

# **DISTRICT OF CAMPBELL RIVER**

**BRITISH COLUMBIA, CANADA**



## **FINANCIAL STATEMENTS AND ANNUAL REPORT**

**For the year ended December 31, 2003**

**Report Prepared by:**

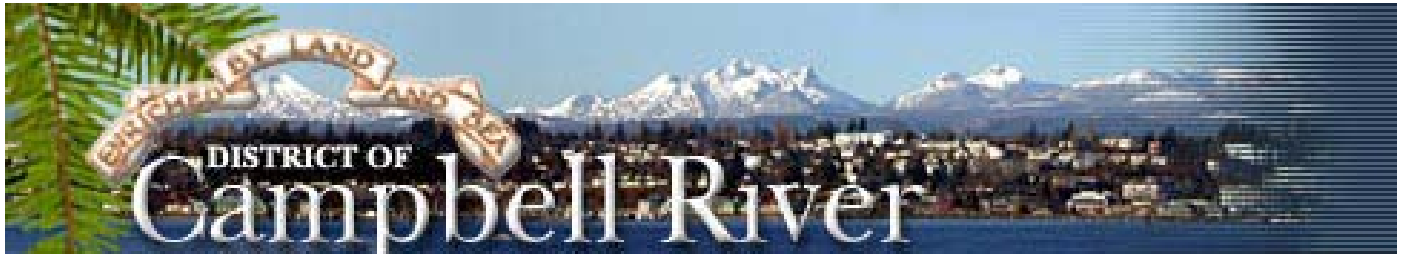
**C.D. Lang, Corporate Services Director**

**Phone: (250) 286-5700**

**Fax: (250) 286-5763**

**E-Mail: [douglas.lang@dcr.ca](mailto:douglas.lang@dcr.ca)**

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



## **VISION**

Campbell River, the gateway and maritime centre for North Vancouver Island continues to grow as a diverse community with all of its elements working together to create a healthy environment and vigorous economy sustaining our unique cultural fabric and ensuring our social well being.

## **MISSION**

Serving Campbell River through open, effective and efficient local government; making decisions reflecting a long-term vision for the “good of the whole”.

## **PRINCIPLES AND OBJECTIVES**

### ***Economic Diversity***

- Enhance the climate that supports business and industry
- Improve community infrastructure
- Support economic opportunities that create meaningful jobs
- Strengthen our role as the economic hub for the North Island
- Build working partnerships to promote sustainable growth

### ***Cultural Fabric***

- Honour and support our unique history
- Celebrate the diversity of our community
- Promote a dynamic arts and cultural community

### ***Quality of Life***

- Nurture a safe community
- Promote a positive community spirit
- Continue building a livable, healthy, diverse community
- Provide opportunities for positive lifestyles [all ages, stages and abilities]

### ***Environmental Sustainability***

- Protect and enhance our physical environment
- Ensure effective land use
- Promote residential diversity and strong neighbourhoods
- Enhance greenways and parks network

# **DISTRICT OF CAMPBELL RIVER**

## **COUNCIL APPOINTMENTS**

### **MAYOR LYNN D. NASH**

B.C. Ferry Corporation Coastal Council - Alternate  
Comox-Strathcona Regional District Board  
First Nations Treaty Advisory Committee  
School Board/District Joint Liaison Committee  
Seniors' Advisory Commission - Alternate  
Youth Advisory Commission

### **COUNCILLOR MARY L. ASHLEY**

*Acting Mayor – May & December 2003*

Community Policing Committee  
Comox-Strathcona Regional District Board - Alternate  
Cultural Diversity Committee - Chair  
Emergency Planning Committee  
Ishikari 20<sup>th</sup> Anniversary Select Committee - Chair  
Local Improvement and Parcel Tax Courts of Revision  
Parks, Recreation & Cultural Commission  
School Board/District Joint Liaison Committee – Municipal Chair  
Seniors' Advisory Commission  
Strathcona Gardens Commission  
Vancouver Island Regional Library Board - Alternate  
Youth Advisory Commission - Alternate  
**Portfolio Appointment**  
Recreation/Seniors/Youth/Public Safety

### **COUNCILLOR CHARLIE J. CORNFIELD**

*Acting Mayor – January & July 2003*

Advisory Planning Commission  
Air & Water Quality Select Committee - Chair  
Campbell River Estuary Management Commission  
Comox-Strathcona Regional District Board  
Development Liaison Group  
Johnstone Straight-Bute Inlet Coastal Planning  
Local Improvement and Parcel Tax Courts of Revision  
School Board/District Joint Liaison Committee  
**Portfolio Appointment**  
Community Planning, Environment & Parks

**COUNCILLOR ROY A. GRANT**

***Acting Mayor – June & October 2003***

Advisory Planning Commission  
Air & Water Quality Select Committee  
Campbell River Estuary Management Commission  
Comox-Strathcona Regional District Board - Alternate  
Development Liaison Group  
Finance & Personnel Committee  
Island North Film Commission Liaison  
Local Improvement and Parcel Tax Courts of Revision  
Rivercorp Board

**Portfolio Appointment**

Economic Development

**COUNCILLOR WILLIAM A. MATTHEWS**

***Acting Mayor – March & September 2003***

Comox-Strathcona Regional District Board  
Finance & Personnel Committee - Chair  
Local Improvement and Parcel Tax Courts of Revision - Alternate  
Maritime Heritage Centre Liaison  
North Island Woods Advisory Group

**Portfolio Appointment**

Finance & Personnel

**COUNCILLOR MORGAN K. OSTLER**

***Acting Mayor – April & November 2003***

Campbell River and District Public Art Gallery  
Comox-Strathcona Regional District Board - Alternate  
Campbell River Community Arts Council  
Museum at Campbell River Liaison  
Ishikari 20<sup>th</sup> Anniversary Select Committee  
Local Improvement and Parcel Tax Courts of Revision - Alternate  
Maritime Heritage Centre Society  
Rivercorp Board - Alternate  
Roderick Haig Brown Festival Committee  
Tidemark Theatre Society Liaison  
Tourism North Central Island Liaison

**Portfolio Appointment**

Culture & Tourism

**COUNCILLOR LAIRD M. RUEHLEN**

***Acting Mayor – February & August 2003***

Air & Water Quality Select Committee  
Finance & Personnel Committee  
Ishikari 20<sup>th</sup> Anniversary Select Committee  
Local Improvement and Parcel Tax Courts of Revision  
Strathcona Gardens Commission  
Tobacco Reduction Strategy Committee  
Transit Advisory Commission  
Vancouver Island Regional Library Board

**Portfolio Appointment**

Public Works & Transportation



## District of Campbell River

The Mayor and Council  
District of Campbell River  
301 St. Ann's Road  
Campbell River, B.C.  
V9W 4C7

Your Worship and Members of Council

I am pleased to present you with our 2003 Annual Financial Statements. These statements, audited by Huxham & Company, are for the fiscal year ended December 31<sup>st</sup>, 2003 pursuant to section 167 of the Community Charter.

The purpose of this Financial Report is to present to the users and readers a clear insight of the financial results for the fiscal year ended December 31<sup>st</sup>, 2003. Management strives to ensure that this report presents fairly the financial position of the District.

The preparation and presentation of the Financial Statements and the related information is the responsibility of the management of the District of Campbell River. The statements have been prepared in accordance with generally accepted accounting principles for local governments. The preparation of the financial information contained herein necessarily involves the use of estimates and judgments, which have been based on careful assessment of the data, made available through the District's information systems. The District maintains a system of internal accounting controls designed to provide reasonable assurances for the safeguarding of assets and the reliability of the financial records. Management recognizes the limits that are inherent in all systems of internal accounting control; however, management believes that the District has an effective and responsive system of internal accounting controls, which is subjected to routine review and revision.

The audit firm of Huxham & Company is appointed by the Council of the District of Campbell River and is responsible to report directly to you with their audit results.

### **Financial Overview:**

The financial results of the District of Campbell River for 2003 were in line with our expectations for the year. For the year 2003 a 4.47% tax increase on the average value single family house was required due mainly to the increased general liability and property insurance premiums, wage costs, fire and police protection cost increases and the projected decline of revenues. Reduced revenues, particularly in investment income and property/lease income, contributed to the need for a property tax increase.

One of the most significant costs of running a municipality is the function of policing. In 2003 thirty-five cents out of every tax dollar collected went towards police protection services. The costs of policing have been rising at a greater rate than any other cost of the District. Council approved an additional police officer to raise our complement of RCMP officers to 40 members, effective October 1<sup>st</sup>, 2002. The cost impact of this additional member in 2003 is \$85,000.

Council manages general revenue fund debt in accordance with the District's debt management policy, which states that general revenue fund debt charges are not to exceed 20% of the general revenue fund's net revenue. In 2003 the District's debt charges are at 18.1% of net revenues. For the water and sewer utility funds debt charges are not to exceed 50% of revenues. On a consolidated basis the water and sewer utility funds debt charges stand at 37.2% of revenues.

**Financial Position:**

The operating funds of the District generated, as at December 31<sup>st</sup>, 2003 the following surpluses/(deficits) for the year:

	\$
• General Revenue Fund	179,920
• Airport Revenue Fund	(44,600)
• Sanitary Sewer Revenue Fund	132,865
• Waterworks Revenue Fund	(553,768)

On a consolidated basis, revenues exceeded expenditures by \$5.2 million. Capital assets for the year increased by \$7.9 million. Borrowing from the Municipal Finance Authority in 2003 amounted to \$0.9 million for roads and drainage works constructed in the previous year. Outstanding long-term debt as at the year-end stands at \$26.6 million, which is a drop of \$3.7 million from last year.

**Outlook:**

The outlook for our community is cautiously positive for this year and in keeping with our optimism our theme is **"Building Community Through Sharing Our Resources"**.

Campbell River continues to face many economic challenges as a result of the downturn in our economy over the past seven years along with industry restructuring. The loss of annual unconditional grants along with the upward spiraling of policing costs has been a challenge to manage without passing all the costs through to the taxpayer. In the past new growth in the tax base provided some fiscal relief but in recent times growth has been minimal, which has resulted in reduction of some services. This year we have a full expectation of seeing more new investment in our community than we have experienced over the past several years.

Our Council desires to work towards expansion of the economic base of Campbell River. Council sees this being done in conjunction with Rivercorp, its economic development arm, for the promotion of the Airport and for the development of major industry in the region. This also plays into the desire of Council to be assured that economic development will be supported in the region around Campbell River.

With regard to the District's interest in the six-acre foreshore site, Council wishes to ensure that the public has input on the future development of the site. In order to achieve this objective a public process for community input for ideas on site use will be used.

Communications improvement will also be a focus through the refining of our current practices in order to raise the standard of our public communications. The programs and services review is intended to look at current services and programs provided to our citizens. The first stage of this initiative will begin with a community survey, which will provide feedback to Council on services that are viewed as important and those programs and services that our citizens see as being of less importance.

Some of the 2004 priorities include projects that were underway in 2003, such as the divestiture of the Middle Point Barge Terminal, the Official Community Plan (which will incorporate community vision), the Cruise Ship Dock Development, Airport Strategy, the Road Network Plan, the Foreshore Sewer Line/Seawalk and the 621 Maritime Heritage Centre project. New priorities for 2004 include the 2004 Financial Plan, First Nations Protocol Agreements, the Waterfront Acquisition Bylaw Review, the Primary Disinfection Facility Design (Ultra Violet), work on Community Beautification, the development of a Fire Hall/Public Works Yard Relocation Strategy and Highway 19A reconstruction from Willow Creek north to Hilchey Road.

Campbell River residents continue to enjoy one of the lowest levels of property taxation in British Columbia.

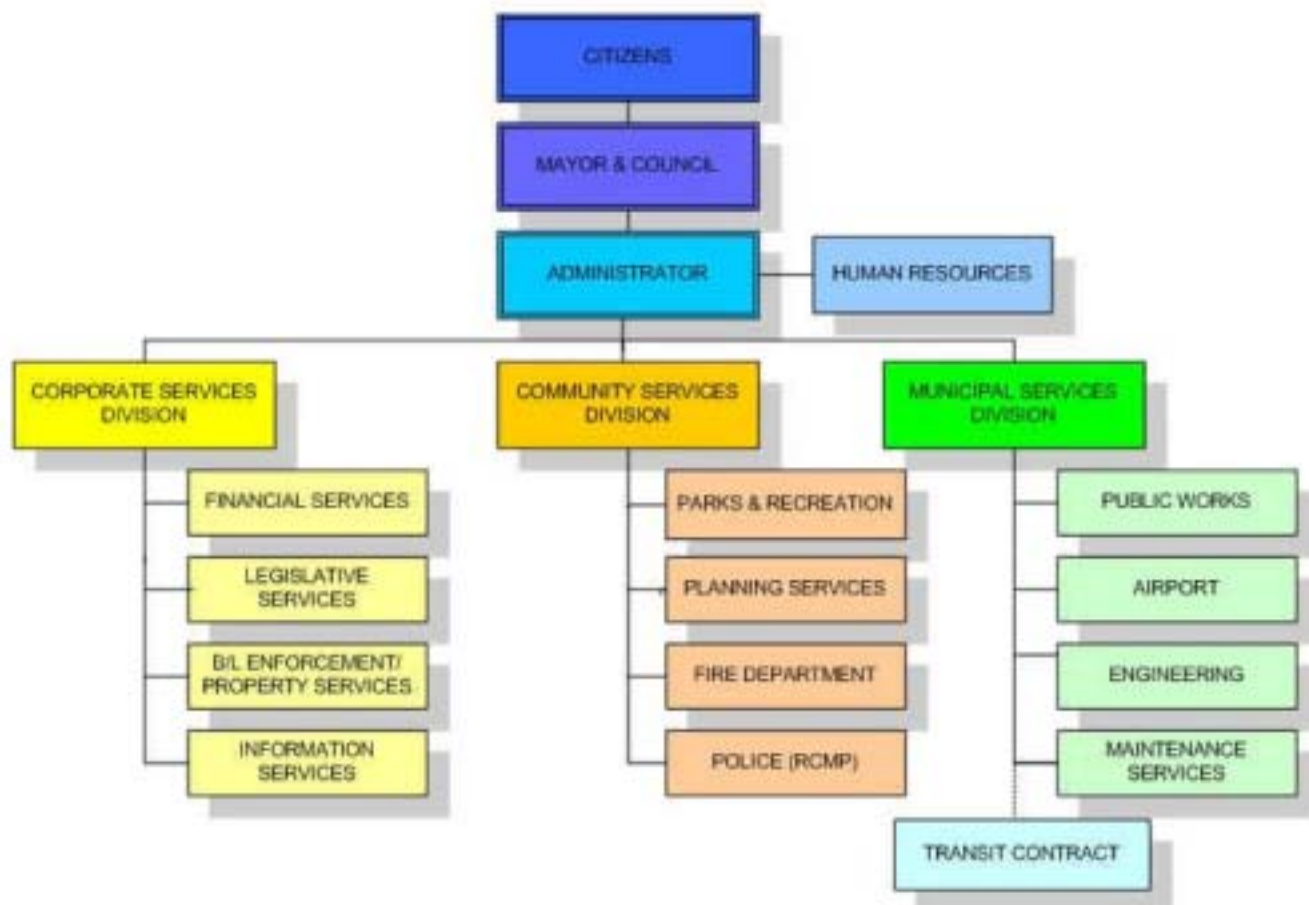
 Respectfully submitted,

C. Douglas Lang, C.G.A.  
Corporate Services Director/Treasurer

May 13<sup>th</sup>, 2004.



## DISTRICT OF CAMPBELL RIVER ORGANIZATIONAL CHART



### MUNICIPAL OFFICIALS

Administrator .....	D. D. Raines
Human Resources Manager .....	P. Mulcahy
Corporate Services Director .....	C. D. Lang
Finance Manager .....	A. J. Maas
Municipal Clerk .....	W. T. Halstead
Bylaw Enforcement/Property Services Manager .....	R. Harley
Information Services Manager .....	B. T. Smith
Community Services Director .....	A. A. Linder
Parks & Recreation Manager .....	M. J. Sirett
Planning Services Manager .....	P. Stanton
Fire Chief .....	R. J. Owens
Royal Canadian Mounted Police .....	Inspector L. Stright
Municipal Services Director .....	D. W. Burns
Public Works Manager .....	G. Brown
Airport Manager .....	T. Masee
Engineering Services Manager .....	P. Skognes
Maintenance Services Manager .....	D. G. Morris

Municipal Auditors .....	Huxham & Company
Bankers .....	Canadian Imperial Bank of Commerce

# **District of Campbell River**

## **2003 Departmental Reports**







## **CORPORATE SERVICES DIVISION**

The Corporate Services Division is the service support division of the municipality. Corporate Services provides service support to all departments of the municipality, the Mayor and Council and to the general public. The mandate of Corporate Services is to:

- Provide internal support services when and as required to all municipal departments on a timely and accurate basis.
- Provide superior customer service and communication on a consistent, timely and accurate basis.
- Ensure all business whether it is external or internal is conducted in accordance with current legal practices and legislation.
- Capitalize on technology where it is proven to be the most effective means of delivering service.

### **Financial Services**

The Financial Services Department manages the District's financial information, which includes the provision of accounting services such as payroll, accounts payable, taxation, utility billings, investments, debt management, and general accounts receivable. The Department is responsible for enforcing policy and procedure in matters related to finance. The Department has 10 full time equivalent staff and is responsible for assembling and compiling the annual five year financial plan, and annual financial statements in accordance with Generally Accepted Accounting Principles and the Public Sector Accounting and Auditing Board.

### **2003 HIGHLIGHTS:**

- Maintained its focus on customer service by having staff attend the Super Host training session.
- Enhanced training of staff by way of formal accounting courses, Canadian Payroll Association courses and participation in the Core Supervisory Training program;
- Assisted the Business Improvement Associations in the provision of information for petition purposes and in the case of the Campbellton Area assisted in the redistribution of unused funds on wind up;
- Enhanced information provided to the Public Works Department through the provision of the ability to produce financial costing information in both a detail and summary form;
- Developed systems and controls for the remote entry of payroll data;
- Worked with the Human Resources and Information Services Department on a "Human Resources Module";
- Resource in negotiations for Campbell River Indian Band Interim Leaseholder Services Agreement.

## **Legislative Services**

The Legislative Services Department is responsible for the Corporate Administration for the Municipality. This includes statutory powers, duties and functions specified in the Community Charter. The Municipal Clerk is the designated Freedom of Information Coordinator to administer the Freedom of Information and Protection of Privacy Act and is responsible for managing general access to information.

The Legislative Services Department:

- Provides assistance and information to the public and staff concerning District policies, bylaws, regulations, Council and Committee actions and senior government legislation;
- Is responsible for supervising the preparation and maintenance of official records of the District including general access to information related to the Council meeting process for Council, staff and the public;
- Advises Council, its Committees, Department Heads and others concerned as to resolutions, enactments, bylaws and other official decisions of the District. In this capacity, the department is required to draft bylaws and contracts, and to interpret and report on a variety of legislative and administrative decisions;
- Manages the legal services contract;
- Manages the Council policy and procedure manuals;
- Drafts and executes bylaws, contracts, agreements, resolutions and reports on various matters before the Council.

The Legislative Services Department has 4 full time equivalent staff.

### **2003 HIGHLIGHTS:**

- Drafted the new Building Bylaw;
- Provided staff support in negotiating the Interim Leaseholder Services Agreement with the Campbell River Indian Band;
- Records Management System updated into an electronic searchable filing system;
- Reviewed the surplus rights of way with a view to preparing to close and dispose of surplus property;
- Reviewed and commenced implementation of the Community Charter;
- Expanded the Council Meeting Program to include Committees and Commissions. The Committee Meeting Program provides staff an efficient system of producing minutes/agendas and tracking assignments, in addition to providing centralized access to topics of discussion at the Committee level (for the purposes of research);
- Incorporated all departments filing records into the District's Records Management Plan. The Plan provides centralized access to all District records, current and historic and designates a retention period for all files created.

## **Bylaw Enforcement and Property Services**

The Bylaw Enforcement and Property Services Department provides services in four functional areas – Bylaw Enforcement, Business Licencing, Property Management and Risk Management.

To meet these responsibilities, the Department:

- Responds to complaints from the public in regard to bylaw infractions;
- Oversees the contracted services of the SPCA for animal control;
- Oversees parking enforcement;
- Works in conjunction with the Legislative Services department to draft new bylaws;
- Approves and issues business licences;
- Negotiates, prepares and maintains leases and licences of occupation for use of District owned property;
- Responds to issues raised by occupants of District owned property;
- Property issues;
- Provides information and advice to management regarding risk management;
- Coordinates claims against the District by referrals to the Municipal Insurance Association (MIA) and providing MIA, its adjusters and legal counsel with information from affected departments as required;
- Provides advice to management and Council on significant issues with respect to claims against the District, insurance coverage and cost, bylaw enforcement, business licencing issues and District owned property.

### **2003 HIGHLIGHTS:**

- Implemented a Bylaw Complaint Log System;
- Restructured delivery of Parking Enforcement;
- Debt Collection Follow-up System established for Business Licensing and fines.

## **Information Services**

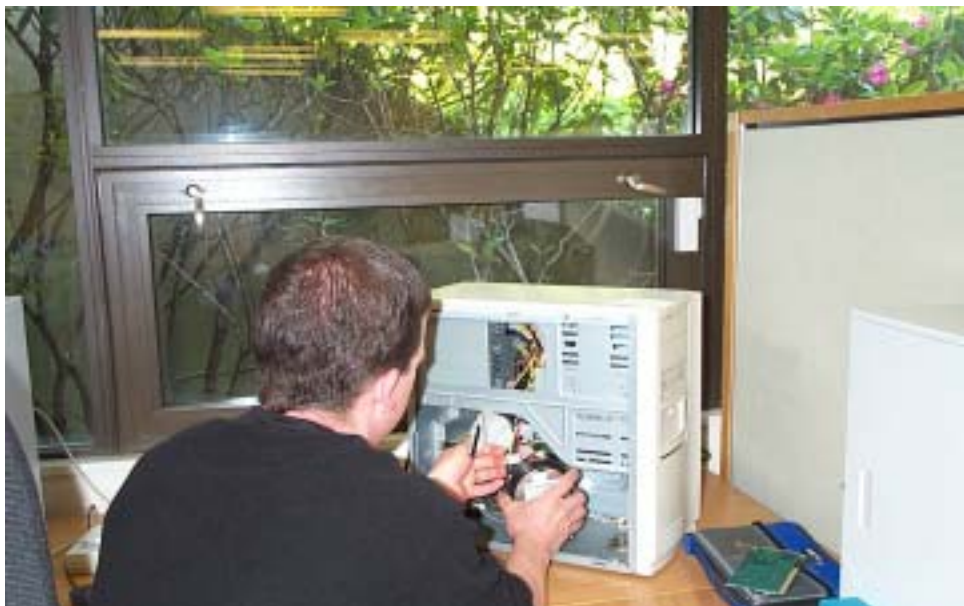
With the establishment of a computer department in 1998 the District began a process that continues today in the form of the Information Services Department. Type written documents, dicta-typing, fax machines and long distance calling have been reduced with new technology. Steno pools have been replaced by multi-tasking technicians and clerks who are capable of far more than just typing. Information Services has been instrumental in many changes in the work environment.

As in past years a cost comparison was done by Information Services (IS) using a random selection of local governments to determine where the District stood as it related to Information Services operating costs. The District of Campbell River has maintained its position as a low cost operation at \$5.41 per capita, the average cost per capita for IS operations is \$18.42 and the highest cost was \$47.06. The survey shows that the District is funding IS at a cost effective level.

A survey was conducted by Municipal Information Systems Association, and based on the ratio of PC's to Information Services support staff, the result showed that Campbell River has the highest ratio of computers to support staff. With a total of 148 PC's we have a servicing ratio of approximately 74 computers per support staff. The average of all of the others surveyed was between 28 and 35 PC's per staff.

### **2003 HIGHLIGHTS:**

- Implementation of a wireless communication system at the Campbell River Airport;
- Development of Virtual Private Network (VPN);
- Redesigned our firewall to increase our network security;
- MS-SQL server implemented to allow Public Works a more reliable platform for its data base and GIS projects;
- Listserve created to aid in communication between Municipal Hall and local business.



## COMMUNITY SERVICES DIVISION

The Community Services Division is responsible for “people services” within the community. The Community Services Division works cooperatively with the Mayor and Council and other Departments to ensure that the general public of Campbell River receives high quality servicing in order to meet community needs. The mandate of Community Services is to:

- Promote, facilitate and deliver services that enhance quality of life and safety in the community;
- Provide superior internal and external communications and customer services;
- Provide leadership and coordination for the upkeep of services within the community;
- Provide leadership and innovation for sustainable development of the community’s physical environment.

The following Departments are within the Community Services Division and report to the Community Services Director.

### **Parks and Recreation**

The Parks and Recreation Department oversees the Sportsplex, the Community Centre, Centennial Outdoor Pool, Discovery Pier, McIvor Lake and all of Campbell River’s Parks and Public Open Spaces. The Department works to enhance the lifestyle and health of the community of Campbell River through a variety of quality programs and services based on public consultation. To meet this goal, the Department works with the Parks, Recreation and Cultural Commission, Youth Advisory Committee, Campbell River Access Awareness Committee, Field User Fee Advisory Group, Happy Wanderers Committee and a variety of focus groups specific to program or facility interests. Campbell River Parks and Recreation is committed to providing recreation and parks services for all ages, stages and abilities.

### **2003 HIGHLIGHTS:**

- Completed a Strategic Plan for the Department;
- Working with the community completed a 9 hole Disc Golf Course;
- The Youth Advisory Committee presented a business case for the development of a skate/terrain park in Willow Point Park. All the recommendations in the business case were accepted;
- Constructed a ball hockey court in the parking lot at the Sportsplex;
- Working with the local volleyball club, the Department was able to provide amenities for the outdoor volleyball courts at the Sportsplex.



## **Fire Services**

Fire suppression and prevention is provided by 19.6 suppression firefighter positions, 51 auxiliary firefighters and 2 fire prevention officers. Fire Dispatch is provided by 9.7 dispatcher positions. The Campbell River Fire Department responded to 1,190 calls in 2003. Of these calls, No. 1 Hall responded to 1,046 calls and No. 2 Hall responded to 142 calls.

Our career staff continues to train in specialized services such as confined/rope rescue and hazardous materials. This specialized training is over and above the regular suppression and rescue duties they routinely provide. During the course of the year we trained 8 new auxiliary recruits, promoted officers both in the career and the auxiliary ranks, and work continued with the Public Works Department on the Confined Space Rescue Program.

### **2003 HIGHLIGHTS:**

#### **Suppression**

- Chief officers, career and auxiliary firefighters took an active role at the Interior fires;
- All career staff trained to Level 1 Rope Rescue;
- Suppression staff conducted 3,000 inspections;
- Participated in public education sessions;
- The Heart and Stroke Foundation donated an Automatic External Defibrillator.

#### **Fire Prevention**

- Provided woodstove inspections, trained public in the use of fire extinguishers, provided tours of No. 1 Fire Hall, presented information for babysitting courses and visited 13 schools with the Fire Safety House;
- Open House during Fire Prevention Week included demonstrations by career and volunteers;
- “Getting to Know Fire” curriculum delivered to all age groups from kindergarten to seniors;
- Fire Prevention Inspectors training in Fire Scene Preservation, Fire Investigation and Local Assistant to the Fire Commissioner and from WETT in Wood Energy Technology;
- Fire Safety Plan Program implemented, with 12 Fire Safety Plans being established.

#### **Emergency Program**

- Campbell River ESS team members responded to the Interior fires assisting with the reception centers;
- Ongoing training is being provided at the local level;
- Members attended the Emergency Preparedness Conference;
- Emergency Preparedness Week partnership with the Fire Department.

#### **911**

- Radio upgrades took place from Sayward to Nanoose Bay, outlying Islands and the Sunshine Coast to comply with Industry Canada narrow banding requirement;
- 911 phone system upgraded;
- A request for proposal for a radio interface upgrade issued;
- Work at new tower sites at Nanoose and Hornby Islands to upgrade their service.



**Interior Forest Fires 2003**



## **Planning Services**

The Planning Services Department consists of both land use planning and building inspection functions.

The planning function includes the preparation of policies and regulations, the processing of applications for amendment and permits, and dealing with day-to-day inquiries for the use and development of property. The preparation of policies and regulations includes the preparation and adoption of the Official Community Plan (OCP), the zoning bylaw, the subdivision bylaw, development cost charges, etc. The processing of applications and permits includes applications by landowners for amendments to the OCP and zoning bylaw, for development permits and development variance permits, as well as for the subdivision of land. The OCP is primarily a guideline for growth and development. The zoning bylaw, subdivision bylaw, and permit approval process for development and development variance permits are primarily regulatory and serve to assist in the administration and implementation of the OCP.

The building inspection function serves to administer the District's building bylaw and requirements of the BC Building Code and regulations, by way of the issuance of building and plumbing permits and corresponding inspection services. They also provide permit and inspection services for sanitary and storm sewer and water connections, for the sign bylaw, for road access, and for the soil removal and deposition bylaw.

### **2003 HIGHLIGHTS:**

#### **Planning**

- Completed and adopted streamside protection provisions within District bylaws;
- “Housekeeping amendments” to the zoning bylaw;
- Completed and adopted new development permit guidelines for lower portion of the Campbell River;
- Adopted zoning bylaw provisions for the development of private lands adjacent to the airport;
- Completed a process for general public feedback on the OCP Review and Update;
- Enhanced the department's computer mapping capabilities;
- 5 OCP amendment applications, 16 zoning bylaw amendment applications, 6 development permit applications, 10 development variance permit applications, 23 (fee simple) subdivision applications, and 6 strata applications;
- Exceeded revenue expectations for rezonings (161%), for OCP amendments (33.5%), and for subdivisions (27%);
- Completed final approvals and registration for two 34 lot residential subdivisions, one 20 lot subdivision, plus dealt with a total of 23 applications for approximately 180 lots;
- Final approvals and registration for 5 strata plans consisting of 32 strata lots/units.

#### **Building Inspection**

- Total number of building permits (291) was up by 12% over 2002;
- Value of construction was up 45% to \$23.2 million;
- Housing was up 41% with 103 new dwelling units, including 95 new single family homes;
- New commercial construction was up 200% at 9 buildings;
- Over 1,687 inspections were completed, an increase of 20% over 2002;
- Building permit revenues increased 34% to \$121,185.

## Police Services

The Campbell River RCMP Detachment has seen considerable change in the year 2003. In keeping with this change, we have implemented new concepts as well as experienced the reorganization of many of our resources. Following is a summary of some of the more significant accomplishments made during 2003.

### **2003 HIGHLIGHTS:**

- Property Crime Unit continues to target problem properties;
- Target the criminal group of 4%’ers with a view of successful prosecution and incarceration;
- Probation Check Program: Late night check on persons on probation to ensure they are compliant with their probation orders;
- Bike Patrol Program: Patrol made during summer months in down town core. Trained 5 regular members and 2 Auxiliary Constables. Received \$1,300 donation from Crime Stoppers for the bike programs which permits purchase of uniform, bike equipment;
- Tour de Rock: Three detachment members rode this year plus terrific support by other members and Citizens on Patrol. \$40,000 raised in Campbell River;
- Traffic Enforcement: Implemented selective enforcement based on injury and fatal accidents in this community. Emphasis placed on impaired driving, seat belts, intersection enforcement and accidents.
- Increased Impaired Driving charges by 55%;
- Funding secured from Ministry of Police Services/ICBC in partnership with RCMP to provide our detachment with 60 weeks @ 48 hrs/week of funding for traffic enforcement;
- Crime Free Multi Housing: We have 3 certified apartment blocks in the program. Interest remains high with other complexes and we work with them to acquire certification;
- Citizens On Patrol: 125 volunteers under the leadership of the RCMP provide assistance in many areas. They now have six “special teams” to assist the community through Block Watch/Patrol/Grow Busters/Home Security and Special Projects;
- Detachment supported numerous Student Work Experience Ride-Along program;
- Grow Buster Program implemented by COPS. Use of sandwich board and handing out pamphlets to neighbours during actual dismantlement of grow operations by police;
- Green Team initiative with RCMP Island District: resulted in 2,000 marijuana plants eradicated from outdoor operations. Retail value \$2,000,000;
- 6 indoor marijuana grow operations dismantled. 1,000 plants with street value of \$1,000,000 and seizure of approx \$60,000 worth of grow equipment;
- 18 males arrested following two “John” sting undercover operations to target prostitution;
- DARE: 517 students trained in school year 2002/03;
- 34 Drug Awareness lectures to various Community groups;
- 269 Crimestopper tips received. Value of recovered property: \$25,000; 11 arrests with 13 charges. \$750,000 drugs seized;
- The Staff and Volunteers of the Victim Service Unit served over 1,000 clients. The group has recently added 5 new volunteers to the Program to keep up with the demand. The Program has recently joined in with COPS to establish the Home Security Survey Team, which provides free home surveys for victims of residential crime.



## **MUNICIPAL SERVICES DIVISION**

The Municipal Services Division is responsible for the “hard services” within the community. The departments within the division, Airport, Engineering Services, Maintenance Services, Public Works and Transit, work cooperatively with the Mayor, Council, and other departments to ensure that the citizens of Campbell River receive quality service. It is the primary objective that the operations of these departments run effectively, safely and efficiently and that the activities of each department adhere to District bylaws and policies, as mandated by the Community Charter, the Local Government Act, Council and the Chief Administrative Officer.

The mandate of Municipal Services is as follows:

- Maintain and sustain the community’s infrastructure.
- Upgrade the infrastructure to ensure its longevity and maximize its utilization.
- Provide superior customer service through communications, externally and internally.

### **Public Works**

Public Works is responsible for the maintaining of municipal services infrastructure. This infrastructure includes the water utility, sewer utility, storm sewer and drainage system, roads, traffic signals, street lights, and parks and open spaces.

#### **2003 HIGHLIGHTS:**

- Responded to 2,405 service requests;
- Reconstructed Parkway Road from South Alder Street to Galerno Road;
- Completed comprehensive pavement condition inventory and analysis program with the Engineering Department;
- Completed the addition of one, and upgrades to two chlorine stations;
- Installed new walkway lights on Seagull Walkway;
- Completed traffic safety upgrades to Dogwood Street;
- Replaced aging watermain on Dogwood Street.



## **Airport**

The District owns and operates a federally licensed airport, which adheres to all Canadian Aviation Regulations (C.A.R.'s) for the operation of an airport. As directed by Council, the airport has developed a user pay system, which maintains an annually balanced budget, therefore, no municipal tax dollars go to its operation. A key role of the manager is to develop short and long-term plans for economic development at the airport as well as develop and implement short and long-term capital programs, with funding assistance through the Transport Canada Airport Capital Assistance Program (A.C.A.P.).

### **2003 HIGHLIGHTS:**

- Commenced air service between Seattle and Campbell River;
- Attracted additional domestic air service, providing service to Vancouver International Airport's main terminal;
- Electrical systems upgrade project initiated;
- Sanitary Sewage disposal project received environmental approvals, project presented to programs branch for review, and potential ACAP funding;
- New Federally mandated passenger Security Screening process implemented;
- Constructed an expanded Canada Customs international arrivals area;
- Provided for High Speed wireless communications;
- Continued with the Maintenance Equipment replacement program.



## **Public Transit**

In partnership, B.C. Transit and the District have contracted with Watson and Ash Transportation Ltd. to provide public transit to all areas of the District and a portion of Area 'D' of the Regional District of Comox-Strathcona. Service is provided six days per week, approximately twelve hours per day. It includes conventional transit service on an operating schedule, as well as a custom service, which is via reservations for persons with special needs.

### **2003 HIGHLIGHTS:**

- Ridership was 317,370 in 2003, up 3.6%;
- Costs for conventional transit were down 1.5% while revenue was up 4.8%;
- Introduction of semester passes for high school students in September 2003.

## **Engineering Services**

Engineering Services is responsible for a wide range of technical and contract administration functions associated with planning, budgeting, securing funding, designing and constructing civil infrastructure which includes, but is not limited to, transportation networks and support facilities, storm water management systems, drinking water treatment and distribution systems and sanitary sewer collection and treatment systems. In addition, administrative responsibility includes records management, developing and implementing construction policies, procedures, standards, regulations and programs as they relate to engineering services. The department critiques subdivision and development proposals and enforces compliance with relevant construction policies, bylaws and standards. Miscellaneous duties include environmental protection, handling referrals from other governments, providing technical assistance to other departments, responding to public inquiries and the administration of the solid waste (garbage) contract.

### **2003 HIGHLIGHTS:**

- Integrated Stormwater Management Plan;
- Continued the Infrastructure Inventory and Assessment program;
- Long Range Sanitary Sewage Treatment Strategy;
- Water Conservation Strategy Study;
- Initiated a Master Transportation Plan;
- Wireless Communication Strategy (Supervisory Control and Data Acquisition System);
- Environmental Action Plan;
- Water supply and distribution system model;
- Development Permit Guidelines for McIvor Lake area;
- Established 5-year Road Reconstruction Program - Local Improvement Project (L.I.P.);
- Design and record drawings for the reconstruction of Parkway L.I.P.;
- Design for future L.I.P.'s (Marina Boulevard, 16th Avenue, Willis & Petersen Roads);
- Design for seismic upgrades to Evergreen Reservoir;
- Design for new reservoir on Snowden Road;
- Addition of one, and upgrades to two chlorination stations;
- Designed Dogwood Street Lane Improvements (9th to 14th);
- Upgrade to Pump Station Number 2;
- Instrumentation upgrades to Pump Stations 12, 13, 14, 15 & Dosing Chamber;
- Poplar plantation for biosolids reuse at the Norm Wood Environmental Centre;
- Design for Woodburn Road storm drain, west of Spring Road;
- Participated in the Development Liaison Group.



**Dogwood Street Chlorination Station**



## **Maintenance Services**

The Maintenance Services Department works closely with the Engineering and Public Works Departments, as well as other municipal departments to ensure that the District's objectives are achieved as they relate to the purchasing of goods and services and the maintenance of municipally owned facilities and vehicles and equipment.

### **2003 HIGHLIGHTS:**

- Updated audit/inventory of District facilities, established immediate and long term needs;
- Administered building maintenance and repair budget of approximately \$1,000,000 covering approximately 20 major facilities;
- Assisted the Campbell River and District Art Gallery - Centennial Building upgrades;
- Commenced work on a vehicle maintenance review and vehicle replacement policy.



**Campbell River Fishing Pier**





**Longhouse at Robert Ostler Park**

## **OBJECTIVES AND MEASURES SECTION**

## **STATEMENT OF MUNICIPAL OBJECTIVES AND MEASURES**

The Community Charter (section 98) requires that municipalities include in their annual report a statement of municipal objectives and measures that will be used to determine progress respecting those objectives, for the current and next year. This new requirement will be phased-in over the next three years. For the first annual report (2003) the only requirement is a statement on municipal objectives for 2005. The second annual report (2004) must restate the objectives and measures for 2005 and include objectives and measures for 2006. The third annual report (2005) will include a progress report for the year 2005, restate the 2006 objectives and measures as well as a statement of objectives and measures for the year 2007. For the first reporting year our Council has approved the following 2005 objectives and measures:

### **Administration:**

- Adoption of 2005 Financial Plan that continues to reduce dependence on taxation from major industry with target for major industry levy to be no more than 32% of total tax levy.
- Provide annually information on number of employees in relation to population. Objective would be to restrict annual growth in the work force to less than 1%.
- Public Communications – develop and implement a communications strategy that would see the District keeping the general public informed on District issues. The objective would be to at a minimum have some form or forms of communication to the public at least 24 times during the 2005 calendar year.

### **Corporate Services:**

- Implement electronic payment system for some accounts. Development of processes will begin with parking ticket payments, taxes and dog licenses as the first step in creation of this service.
- Building permits application-processing time - to process 90% of all building permit applications within 10 calendar days of receipt.

### **Municipal Services:**

- Monitor and manage operating costs for water treatment and distribution with objective to contain annual per kilometre cost of increases at no more than Consumer Price Index (CPI) (Canada).
- Raise awareness of water conservation through a public information program for the purpose of reducing per capita water usage *by 10% by 2010*, using 2003 as the base year.
- Monitor and manage operating costs for wastewater disposal & treatment with objective to contain annual per kilometre cost of annual increases at no more than CPI (Canada).
- Monitor and manage cost of maintaining roads (includes sidewalks, bike paths, boulevards and ditches) based on kilometres of roadway. Objective will be to contain annual per kilometer cost increase for maintenance at no more than CPI (Canada).

### **Community Services:**

- Establishment of Regional District based emergency program.
- Establishment of an urban interface wildfire public information program with objective to reduce fire hazard risk.

## **FINANCIAL SECTION**



**AUDITORS' REPORT**

The Mayor and Council  
District of Campbell River

We have audited the consolidated statement of financial position of the District of Campbell River as at December 31, 2003 and the consolidated statements of changes in financial position, financial activities, operating funds, capital funds and reserve funds for the year then ended. We have also audited the General Capital and Revenue Funds, Municipal Airport Capital and Revenue Funds, Sanitary Sewer System Capital and Revenue Funds, Waterworks Utility Capital and Revenue Funds, General Reserve Fund, Parkland Reserve Fund, Facility Reserve Fund, Development Cost Reserve Fund, Industrial Park Development Fund, Campbell River Cemetery Perpetual Care Trust Fund and Elk Falls Cemetery Perpetual Care Trust Fund balance sheets of the District of Campbell River as at December 31, 2003 and the General Revenue Fund, Municipal Airport Revenue Fund, Sanitary Sewer System Revenue Fund and Waterworks Utility Revenue Fund statements of revenue and expenditure and the General Capital Fund, Municipal Airport Capital Fund, Sanitary Sewer System Capital Fund, Waterworks Utility Capital Fund and Industrial Park Development Fund statements of capital financing for the year then ended. These financial statements are the responsibility of the Municipality's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the Municipality as at December 31, 2003 and the results of its operations and changes in financial position for the year then ended in accordance with Canadian generally accepted accounting principles disclosed in Note 1 to the financial statements. As required by the Local Government Act (British Columbia), we report that, in our opinion, these principles have been applied on a consistent basis with that of the preceding year.

  
Chartered Accountants

Campbell River, BC  
April 1, 2004




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Accounting Services • Taxation Services • Business Development Services • CA ElderCare Services • Computer Accounting Consulting • Special Projects • Information Technology Services

**DISTRICT OF CAMPBELL RIVER**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT DECEMBER 31, 2003**

	<u>2003</u>	<u>2002</u>
	<u>\$</u>	<u>\$</u>
<b>FINANCIAL ASSETS</b>		
CASH	793,818	410,209
INVESTMENTS (Note 1)	37,415,529	36,180,751
LAND HELD FOR RESALE	683,424	683,424
ACCOUNTS RECEIVABLE (Note 3)	3,019,052	2,447,459
TAX SALE PROPERTIES	13,975	19,297
MFA DEBT RESERVE FUND (Note 7)	3,664,639	3,689,891
DEPOSITS	9,048	9,047
	<u>45,599,485</u>	<u>43,440,078</u>
<b>FINANCIAL LIABILITIES</b>		
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES (Note 4)	7,451,081	7,109,507
DEFERRED REVENUE (Note 6)	4,407,922	4,058,351
MFA DEBT RESERVE FUND (Note 7)		
Cash	857,515	852,779
Demand Notes	2,807,124	2,837,112
LONG-TERM DEBT (Note 9) (Page 36)	<u>26,635,805</u>	<u>30,326,087</u>
	<u>42,159,447</u>	<u>45,183,836</u>
<b>NET FINANCIAL ASSETS/LIABILITIES</b>	<u>3,440,038</u>	<u>(1,743,758)</u>
<b>PHYSICAL ASSETS</b>		
Engineering Structures	189,916,032	185,091,095
Buildings	22,385,439	19,762,619
Machinery & Equipment	10,909,481	10,562,327
Land	16,335,340	16,241,688
	<u>239,546,292</u>	<u>231,657,729</u>
<b>NET POSITION</b>	<u>242,986,330</u>	<u>229,913,971</u>
<b>MUNICIPAL POSITION</b>		
Equity in Physical Assets	212,910,489	201,331,642
Fund Balances		
Capital Fund	4,931,091	4,191,616
Operating Fund	24,107,064	23,401,889
Reserves	<u>1,037,686</u>	<u>988,824</u>
	<u>242,986,330</u>	<u>229,913,971</u>

  
C.D. Lang, C.G.A.

Corporate Services Director



**DISTRICT OF CAMPBELL RIVER**  
**CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION**  
**FOR THE YEAR ENDED DECEMBER 31, 2003**

	<u>2003</u>	<u>2002</u>
	<u>\$</u>	<u>\$</u>
<b>OPERATIONS</b>		
Net Before Financing Activities	5,183,794	4,147,992
Add Non-Cash Items		
Increase/(Decrease) in Deferred Revenue	<u>349,571</u>	<u>(416,325)</u>
	<u>5,533,365</u>	<u>3,731,667</u>
<b>Decrease/(Increase) In</b>		
Taxes and Accounts Receivable	(571,593)	129,818
Tax Sale Property	5,322	109,602
MFA Debt Reserve Fund	25,252	7,405
Deposits	-	(1,048)
<b>Increase/(Decrease) In</b>		
Accounts Payable	259,751	(341,817)
MFA Debt Reserve Fund	(25,252)	(7,405)
Accrued Wages, Fringe Benefits & Withholdings	<u>81,824</u>	<u>(23,278)</u>
	<u>(224,696)</u>	<u>(126,723)</u>
<b>NET INCREASE/(DECREASE) IN CASH FROM OPERATING</b>	<u>5,308,669</u>	<u>3,604,944</u>
<b>INVESTING</b>		
<b>Decrease/(Increase) In</b>		
Investments	<u>(1,234,778)</u>	<u>26,731</u>
<b>NET INCREASE/(DECREASE) IN CASH FROM INVESTING</b>	<u>(1,234,778)</u>	<u>26,731</u>
<b>FINANCING</b>		
Long-Term Debt Issued	923,000	1,096,500
Long-Term Debt Repaid	<u>(4,613,282)</u>	<u>(4,328,322)</u>
<b>NET INCREASE/(DECREASE) IN CASH FROM FINANCING</b>	<u>(3,690,282)</u>	<u>(3,231,822)</u>
<b>NET CHANGE IN CASH</b>	<u>383,609</u>	<u>399,853</u>
<b>OPENING CASH</b>	<u>410,209</u>	<u>10,356</u>
<b>CLOSING CASH</b>	<u><u>793,818</u></u>	<u><u>410,209</u></u>

**DISTRICT OF CAMPBELL RIVER**  
**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2003**

<b>REVENUE</b>	<b>2003</b> \$	<b>BUDGET</b> \$	<b>2002</b> \$
TAXATION/USER FEES	25,998,379	25,674,828	24,957,078
GRANTS IN LIEU OF TAXES	1,041,174	989,425	1,063,037
SERVICES PROVIDED TO OTHER GOVERNMENTS	1,099,841	287,700	285,681
SALE OF SERVICES	2,477,308	2,544,138	2,330,732
OTHER REVENUE FROM OWN SOURCES	8,416,041	4,806,569	4,502,956
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS	195,476	384,900	247,122
CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS	2,000,655	4,918,164	1,044,626
INVENTORY/PREPAID EXPENSE ADJUSTMENT	229,703	-	(63,529)
ACTUARIAL ADJUSTMENTS	972,811	869,167	802,662
<b>TOTAL REVENUE</b>	<b>42,431,388</b>	<b>40,474,891</b>	<b>35,170,365</b>
<b>EXPENDITURES</b>			
GENERAL GOVERNMENT SERVICES	3,717,389	3,949,292	3,508,781
PROTECTIVE SERVICES	9,676,033	9,639,036	9,239,827
TRANSPORTATION SERVICES	3,869,103	4,099,870	3,614,875
ENVIRONMENTAL HEALTH SERVICES	523,355	580,196	471,592
SEWER OPERATION & MAINTENANCE	1,378,333	1,553,745	1,276,524
WATER SUPPLY & MAINTENANCE	996,608	1,030,220	709,726
PUBLIC HEALTH & WELFARE SERVICES	88,042	85,892	78,008
ENVIRONMENTAL DEVELOPMENT SERVICES	924,950	1,012,832	965,655
RECREATION & CULTURAL SERVICES	3,629,632	3,654,951	3,304,050
INTEREST & DEBT ISSUE EXPENSES	3,771,395	4,072,169	3,754,186
CONTINGENCIES	-	125,000	-
UNCONDITIONAL TRANSFERS TO OTHER GOVERNMENTS	111,182	110,600	108,053
CONDITIONAL TRANSFERS TO OTHER GOVERNMENTS	891,735	891,735	890,195
<b>PURCHASE/SALE OF PHYSICAL ASSETS</b>			
Engineering Structures	4,824,937	12,560,954	2,254,982
Buildings	2,622,820	92,000	82,607
Machinery & Equipment	511,588	452,700	391,360
Land	93,653	2,146,000	794,297
	37,630,755	46,057,192	31,444,718
Add(deduct) Internal Equipment Charges	(383,161)	-	(422,345)
<b>TOTAL EXPENDITURES</b>	<b>37,247,594</b>	<b>46,057,192</b>	<b>31,022,373</b>
<b>NET REVENUE/(EXPENDITURES)</b>	<b>5,183,794</b>	<b>(5,582,301)</b>	<b>4,147,992</b>
Add/(Deduct):			
New Debt Issued	923,000	4,321,000	1,096,500
Debt Principal Repayment	(3,640,471)	(3,778,295)	(3,525,660)
Actuarial Adjustment on Debt	(972,811)	(869,167)	(802,662)
<b>(DECREASE)/INCREASE IN LONG TERM FINANCING</b>	<b>(3,690,282)</b>	<b>(326,462)</b>	<b>(3,231,822)</b>
<b>CHANGE IN FUND BALANCES</b>	<b>1,493,512</b>	<b>(5,908,763)</b>	<b>916,170</b>

**DISTRICT OF CAMPBELL RIVER**  
**CONSOLIDATED OPERATING FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2003**

<b>REVENUE</b>	<b><u>2003</u></b> <b><u>\$</u></b>	<b><u>BUDGET</u></b> <b><u>\$</u></b>	<b><u>2002</u></b> <b><u>\$</u></b>
TAXATION/USER FEES	25,998,379	25,674,828	24,957,078
GRANTS IN LIEU OF TAXES	1,041,174	989,425	1,063,037
SERVICES PROVIDED TO OTHER GOVERNMENTS	1,099,841	287,700	285,681
SALE OF SERVICES	2,477,308	2,544,138	2,330,732
OTHER REVENUE FROM OWN SOURCES	3,222,298	2,994,069	3,416,805
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS	195,476	384,900	247,122
CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS	1,867,023	2,220,749	875,173
INVENTORY/PREPAID EXPENSE ADJUSTMENT	229,703	-	(63,529)
ACTUARIAL ADJUSTMENTS	972,811	869,167	802,662
<b>TOTAL REVENUE</b>	<b><u>37,104,013</u></b>	<b><u>35,964,976</u></b>	<b><u>33,914,761</u></b>
<b>EXPENDITURES</b>			
GENERAL GOVERNMENT SERVICES	3,717,389	3,949,292	3,508,781
PROTECTIVE SERVICES	9,676,033	9,639,036	9,239,827
TRANSPORTATION SERVICES	3,869,103	4,099,870	3,614,875
ENVIRONMENTAL HEALTH SERVICES	523,355	580,196	471,592
SEWER OPERATION & MAINTENANCE	1,378,333	1,553,745	1,276,524
WATER SUPPLY & MAINTENANCE	996,608	1,030,220	709,726
PUBLIC HEALTH & WELFARE SERVICES	88,042	85,892	78,008
ENVIRONMENTAL DEVELOPMENT SERVICES	924,950	1,012,832	965,655
RECREATION & CULTURAL SERVICES	3,629,632	3,654,951	3,304,050
INTEREST & DEBT ISSUE EXPENSES	3,771,395	4,072,169	3,754,186
CONTINGENCIES		125,000	
UNCONDITIONAL TRANSFERS TO GOVTS	111,182	110,600	108,053
CONDITIONAL TRANSFERS TO GOVTS	891,735	891,735	890,195
	<u>29,577,757</u>	<u>30,805,538</u>	<u>27,921,472</u>
Add(Deduct): Internal Equipment Charges	(383,161)	-	(422,345)
<b>TOTAL EXPENDITURES</b>	<b><u>29,194,596</u></b>	<b><u>30,805,538</u></b>	<b><u>27,499,127</u></b>
<b>NET REVENUE/(EXPENDITURES)</b>	<b><u>7,909,417</u></b>	<b><u>5,159,438</u></b>	<b><u>6,415,634</u></b>
<b>NET TRANSFER (TO)/FROM RESERVES</b>	-	-	(50,000)
<b>NET TRANSFER (TO)/FROM CAPITAL</b>	(2,590,960)	(6,365,800)	(1,236,467)
<b>DEBT PRINCIPAL REPAYMENT</b>	<u>(4,613,282)</u>	<u>(3,778,295)</u>	<u>(4,328,322)</u>
<b>NET TRANSFERS AND FUNDING</b>	<b><u>(7,204,242)</u></b>	<b><u>(10,144,095)</u></b>	<b><u>(5,614,789)</u></b>
<b>CHANGE IN OPERATING FUND</b>	<b><u>705,175</u></b>	<b><u>(4,984,657)</u></b>	<b><u>800,845</u></b>
<b>OPENING BALANCE (Note 12)</b>	<b><u>23,401,889</u></b>	<b><u>23,401,889</u></b>	<b><u>22,601,044</u></b>
<b>CLOSING BALANCE</b>	<b><u>24,107,064</u></b>	<b><u>18,417,232</u></b>	<b><u>23,401,889</u></b>

**DISTRICT OF CAMPBELL RIVER**  
**CONSOLIDATED CAPITAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2003**

	<b><u>2003</u></b>	<b><u>BUDGET</u></b>	<b><u>2002</u></b>
	<b><u>\$</u></b>	<b><u>\$</u></b>	<b><u>\$</u></b>
<b>REVENUE</b>			
<b>OTHER REVENUE FROM OWN SOURCES</b>			
Sale of Equipment	123,093	-	2,270
Subdivision Developers	1,337,160	-	-
Donations	2,541,774	-	50,000
Investment Income	129,552	7,500	112,970
Commuted Local Improvements	161,991	-	62,370
MFA Surplus Repatriation	789,566	-	226,168
Deferred Revenue Realized	61,745	1,799,000	601,002
	<u>5,144,881</u>	<u>1,806,500</u>	<u>1,054,780</u>
<b>CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS</b>	<u>133,632</u>	<u>2,697,415</u>	<u>169,453</u>
<b>TOTAL REVENUE</b>	<u><u>5,278,513</u></u>	<u><u>4,503,915</u></u>	<u><u>1,224,233</u></u>
<b>EXPENDITURES</b>			
<b>PURCHASE OF PHYSICAL ASSETS</b>			
Engineering Structures	4,824,937	12,560,954	2,254,982
Buildings	2,622,820	92,000	82,607
Machinery & Equipment	511,588	452,700	391,360
Land	93,653	2,146,000	794,297
<b>TOTAL EXPENDITURES</b>	<u>8,052,998</u>	<u>15,251,654</u>	<u>3,523,246</u>
<b>NET REVENUE/(EXPENDITURES)</b>	<u>(2,774,485)</u>	<u>(10,747,739)</u>	<u>(2,299,013)</u>
<b>NET TRANSFER (TO) FROM OPERATING</b>	2,590,960	6,365,800	1,236,467
<b>DEBT ISSUED</b>	<u>923,000</u>	<u>4,321,000</u>	<u>1,096,500</u>
<b>NET TRANSFERS AND FUNDING</b>	<u>3,513,960</u>	<u>10,686,800</u>	<u>2,332,967</u>
<b>CHANGE IN CAPITAL FUNDS</b>	<u>739,475</u>	<u>(60,939)</u>	<u>33,954</u>
<b>OPENING BALANCE</b>	<u>4,191,616</u>	<u>4,191,616</u>	<u>4,157,662</u>
<b>CLOSING BALANCE</b>	<u><u>4,931,091</u></u>	<u><u>4,130,677</u></u>	<u><u>4,191,616</u></u>

**DISTRICT OF CAMPBELL RIVER**  
**CONSOLIDATED RESERVE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2003**

	<b><u>2003</u></b> <b><u>\$</u></b>	<b><u>BUDGET</u></b> <b><u>\$</u></b>	<b><u>2002</u></b> <b><u>\$</u></b>
<b>REVENUE</b>			
<b>OTHER REVENUE FROM OWN SOURCES</b>			
Investment Income	28,862	6,000	24,074
Developer Contributions	<u>20,000</u>	<u>-</u>	<u>7,297</u>
<b>TOTAL REVENUE</b>	<u>48,862</u>	<u>6,000</u>	<u>31,371</u>
<b>NET TRANSFER (TO)/FROM OPERATING</b>	<u>-</u>	<u>-</u>	<u>50,000</u>
<b>TOTAL CHANGE IN RESERVES</b>	48,862	6,000	81,371
<b>OPENING BALANCE</b>	<u>988,824</u>	<u>988,824</u>	<u>907,453</u>
<b>CLOSING BALANCE</b>	<u><u>1,037,686</u></u>	<u><u>994,824</u></u>	<u><u>988,824</u></u>

## **DISTRICT OF CAMPBELL RIVER**

### **NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

**DECEMBER 31, 2003**

#### **NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the District of Campbell River conform to generally accepted accounting principles as applicable to British Columbia Municipalities. The Consolidated Financial Statements have been prepared in accordance with current recommendations issued by the Public Sector Accounting and Auditing Board of the Canadian Institute of Chartered Accountants. The following is a summary of the District's significant policies:

##### **Basis of Presentation**

**Consolidated Financial Statements** - the General Revenue Fund, Airport Revenue Fund, Waterworks Revenue Fund, Sanitary Sewer Revenue Fund, Industrial Park Development Fund, Development Cost Charge Reserve Fund, General Capital Fund, Airport Capital Fund, Waterworks Capital Fund, Sanitary Sewer Capital Fund, General Reserve Fund, Parkland Reserve Fund and Facility Reserve Fund, belong to one economic entity under control of Municipal Council. The consolidated statements also include the Campbell River Economic Development Corporation. The Corporation is economically dependent on the District of Campbell River, and the District exercises control over the Corporation through ownership of the Corporation's issued shares.

The consolidated financial statements reflect the removal of internal transactions and balances. The Cemetery Trust Funds administered by the District are specifically excluded from the consolidated financial statements and are reported separately.

The District follows the normal practice for local government accounting according to the principle of fund accounting. Funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Currently in use are:

- (1) **Capital Funds** - These funds are used to account for capital assets and unfunded work-in-progress offset by related long-term debt and investment in capital assets.
- (2) **General Revenue Funds** - The General Revenue Fund is the District's operating fund and is used to account for all financial resources except those required to be accounted for in another fund.
- (3) **Airport, Water, and Sewer Revenue Funds** - To account for operations that are financed and operated in a manner similar to private business operations, where the intent is that the costs of providing the services on a continuing basis be financed or recovered at least partially through user charges.
- (4) **Reserve Funds** - To account for funds established for specific purposes with the approval of the Minister of Community Aboriginal & Women's Services. The funds are governed by By-Laws defining their purpose and are funded primarily by sales of real property, and by charges against developers.
- (5) **Industrial Park Development Fund** - To account for the costs of developing and carrying the Industrial Park and to account for sales of Industrial Park land.

**Basis of Accounting** - all revenues and expenditures are recorded on a full accrual basis using guidelines issued by the Public Sector Accounting and Auditing Board. Revenues are recorded in the period in which the transaction or events occurred that gave rise to the revenues. Expenditures are recorded in the period the goods and services are acquired and a liability is incurred, or transfers are due.



## **DISTRICT OF CAMPBELL RIVER**

### **NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (cont'd)**

#### **NOTE 1: (cont'd)**

**Investments** – Investments are held with the Municipal Finance Authority. The Money Market Fund provides a method by which municipalities in British Columbia can access high quality investments not otherwise available to them while retaining a high degree of security and liquidity. The interest rate is variable and the funds are redeemable upon 24 hours notice. The balances are reported at market value on December 31, 2003.

	<b><u>MFA MONEY MARKET FUND</u></b>
	\$
General Capital Fund	303,620
General Revenue Fund	31,807,418
General Reserve Fund	479,470
Parkland Reserve Fund	309,032
Facility Reserve Fund	249,184
Development Cost Reserve Fund	<u>4,266,805</u>
	<u>37,415,529</u>

**Inventory** – Inventory is expensed unless held for resale.

**Land held for Resale** – Lands held for resale are recorded at cost.

**Capital Assets** - Capital assets are recorded at cost, with the exception of the January 1, 1996 Municipal Airport acquisition. The Municipal Airport engineering structures and buildings are recorded at values determined by British Columbia Assessment Authority, machinery and equipment is recorded at market value determined for insurance purposes, and land is recorded at appraised value, all at the time of acquisition, January 1, 1996. Capital assets are not depreciated.

**Long-Term Debt** - Interest payments related to long-term debt obligations are recorded on an accrual basis.

**Property Tax Collections for other Governments** – The District is required by legislation to bill and collect property taxes on behalf of other governments. These revenues and payments are not included in the District's financial statements.

#### **Comparative Figures**

Certain previous years' comparative figures have been restated to match this year's presentation.

**DISTRICT OF CAMPBELL RIVER**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS(cont'd)**

**NOTE 2: TRUST FUNDS**

The District holds trust funds under British Columbia law for the purposes of maintaining public cemeteries. These funds are excluded from the consolidated statement of financial position and are comprised of the following:

	<b><u>2002</u></b>				<b><u>2003</u></b>
	<b><u>Balance</u></b>	<b><u>Interest</u></b>	<b><u>Receipts</u></b>	<b><u>Expenditures</u></b>	<b><u>Balance</u></b>
	\$	\$	\$	\$	\$
Campbell River Municipal	302,419	8,857	1,030	7,500	304,806
Elk Falls Memorial	<u>94,506</u>	<u>2,859</u>	<u>9,418</u>	<u>-</u>	<u>106,783</u>
	<u>396,925</u>	<u>11,716</u>	<u>10,448</u>	<u>7,500</u>	<u>411,589</u>

**NOTE 3: ACCOUNTS RECEIVABLE**

	<b><u>2003</u></b>	<b><u>2002</u></b>
	\$	\$
Taxes	1,160,112	1,304,008
User Fees – Water and Sewer	334,225	335,359
Due from Federal Government	524,102	305,164
Due from Provincial Government	342,095	92,896
Due from Regional District and Other Govts	9,372	23,562
Airport	183,338	67,679
Development Cost Charges	141,117	-
Other	<u>324,691</u>	<u>318,791</u>
TOTAL	<u>3,019,052</u>	<u>2,447,459</u>

**NOTE 4: ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	<b><u>2003</u></b>	<b><u>2002</u></b>
	\$	\$
Trade Accounts Payable	2,793,175	2,689,430
Due to Other Governments	423,390	547,865
Customer Deposits and Contract Holdbacks	577,683	428,078
Prepayments	220,267	184,565
Salaries and Wages	858,502	681,549
Future Insurance Claims	529,751	438,219
Future Local Improvements	314,950	303,262
Accrued Interest	455,138	465,170
Salary Vacation Accrual	376,287	365,913
Employee Sick Pay	797,300	897,144
Time Off in Lieu of Overtime	79,601	85,261
Other	<u>25,037</u>	<u>23,051</u>
TOTAL	<u>7,451,081</u>	<u>7,109,507</u>

**DISTRICT OF CAMPBELL RIVER**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS(cont'd)**

**NOTE 5: RESTRICTED ASSETS**

Included in the consolidated assets are short-term investments of \$4,266,805 (2002 - \$4,058,351) and installments receivable of \$141,117 (2002 - \$0). These assets can only be used for expenditures as provided by the Development Cost Charge Reserve Bylaw and the relevant sections of the Local Government Act, unless otherwise authorized by the Provincial Ministry of Community, Aboriginal and Women's Services.

**NOTE 6: DEFERRED REVENUE**

This consists of contributions from developers collected under the Development Cost Charge Bylaw. The developer contributions will be recognized as revenue in future years when the related capital projects, for which they were collected, are completed.

		<u>2003</u>		<u>2002</u>
		\$		\$
	<u>Deferred</u>	<u>Deferred</u>	<u>Total</u>	<u>Total</u>
	<u>Revenue</u>	<u>Payments</u>		
Roads	3,866,417	37,323	3,903,740	3,763,011
Public Open Space	251,301	15,404	266,705	232,234
Phase I Beaver Lodge Lands	18,712	-	18,712	18,182
Water	43,701	59,636	103,337	-
Storm Water Drainage	64,777	-	64,777	44,924
Sanitary Sewer	15,131	20,206	35,337	-
Other Parks	<u>6,766</u>	<u>8,548</u>	<u>15,314</u>	<u>-</u>
 TOTAL	 <u>4,266,805</u>	 <u>141,117</u>	 <u>4,407,922</u>	 <u>4,058,351</u>

**NOTE 7: MUNICIPAL FINANCE AUTHORITY DEBT RESERVE FUND**

The Municipal Finance Authority of British Columbia provides capital financing for regional districts and their member municipalities. The Authority is required to establish a Debt Reserve Fund. Each regional district, through its member municipalities who share in the proceeds of a debt issue, is required to pay into the Debt Reserve Fund certain amounts set out in the debt agreements. The Authority pays into the Debt Reserve Fund these monies from which interest earned thereon less administrative expenses becomes an obligation to the regional districts. It must then use this fund, if at any time there are insufficient funds, to meet payments on its obligations. When this occurs the regional districts may be called upon to restore the fund.

Upon the maturity of a debt issue the unused portion of the Debt Reserve Fund established for that issue will be discharged to the Municipality. The proceeds from these discharges will be credited to income in the year they are received. As at December 31, 2003 the total of the Debt Reserve Fund was comprised of:

	<u>2003</u>	<u>2002</u>
	\$	\$
General Revenue	1,943,770	1,945,559
Sanitary Sewer	1,358,381	1,372,942
Waterworks Utility	<u>362,488</u>	<u>371,390</u>
	<u>3,664,639</u>	<u>3,689,891</u>

**DISTRICT OF CAMPBELL RIVER**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (cont'd)**

**NOTE 8: LEASES**

- (a) The District has leased a fire truck from Online Finance and Leasing Corporation at an annual cost of \$42,708, including taxes. The lease expires on July 25<sup>th</sup>, 2004, at which time the District has the option to purchase the fire truck for \$243,147, or enter into a new lease.
- (b) The District has entered into a lease with ICI/Windley Group for the new Community Centre at an annual cost of \$490,270, including GST, until December 15<sup>th</sup>, 2012. At that time the District has the option to purchase the facility for \$1.

**NOTE 9: LONG-TERM DEBT**

All debt is reported at gross amount. The District has no debt assumed by others on its behalf, and has assumed no debt for others.

The principal payments for the next five years are:

<u>Year</u>	<u>General</u> \$	<u>Sewer</u> \$	<u>Water</u> \$	<u>Total</u> \$
2004	2,381,875	1,018,334	154,876	3,555,085
2005	1,973,042	1,018,334	154,876	3,146,252
2006	1,909,407	896,294	154,876	2,960,577
2007	1,651,173	896,294	154,876	2,702,343
2008	1,066,646	669,706	119,257	1,855,609

**NOTE 10: DEVELOPMENT COST FUNDS-OUTSTANDING COMMITMENTS**

<u>By-law</u> <u>No.</u>	<u>Description</u>	<u>Authorized</u> \$	<u>Expended In</u> <u>2003</u> \$	<u>Balance</u> <u>Remaining</u> \$
<u>Roads</u> 2835	Willis Road	2,400,000	39,994	1,738,988

## **DISTRICT OF CAMPBELL RIVER**

### **NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (cont'd)**

#### **NOTE 11: CONTINGENT LIABILITIES**

##### **Museum Loan**

The Campbell River & District Museum & Archives Society owes the Royal Bank \$77,368 as at December 31<sup>st</sup>, 2003. While no formal guarantee agreement exists, should future donations to the Society and related fund-raising projects not produce sufficient funds to repay the outstanding principal and interest, the Municipality may assume liability for the remaining debt.

##### **Maritime Heritage Centre Loan Guarantee**

The District has made known its intention to provide assistance to the Daybreak Building Society in the form of a loan guarantee in the amount of \$600,000. The loan guarantee is for a time period of not more than five years.

##### **Pension Liability**

The Municipality and its employees contribute to the Municipal Pension Plan (the plan), a jointly-trusted pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of benefits. The pension plan is a multi-employer contributory pension plan. Basic pension benefits provided are defined. The plan has about 123,000 active contributors including approximately 28,000 contributors from local governments.

Every three years an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. The most recent valuation as at December 31<sup>st</sup>, 2000 indicated a funding surplus of \$436 million for basic pension benefits. The next valuation will be as at December 31<sup>st</sup>, 2003 with results available in 2004. The Joint Trust Agreement specifies how surplus assets can be used. The actuary does not attribute portions of the surplus to individual employers. The District of Campbell River paid \$707,099 for employer contributions and \$558,287 for employee contributions to the plan in fiscal 2003.

##### **Regional District Debt**

Debt issued by the Regional District of Comox-Strathcona is a direct joint and several liability of the Regional District and each member municipality, including the District of Campbell River.

##### **Claims for Damages**

In the normal course of a year, the District is faced with lawsuits and other claims for damages. It is the opinion of management that at year-end, the District's estimated exposure for such liabilities is not considered to be significant. Any ultimate settlements will be recorded in the year the settlements occur.

#### **NOTE 12: CHANGE IN ACCOUNTING**

The Consolidated Statement of Financial Position has been changed to clearly reflect "Financial Assets" as defined by the Public Sector Accounting and Auditing Board. The beginning of the year 2002 Operating Fund Balance has been restated to reflect the effect of removing Inventory not held for resale and Prepaid expenses from "Financial Assets".

Operating Fund Balance – Opening	\$ 23,011,409
Less: Adjustment for Inventory and Prepaid expenses	<u>410,365</u>
Adjusted Operating Fund Balance - Opening	<u>\$ 22,601,044</u>

**DISTRICT OF CAMPBELL RIVER**

**CONSOLIDATED SCHEDULE OF**

**LONG-TERM DEBT**

**AS AT DECEMBER 31, 2003**

<b><u>BYLAW NO.</u></b>	<b><u>NAME OF BYLAW</u></b>	<b><u>DATE ISSUED</u></b>	<b><u>MATURING DATE</u></b>	<b><u>INTEREST RATE</u></b>	<b><u>DEBT BALANCE</u></b>
				<b><u>%</u></b>	<b><u>\$</u></b>
<b><u>LAND ACQUISITION LOANS</u></b>					
<b><u>Chartered Banks</u></b>					
2225	Tyee Spit Lands Acquisition	28/07/94	28/07/04	9.95	256,000
2477	Works Yard Land	31/05/96	31/05/06	8.07	182,400
2548	2658 S. Island Hwy	02/12/96	02/12/06	5.99	88,000
2607	2147 S. Island Hwy	09/11/97	09/11/07	5.97	145,000
					<u>671,400</u>
<b><u>SHORT TERM CAPITAL BORROWING</u></b>					
<b><u>Chartered Banks</u></b>					
2956	585 Island Hwy	30/09/02	02/07/04	5.45	98,000
					<u>98,000</u>
<b><u>MUNICIPAL FINANCE AUTHORITY</u></b>					
<b><u>Storm Drains Construction</u></b>					
2220	Issue #59	22/11/94	22/11/04	9.350	33,202
2325	Issue #60	12/04/95	12/04/05	8.660	85,726
2459	Issue #63	01/06/96	01/06/06	7.750	150,591
2468	Issue #64	25/09/96	25/09/06	7.421	68,419
2571	Issue #65	24/04/97	24/04/07	6.900	265,887
2672	Issue #68	24/03/98	24/03/08	5.550	333,048
2735	Issue #70	24/03/99	01/06/09	5.490	480,505
2805	Issue #72	27/03/00	27/03/10	6.450	760,602
2880	Issue #74	11/04/01	01/06/11	5.930	8,370
2958	Issue #78	03/10/02	03/12/12	5.370	41,422
3011	Issue #79	07/04/03	03/06/13	5.491	32,000
					<u>2,259,772</u>

**DISTRICT OF CAMPBELL RIVER**

**CONSOLIDATED SCHEDULE OF**

**LONG-TERM DEBT**

**AS AT DECEMBER 31, 2003**

<b><u>BYLAW NO.</u></b>	<b><u>NAME OF BYLAW</u></b>	<b><u>DATE ISSUED</u></b>	<b><u>MATURING DATE</u></b>	<b><u>INTEREST RATE</u></b>	<b><u>DEBT BALANCE</u></b>
				<b><u>%</u></b>	<b><u>\$</u></b>
<b><u>MUNICIPAL FINANCE AUTHORITY (cont'd)</u></b>					
<b><u>Local Improvements</u></b>					
2221	Issue #59	22/11/94	22/11/04	9.350	72,029
2326	Issue #60	12/04/95	12/04/05	8.660	111,251
2460	Issue #63	01/06/96	01/06/06	7.750	525,483
2572	Issue #65	24/04/97	24/04/07	6.900	399,519
2673	Issue #68	24/03/98	24/03/08	5.550	1,117,449
2736	Issue #70	24/03/99	01/06/09	5.490	1,309,392
2806	Issue #72	27/03/00	27/03/10	6.450	2,332,014
2879	Issue #74	11/04/01	01/06/11	5.930	324,762
2932	Issue #77	09/04/02	01/06/12	6.060	765,852
3012	Issue #79	07/04/03	03/06/13	5.491	891,000
					<u>7,848,751</u>
<b><u>Other</u></b>					
2152	Sportsplex & Playing Fields Issue #56	19/11/93	19/11/08	8.000	1,251,335
2569	Police & Public Safety Facility Issue #65	24/04/97	24/04/07	6.900	2,479,771
2933	Cambridge Park Issue #77	09/04/02	01/06/12	6.060	<u>29,916</u>
					<u>3,761,022</u>
<b><u>Sanitary Sewer</u></b>					
2182	MFA Issue #58	10/05/94	10/05/14	7.510	5,998,754
2317	MFA Issue #60	12/04/95	12/04/05	8.660	369,631
2626	MFA Issue #66	11/05/97	11/05/07	5.850	1,308,768
2737	MFA Issue #70	24/03/99	01/06/09	5.490	1,971,976
2804	MFA Issue #72	27/03/00	27/03/10	6.450	<u>1,498,724</u>
					<u>11,147,853</u>

**DISTRICT OF CAMPBELL RIVER**

**CONSOLIDATED SCHEDULE OF**

**LONG-TERM DEBT**

**AS AT DECEMBER 31, 2003**

<b><u>BYLAW NO.</u></b>	<b><u>NAME OF BYLAW</u></b>	<b><u>DATE ISSUED</u></b>	<b><u>MATURING DATE</u></b>	<b><u>INTEREST RATE</u></b> %	<b><u>DEBT BALANCE</u></b> \$
<b><u>MUNICIPAL FINANCE AUTHORITY (cont'd)</u></b>					
<b><u>Waterworks Utility</u></b>					
30	Greater Campbell River Waterworks District-Issue #31	30/06/82	30/06/07	6.900	427,710
2708	District of Campbell River MFA Issue #70	24/03/99	01/06/09	5.490	<u>985,988</u>
					<u>1,413,698</u>
<b>TOTAL MUNICIPAL FINANCE AUTHORITY BORROWINGS</b>					<u>26,431,096</u>
<b>ACCRUED ACTUARIAL ADJUSTMENT</b>					<u>(564,691)</u>
<b>TOTAL LONG-TERM DEBT</b>					<u><u>26,635,805</u></u>





**Maritime Heritage Centre**

# **STATISTICAL SECTION**

# Campbell River District Municipality

**1**

## General

Incorporated in 1947, Campbell River has a total land area of 133.34 square km (2001 Census). By highway the District is 264 km north of Victoria and 44 km north of Courtenay. Campbell River is in the Comox-Strathcona Regional District.

**2**

## Population Estimates

## Age Distribution

### Annual Estimates

### Age and Gender - 2001 Census

(as of July 1, includes estimate of Census undercount)

Year	Campbell Riv	% Change Prev. Year	BC	% Change Prev. Year	Campbell Riv		% Distribution *	
					Male	Female	Campbell Riv	BC
					All ages		100.0	100.0
1999	30,120	-	4,011,342	-	14,120	14,335		
2000	29,759	-1.2	4,039,198	0.7	0 - 14	2,900	20.1	18.1
2001	29,699	-0.2	4,078,447	1.0	15 - 24	1,980	13.5	13.2
2002	29,513	-0.6	4,114,981	0.9	25 - 44	3,990	29.0	30.1
2003	29,617	0.4	4,146,580	0.8	45 - 64	3,835	26.3	25.1
					65 +	1,420	11.1	13.6

Source: BC STATS

Source: Statistics Canada

\* distribution based on published totals, both sexes

**3**

## Selected 2001 Census Characteristics

### Labour Force by Industry (NAICS)

### Summary Characteristics

	Campbell River	%	BC %		Campbell River	BC
Total labour force	14,975	100.0	100.0	Population, 2001	28,456	3,907,738
Industry - Not applicable	435	2.9	2.2	Population (by citizenship)	28,295	3,868,875
All industries (Experienced LF)	14,540	100.0	100.0	Non-immigrant	24,680	2,821,870
111-112 Farms	370	2.5	1.9	Immigrant	28,456	3,907,738
113 Forestry and logging	1,075	7.4	1.2	Labour force (15+ yrs.)	14,975	2,069,950
114 Fishing, hunting and trapping	185	1.3	0.3	Employees	12,635	1,715,600
1151/2 Support activities for farms	10	0.1	0.1	Self-employed	535	96,185
1153 Support activities for forestry	155	1.1	0.5	Participation rate	% 66.4	% 65.2
21 Mining and oil and gas extraction	400	2.8	0.7	Unemployment rate	% 12.7	% 8.5
22 Utilities	60	0.4	0.6	Population, 20 yrs. & over	20,250	2,890,730
23 Construction	865	5.9	5.9	Less than grade 9	1,290	190,905
31-33 Manufacturing	1,420	9.8	9.8	Some high school	4,755	511,600
311 Food manufacturing	215	1.5	1.1	High school graduate	3,060	354,130
321 Wood product manufacturing	295	2.0	2.3	Trades certificate	3,300	370,170
322 Paper manufacturing	625	4.3	0.8	College without diploma	1,485	208,385
41 Wholesale trade	440	3.0	4.1	College diploma	3,485	482,050
44-45 Retail trade	1,840	12.7	11.6	Some university	1,300	264,450
441 Motor vehicle and parts dealers	240	1.7	1.1	University degree	1,580	509,030
445 Food and beverage stores	695	4.8	3.0	Census families	8,275	1,086,030
448 Clothing & clothing accessories	145	1.0	1.2	Lone-parent families	1,485	168,420
452 General merchandise stores	125	0.9	1.3	Households	11,305	1,534,335
48-49 Transportation & warehousing	640	4.4	5.7	1-family households	8,070	1,012,925
51 Information and cultural industries	245	1.7	3.1	Multi-family households	105	35,050
52 Finance and insurance	345	2.4	4.0	Non-family households	3,135	486,355
53 Real estate & rental/leasing	250	1.7	2.1	Median income	\$ 21,338	\$ 22,095
54 Professional, scientific & tech. serv.	615	4.2	6.8	Males	\$ 32,001	\$ 28,976
55 Mgmt. of companies/enterprises	-	-	0.1	Females	\$ 15,261	\$ 17,546
56 Admin+support, waste mgmt. serv.	495	3.4	4.0	Median Family Income	\$ 54,289	\$ 54,840
61 Educational services	765	5.3	6.9	Economic Families	8,200	1,044,850
62 Health care and social assistance	1,320	9.1	9.9	Incidence, low income	% 14.8	% 13.9
71 Arts, entertainment and recreation	335	2.3	2.3	Unattached persons, 15+	3,880	576,825
72 Accommodation and food services	1,465	10.1	8.3	Incidence, low income	% 42.7	% 38.1
721 Accommodation services	415	2.9	1.9	Population in private hh.	28,175	3,785,270
722 Food services & drinking places	1,055	7.3	6.4	Incidence, low income	% 18.3	% 17.8
81 Other services (excl. public admin.)	620	4.3	4.9	Dwellings	11,310	1,534,335
91 Public administration	625	4.3	5.6	Owned	7,940	1,017,485
Agriculture, Food and Beverage	410	2.8	3.0	Rented	3,350	512,360
Fishing and Fish Processing	375	2.6	0.5	Average gross rent	\$ 651	\$ 750
Logging and Forest Products	2,145	14.8	4.7	Average owners' payments	\$ 771	\$ 904
Mining and Mineral Products	485	3.3	2.0	Avg. value, owned dwell.	\$ 141,911	\$ 230,645

Source: Statistics Canada, incomes are for 2000; rentowner's payments are restricted to non-farm, non-reserve private dwellings.

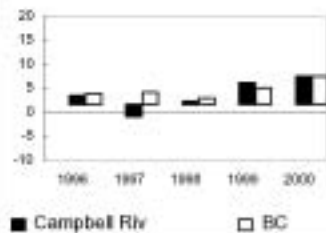
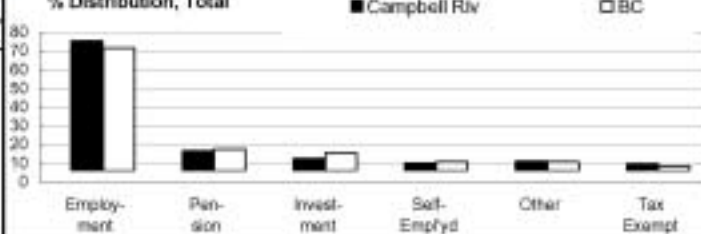
# Campbell River District Municipality

4		Values of Building Permits							
Year	Residential				Non-Residential		Total		Year
	Number of Units		Value \$'000		Value \$'000		Value \$'000		
	Campbell Riv	BC	Campbell Riv	BC	Campbell Riv	BC	Campbell Riv	BC	
1999	44	18,630	5,639	2,591,861	28,161	2,104,009	33,800	4,695,870	1999
2000	36	15,739	6,109	2,403,140	16,404	2,088,857	22,513	4,491,997	2000
2001	43	17,542	7,489	2,829,874	12,239	2,124,898	19,728	4,954,772	2001
2002	63	24,772	10,687	3,888,147	4,994	1,771,268	15,681	5,659,415	2002
2003	92	27,163	14,893	4,514,185	6,534	1,880,053	21,427	6,394,238	2003

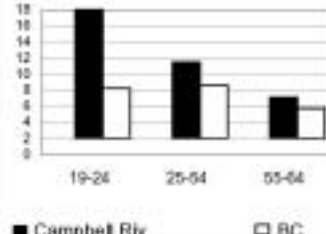
Source: Statistics Canada

Note: Detailed non-residential permits data can be found on our Website: [www.bcstats.gov.bc.ca](http://www.bcstats.gov.bc.ca)

A dash can indicate a nil report, a value of less than \$500, or non-reporting.

5		Personal Taxation Statistics						Percent Change in Avg. Income	
Total Income of Taxable Returns									
Year	Taxable Returns (#)		Average Income (\$)		% Change avg. income				
	Campbell Riv	BC	Campbell Riv	BC	Campbell Riv	BC			
1996	16,800	1,844,970	36,996	36,126					
1996	17,080	1,879,340	37,689	36,961	1.9	2.3			
1997	17,160	1,898,700	36,767	37,894	-2.4	2.5			
1998	16,900	1,915,220	37,010	38,398	0.7	1.3			
1999	16,840	1,937,520	38,702	39,758	4.6	3.5			
2000	16,730	1,928,560	40,992	42,121	5.9	5.9			
Source of Total Income 2000									
	Campbell Riv		BC						
	\$Thousands	% of Total	% of Total	% of Total					
Employment	517,242	69.5	66.0						
Pension	80,244	10.8	11.9						
Investment	47,929	6.4	9.7						
Self-Employed	30,093	4.0	5.0						
Other	39,985	5.4	4.7						
Tax Exempt	28,669	3.9	2.6						
Total	744,184	100.0	100.0						

Source: Canada Customs and Revenue Agency. Areas are defined by postal codes and may not match municipal boundaries.

6 Dependency on the Safety Net							Total Beneficiaries by Age Group, % (Basic BC Assistance & EI)	
Percentage of Population by Age Receiving Benefits - September 2002								
Age Group	BC Basic* Income Assistance Recipients (%)		Employment Insurance Beneficiaries (%)		Total of BC Basic Income Assistance & EI Beneficiaries (%)			
	Campbell Riv	BC	Campbell Riv	BC	Campbell Riv	BC		
Under 19	9.0	5.6						
19-24	10.8	3.7	5.4	2.5	16.0	6.2		
25-54	5.4	3.2	4.2	3.4	9.5	6.6		
55-64	3.2	2.2	1.9	1.5	5.1	3.7		
19-64	5.6	3.1	3.9	3.0	9.5	6.1		

\* Includes those receiving temporary assistance only. Excludes aboriginal people living on reserve, seniors/OAS, and children living with a relative.

Source: BC STATS. Prepared using administrative files from the BC Ministry of Human Resources, and Human Resources Development Canada

7 Business Formations and Failures									
Incorporations				Bankruptcies					
Year	Number		Year	Campbell Riv		Courtenay		BC	
	Campbell Riv	BC		Business	Consumer	Business	Consumer	Business	Consumer
1999	153	21,009	1999	14	119	20	146	1,075	8,179
2000	125	21,386	2000	16	179	10	173	976	9,181
2001	126	19,474	2001	16	191	11	152	1,100	9,474
2002	101	20,987	2002	13	198	11	170	1,105	9,527
2003	123	22,531	2003	20	182	13	148	1,002	9,394

Source: Ministry of Finance, B.C. Government

Source: Office of the Superintendent of Bankruptcy, Govt of Canada

Note: Bankruptcy is counted where it is filed.

Incorporations are counted in municipality of the registered office address which may differ from the actual business location.

Bankruptcy data is available for urban areas only.

# DISTRICT OF CABELL RIVER

## Comparative Statistics

### TAXABLE ASSESSMENTS FOR MUNICIPAL PURPOSES

	2003	2002	2001	2000	1999
01-Residential	\$ 1,358,852,100	\$ 1,317,081,650	\$ 1,344,351,900	\$ 1,376,070,700	\$ 1,466,749,294
02-Utilities	31,633,000	31,981,500	32,794,200	10,228,700	4,184,800
04-Major Industry	120,375,000	119,261,000	115,310,500	113,984,000	121,268,100
05-Light Industry	15,172,438	15,470,738	16,712,438	16,400,600	11,840,700
06-Business/Other	252,937,950	280,232,050	294,211,200	308,229,650	319,379,900
07-Managed Forest	5,721,800	5,653,500	5,835,700	6,005,700	6,397,400
08-Rec/Non-Profit	6,402,400	6,071,400	5,788,200	5,336,200	8,294,000
09-Farm	131,200	105,700	112,500	109,500	120,400
	<u>\$ 1,791,225,888</u>	<u>\$ 1,775,857,538</u>	<u>\$ 1,815,116,638</u>	<u>\$ 1,836,365,050</u>	<u>\$ 1,938,234,594</u>

### TAX RATES FOR RESIDENTIAL PROPERTIES (\$ per \$1000 of assessed property value)

Municipal	5.6221	5.4547	5.0171	4.6427	4.1434
Regional District	0.8814	0.8803	0.7788	0.7974	0.6973
School	4.6060	4.7053	4.5901	4.5770	4.4075
Regional Hospital	0.4148	0.4227	0.3478	0.3220	0.3052
Municipal Finance	0.0003	0.0003	0.0003	0.0003	0.0003
BC Assessment	0.1159	0.1245	0.1267	0.1271	0.1247
<b>Total All Rates</b>	<b>11.6405</b>	<b>11.5878</b>	<b>10.8608</b>	<b>10.4665</b>	<b>9.6784</b>

### VARIABLE TAX RATES (In dollars per thousand dollars of assessed property value)

#### OTHER PROPERTY CLASSES

Utilities	34.9212	33.7716	32.0082	31.5976	30.2839
Major Industry	75.0018	74.5325	74.5473	74.0524	69.8887
Light Industry	28.8931	26.7757	25.0829	24.3107	23.0463
Business	28.4987	26.3738	24.7522	23.9933	22.7411
Managed Forest	23.4248	22.9706	16.0696	15.3340	13.5431
Rec/Non-Profit	10.7970	10.6692	10.4959	11.4286	8.5625
Farm	13.3495	14.4410	13.5046	13.4751	12.6281

**DISTRICT OF CAMPBELL RIVER**  
**Comparative Statistics**

**TAX COLLECTIONS**

	2003	2002	2001	2000	1999
Municipal	\$ 17,662,075	\$ 16,855,098	\$ 16,068,818	\$ 15,146,186	\$ 14,007,529
School	13,118,775	13,339,974	13,176,406	13,027,429	13,587,205
Regional District	2,921,082	2,870,068	2,644,695	2,682,041	2,603,717
Regional Hospital District	1,086,827	1,122,532	941,879	867,555	853,331
Library	891,735	890,195	874,757	851,398	804,555
BC Assessment Authority	348,830	382,691	398,150	398,618	403,134
Municipal Finance Authority	530	548	560	576	602
<b>TOTAL TAXES</b>	<b>\$ 36,029,854</b>	<b>\$ 35,461,106</b>	<b>\$ 34,105,265</b>	<b>\$ 32,973,803</b>	<b>\$ 32,260,073</b>

**Average Residential Home Property Taxation**

Residential Assessed Value (1)	1,241,649,700	1,202,829,450	1,219,965,500	1,254,674,300	1,334,009,394
Residential units (Folios)	10,144	10,104	10,049	10,057	10,027
<b>Average Assessment</b>	<b>\$ 122,402</b>	<b>\$ 119,045</b>	<b>\$ 121,402</b>	<b>\$ 124,756</b>	<b>\$ 133,042</b>

**Municipal Charges**

Storm Water Parcel Tax	\$ 12	\$ 12	\$ 12	\$ -	\$ -
Water Parcel Tax	10	10	10	10	10
Sewer Parcel Tax	64	64	64	64	64
Garbage	107	107	107	107	107
Water User Fees	96	96	96	96	96
Sewer User Fees	210	198	192	192	192
Property Taxes	688	649	609	579	551
Subtotal	1,187	1,136	1,090	1,048	1,020

**Other Governments (2)**

Total Other Governments	737	730	709	727	736
Less Home Owner Grant (3)	(470)	(470)	(470)	(470)	(470)
Subtotal	267	260	239	257	266

<b>Total Property Taxes</b>	<b>\$ 1,454</b>	<b>\$ 1,396</b>	<b>\$ 1,330</b>	<b>\$ 1,305</b>	<b>\$ 1,287</b>
-----------------------------	-----------------	-----------------	-----------------	-----------------	-----------------

(1) Includes only improved residential single family and strata titled units. Does not include vacant land, ALR, farm or other properties.

(2) Represent property taxes levied by other governments that the District is required to levy and collect.

(3) Represents the Provincial Home Owner Grant for taxpayers who both own and reside on the property. The actual amount varies based on circumstances. The amount shown is the basic grant for those under 65 years of age.



**DISTRICT OF CAMPBELL RIVER**  
**Comparative Statistics**

	2003	2002	2001	2000	1999
<b>TAXATION</b>					
Total Current Year Levy(1)	\$ 41,937,561	\$ 41,324,115	\$ 39,671,808	\$ 38,590,209	\$ 38,351,333
Per Capita	1,416	1,452	1,262	1,235	1,225
Current Collections	41,406,357	40,614,320	38,939,752	37,767,384	38,155,276
Percent of Levy	98.7%	98.3%	98.2%	97.9%	99.5%
Total Collected	42,440,812	41,624,977	40,189,279	38,396,199	39,320,816
Percent of Current Levy	101.2%	100.7%	101.3%	99.5%	102.5%

**UNPAID TAXES**

Current	\$ 829,472	\$ 895,717	\$ 908,937	\$ 1,003,008	\$ 418,715
Arrears	293,553	380,531	373,538	369,588	283,254
Total Unpaid Taxes	\$ 1,123,025	\$ 1,276,248	\$ 1,282,475	\$ 1,372,596	\$ 701,969
Per Capita	\$ 37.92	\$ 44.85	\$ 40.80	\$ 43.92	\$ 22.43

**AREAS OF MUNICIPALITY (hectares)**

Land Area Subject to Taxation	13,403	13,403	13,403	13,403	13,403
Parks and Playground	106	106	106	106	106
Streets and Lanes	200	199	199	199	199
Other Lands	51	51	51	51	51
Water Areas	1,144	1,144	1,144	1,144	1,144
<b>Total Area</b>	<b>14,904</b>	<b>14,903</b>	<b>14,903</b>	<b>14,903</b>	<b>14,903</b>

**SERVICES**

Paved Roads	188 km	187 km	187 km	187 km	187 km
Gravel Roads	56 km	56 km	56 km	54 km	54 km
Storm Sewers	131 km	129 km	129 km	128 km	127 km
Sanitary Sewers-Mains	212 km	211 km	211 km	211 km	210 km
Water-Mains	228 km	227 km	227 km	227 km	226 km
Sani-Sewer Service Connections	9,494	9,403	9,467	9,494	9,516
Water Service Connections	8,777	8,685	9,126	9,429	9,963
Hydrants(Including Private)	988	979	968	965	956

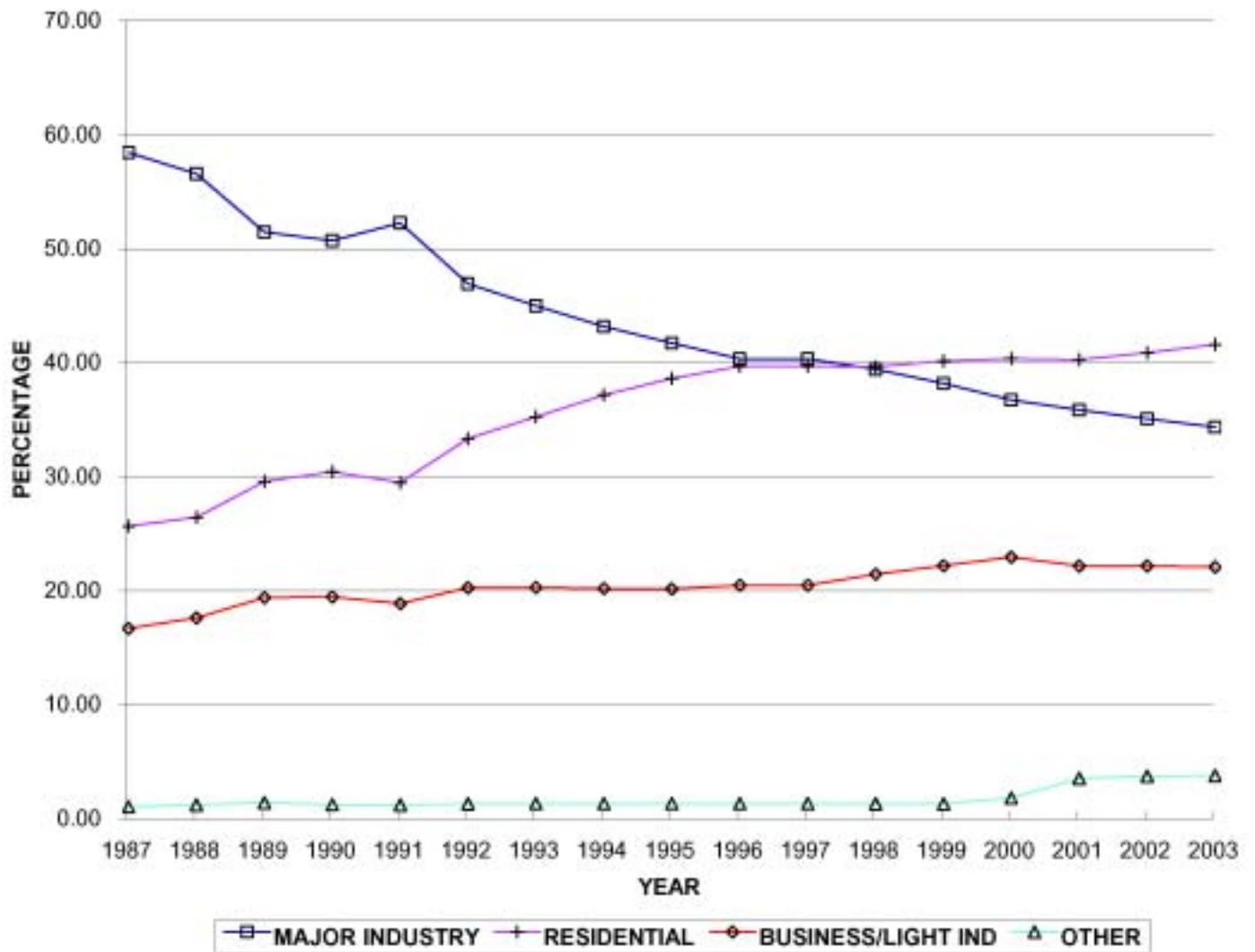
<b>POPULATION</b>	<b>29,617</b>	<b>28,456</b>	<b>31,437</b>	<b>31,253</b>	<b>31,295</b>
	(estimate)	(2)	(estimate)	(estimate)	(estimate)

(1) Includes sewer & water user fees, garbage fee, and parcel taxes

(2) Statistics Canada 2001 Census



DISTRICT OF CAMPBELL RIVER  
MUNICIPAL TAXES AS PERCENTAGE OF TOTAL LEVY



# DISTRICT OF CAMPBELL RIVER

## 2003 PERMISSIVE EXEMPTIONS GRANTED

<u>Civic Address</u>	<u>ORGANIZATION NAME</u>	<u>PROPERTY CLASS</u>	<u>DISTRICT COST</u> \$	<u>VALUE OF EXEMPTION</u> \$
891-13th Avenue	ASSOCIATION FRANCOPHONE DE CAMPBELL RIVER	1	209	395
891-13th Avenue	ASSOCIATION FRANCOPHONE DE CAMPBELL RIVER	6	553	958
81 Dogwood St	C.R & DIST SENIOR HOUSING SOCIETY	1	489	926
260 Cedar St	C.R & DIST WINTER CLUB	6	4,052	7,017
260 Cedar St	C.R & DIST WINTER CLUB	6	-	-
B-450-Merecroft Rd	C.R JUDO	6	454	785
B-450-Merecroft Rd	C.R JUDO	8	5	10
450 Merecroft Rd	C.R YOUTH SOCCER	6	346	599
450 Merecroft Rd	C.R YOUTH SOCCER	8	5	10
608 Alder St	C.R. & NORTH ISLAND TRANSITION SOCIETY	1	477	904
2600 Quinsam Rd	C.R. GUN CLUB SOCIETY	6	128	222
2600 Quinsam Rd	C.R. GUN CLUB SOCIETY	8	75	149
900 Parkside Dr	C.R. TRAIL RIDERS	6	460	796
900 Parkside Dr	C.R. TRAIL RIDERS	8	578	1,148
1153 Greenwood St	C.R.&DIST ASSOC FOR MENTALLY HANDICAPPED	6	3,863	6,689
1185 Greenwood St	C.R.&DIST ASSOC FOR MENTALLY HANDICAPPED	6	1,487	2,576
Bld #13 CR Airport	CAMPBELL RIVER AIR YOUTH ASSOC.	6	879	1,522
1048 Hemlock St	CAMPBELL RIVER CHILD CARE SOCIETY	6	932	1,615
394 Leishman Rd	CAMPBELL RIVER CHILD CARE SOCIETY	6	1,108	1,920
2641 Campbell River Rd	CAMPBELL RIVER FISH AND WILDLIFE	6	246	426
2641 Campbell River Rd	CAMPBELL RIVER FISH AND WILDLIFE	8	260	517
700 Petersen Rd	CAMPBELL RIVER GOLF AND COUNTRY	6	3,615	6,260
700 Petersen Rd	CAMPBELL RIVER GOLF AND COUNTRY	8	3,614	7,177
1981 14th Avenue	CAMPBELL RIVER GYMNASTICS ASSOCIATION	6	1,877	3,250
B-450-Merecroft Rd	CAMPBELL RIVER WADO KARATE CLUB	6	476	824
B-450-Merecroft Rd	CAMPBELL RIVER WADO KARATE CLUB	8	5	10
2251 -2252 Campbell River Rd	HAIG-BROWN KINGFISHER CREEK SOCIETY	8	648	1,287
401-11th Avenue	JOHN HOWARD SOCIETY OF NORTH ISLAND	6	761	1,318
931-14th Avenue	LEGION-J PERKINS MEMORIAL HOUSING SOCIETY	1	4,363	8,259
647 Birch St	NORTH ISLAND SUPPORTIVE RECOVERY SOCIETY	1	378	715
170 Dogwood St	ST. JOHN COUNCIL FOR B.C.	6	2,042	3,537
300 McGimpsey Rd	STOREY CREEK GOLF SOCIETY	6	4,227	7,319
300 McGimpsey Rd	STOREY CREEK GOLF SOCIETY	8	4,920	9,771
301-10th Avenue	THE CAMPBELL RIVER ALANO CLUB	6	1,091	1,889
911-931 13th Avenue	THE NAVY LEAGUE OF CANADA	6	630	1,090
911-931 13th Avenue	THE NAVY LEAGUE OF CANADA	8	479	951
2165 S Island Hwy	WILLOW POINT LIONS CLUB SOCIETY	6	1,265	2,191
100 - 142 Larwood Rd	WILLOW POINT SUPPORTIVE LIVING SOCIETY	1	3,747	7,092
12 - 142 Larwood Rd	WILLOW POINT SUPPORTIVE LIVING SOCIETY	6	2,703	4,681
			<u>53,446</u>	<u>110,769</u>

**DISTRICT OF CAMPBELL RIVER**  
**Comparative Statistics**

<b>Capital Acquisitions</b>	<b>2003</b>	<b>2002</b>	<b>2001</b>	<b>2000</b>	<b>1999</b>
General Government	\$ 60,791	\$ 112,071	\$ 49,308	\$ 53,262	64,527
Protective Services	96,738	81,560	53,832	54,113	31,946
Transportation Services	2,140,834	1,941,093	2,151,668	2,406,989	5,967,160
Environmental Health Services	-	-	-	4,973	8,989
Recreation and Cultural Services	2,513,909	317,822	407,546	1,988,813	294,645
Land for Specified Use	27,551	-	-	-	-
Airport	266,270	201,880	220,280	49,489	147,194
Sanitary Sewer	914,447	296,076	1,345,848	599,059	7,178,442
Waterworks	2,032,455	572,744	1,070,923	382,087	741,158
	<u>\$8,052,995</u>	<u>\$ 3,523,246</u>	<u>\$ 5,299,405</u>	<u>\$ 5,538,785</u>	<u>\$ 14,434,061</u>

<b>Source of Financing</b>	<b>2003</b>	<b>2002</b>	<b>2001</b>	<b>2000</b>	<b>1999</b>
Revenue Funds	\$ 2,590,959	\$ 1,236,467	\$ 2,543,509	\$ 1,129,817	\$ 2,683,479
Reserve Funds	61,745	601,002	90,226	300,000	-
Government Grants	133,632	169,453	321,289	124,014	3,802,126
Contributions by Developers	1,337,160	-	558,390	571,501	389,559
Debt	1,387,727	1,448,913	1,459,143	1,207,525	7,077,998
Donations	2,541,772	50,000	10,000	1,433,086	96,161
Other	-	17,411	316,848	772,842	384,738
	<u>\$ 8,052,995</u>	<u>\$ 3,523,246</u>	<u>\$ 5,299,405</u>	<u>\$ 5,538,785</u>	<u>\$ 14,434,061</u>

**DISTRICT OF CAMPBELL RIVER**

**Comparative Statistics**

**Long-Term Debt**

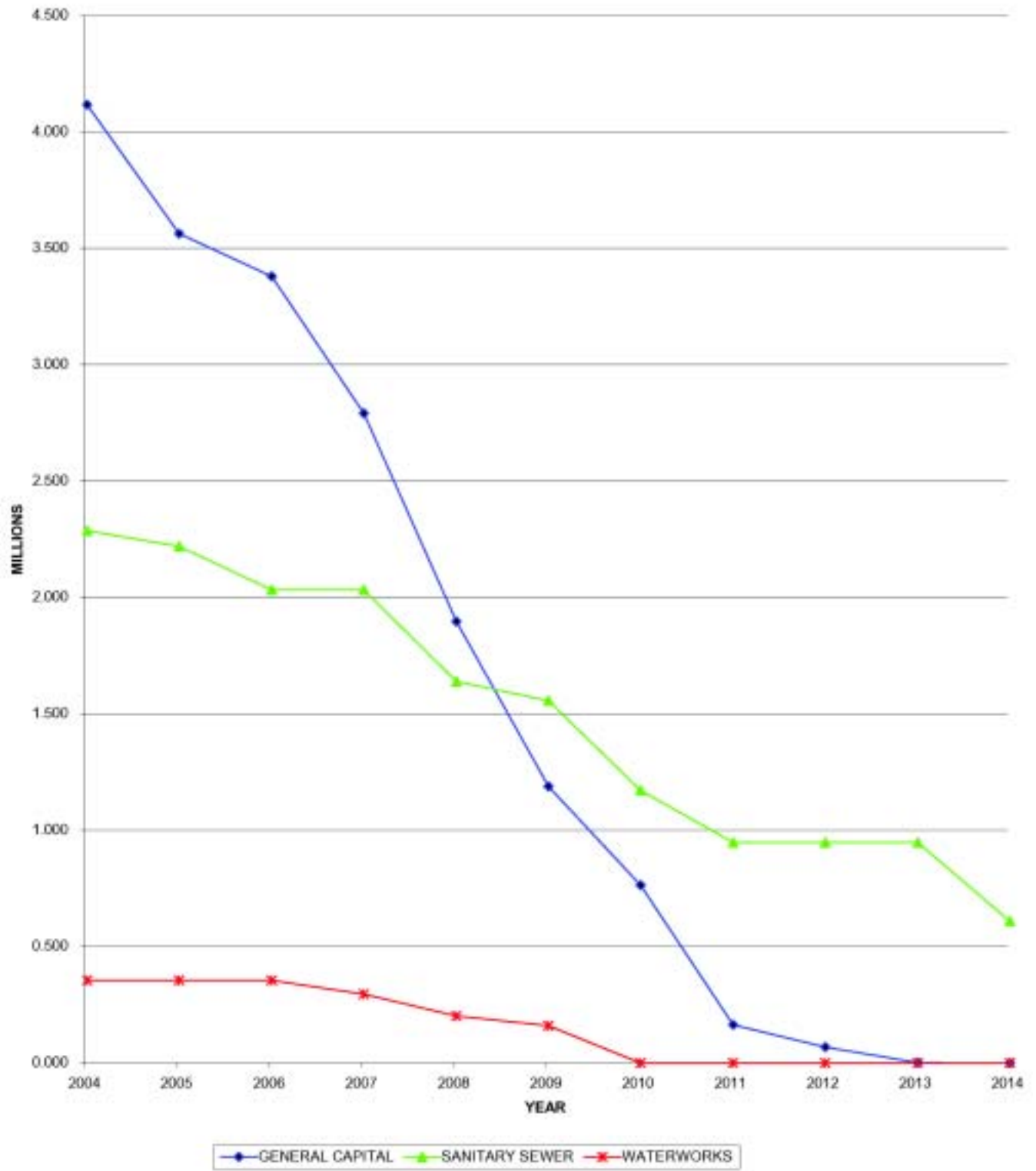
**Debenture Debt**

	<b>2003</b>		<b>2002</b>		<b>2001</b>		<b>2000</b>		<b>1999</b>
Storm Drains Construction	\$ 2,259,772	\$	2,662,512	\$	3,071,431	\$	3,573,193	\$	2,998,928
Local Improvements	7,848,751		8,160,750		8,517,908		9,340,361		7,281,210
Sportsplex & Playing Fields	1,251,335		1,467,011		1,672,417		1,868,042		2,054,351
Police and Public Safety	2,479,771		3,027,710		3,549,557		4,046,554		4,519,885
Downtown Revitalization	-		-		-		-		13,567
Cambridge Park	29,916		32,500		-		-		-
<b>Total General Capital</b>	<b>13,869,545</b>		<b>15,350,483</b>		<b>16,811,313</b>		<b>18,828,150</b>		<b>16,867,941</b>
Sanitary Sewer	11,147,853		12,492,158		13,770,590		14,986,489		13,991,578
Waterworks	1,413,698		1,662,093		1,897,673		2,121,157		2,429,451
<b>Total Debenture Debt</b>	<b>26,431,096</b>		<b>29,504,734</b>		<b>32,479,576</b>		<b>35,935,796</b>		<b>33,288,970</b>
Less Accrued Actuarial Adjustments	(564,691)		(461,047)		(396,068)		(327,450)		(124,671)
<b>Net Debenture Debt</b>	<b>25,866,405</b>		<b>29,043,687</b>		<b>32,083,508</b>		<b>35,608,346</b>		<b>33,164,299</b>
Land Acquisition Loans	671,400		1,006,400		1,307,400		1,580,400		1,826,400
Short Term Capital Borrowing	98,000		276,000		167,000		344,210		509,210
<b>TOTAL LONG-TERM DEBT</b>	<b>\$ 26,635,805</b>	<b>\$</b>	<b>30,326,087</b>	<b>\$</b>	<b>33,557,908</b>	<b>\$</b>	<b>37,532,956</b>	<b>\$</b>	<b>35,499,909</b>
<b>Per Capita</b>	<b>\$ 899</b>	<b>\$</b>	<b>1,066</b>	<b>\$</b>	<b>1,067</b>	<b>\$</b>	<b>1,201</b>	<b>\$</b>	<b>1,134</b>
Less Sewer and Water Debt	12,561,551		14,154,251		15,668,263		17,107,646		16,421,029
Net Debt Excluding Utilities	17,889,645		20,425,310		17,889,645		20,425,310		19,078,880
<b>Per Capita</b>	<b>\$ 604</b>	<b>\$</b>	<b>718</b>	<b>\$</b>	<b>569</b>	<b>\$</b>	<b>654</b>	<b>\$</b>	<b>610</b>

**Borrowing Power**

Unused Borrowing Power	\$ 71,640,223	\$	67,573,445	\$	64,298,674	\$	55,630,122	\$	71,243,879
Debt Principal Payments	\$ 3,640,471	\$	3,525,660	\$	3,654,513	\$	3,255,881	\$	2,658,478
Interest and Debt Issue Expenses	3,771,395		3,754,186		4,161,665		4,435,388		4,217,484
<b>Total Debt Payments</b>	<b>7,411,866</b>		<b>7,279,846</b>		<b>7,816,178</b>		<b>7,691,269</b>		<b>6,875,962</b>
Operating Expenditures (net of interest expense)	25,806,362		24,230,815		22,842,375		21,441,122		20,552,568
Debt Payments/Operating Expenditures	28.72%		30.04%		34.22%		35.87%		33.46%
Total Expenditures	41,271,226		35,033,907		35,957,958		34,794,724		42,102,506
Debt Payments/Total Expenditures	17.96%		20.78%		21.74%		20.78%		21.74%

DISTRICT OF CAMPBELL RIVER  
EXISTING DEBT CHARGE REPAYMENT



**DISTRICT OF CAMPBELL RIVER**  
**Comparative Statistics**

**Consolidated Sources of Operating Revenue**

	2003	%	2002	%	2001	%	2000	%	1999	%
Taxation	\$20,658,039	55.68%	\$19,935,175	58.78%	\$19,134,402	55.69%	\$18,058,577	54.81%	\$16,890,930	52.88%
User Fees	5,340,340	14.39%	5,021,903	14.81%	4,758,171	13.85%	4,823,685	14.64%	4,475,338	14.01%
Grants in Lieu of Taxes	1,041,174	2.81%	1,063,037	3.13%	1,030,390	3.00%	1,003,243	3.04%	733,846	2.30%
Provincial/Federal Grants										
Unconditional	195,476	0.53%	247,122	0.73%	237,569	0.69%	176,887	0.54%	395,857	1.24%
Conditional	1,867,023	5.03%	875,173	2.58%	965,757	2.81%	939,187	2.85%	1,443,439	4.52%
Services- Other Governments	1,099,841	2.96%	285,681	0.84%	265,357	0.77%	253,219	0.77%	246,855	0.77%
Sales of Services	2,477,308	6.68%	2,330,732	6.87%	2,424,113	7.05%	2,256,878	6.85%	2,784,006	8.72%
Investment Income	1,150,775	3.10%	1,017,793	3.00%	1,786,937	5.20%	2,000,119	6.07%	1,793,912	5.62%
Other Revenue-Own Sources	2,071,523	5.58%	2,399,012	7.07%	2,320,078	6.75%	2,205,305	6.69%	2,488,003	7.79%
Miscellaneous	1,202,514	3.24%	739,133	2.18%	1,437,647	4.18%	1,230,310	3.73%	689,827	2.16%
<b>TOTAL REVENUE</b>	<b>\$37,104,013</b>	<b>100.00%</b>	<b>\$33,914,761</b>	<b>100.00%</b>	<b>\$34,360,421</b>	<b>100.00%</b>	<b>\$32,947,410</b>	<b>100.00%</b>	<b>\$31,942,013</b>	<b>100.00%</b>

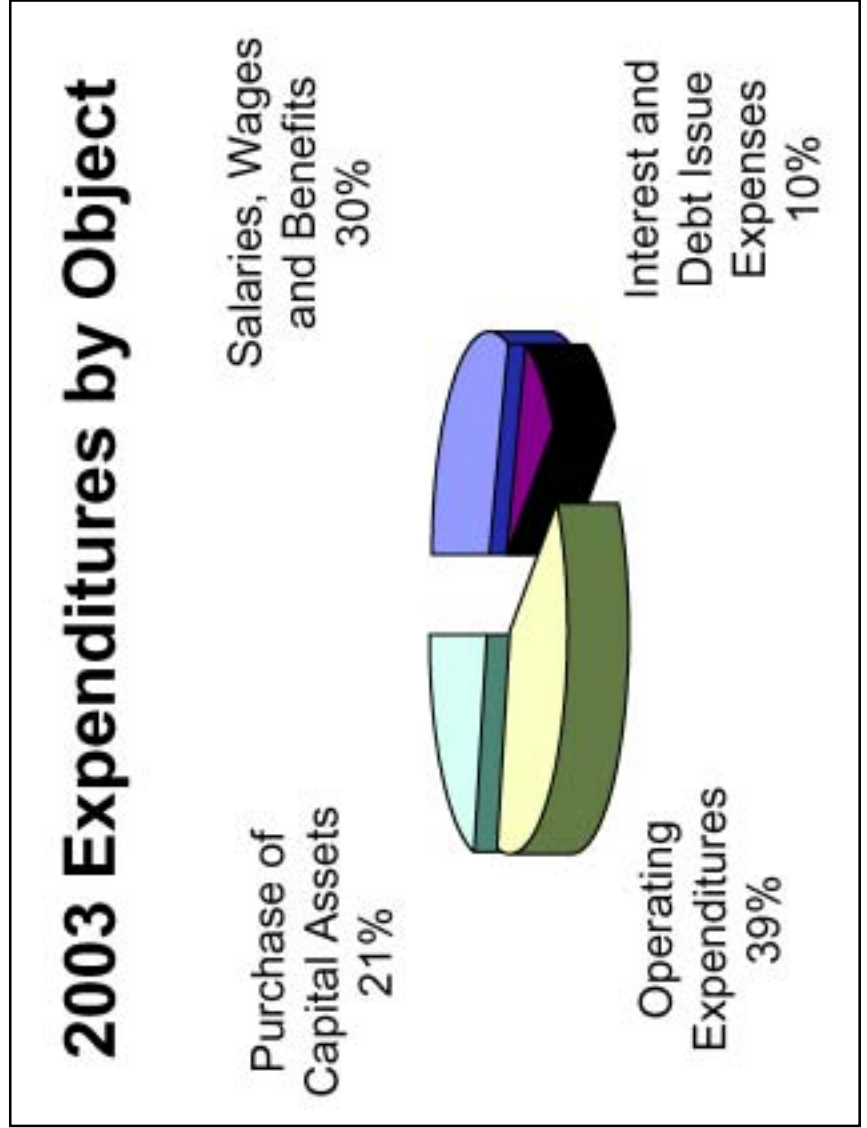
**Consolidated Operating Expenditures**

	2003	%	2002	%	2001	%	2000	%	1999	%
General Government	\$ 3,717,389	12.57%	\$ 3,508,781	12.57%	\$ 3,361,914	12.45%	\$ 3,343,024	12.92%	\$ 3,170,504	12.80%
Protective Services	9,676,033	32.71%	9,239,827	33.09%	8,560,415	31.70%	8,107,709	31.33%	7,729,260	31.20%
Transportation Services	3,869,103	13.08%	3,614,875	12.95%	3,363,570	12.46%	3,312,946	12.80%	2,966,044	11.97%
Environmental Health	523,355	1.77%	471,592	1.69%	453,998	1.68%	461,397	1.78%	449,818	1.82%
Sewer Operations & Maintenance	1,378,333	4.66%	1,276,524	4.57%	1,530,697	5.67%	1,045,326	4.04%	988,650	3.99%
Waterworks Operations & Maintenance	996,608	3.37%	709,726	2.54%	601,413	2.23%	608,791	2.35%	437,794	1.77%
Public Health and Welfare	88,042	0.30%	78,008	0.28%	70,829	0.26%	71,673	0.28%	73,188	0.30%
Environmental Development Services	924,950	3.13%	965,655	3.46%	869,549	3.22%	951,555	3.68%	1,336,369	5.40%
Recreation & Cultural Services	3,629,632	12.27%	3,304,050	11.83%	3,049,675	11.29%	2,570,669	9.93%	2,490,995	10.06%
Interest & Debt Issue Expenses	3,771,395	12.75%	3,754,186	13.45%	4,161,665	15.41%	4,435,388	17.14%	4,217,484	17.03%
Unconditional Transfers to Governments	111,182	0.38%	108,053	0.39%	105,558	0.39%	116,634	0.45%	105,391	0.43%
Conditional Transfers to Governments	891,735	3.01%	890,195	3.19%	874,757	3.24%	851,398	3.29%	804,555	3.25%
<b>TOTAL EXPENDITURES</b>	<b>\$29,577,757</b>	<b>100.00%</b>	<b>\$27,921,472</b>	<b>100.00%</b>	<b>\$27,004,040</b>	<b>100.00%</b>	<b>\$25,876,510</b>	<b>100.00%</b>	<b>\$24,770,052</b>	<b>100.00%</b>

**DISTRICT OF CAMPBELL RIVER**  
**Comparative Statistics**

**EXPENDITURES BY OBJECT**

	2003	%	2002	%	2001	%	2000	%	1999	%
Salaries, Wages and Benefits	\$ 11,390,833	30.27%	\$ 11,360,905	36.13%	\$ 10,698,853	33.12%	\$ 12,343,772	39.14%	\$ 11,903,696	30.18%
Interest and Debt Issue Expenses	3,771,395	10.02%	3,754,186	11.94%	4,161,665	12.88%	4,435,388	14.06%	4,217,484	10.69%
Operating Expenditures	14,415,529	38.31%	12,806,381	40.73%	12,143,522	37.59%	9,220,898	29.24%	8,888,787	22.54%
Purchase of Capital Assets	8,052,998	21.40%	3,523,246	11.20%	5,299,405	16.41%	5,538,785	17.56%	14,434,061	36.59%
	\$ 37,630,755	100.00%	\$ 31,444,718	100.00%	\$ 32,303,445	100.00%	\$ 31,538,843	100.00%	\$ 39,444,028	100.00%





**DISTRICT OF CAMPBELL RIVER**  
**Comparative Statistics**

**FINANCIAL EQUITY IN FUND BALANCES**

	<b>2003</b>	<b>2002</b>	<b>2001</b>	<b>2000</b>	<b>1999</b>
<b>RESERVE ACCOUNT BALANCE</b>	4,788,226	3,205,329	2,950,330	2,805,065	2,607,809
<b>SURPLUS</b>					
General Fund	5,997,723	5,817,803	5,550,896	5,149,069	4,883,379
Airport Fund	1,191,963	1,236,563	1,345,369	1,263,152	1,265,227
Sanitary Sewer Fund	6,281,250	6,148,385	6,243,703	6,791,406	6,511,098
Waterworks Fund	6,921,553	7,475,321	6,911,602	6,509,141	5,451,939
Rivercorp	15,232	(7,618)	9,509	-	-
	<u>20,407,721</u>	<u>20,670,454</u>	<u>20,061,079</u>	<u>19,712,768</u>	<u>18,111,643</u>
<b>CAPITAL FUNDS</b>					
General Capital	3,086,286	1,779,427	1,524,652	1,259,068	(2,741,863)
Airport	-	-	-	141,600	219,461
Sanitary Sewer	582,409	1,099,317	1,160,063	1,477,756	(230,612)
Waterworks	578,973	629,448	789,523	1,053,355	1,205,751
Industrial Park	683,424	683,424	683,424	683,424	791,820
	<u>4,931,092</u>	<u>4,191,616</u>	<u>4,157,662</u>	<u>4,615,203</u>	<u>(755,443)</u>
<b>RESERVE FUND BALANCES</b>					
Facility	249,184	242,124	186,514	129,672	75,016
Parkland	309,032	280,815	266,663	255,017	526,111
General	479,470	465,885	454,276	426,415	372,340
	<u>1,037,686</u>	<u>988,824</u>	<u>907,453</u>	<u>811,104</u>	<u>973,467</u>
<b>TOTAL</b>	<u>\$ 31,164,725</u>	<u>\$ 29,056,223</u>	<u>\$ 28,076,524</u>	<u>\$ 27,944,140</u>	<u>\$ 20,937,476</u>

**DISTRICT OF CAMPBELL RIVER**

**MAJOR PROPERTY TAXPAYERS**

**2003 TAXATION YEAR**

<b><u>REGISTERED OWNER</u></b>	<b><u>TAXES</u></b>	<b><u>PRIMARY PROPERTY</u></b>
	\$	
1. Elk Falls Pulp and Paper Ltd.	9,410,075	Pulp Mill
2. B.C. Hydro & Power Authority	1,147,755	John Hart Dam
3. Discovery Harbour Holdings Ltd.	627,661	Discovery Harbour Mall
4. B.C. Hydro & Power Authority	618,210	Ladore Dam
5. Timberwest Forest IV Limited	413,207	Sawmill
6. Raven Forest Products Ltd.	207,450	Merecroft Village Mall
7. Tyee Plaza Development Inc.	199,665	Tyee Plaza
8. Knockmaroon Holdings Ltd.	188,834	Save-On-More Plaza
9. Elk Falls Pulp and Paper Ltd.	176,833	Water Intake/Pumphouse
10. Oak Bay Marina Ltd.	173,415	Painter's Lodge