through the Northwest BC Regional Funding Agreement (as advocated for through the Resource Benefits Alliance) is received.

Asset Cost	Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
\$1,000,000	0	(\$1,000,000)	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 that they no longer make parts for it. SCADA System upgrades in sewer and water are mandatory and have started. 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 2023/4, with the tower portion of the SCADA system now completed, software and system upgrades are now in progress.

Asset Cost	Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
\$500,000	(\$500,000)	0	0	0	0	0

Category: Wastewater
Title: Outfall Camera Program (BIG Project)

Justification:

The Operations Department requests funds to continue its Outfall Repair Program under the BIG Project. The Federal Government requires this program under the Administrative Directive, and we need it as part of the BIG Project for sizing requirements.

Asset Cost	Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
\$25,000	(\$25,000)	0	0	0	0	0

Budget Requests: Capital



***Pictured above:** There are currently 13 outfalls along the City's waterfront*

Category: Wastewater
Title: Outfall C to B Elimination

Justification:

The Operations Department requests funds to design and construct the infrastructure that would eliminate Outfall C. Outfall C is located on what is commonly known as "CN Beach" and is also noted in the City's Administrative Directive for elimination by December 31, 2025. The City has successfully negotiated a Right of Way from CN to allow this work. Understanding the amount of work required to complete this Project and its tight schedule, the City has requested a one-year extension that would enable the City to get better flow data and budgeting costs. In addition to existing utility fees, Short-term borrowing is proposed to bridge until the following years funding through the Northwest BC Regional Funding Agreement (as advocated for through the Resource Benefits Alliance) is received.

Asset Cost	Reserve/ Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
\$5,000,000	0	(\$4,750,000)	0	0	(\$250,000)	0

Category: Wastewater
Title: Outfall J Elimination

Justification:

The Operations Department is requesting funds to complete the construction that will eliminate Outfall J. Outfall J runs under Rushbrook Floats. In 2023, the Operations Department completed the design to pipe Outfall J into Outfall I and eliminate J. Under the City's Administrative Directive, Council resolved to complete these works by December 31, 2025, in preparation for wastewater treatment. Therefore, this project is a requirement, or the City could be fined. Funding proposed through the Northwest BC Regional Funding Agreement (as advocated for through the Resource Benefits Alliance).

Asset Cost	Reserve	Borrow	Grant	Dividend	Utility Fee	Taxation
\$3,000,000	(\$3,000,000)	0	0	0	0	0

Budget Requests: Capital

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	Utility Fee	Taxation
\$750,000	0	0	0	0	(\$750,000)	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 2024 due to staff shortages and consultant availability. Further, the City has had recent unfavourable inspections from our Permit holders; therefore, we need to prioritize the design and rehabilitation of this treatment plant. Funding is through reserves set up for works in the Industrial Park.

Asset Cost	Reserve	Borrow	Grant	Dividend	Utility Fee	Taxation
\$275,000	(\$275,000)	0	0	0	0	0

Category: Wastewater
Title: Sewer Master Plan (BIG Project/SSMUH)

Justification:

The Operations Department requests funds to complete a Sewer Master Plan under the BIG Project and SSMUH Funding. This Plan will be used as a tool to guide utility improvements and infrastructure renewal decisions and ensure investments are completed in an organized and cost-effective manner. It will be pivotal in decision-making within the BIG Project and under the SSMUH new guidelines.

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

APPENDIX C:

Budget Requests: Special Projects

Category: Building
Title: Lester Centre Boiler System Design

Choice for
Council
(if no
grant)

Justification:

The boilers at the Lester Centre, which are original to the building (1987) and past life-expectancy, require frequent repair and are extremely inefficient and costly to run. A breakdown of the heating system could moreover result in theatre closure, cancellation of performances and loss of rental income for the theatre. In order to begin preparing for their replacement, budget is requested to engage an HVAC engineering consultant to create detailed design plans accompanied by budget costing for replacing the old boilers with a new, high-efficiency system.

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

Category: Recreation
Title: Seniors Accessible Fitness
Equipment

Justification:

As a recreation complex we need to replace cardio and weight equipment on regular safety schedules, as well as, introduce resistance training equipment for accessibility for patrons with mobility challenges, older adults or persons with disabilities. A number of our heavy weights (40 lbs +) are cracking, peeling



***Pictured above:** The City has received a grant of \$25,000 from SPARC BC to update our fitness equipment for accessibility*

and no longer safe to use and will be removed during pool shutdown from our facility. We are not a high-performance athlete centre and therefore do not require dumbbell weights to be over 40 lbs in our facility. Our cardio equipment is old, past industry standards and does not include resistance or adaptable equipment. With this specific New Horizons grant we have the ability to purchase accessible cardio, small hand weights and resistance training equipment that focuses on older adults, people with mobility challenges and disabilities populations.

In the recreation industry the best practice is that Fitness Centres operate under operations, not capital. There is currently no fitness centre budget in Recreation. We will also be requesting that our fitness centre be hosted under the Rec operational budget moving forward due to ongoing maintenance, equipment replacements and programming we plan to run out of the fitness centre. To comply with safety standards and insurance the fitness centre is recommended to be hosted under the operational budget, which is a menu line item prepared for Council consideration as part of this budget cycle.

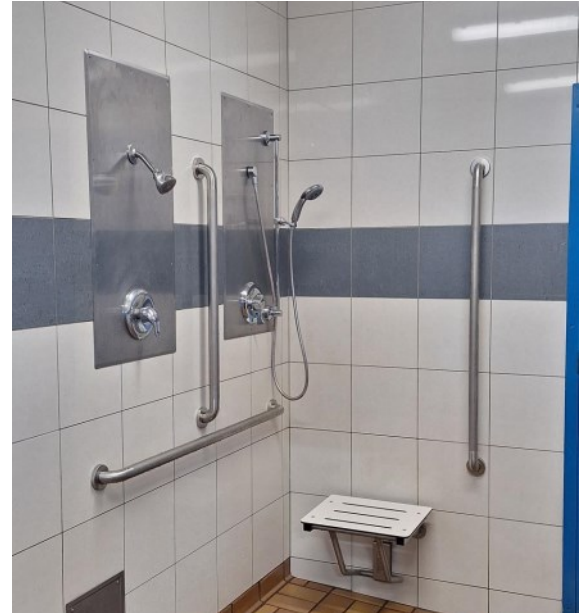
Project Cost	Reserve/ Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
\$25,000	0	0	(\$25,000)	0	0	0

Budget Requests: Special Projects

Category: Recreation
Title: Recreation Master Plan with Age Friendly Lens

Justification:

A Recreation Master Plan is a strategic document with action plans to guide community and recreation services in Prince Rupert. This is a joint project and budget submission from the Recreation Department and Planning Department. Together we will be applying for a \$25,000 grant from BC Healthy Communities – Age Friendly Grant to ensure we have an older adult and accessibility lens throughout the plan. This plan will outline community priorities for: cross sectoral partnership opportunities, operational efficiencies, provide staff accountability through action plans, informs decision making for resource allocations for capital infrastructure replacements. The Rupert Plays: Parks and Outdoor Plan will be an appendix to the Recreation Master Plan so we are including the work already done in these plans and align priorities.



***Pictured above:** The City made several improvements to the accessibility of pool showers with funding from Northern Health in 2024 to improve accessibility*

Project Cost	Reserve/ Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
\$50,000	0	0	(\$25,000)	0	0	(\$25,000)

Category: Civic Improvements
Title: Asset Management

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. The money requested will go towards matching grants and records management/data conversion. Asset Management as part of the BIG Project is particularly important to ensure that data is captured and input in a particular way so that it can be used to provide analysis for strategic decision-making in asset renewal.

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: Transportation
Title: Bridge Rerouting Study

Justification:

The Operation Department requests funds to complete a study with conceptual designs on rerouting or rebuilding options for the 6th and 2nd Avenue Bridges. These bridges were built in 1936 and 1939 respectfully and will be downgraded with significant weight restrictions within five years, if not sooner. These connections are vital for the community and emergency services. Understanding the rerouting options and potential cost implications is important for infrastructure replacement planning and budget considerations. Funding is proposed through the use of the Northern Capital and Planning Grant.

Asset Cost	Reserve	Borrow	Grant	Dividend	Utility Fee	Taxation
\$200,000	(\$200,000)	0	0	0	0	0

Category: Operations
Title: Safe Work Procedures, Field Hazard Assessment & Training

Justification:

The Operations Department requests funds to continue completing new standard work procedures, field hazard assessment procedures, and required staff training. Industry procedures for safety and field assessments are ever-changing, so this Department is required to keep its procedures and policies current to ensure employees' safety.

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

Category: Administration
Title: Homecoming Time Capsule

Justification:

The Operations Department requests funds to plan and execute a community time capsule for the 2025 Prince Rupert Homecoming. To celebrate the 2025 Homecoming, Staff believe a 25 or 50-year Time Capsule would be a great way of documenting this pivotal time in Prince Rupert's history. The funds requested would develop an engagement strategy, look for community and industry sponsors, and create the execution plan.

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

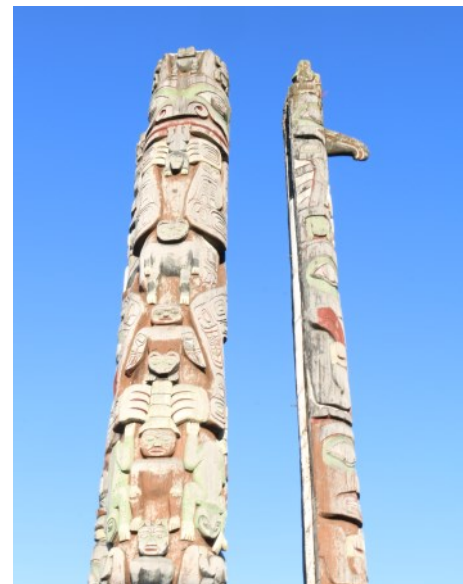
Budget Requests: Special Projects

Category: Administration
Title: Totem Pole Program

Justification:

The Operations Department requests funds to perform engagement and respectful replacement of the Totem Poles around the community. The City of Prince Rupert, located on Ts'msyen territory, is the steward of a total of 13 non-traditional poles located across the community in various parks and outdoor settings. Carved in the 1960s and 1970s, many of these poles are reaching their end of life based on condition assessments. Staff seek to engage with Indigenous hereditary leaders, Area First Nations governments, industry, cultural leaders, and the Museum of Northern BC to develop a plan for removal and replacement that is appropriately and thoughtfully executed.

This work aligns with the City's Reconciliation Framework policy and related priorities within Council's Strategic Plan.



***Pictured above:** Many existing poles are Haida replicas carved by a Ts'msyen carver*

Project Cost	Reserve	Borrow	Grant	Dividend	Utility Fee	Taxation
\$50,000	(\$50,000)	0	0	0	0	0

Category: Planning
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 form 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, and have done so to date.

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

Budget Requests: Special Projects

Category: Planning

Title: Housing Needs Assessment and Official Community Plan Updates

Justification:

This funding was received to undertake works associated with Provincial requirements under Bill 44, adopted at the end of 2023. It aligns with Strategic Goal F: The City of Prince Rupert will support and encourage new and renewed housing working with industry, senior government and First Nations and its associated action to update its Housing Needs Assessment and Official Community Plan to comply with Provincial Directives. Approximately \$210, 000 was provided by the Province to complete this and other associated projects.

Project Cost	Reserve/	Borrow	Grant	Dividend	Utility Fee	Taxation
\$85,000	0	0	(\$85,000)	0	0	0

Category: Planning

Title: Development Approvals Improvement Review

Justification:

In 2023 the City of Prince Rupert was successful in receiving funding for a Development Approvals review. This will satisfy the Strategic Direction A. The City of Prince Rupert will provide appropriate laws and services to cost effectively provide for the needs of residents in their use and enjoyment of private and public lands and its associated action to review developer incentives for effectiveness.

Project Cost	Reserve/ Surplus	Borrow	Grant	Dividend	Utility Fee	Taxation
\$31,000	0	0	(\$31,000)	0	0	0

Questions about projects?

Many of the City's bigger budget items are addressed in the [Frequently Asked Questions section](#) of our website. Project information for smaller items are also brought to Council as reports in many cases. For additional information, check out our website, email communications@princerupert.ca or call (250) 627 0976.

APPENDIX D:

Community Enhancement + Partner Grants

*New grant requests
and increases
represent a 0.49% tax
increase, presented
for Council's decision
on pg. 18.*

Choices
for
Council

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. **Note—these are summaries of the requests. Full application packages have been provided to Council for their consideration.**

See the Table on page 89 for a full list of the Community Enhancement Grant requests.

Ecole Roosevelt Park Community School PAC

Request—\$30,000 (New Request)

Ecole Roosevelt Park Community School Parent Advisory Council (PAC) are applying for funds to expand the Salmonberry School Garden and Learning Space. For the past two years, students and staff at the school have collaborated with BC Agriculture in the Classroom, Farm to School BC and Eco-Trust Canada to establish a school garden and outdoor learning space near our playground with the aim to engage our students in hands-on learning opportunities connected to the local environment, healthy living, and food production. The program was so successful and engaging that we have made plans to expand the site and establish a permanent outdoor learning space that will include raised garden beds, a year-round greenhouse, a native plant forest, and a sheltered learning space. When completed, the project will provide space for hands-on learning opportunities in the local environment to students of School District 52 during school hours, and for workshops and community activities after-hours.

All Nations Lax Kxeen Society

Request—\$5,000 (New Request)

All Nations Lax Kxeen Society is a recently established non-profit society in the community that hosts cultural events that celebrate Indigenous culture but are open to all members of the community and the various First Nations who call Prince Rupert home. In 2024 they coordinated a week long series of events, including workshops in advance of National Day of Truth and Reconciliation and have also held events called North Coast Nights that include cultural dancing and opportunities for local Indigenous vendors. This request is to support coordination of events for 2024, inclusive of workshop coordination, food purchasing, hall rentals and other ancillary expenses.

Tourism Prince Rupert

Request—\$25,000 (Existing Request—increase of \$8,000 over 2024 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 in the Lax Suulda Container Market. 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. This season, Tourism Prince Rupert continued to operate the Visitor Information Centre out of the container market while expanding their offerings with 5 weekend vendor markets and three Night Bazaars, which garnered strong support from the community. The increase included as part of the general annual request for the VIC is for an increase to account for additional staffing, entertainment and insurance costs associated with the continuation of the popular market asset— which supports local businesses and provides an amenity to tourists and residents alike.

Community Enhancement + Partner Grants

Prince Rupert Special Events Society

Request—\$70,000 (Existing Request—increase of \$28,000 over 2024 grant amount; \$45,000 cash + \$25,000 in kind)

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 citizens of Prince Rupert. Our mission is to “create community events that bring people together to celebrate and enjoy life in Prince Rupert. The increase is requested to support the cost of storage given a loss of their existing facility for storage, as well as for an increase to the City’s in-kind contribution due to reduced volunteer capacity for clean up.

Lester Centre

Budgeted—\$178,500 towards a term Operating Agreement (increase of \$19,500)

The Lester Centre is very grateful for the support shown by the City in the past year, and we are especially appreciative of the brand new roofs that are on our building.

We are in the midst of replacing our long-time Technical Director, who will be retiring in April.

Due to the specialized nature of this position, it is necessary to hire someone at least 6 months early to give them ample time for training during the transitional period.

Our heating system is very old and inefficient, resulting in annual gas bills of \$38,000 - \$43,000, depending on the intensity of the winter.

The cost of compiling audited financial statements has risen drastically over the past decade. We are required to perform an audit on an annual basis through our existing agreement with the City.

Museum of Northern BC

Budgeted—\$161,000 towards a term Operating Agreement

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.

In 2024, the Northern BC Museums Association administered:

- The Museum of Northern British Columbia
 - The Kwinitsa Station Railway Museum
 - The Northwest Coast First Nations Artists’ Studio
 - The ‘Wiwaabm Ts’msyeen, the Tsimshian Performance Longhouse
-

Community Enhancement + Partner Grants

Prince Rupert Youth Soccer Association

Request—\$9,500 (New Request)

The Prince Rupert Youth Soccer Association (PRYSA) has been supporting the promotion and development of soccer in Prince Rupert for several decades. The PRYSA is a non-profit sports organization of more than 400 registered players, and hundreds of coaches, parent volunteers, and community soccer leaders. Our association is led by a board of four directors. Board roles include President, Vice President, Treasurer and Secretary. Over the past 12 months we have kept local children active by restarting our outdoor season after a two year hiatus, and also introducing an additional 12 weeks of indoor programs (Futsal Fridays). Continued support from local businesses is critical to help our organization continue to operate. Funds have been requested to offset a small portion of construction costs for a new indoor soccer pitch at the City's leased Canfisco warehouse location, named the Ts'mtsaaw Futsal Facility.

Prince Rupert Community Arts Council

Request—\$25,000 (Existing Request—increase of \$5,000 over 2024 grant amount)

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—Kaien 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.

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.

Community Enhancement + Partner Grants

Kaien Trails Recreation and Enhancement Society

Request—\$2,500 (New Request)

Funding requested to host the Kaien TrailBlazer Community Race, which is an annual event used by Kaien Trails to showcase multi-use pathways and walking trails built (or rebuilt) within the last ten years in the City. It promotes awareness around active transportation and mobility in the community through town that are only available for non-motorized users.

Association des Francophones et Francophiles du N.O

Request— \$1,500 (increase of \$500 over 2024)

Funding requested to support the Sugar Shack Festival, held in January of 2025.

In-kind Only

IAFF Local 559 Prince Rupert Fire Rescue

Request—\$2,800 (increase of \$1,800 over 2024)

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.

Hallowe'en Fest Society

Request— \$6,000 (no increase compared to 2024)

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— \$5,000 (increase of \$2,500 over 2024)

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

Rotary Club of Prince Rupert

Request—\$2,500 (New Request—In kind)

Funding requested to support Rotary's Hoopathon fundraiser, which provides half of the fundraising proceeds to youth basketball in the community.

Prince Rupert Skating Club

Request—\$2,000 (increase of \$400 over 2024)

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 2024)

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 2024)

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

Community Enhancement Grants - Requests & Budgeted Recommendation

Name	2024 Grant	2025 Request	Change	Funding Budgeted
AFFNO Sugar Shack	1,000	1,500	500	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	25,000	5,000	20,000
Prince Rupert Skating Club (in kind)	1,600	2,000	400	1,600
Prince Rupert Special Events Society - (in kind)	12,000	25,000	13,000	12,000
Prince Rupert Special Events Society - Cash	30,000	45,000	15,000	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
All Nations Lax Kxeen Society	-	5,000	5,000	-
Ecole Roosevelt Park Community School PAC	-	30,000	30,000	-
Prince Rupert Youth Soccer Association	-	9,500	9,500	-
Rotary Club of Prince Rupert (in kind)	-	2,500	2,500	-
Kaien Island Trail Enhancement & Rec Society	-	2,500	2,500	-
Provision for later applicants (nominal amount)	300	250		300
	113,000	208,700	95,700	113,000

Funding all of the 2025 Requests will result in an additional 0.38% increase to the proposed tax increase

Contributions Under Agreement up for Renewal	2024 Grant	2025 Request	Change	Funding Budgeted
Museum of Northern BC. - Kwintisa Station Grant	15,000	-	-	-
Museum of Northern BC - Museum Grant + Artifact insurance	161,000	161,000	-	161,000
Lester Centre	159,000	178,500	19,500	159,000
	335,000	339,500	19,500	320,000
Total	448,000	548,200	115,200	433,000

Contributions Under Existing Agreement	2024	2025	Change	Funding Budgeted
BC SPCA	32,000	32,000	-	
Tourism Prince Rupert (regulatory requirement)	350,000	350,000	-	
Equipment for Golf Course	60,000	60,000	-	
Prince Rupert Golf Course (Operating)	160,000	160,000	-	
Total	602,000	602,000	-	602,000

Contribution to Prince Rupert Library	838,000	855,000	17,000	855,000
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Total Budgeted 2025 Community Enhancement Grants and partner contribution	1,890,000
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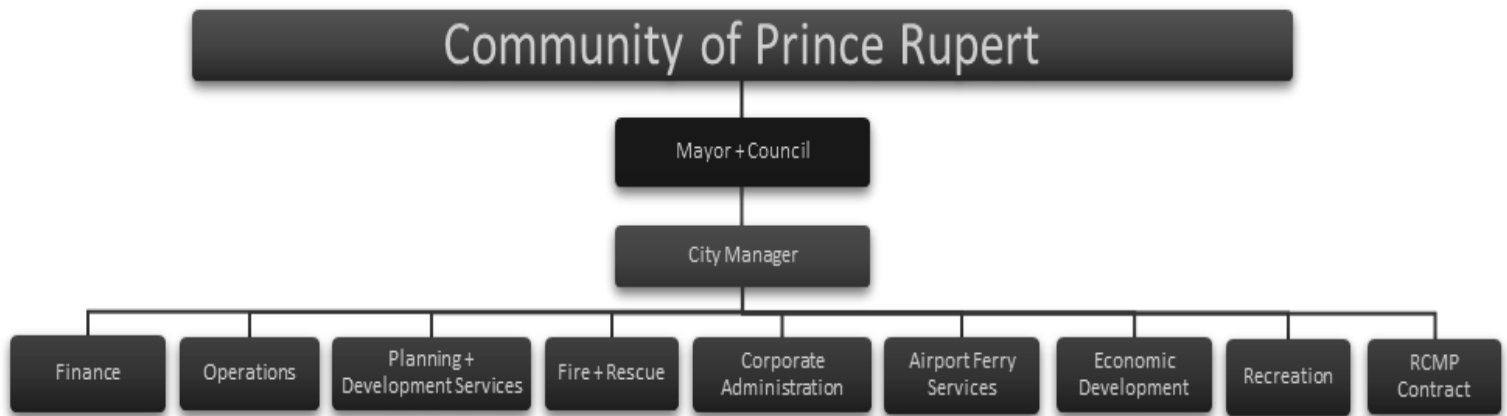
To minimize the property tax increase, no change has been recommended except the funding for the Library Council may amend the recommendation. Any increase in funding may result in an increase to property taxes.

APPENDIX E:

Permissive Tax Exemptions

Registered Owner/ Occupier Identity/ Facility	Estimated annual Permissive Tax Exemption based on 2024 Rates/Values	Roll Number	Legal Description
Places of Worship (Excluding Statutory Exempt Portion)			
Bishop of New Caledonia (Anglican Cathedral)	\$ 535.55	0001839.000	Lots 38-42, Blk 1, Range 5, Plan 923, DL1992, LD 14
Prince Rupert Congregation of Jehovah's Witnesses	442.94	0002772.050	Lot 1, Plan EPP104623, DL 251, LD 14
Church of Jesus Christ of Latter Day Saints Church	721.58	0091420.000	Lot 1, Range 5, Plan 10626, DL 251, LD 14
Cornerstone Mennonite Brethren Church	317.30	0002000.000	Lot 20-22, Blk 9, Sec 5, Range 5, Plan 923, DL 251, LD 14
Fellowship Baptist Church	503.34	0003323.000	Lot A, Range 5, Plan 7641, DL 251, LD 14
The Salvation Army	1,562.36	0001041.000	Parcel B, Blk 36, Sec 1, Range 5, Plan 923, DL 251, LD 14
Harvest Time United Pentecostal Church	217.44	0003175.000	Lot 16, W ½ 15, Blk 11, Sec 6, Range 5, Plan 923, DL 251, LD 14
Indo-Canadian Sikh Association Temple	172.75	0002980.000	Parcel A (PP23125), Blk 3, Sec 6, Range 5, Plan 923, DL 1992, LD 14
Prince Rupert Church of Christ Church	140.93	0009855.000	Parcel A (TG4443), Range 5, Plan 10602, DL 251, LD 14
Prince Rupert Native Pentecostal Revival Church	402.67	0001038.000	Lot 13-14, Blk 36, Sec 1, Range 5, Plan 923, DL 251, LD 14
Prince Rupert Sikh Missionary Society Temple	876.21	0006391.000	Parcel A, Blk 39, Sec 8, Range 5, Plan 923, DL 251, LD 14
First United Church	36.24	0002099.000	Lots 23 & 24, Blk 12, Sec 5, Range 5, Plan 923, DL 251, LD 14
First United Church (parking lot)	821.89	0002098.000	Lot 22, Blk 12, Sec 5, Range 5, Plan 923, DL 251, LD 14
First United Church (parking lot)	821.89	0002097.000	Lot 21, Blk 12, Sec 5, Range 5, Plan 923, DL 251, LD 14
St. Paul's Lutheran Church of Prince Rupert	201.34	0001958.000	Lot 25, Blk 7, Sec 5, Range 5, Plan 923, DL 251, LD 14
Sub-total Places of Worship	\$ 7,774.43		
Other Properties			
School District No. 52 (Prince Rupert) (Pacific Coast School)	\$ 8,077.43	0000525.000	Part of Lot A, Range 5, Plan 8288, DL251, LD 14
School District No. 52 (Prince Rupert) (Pacific Coast School)	143.72	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	2,856.42	9000089.000	Lot 1, Range 5, Plan 4083, DL 251, LD14
Kaien Senior Citizen's Housing	83.60	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	726.42	0000261.000	Lot 1-2, Blk 11, Sec 1, Range 5, Plan 923, DL 1992, LD 14
Prince Rupert Salmon Enhancement Society	3,455.98	9000323.001	Block PT 4, Range 5, Plan 1594, DL 251, LD 14
BC Society for the Prevention of Cruelty to Animals	3,929.80	0093225.000	Lot 1, Sec 9, Range 5, Plan PRP43463, DL 251, LD 14
BC Society for the Prevention of Cruelty to Animals	16,909.38	0093227.000	Lot A, Sec 9, Range 5, Plan PRP43462, DL 251, LD 14
BC Society for the Prevention of Cruelty to Animals	2,357.88	0093230.000	Lot 1, Sec 9, Range 5, Plan PRP43461, DL 251, LD 14
Prince Rupert Curling Club	21,782.33	9000299.000	Lot C, Range 5, Plan 4693, Except Plan PRP44107, DL 251, LD 14
Prince Rupert Racquet Association	5,724.13	9000322.002	Lot A, Range 5, Plan 9409, DL 251, LD 14
Prince Rupert Performing Arts Centre Society	156,630.67	9000363.000	Parcel Assign 28, Range 5, Plan 5631, Except Plan 6006, DL 251, LD 14
Prince Rupert Rod & Gun Club	2,953.61	9000416.000	License# 705501 & B06202, Range 5, Plan 1456, DL 251, LD 14
Cultural Dance Centre & Carving House	15,539.56	0000382.000	Lot A, Blk 16, Sec 1, Range 5, Plan 923, DL 251, LD 14
Museum of Northern BC	46,955.52	9000165.002	Lot 1, Range 5, Plan EPS64, DL 251, LD 14
Prince Rupert Golf Club	26,487.22	9000322.000	
Prince Rupert Golf Club	6,242.08	9000322.001	Blk 4, Range 5, Plan 1594, DL 251, LD 14 Except Plan 3908 & Part of
Prince Rupert Golf Club	1,693.18	9000322.003	DL 1992 7&1994, Except Plans 5535, 6006, 8407, 9409
Prince Rupert Golf Club	503.01	9000322.004	
Jim Pattison Ind. Ltd (Canfisco Municipal Boat Launch Facility and building, 37.5% of the lands and improvements)	41,777.16	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	8,367.11	9000246.000	Portion of area leased from Canfisco above
North Coast Community Services Society	6,983.82	0000906.000	Lots 15-16, Blk 32, Sec 1, Range 5, Plan 923, DL 251, LD 14
Friendship House Association of Prince Rupert	18,566.57	0000914.000	Parcel A (PN24367), Blk 32, Sec 1, Range 5, Plan 923, DL 251, LD 14
Prince Rupert Senior Centre Association	1,087.21	0001044.000	Lot 19, Blk 36, Sec 1, Range 5, Plan 923, DL 251, LD 14
Kaien Island Daycare Services Family Resource Centre	1,313.76	0005167.002	Lot A, Range 5, Plan 8006, DL 251, LD 14
Prince Rupert Aboriginal Community Services Society	2,850.95	0009504.000	Lot 4, Range 5, Plan 9689, DL 251, LD 14
The Royal Canadian Legion Branch 27 (Only area used by Legio	972.85	0000641.000	Lot 16, Blk 24, Sec 1, Range 5, Plan PRP923, DL 251, LD 14
Navy League Prince Rupert Branch	1,103.32	9000299.001	Lot C, Range 5, Plan 4693, DL 251, LD 14
Cedar Village Housing Society (Only area assessed as "Residential/Not-for-profit")	19,766.06	0003411.000	Blk G3, Range 5, Plan 923, DL 251, LD 14
Prince Rupert Rowing & Yachting Club (Only area assessed as "Recreation/Non-Profit")	3,370.35	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")	13,734.73	0040511.050	Lot A, Range 5, Plan BCP13581, DL 1992, LD 14
1279608 BC LTD (Municipal Public Works Facility)	35,255.94	0091418.000	Lot 1, Range 5, Plan PRP6855, DL 251, LD 14
Sub-total other Properties	\$ 478,201.75		
Estimated Annual Total Permissive Property Tax Exemptions	\$ 485,976.18		
The estimated annual exemption for future years is expected to be approximately the same as the 2024 exemption for all properties.			

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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