



2024-2033

Financial Plan

Contents

Mayor and Council	5
-------------------	---

City Manager's Report	7
-----------------------	---

Overview	9
----------	---

Chief Financial Officer's Executive Summary	11
---	----

By the Numbers	15
----------------	----

Budget Snapshot	17
-----------------	----

Budget Best Practices	20
-----------------------	----

Reader's Guide to the 2024-2033 Financial Plan	21
---	----

Community Profile	23
-------------------	----

Community Highlights	25
----------------------	----

Community at a Glance	26
-----------------------	----

Growth and Development	27
------------------------	----

Labour Force by Industry	29
--------------------------	----

Full Organization Structure	31
-----------------------------	----

Department Overview and Contacts	33
----------------------------------	----

Mission, Vision, and Values	35
-----------------------------	----

Non-Financial Goals	37
---------------------	----

Strategic Priorities	39
----------------------	----

Financial Plan Framework and Policies	41
--	----

Financial Plan Framework	43
--------------------------	----

Asset Management	45
------------------	----

Fund Balance Structure	47
------------------------	----

49

Financial Plan Overview

Legislation	51
Campbell River's Path to Financial Stability	53
Financial Stability and Resiliency Program Timeline	57
Financial Stability and Resiliency Policy	59
Long-Term Financial Planning	66
Budget Principles	67
Operating Project Principles	68
Reserve Principles	69
Debt Principles	75
Budget Process	77
Budget Amendment Process	80
Performance Measures	81

Financial Plan 83

Basis of Budgeting	85
Consolidated Fund Financial Schedule	86
Fund Schedule	87

89

2024-2033 Financial Plan and Funding

2024 Base Operating Budget Summary	91
Revenues	94
Taxation and User Fees	95
Overall Impact to Households	97
Expenses	109
Full Time Employment	112
Ongoing New Service Levels	113
Operating Projects	115
Capital, Reserves and Debt	117
2024-2033 Capital Plan	119
Reserves and Surplus Summary	126
Long-Term Debt	129

Contents

Definitions and Acronyms	135
2024-2033 Financial Plan Bylaw	140
Summary of changes between proposed and adopted budget	150
Appendix – 1 Base Operating Budget	151
Segments	153
Governance	155
Financial Services	161
Corporate Services	171
Development Services	185
Community Safety	191
Operations	211
Community Planning and Livability	241
Economic Development and Tourism	253
Corporate Fiscal Accounts	261
Appendix – 2 2024-2033 Ongoing Service Levels	270
2.1 Operating Costs of Capital	274
Appendix – 3 2024-2033 Operating Projects	275
Appendix – 4 2024-2033 Capital Projects Plan	289
Appendix – 5 2024-2033 Reserve Continuity Schedules	338

Appendix – 6 **383** **Finance Policies**

6.0 Financial Stability and Resiliency Policy	383
6.1 Reserve and Surplus Policy	386
6.2 Long-term Debt Policy	408
6.3 Tangible Capital Asset Policy	415
6.4 Asset Management Strategy	421
6.5 Property Taxation Policy	432
6.6 Strategic Goals	433

Appendix – 7 **444** **Financial Reports**

7.0 2022 Surplus Projection	444
7.1 2022 Quarter 3 Financial Report	453
7.2 2022 Audited Financial Statements	465

Appendix – 8 **491** **Performance Measures**

8.1 2020 Financial Analysis	491
8.2 2019 Citizen Satisfaction Survey	521



Photo credits and many thanks go to:

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Mayor and Council

In October 2022, Mayor Kermit Dahl, alongside Councillors Susan Sinnott, Ben Lanyon, Sean Smyth, Ron Kerr, Doug Chapman, and Tanille Johnston, was elected to the City of Campbell River council. Mayor and Council will serve a four-year term as stewards and representatives of the City.





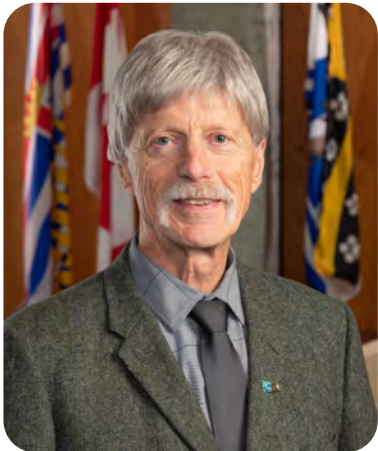
Mayor Kermit Dahl



Councillor Doug Chapman



Councillor Tanille Johnston



Councillor Ron Kerr



Councillor Ben Lanyon



Councillor Susan Sinnott



Councillor Sean Smyth

City Manager's Report

Strategy for Today, A Vision for Tomorrow

The 2024-2033 Financial Plan

The City of Campbell River 2024-2033 Financial Plan demonstrates fiscal responsibility and a determined focus on Council's priorities around community safety, organizational capacity and housing. The budget aligns resources so that we can maintain core service levels, accommodate strategic community growth, and invest in community safety and downtown revitalization. It looks to benefit the entire community so that we can move forward, together.

Council has tackled complex issues and made difficult decisions throughout 2023 and built a foundation of good governance and organizational resilience. Early projections indicated that if no action was taken, the City could face an estimated 8 per cent taxation increase to maintain service levels amidst inflation, the downloading of additional responsibilities from the Province, and pressing issues within the community such as homelessness, issues related to mental health and addictions, and housing availability.

Guided by Council direction and clear community feedback, staff approached the budget through a unique lens, and lowered the 2024 tax increase to within policy at 3.47 per cent while also adding key resources. A focus was placed on rethinking service delivery and revenue opportunities to support Council priorities, increasing revenues, applying cost-saving measures, shifting resources, finding efficiencies, making hard decisions, and changing policies and practices. By doing things differently, including service shifts, the realignment of current services to support priorities, and the presentation of new projects or initiatives to support this, the projected tax increase is moderate, which is supported by the majority of Campbell River residents, according to the latest Citizen Satisfaction Survey.

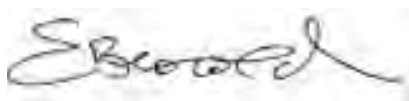
As we step back and look at the 10-year financial plan, the City's long-term goals focus on asset management, master planning, anticipating changes and needs for new services and integrating staffing needs to support these changes. By modestly increasing the City's investment in capital, we better position the City for the future. These funds support asset management, infrastructure improvements, major projects required by the community, and ensure the municipal service offerings are maintained. Without ongoing asset renewal, the City would be unable to deliver uninterrupted services to the community.

While it is encouraging to see that the majority of residents experience a high overall quality of life and are satisfied with City staff and services, we do not want to downplay the very real challenges that the City, alongside many municipalities across British Columbia are facing today and in the future. The latest Point-in-Time homeless count for Campbell River identified 197 individuals as experiencing homelessness. The RCMP Downtown Business Survey and other regional reports highlight significant increases in challenges due to mental health, addictions and homelessness, and the City's survey echoed these results. Although these issues are not traditionally within the jurisdiction of local governments, these insights further support Council's prioritization of community safety and downtown revitalization in the 2023-2026 Strategic Plan and the 2024-2033 Financial Plan, and we must continue to address these major challenges.

The financial plan is the result of collaborative efforts with a clear mandate set by Mayor and Council, expertise provided by City staff, and feedback generously offered from residents, businesses, and community groups. I commend Council for their

commitment to ambitious goals and vision for Campbell River. I thank the City staff involved in the budget process for providing practical yet insightful budget submissions that made the moderate projected tax increase possible. Finally, I thank each of you for taking the time to engage with us on this year's budget; your interest, feedback and ideas are truly valued and help make Campbell River the exceptional place it is. Led by a bold Council, and with a dedicated staff team, we continue to serve the residents and community of Campbell River.

Following the deliberations for the 2024-2033 Financial Plan, Council will have an opportunity to review their strategic priorities again in early 2024 and each year for the duration of their term to ensure that the City is being responsive and action-orientated in addressing community wants and needs.



ELLE BROVOLD

City Manager



Elle Brovold
City Manager

Overview





Chief Financial Officer's Executive Summary

The City of Campbell River's 2024-2033 Financial Plan maintains the core services that residents rely on every day while investing in the advancement of Council's strategic priorities and positioning the City so it can respond to the pressures and opportunities of a growing community.

Similarly to many other municipalities, the City continues to face economic uncertainty. Global inflation, disruptions in supply chains and high interest rates continue to impact City finances and operations. This is compounded by aging infrastructure and increasing challenges resulting from substance use and addictions, mental health, and homelessness. This budget looks to address these ongoing challenges and balances the need to keep the City affordable while advancing key priorities to make Campbell River better. Priority investment areas include community safety, community growth and downtown revitalization.

To maximize value and minimize the tax increase, a key focus of the 2024 budget was to rethink service delivery and revenue opportunities to support priorities. A combination of revenue increases, cost-saving measures, budget realignments, finding efficiencies, and changes in policy and practices helped bring an 8.13 per cent projected base budget tax increase down by 5.60 per cent to an overall tax increase of 3.47 per cent (inclusive of ongoing costs of capital, new ongoing services and capital and operating projects) for 2024. This increase is within the City's established policy parameter of 2 to 3.5 per cent, includes inflationary increases, and supports investment in much-needed resources and capital infrastructure, as well as service level increases to address community needs and strategic priorities.

For the average homeowner, the proposed 3.47 per cent increase equates to an estimated \$6 monthly increase, or a \$72 annual increase (based on 2023 BC Assessments of an average home price of \$716,000).

The 2024-2033 Financial Plan was developed and guided by best practices, strong financial principles, and robust policies. Policy guides the City's financial planning process and provides a framework that focuses on long-term strategic planning and prudent fiscal management. Financial policy includes taxation parameters to stabilize tax increases and direction aiming to maintain a levy on a home of average value in the mid-range of tax increases as compared to other British Columbia communities of similar size.

The 2024-2033 Financial Plan follows best practices in local government with a focus on fulfilling Council's strategic priorities and providing value for taxpayers. It integrates community feedback from the 2023 Citizen Satisfaction Survey and the RCMP Public Safety Survey of the Downtown Business Community and operational needs. Feedback provided shows that Campbell River citizens appreciate the level of services offered by the City and feel they receive value for taxes. It also identified a need to enhance downtown safety and revitalization. Another Citizen Satisfaction Survey will be conducted in 2025 to ensure that the City service delivery continues to align with community expectations.

Highlights of the Financial Plan

The 2024-2033 Financial Plan provides a path of stability for citizens and businesses that meets the needs of today and strategizes for the demands of tomorrow. It seeks to:

The 2024-2033 Financial Plan seeks to:

- Maintain and enhance operations and service levels to support community growth amidst high inflation.
- Invest in and foster a safe downtown experience for everyone, including additional supports to assist with increasing challenges due to substance use and addictions, mental health challenges and homelessness.
- Build a resilient corporate foundation to support service delivery.
- Integrate asset management and future planning to accommodate growth and changing community needs.
- Support Indigenous Relations to allow the City's commitment to and journey of reconciliation to continue.
- Enhance transportation, park amenities, and economic drivers such as the Campbell River Airport (YBL).
- Continue to build a vibrant community with public spaces that support arts, culture, and revitalization of the downtown core.
- Meet the City's commitments to provide safe and healthy workplaces and public spaces.
- Promote organizational capacity by emphasizing projects that support process improvements, new revenue opportunities and efficiencies.

As part of this year's budget, a decrease of 0.24 per cent was realized for the City's operations base budget while maintaining core services. This decrease highlights the work that the City has done over the last year to increase revenue, identify cost saving measures, realign budgets, find efficiencies, and change policies and practices to reduce the overall tax burden to the public.



Alaina Maher
Director of Financial Services /
Chief Financial Officer

While the City's base operating budget has been presented with an under-parameter tax decrease, largely as a result of increased revenue, it is anticipated that it will still feel the effects of the rising cost of goods and services, as well as increasing contractual commitments like collective agreements. The Financial Stability and Resiliency policy calls for zero base budget increases except for contractual commitments. As costs continue to rise, it has become increasingly challenging to hold the line on operating expenses while continuing to provide services at a level the community desires. Consequently, included in the new/enhanced ongoing service levels is \$100,000 to address general fund inflation and \$85,000 to address inflation within the City's utilities.

Pressures from rising expenses have been offset by increases in revenues, budget realignments and costs saving measures. Overall general fund revenue is expected to increase by approximately \$1.3 Million in 2024 with major increases in revenue associated with:

- Increases in Investment Income \$530,000
- Net Airport Revenues \$310,000
- Increases in Development Income \$174,000
- Increase in Recreation Income \$130,000
- Other miscellaneous Income \$156,000

The City has taken significant steps to minimize its existing costs which are expected to result in additional general fund cost savings of approximately \$900,000, including:

- Reviewing and updating cost allocations \$185,000.
- Transitioning Storm to a Self-Funded Program \$360,000.
- Operating costs moved to projects \$215,000.
- Other cost saving measures \$140,000

2.54 per cent of the tax increase is for the enhancement of services focused on downtown safety and supporting critical resources to build capacity that will drive priorities forward and 1.00 per cent to invest in critical infrastructure renewal and replacement.

Strong non-market change, which provides additional property tax revenues, is estimated at \$475,000 from new construction. This additional revenue, which has increased slightly from the prior year, has been invested in services that support community growth, and in responses to community demand. In past years this revenue was used to help maintain services in the base operating budget in an effort to keep taxation low.

New and enhanced services include the addition of four new RCMP officers, a Bylaw Manager, a Flex Firefighter, a GIS Analyst, an HR and Safety Coordinator, Enhanced Strategic Communications, a Strategic Projects Coordinator, funding for an engagement platform, and various general City operating expenditures.

2024 operating and capital plan budgets total \$6,111,369 and \$70,143,438 respectively (inclusive of 2023 carry-forwards and 2024 new projects) and focus on supporting Council priorities.

Asset management work has developed a realistic 10-year capital replacement plan, which is a fundamental aspect of the principles of the Financial Stability and Resiliency policy. In 2020, the City completed a fully grant-funded Asset Infrastructure Investment Plan, which will further inform capital budgeting, capital funding, and timely infrastructure replacement over the 10-year plan as it continues to be integrated.

Since 2016 the City has traditionally taxed 0.66 per cent to invest in the replacement and renewal of critical infrastructure. Given rising costs and aging infrastructure the 10-year plan includes an increased investment of \$195,918,010 over the next 10 years, funded by reserves and a 1.0 per cent incremental tax each year. The City also allocates unanticipated new revenue and expired debt payment commitments directly to fund infrastructure renewal and replacement. In other words, the City re-invests in infrastructure. This minimizes the need to raise property taxes, which helps stabilize tax increases.

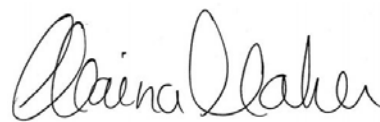
Continuing with the practice adopted in 2023 all projects are ranked on two different prioritization levels to assist with funding the growing needs of the City's capital plan. The first lens prioritizes projects based on an assessment of risk to the City. A second lens is then applied based on a department's priority. New for 2024 all projects presented have been linked back to one of Council's strategic priorities to ensure that staff are delivering on Council's strategic plan.

After several years of depleting capital reserves to cover infrastructure replacement, the community will

need to discuss whether to borrow money for future infrastructure replacement. Council's debt policy designates the City's ability to borrow money largely towards replacing or renewing current infrastructure. Long-term infrastructure debt continues to be low and well below the \$95 million debt policy limit for all funds.

The 2024 budget process has continued to advance strategic long-term financial planning with the use of business case financial decision making and capital project planning. Capital project planning helps identify project timelines, stakeholder involvement, inherent risks involved with projects and the impacts that a project may have on other City departments. There has been increased focus on budgeting for necessary planning activities, integrating asset management into long-term financial planning, as well as ensuring renewal and replacement for all asset infrastructure categories.

The 2024-2033 Financial Plan outlines and communicates to taxpayers how the City has allocated resources to achieve Council's priorities and to deliver services at the high level expected by Campbell River residents and businesses. It demonstrates the City's commitment to continuous improvement and fiscal responsibility to meet the needs of a growing and vibrant community today and in the future.



ALAINA MAHER, BCOM, CPA, CMA
Director of Financial Services / Chief Financial Officer

2024 By Numbers

BUDGET BY FUND

GENERAL
\$74,528,073

AIRPORT
\$6,021,762

WATER
\$13,344,868

SEWER
\$10,694,931

TOTAL 2024 OPERATING BUDGET
\$104,589,634

2024 INVESTMENT IN INFRASTRUCTURE

1%

NUMBER OF OPERATING
PROJECTS IN 2024

78

TOTAL 10-YEAR OPERATING
PROJECTS BUDGET

\$15,399,000

NUMBER OF CAPITAL
PROJECTS IN 2024

158

TOTAL 10-YEAR CAPITAL
PROJECTS BUDGET

\$195,256,000

NEW ONGOING SERVICES

\$1,628,400

PAST TAX INCREASES

2019
2.60%

2020
2.87%

2021
1.95%

2022
3.13%

2023
9.97%

2024
3.47%

2024 By Numbers



FLEXIBLE FUNDING FOR COUNCIL PRIORITIES

\$150,000

STRATEGIC COMMUNITY INITIATIVES FROM GAMING FUNDS

\$600,000

STRATEGIC COMMUNITY BETTERMENTS AND ENHANCEMENTS FROM GAS TAX FUNDS

\$75,000

COUNCIL CONTINGENCY FOR EMERGING STRATEGIC PRIORITIES

COMMUNITY GROWTH

NON-MARKET CHANGE TAX REVENUE FROM NEW CONSTRUCTION

2020

\$561,652

2021

\$566,000

2022

\$493,000

2023

\$465,000

2024

\$475,000

RESIDENTIAL
• **74.3%**

BUSINESS
20.5%

PORTION OF TAXES PAID BY MAIN PROPERTY CLASSES

Budget Snapshot

\$\$\$ Base Budget (0.24%)

The City’s base operating budget covers the day-to-day operating costs to provide services to the community. It is comprised of things like wages and benefits for City employees, utility costs for buildings and vehicles, legal expenses, repairs and maintenance for City assets, and the supplies needed for the various departments to undertake their annual workplans. The City’s Financial Stability and Resiliency Policy calls for no increases to annual base budgets, with the exception of contractual expenses that the City is already committed to. The 2024-2033 Financial Plan base budget has benefited from the significant amount of time and focus throughout 2023 on efforts to increase revenue, identify cost saving measures, realign budgets, find efficiencies, and change policies and practices as appropriate to reduce the overall impact on the budget and tax increase.

Changes to the base operating budget include:

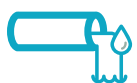
Increase to Wages and Benefits	3.76%
RCMP Contracted Services Increase	1.02%
Miscellaneous Other Increases (Animal Control, Contractual Agreements, Licensing, etc).	0.80%
Increase in Investment Income	(1.31%)
Increase in Fee Revenue	(1.19%)
Increase in net Airport Revenues	(0.76%)
Updated Cost Allocations	(0.46%)
Transition of Storm from to Self-Funded Program	(0.89%)
Other Cost Saving Measures	(1.01%)
Other Misc Changes	(0.50%)
Base Increase	(0.24%)

Tax Increase Summary	
Base Operating Budget	(0.24%)
Investment in Capital Infrastructure	1.00%
Operating Cost of Capital	0.17%
New Ongoing Service Levels	2.54%
Total Tax Increase	3.47%

Non-Market Change \$475,000

The City budgets annually for Non-Market Change (NMC), which is comprised primarily of tax revenues from new construction. As the City grows, new properties and buildings are constructed on which the City can collect tax revenues. Under the City’s Financial Stability and Resiliency Policy, NMC is first applied to the base operating budget to keep it within the 1.5 – 2.0 per cent parameter. Any leftover NMC can be used to fund new service levels to our growing community. For 2024, NMC is estimated at \$475,000 - all of which will be applied to new ongoing services. This is a departure from the prior two years when the entire amount of NMC was applied to the base budget to try and remain within established parameters.

Included in NMC are new revenues from downtown properties that participate in the City’s Downtown Revitalization Exemption Program (DTRE). These properties have had a tax-exempt status for up to 5 years after development. Once the exemption expires, the new tax revenues form part of NMC. In 2024 one exemption granted for 1241 Dogwood St. has expired which is expected to generate an additional \$7,500 in taxation revenues.



Investment in Capital Infrastructure 1.00%

The City's Financial Stability and Resiliency Policy provides for an annual tax increase of 0.5 - 1.0 per cent to support the City's investment in infrastructure and renewal of critical assets. Since 2016, the City has taxed 0.66 per cent to invest in the capital program and critical infrastructure. Rising costs and increased demand due to growth is applying pressures on City reserves, which fund the City's capital plan. Council approved a modest increase to 1 per cent in order to position the City for future funding of replacement and renewal of City infrastructure. Without ongoing renewal of these critical infrastructure assets, the City will be unable to continue uninterrupted delivery of services to the community. Funds from this tax parameter are flowed through the City's reserve funds and into the capital program to ensure that they are being used in the areas needed most.



Capital Plan 0.17%

The City's capital plan outlines all the capital works planned for the next ten years. Capital works are projects that produce an asset that will provide benefit to the community for many years into the future. When new capital projects are completed they often come with an annual cost to operate. These operational costs could be labour to operate the asset, or an annual repair/maintenance budget. These identified operating costs of capital are included in the base operating budget. Also included in capital projects are Carry-Forwards (CFWD) from the prior year's capital budget. In some circumstances, a project that began in the prior year may not be complete or require final invoicing, or the City may have commitments relating to a capital budget that extend into the next year.

Major projects for 2024 include the following:

- Social Housing Initiative up to \$6.6 Million.
- Operations Management Software \$650,000 and UNIT4 Software Upgrade \$2.2 Million.
- Runway and Taxiway Rehabilitation at the Campbell River Airport \$15 Million
- Campbellton Sewer Upgrade \$2.3 Million.
- Erickson Road Renewal \$4.3 Million.
- Cheviot Road Rehabilitation \$450,000.
- Redesign and Modernization of City Website \$283,000.

Some projects come with associated ongoing operating costs (repairs and maintenance, electricity costs, insurance, etc.) which are referred to as ongoing costs of capital. These are presented separately from the base budget but once approved get included in the base budget in future years. In 2024 the total operating costs of capital are 0.17 per cent.



Operating Projects

Operating projects are one-time or periodic expenses that are not capital in nature. An example of an operating project is City Council elections, which occur every four years. Rather than have the annual base operating budget fluctuate up and down (with corresponding changes to tax revenues), operating projects are funded by reserve funds to stabilize the operating budget to ensure that these operating projects do not effect the annual tax increase.

Major projects for 2024 include the following:

- Official Community Plan and Zoning Bylaw Update \$350,000
- Downtown Safety Initiatives \$471,000
- CR Live Streets \$140,000
- Carvings and Installation of Totem Poles at City Hall \$120,000
- Revenue Study \$150,000
- Microsoft Cloud Migration \$100,000
- Urban Forest Management Plan Implementation \$135,000



New/Enhanced Ongoing Service Levels 2.54%

As our community grows, there are increased demands on City operations and budgets sometimes have to be increased to provide these services. For example, as new subdivisions are added, new City parks come online and the City has an obligation to ensure these amenities are maintained and cared for in a manner that allows them to be used.

The City's Financial Stability and Resiliency Program calls for new service levels to be funded by Non-Market Change (NMC – see above for an outline of NMC), where any exists, and an up to 0.5 per cent tax increase to the base operating budget. Current year's service level increases focus on supporting Council's organizational capacity priority to provide critical support to assist departments in fulfilling strategic priorities and respond to community safety and protection enhancement needs, which have traditionally been under resourced. Given the ongoing focus on community safety, specifically in the downtown, the 2024 new/enhanced ongoing service levels includes a 2.54 per cent tax increase to support many needed initiatives.

Of the total new ongoing services of 2.54%, 2.46% of these services relate directly to community safety initiatives and include the following:

- 4 RCMP Members (\$696,000)
- Bylaw Enforcement Manager (\$147,000)
- Flex Firefighter (\$153,000)

Additional new ongoing services which are necessary to support the increased demands on City services and to support driving Council's strategic priorities forward include the following:

- GIS Analyst (\$91,000)
- HR and Safety Coordinator (\$111,000)
- Enhanced Strategic Communications and Public Engagement Support (\$95,000)
- Strategic Projects Coordinator (\$73,000)
- Engagement Platform (\$23,000)
- Downtown Safety Office Operating (\$38,400)
- Trail Maintenance (\$11,000)

Budget Best Practices

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Campbell River, British Columbia, for its Annual Budget for the fiscal year beginning January 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Campbell River
British Columbia**

For the Fiscal Year Beginning

January 01, 2023

A handwritten signature in black ink, reading 'Christopher P. Morill', is positioned above the title 'Executive Director'.

Executive Director



Reader's Guide to the Financial Plan

The Financial Plan provides information relating to the funding requirements of the City, given the services Council has authorized staff to provide for the residents.

The Financial Plan provides information supporting decisions and serves an additional role as:

- A policy document describing the financial policies guiding the development of financial plans and priorities.
- An operational guide helping staff manage daily operations by providing financial and human resources available for service provision.
- A communications tool providing all readers with a comprehensive overview of the services provided by the City and the resources required to provide those services.

The 2024-2033 Financial Plan has six sections

Overview

The high-level overview gives readers a sense of the City's community and financial profile. It includes reports from the City Manager and Chief Financial Officer, snapshots of the community through numbers, the City's vision and mission statement, as well as key financial policies and guidelines.

Financial Reports

The financial reporting section of the budget package provides readers with reporting on taxes and user fees, overall revenues and expenses, authorized positions for service delivery, segment comparisons, as well as reserve summaries and histories.

Base Operating Budget

The base operating budget section provides readers with a complete operating budget overview, organized by financial reporting segment as detailed in Appendix 1. Each segment includes a human resource services chart, revenue and expenses by general ledger function, department purpose, 2024 goals and 2023 highlights.

Ongoing New Service Levels

The ongoing new service levels section, detailed in Appendix 4, includes all new/enhanced service level increases for consideration in 2024 and in future years as funding allows.

Capital Budget

The capital budget section, detailed in Appendix 2, includes all capital projects in the 10-year capital plan. Each project details the department, budget, operating costs, funding source, project description and justification, and relation to Council's strategic priorities.

Operating Projects

The operating projects section, detailed in Appendix 3, organizes projects by Council strategic projects, corporate projects, operational projects, and projects for future consideration.



Community Profile



Community Highlights

Campbell River is an all-season oceanfront gem, located at the 50th parallel on the east coast of central Vancouver Island.

We acknowledge that we are located on the territory of the Laich-Kwil-Tach people and the long history and connection to this land for First Nations.

Campbell River is home to three First Nations:

- Wei Wai Kum (Campbell River Indian Band),
- We Wai Kai (Cape Mudge Indian Band), and
- Homalco First Nation.

The City's motto Enriched by Land and Sea describes Campbell River's spectacular setting. The iconic shoreline and waters of Discovery Passage are blessed with the backdrop of spectacularly pristine, yet easy-to-access, wilderness and mountains. The four seasons of play, combined with the city vibe, lively culture, and timeless traditions, make Campbell River the inclusive, neighbourly, and resourceful community it is today.

We are the fifth-largest metro area on Vancouver Island, with a population of over 35,000, and the urban service centre and hub community for approximately 60,000 living and working in our region.

Connections flow naturally here, starting with our central location's easy access by highways, air, and ferries. Campbell River is a base for recreation and industry throughout the north island and central coast. With a rich natural resource background, integrated social services, a number of stewardship firsts, award-winning drinking water quality and a world-class reputation as a tourism destination, the community is set for high levels of investment and even more diversity.

Incorporated as a village in 1947 and later designated a municipal district, Campbell River became a City in 2005. In 1948, the Elk Falls John Hart Dam hydro development project changed the landscape of Campbell River, enabling the growing community to prosper.

In 1958, a national heritage event "rocked" Campbell River when the Ripple Rock explosion removed the top of a marine hazard in Seymour Narrows that had claimed at least 114 lives. The spectacular blast moved 100,000 tons of rock and water, allowing larger vessels through the passage. At the time, the Ripple Rock blast was the world's largest non-nuclear explosion.

These and other community facts are showcased on more than 20 information panels found downtown and around the Museum at Campbell River.



At a glance



POPULATION*
35,519



AGE*
0-14 Years: **15%**
15-64 Years: **59%**
65+: **26%**
Average Age: **45.8**



HOUSEHOLDS*
Owned: **72%**
Rented: **28%**
Total: **15,560***



HOUSEHOLD INCOME*
Median total income before taxes: **\$78,000***



FAMILIES*

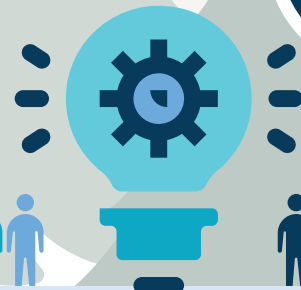
2 Persons: **62%**
3 Persons: **18%**
4 Persons: **14%**
5 Persons +: **5%**

Average Size of Families:
2.7 people*



MARITAL STATUS*

Married or living common law: **59%**
Not married and not living common law: **41%**



LABOUR FORCE*
Employed: **91%**
Unemployed: **9%**

* Source: Statistics Canada, 2021 Census of Population. Percentages may not add up to 100% due to rounding.

Statistics Canada. 2022. (table). Census Profile, 2021 Census of Population. Statistics Canada Catalogue no. 98-316-X2021001. Ottawa. Released December 15, 2022. <https://bit.ly/4bXWz63> (Accessed January 25, 2023)





Growth and Development

The City is undergoing an exciting period of community and economic development, embracing new prospects as its economy continues to diversify and attract the industries and workforce of the future. With a proud history in forestry and fishing, flourishing tourism and aquaculture sectors, Campbell River has a supportive network for companies interested in further developing the supply chain and producing value-added products.

The City has modernized its airport infrastructure, increasing capacity and opening up commercial opportunities for aerospace.

Campbell River is riding a wave of growth. Infrastructure investments combined with tax incentives to encourage revitalization in Campbell River's downtown core have propelled the construction sector and are attracting workers and businesses to the region. This development has been a significant factor in the growth of the total value of building permits in the city.

The city is a natural choice for companies looking for a highly accessible location, abundant natural resources, first-class transportation and communications networks, and a highly skilled labour force. Campbell River offers one of the most dynamic and forward thinking environments in the Pacific Northwest – enriched by land and sea.



Campbell River is a thriving central hub for the region.

- 15 min to Campbell River Airport YBL.
- 35 min to Vancouver by plane.
- 40 min to Mount Washington Alpine Resort.
- 90 min to Nanaimo.

Labour Force by Industry

Industry by Category	Total	Male	Female
Agriculture, forestry, fishing and hunting	1,300	975	325
Mining, quarrying, and oil and gas extraction	550	495	55
Utilities	120	110	10
Construction	1,525	1,300	225
Manufacturing	555	365	185
Wholesale trade	225	180	40
Retail trade	2,240	1,055	1,185
Transportation and warehousing	645	495	150
Information and cultural industries	150	100	50
Finance and insurance	350	150	200
Real estate and rental and leasing	265	110	150
Professional, scientific and technical services	895	425	470
Management of companies and enterprises	25	15	15
Administrative and support, waste management and remediation services	705	415	295
Educational services	925	195	730
Health care and social assistance	2,820	485	2,340
Arts, entertainment and recreation	320	120	205

Industry by Category	Total	Male	Female
Accommodation and food services	1,250	540	710
Other services (except public administration)	795	400	400
Public administration	780	415	365
Industry labour force categories not applicable	330	180	150
Total labour force population	16,775	8,530	8,245



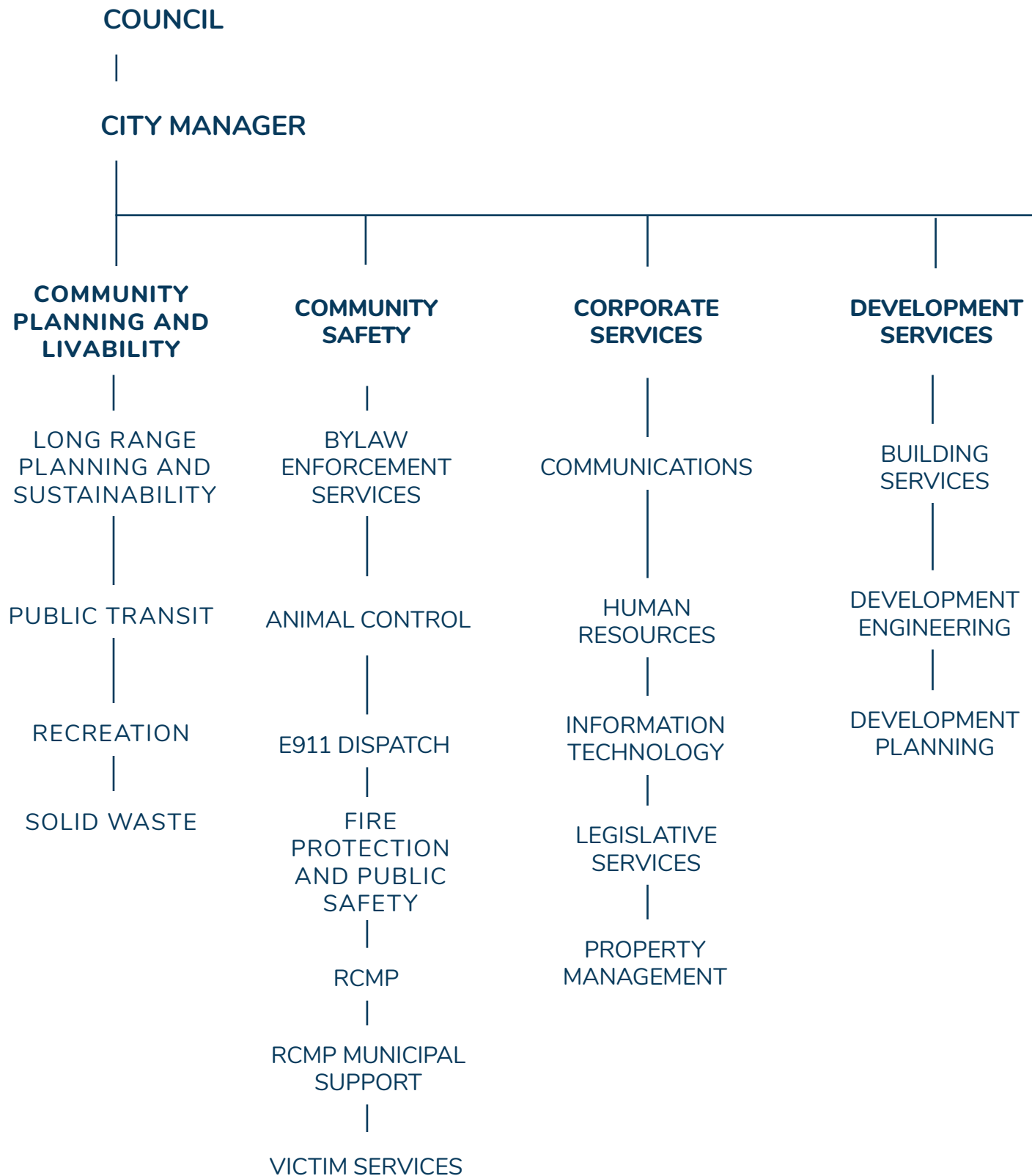
Source: Statistics Canada, 2021

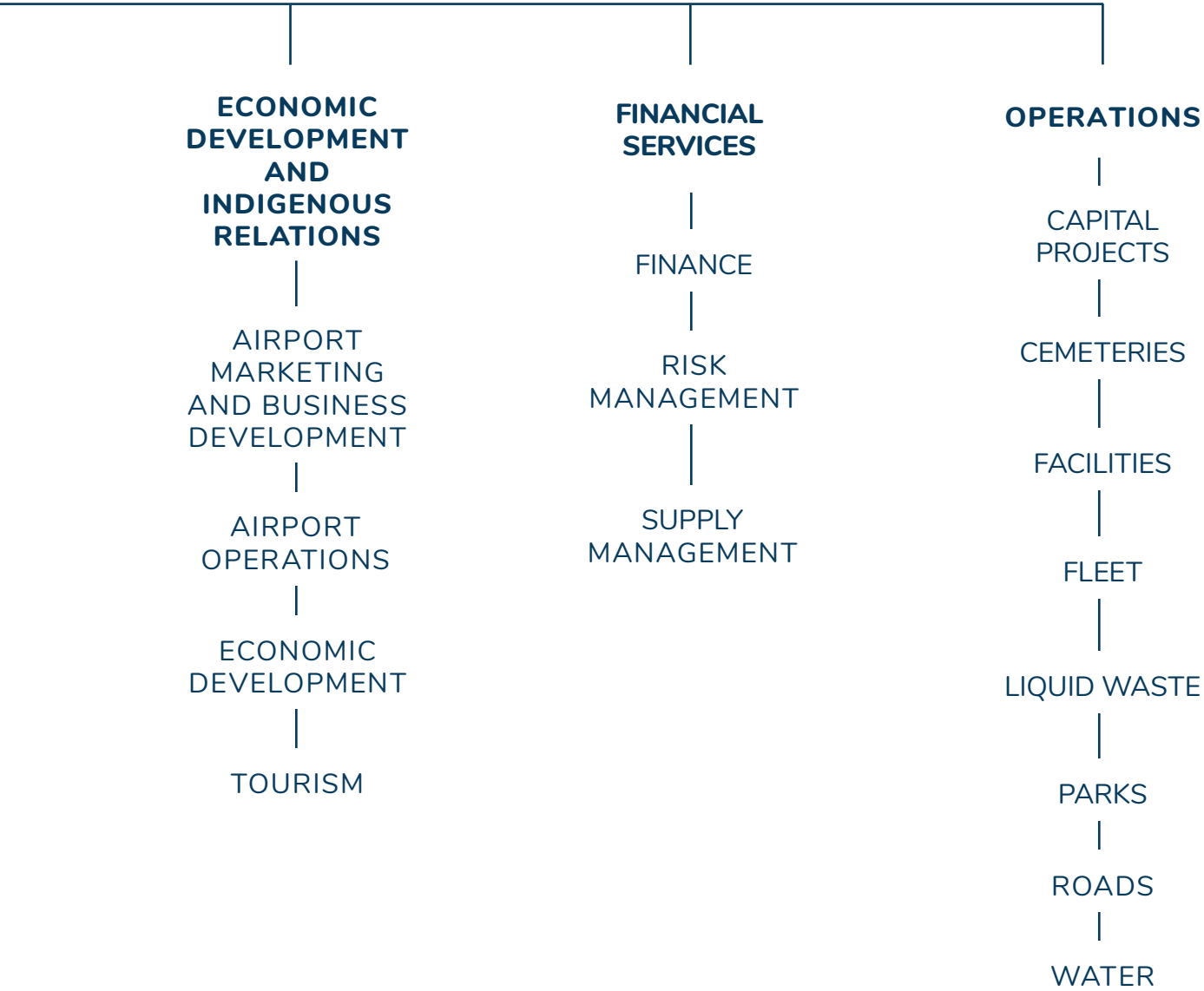
Census Profile

Find more information here:

<https://bit.ly/3wnhbkS>

Full Organization Structure







Department Overviews

City Manager

City Manager /
Chief Administrative Officer
Elle Brovold

Community Planning and Livability

Acting Director of Community
Planning and Livability
Jason Locke

Manager of Long Range
Planning and Sustainability
Jason Locke

Recreation Manager
Robin Mitchell

Community Safety

Director of Community Safety
Jeff Ford

Fire Chief
Dan Verdun

RCMP Inspector
Jeff Preston

RCMP Municipal Manager
Carrie Jacobs

Bylaw Manager
Karl Read

Corporate Services

Director of Corporate Services
Sheila Girvin

Communications Manager
Alison Harrower

Human Resources Manager
Matt Blouin

Information Technology
and Security Manager
Kelly Pender

Legislative Services Manager
Vacant



Development Services

Director of Development Services
Ian Buck

Building Services Manager
Trevor Sweeney

Development Engineering
Manager
Rich Feucht

Development Planning Manager
Meghan Norman

Financial Services

Director of Financial Services /
Chief Financial Officer
Alaina Maher

Financial Services Manager
Aaron Daur

Controller
Alan Ha

Purchasing and Risk
Management Officer
Clinton Crook

Operations

Director of Operations
Drew Hadfield

Capital Projects Manager
Oscar Aular

Facilities Manager
Jesse Wangler

Operations Manager
(Parks and Roads)
Grant Parker

Operations Manager (Utilities)
Steve Roehr

Roads Manager
Casey Clarkson

Water Manager
Jason Ough

Liquid Waste Services
Manager (Acting)
Mike Imrie

Economic Development and Indigenous Relations

Director of Economic
Development and Indigenous
Relations
Rose Klukas

Economic Development and
Tourism Manager
Leah Knutson

Airport Manager
Dennis Brodie



Mission Vision, and Values

Mission and Vision

Each and every decision Council makes will be approached in a fiscally responsible manner that promotes prosperity and social, economic and environmental health for current and future generations.



Values

Accountability | Effective and efficient transparent use of all resources and answering to the public.

Leadership | Developing a plan and having the courage to stick with it.

Courage | Ability to make the tough decision required in developing and implementing plans.

Integrity | Decision-making is based on unbiased, moral, fact-based evidence, in the public interest.

Professionalism | Knowing the role and setting the bar to a standard that sets an example.

Ethics | Staying true to principles in all circumstances

Pragmatism | Down to Earth. Real life.

Reliability | Doing what you say you are going to do. Being approachable and consistent.

Collaboration | Reaching out to communities with a purpose in mind to form policies. Being open minded.

Challenge | Leveraging the value of diverse perspectives to arrive at a decision.

Non-Financial Goals

Vision 2025

Economic Prosperity

Looking back over our history, Campbell River needs economic prosperity in order for the community to thrive and grow. That means diversification and growth of industry, with business opportunities supported by an appreciation that we have come from a background of resource extraction and must now find ways to seek economic prosperity through sustainable economic directions and trends.

Natural Environment

Throughout the visioning exercise, the one thing that all people brought forward was the element that sets Campbell River apart: our natural environment. The Strategic Parks Plan references that we are the gateway to the wilderness. We cherish those values that support a thriving natural environment.

Recreation

In order to be a healthy, thriving and safe community, we need to provide recreation opportunities for our residents. This is something that we have to continue to pursue in the future.

Inclusivity and Diversity

We need to be inclusive of all peoples, types and ages in Campbell River to make it a dynamic community that reaches its full potential. We must expand our opportunities for inclusivity and work with all social elements to improve the lives of all Campbell Riverites, no matter their economic station, ethnic background or when they came to the community. We must simultaneously support and nurture our diversity.

Culture and Heritage

Campbell River has an interesting and unique culture and heritage that needs to be nurtured and supported. This must be a focus in our vision for the future. We need to build from our past strengths as we create a new future for Campbell River, thus enriching our culture and heritage.

Health and Safety

Campbell River has a vision to be the major urban centre on the North Vancouver Island. To do that, we need to ensure that we are a healthy and safe community. This means provisions for health care and public safety through community effort to make this the safest and healthiest community on Vancouver Island.

Excellence in Local Government

Seeking excellence in the provision of local government sets a high standard for the future, and we should aspire to provide the best local government based on our resources that we can. This will ensure that we are open, responsive, responsible and accountable.

Dynamic Families

A community and business culture in Campbell River that attracts, supports and retains families will be integral to the future prosperity of our city. We need to ensure all of our families have the opportunity to thrive. By including child and family priorities in policies, planning, services and programs, we will ensure all of our children have the best possible start. Dynamic families are created through social connectedness, promoting diversity and economic security and providing healthy and safe home and work environments.



“We strive to move closer to and achieve these goals every day, during our 4-year term, and laying them out in our 10-year financial plan helps us to do this.” - Mayor Dahl

Strategic Priorities 2023-2026

”

Each and every decision Council makes will be approached in a fiscally responsible manner that promotes prosperity and social, economic and environmental health for current and future generations.



Council's 2023-2026 Priorities highlight focus areas that will drive Council decision-making. The five core themes that will guide Council and City staff in the coming years are Organizational Capacity, Community Growth, Healthy and Safe Community, Collaboration and Housing. The City will reflect on these goals on a quarterly basis when these priorities will be brought back before Council, and annually during the completion of the Annual Report.



Organizational Capacity

FISCAL RESPONSIBILITY

WORKPLACE CULTURE

EFFECTIVE GOVERNANCE



Community Growth

FUTURE PLANNING

ASSET MANAGEMENT

ECONOMIC VITALITY



Healthy and Safe Community

DOWNTOWN REVITALIZATION

CRIME REDUCTION

LIVABILITY



Housing

FUTURE GROWTH

ATTAINABLE HOUSING SUPPLY

INFRASTRUCTURE READINESS



Collaboration

INDIGENOUS RELATIONSHIPS

STRENGTHEN PARTNERSHIPS

ADVOCACY

Financial Plan Framework and Policies







Financial Plan Framework

The financial planning framework is developed in alignment with the following plans to organize and coordinate the activities necessary to bring the City's visions to life:

- Strategic Plan
- Operational Plan (Base Operating Budget)
- Financial Plan





Strategic Plan

The Strategic Plan is the road map for Council's decision-making and provides the guiding framework for the Financial Plan. It defines the vision, objectives and associated actions that guide the City. The Strategic Plan is updated every four years following the municipal election. This plan will be used to assess performance and to update operational plans according to emerging priorities and the will of Council.

Operational Plan (Base Operating Budget)

The Operational Plan delivers base operating services to the community. Operational plans take into consideration the strategic plan and objectives for service delivery.

Financial Plan

The Financial Plan provides the resources, both financial and human, and connects the day-to-day work required to achieve the goals of the Strategic Plan and Operational Plan. This plan is updated annually to ensure alignment and that objectives are achieved. The City's performance is reviewed and presented to Council quarterly.



Asset Management

The City continues to plan and prepare for the implementation of asset management practises across the organization. An asset management framework includes consideration of the following questions, and planning, to address the outcomes of the series of questions:

- What do we own?
- Where is it?
- What condition is it in?
- What is the level of service (current and desired) that each asset provides?
- What is the asset's remaining useful life or service life?
- Which assets are the most critical, and what is the level of risk to their function and sustainability?
- What do we need to do to sustain the services provided by each asset?
- When do we need to do it?
- What will it cost?

Project Progress Report

In 2016, Campbell River City Council adopted the City's first Asset Management Strategy. This strategy establishes a corporate-wide asset management program. In addition to developing the quantitative and qualitative information necessary to answer the asset management framework planning questions, the strategy also has the following goals:

1. Lower infrastructure life cycle costs.
2. Lower infrastructure failure risk.
3. Provide service and taxation stability.
4. Increase opportunity for government grant funding.
5. Increase the ability to manage the impacts of climate change.

In 2019 the City's Finance Department was given stewardship of corporate asset management practices, under the guidance of the corporate AIM leadership team. The City has undertaken several key steps toward implementing a fully integrated corporate-wide asset management program. The City's first Asset Management Investment Plan was completed in 2020 and later that year an Asset Management Policy was put forward for consideration.

In 2022 the Capital Projects Department was given Stewardship of corporate asset management and focused on acquiring new software in 2023 to assist the City with management of its operational activities, and allow for data basing of condition assessment, risk matrices, and life cycle costing. The City hopes to complete this project in 2024 to support corporate asset management initiatives to better support and fund asset renewal initiatives.

Many municipalities are beginning to consider the value of natural assets. The City has a below-the-line (currently unfunded) project in 2024 to begin planning for natural asset inclusion with the City's infrastructure asset management initiatives. Natural assets include the foreshore, estuary, urban forest, streams and rivers, which collectively provide drainage and recreational benefits to the community. Long-term planning to ensure these assets continue to benefit the community is being explored with plans to move these and related initiatives above the line (funded) in the coming years.

Integration of asset management with long-term financial planning is integral and will provide cost savings due to preventative maintenance, just-in-time replacement, and strategic investment in new infrastructure assets. Additionally, it will prepare the City to take advantage of grants and borrowing opportunities. Having the best data and analysis available when deciding on capital asset maintenance, renewal and replacement will lead the City to make

informed, knowledge-based decisions. It will also manage risk associated with critical infrastructure failure and service disruption, as well as assist with planning and resourcing.

The City's Financial Stability and Resiliency policy includes guidance on continued capital asset renewal investment. This is achieved through a dedicated annual tax levy and specific asset management language outlining that the City will undertake the best asset management practices in developing the annual long-term financial plan. For the 2024-2033 long-term financial plan, capital plans will clearly outline near-term asset management projects with projects and locations identified to ensure Council and the community are aware of the specific renewal projects being undertaken.

Council affirmed the importance of asset management when it adopted its Financial Stability and Resiliency policy in 2019. In 2024 the City is planning to tax 1.0 percent or \$404,000 to be invested in infrastructure through the capital budget parameter where a 0.5 to 1.0 percent increase to taxation accumulatively supports the maintenance of current service levels. Additionally, the policy states that the City will invest in asset management practices to keep infrastructure in a proper state of repair to avoid costly failures and optimize capital investment to maintain service levels and ensure the best value for taxpayers' dollars.

See Appendix 6 for the City's approved asset management strategy.



Fund Balance Structure

City Funds

- **General Fund** - The general operating fund encompasses the majority of the City's services, including governance, RCMP, fire, corporate services, general fiscal services, facilities and supply management, operations and parks and recreation and culture segments. See Appendix 1 for the detailed base operating budgets which are primarily within general fund and funded mainly by property taxation.
- **Airport Fund** - The Airport, has been striving to become a profit driven operation and maintain its operations without the need of support from the City's general fund to balance its budget. Fuel sales are the major profit generator for the Airport. ACAP (Transport Canada) federal grants fund the majority of the capital upgrade projects. See Appendix 1 for the detailed base operating budget for Airport.
- **Sewer and Water Funds** - Sewer and Water utilities are funded through user fees and parcel taxes levied on properties within the City's boundaries. These funds are self-balancing and segregated for purposes of carrying on specific activities in accordance with specific regulations, restrictions and limitations. See Appendix 1 for the detailed base operating budgets for Sewer and Water; these funds operate independently and are self-sustaining therefore user fees must fund ongoing operations and maintenance of these core utilities, as well as fund capital renewal and upgrades with consideration of Development Cost Charges and Long-Term Debt.

Fund Balance Categories

- **Unappropriated Surplus** - The Unappropriated Surpluses for each fund are available for working capital to temporarily finance operations until planned revenues including property taxes are received, or for other operating or capital purposes as determined by Council. This is defined in the City's Reserve and Surplus Policy in Appendix 6.
- **Non-Statutory Reserves** - The Non-Statutory Reserves have been set aside by decision of Council for a specified purpose. In the normal course of operations, these funds will be used to finance the future services or capital works for which they have been appropriated. The majority of the City's reserves are non-statutory as defined in the City's Reserve Policy (Appendix 6).
- **Investment in TCA** – The City has millions of dollars invested in infrastructure for City services including facilities, fleet, parks, roads, storm water, sewer, water, and airport. The investment in TCA (Tangible Capital Assets) fund balances are the net book value of these assets less any debt outstanding for these assets. The City has been maintaining their net value in investment in TCA by continuing to invest in infrastructure annually, however this must continue in future years to sustain service delivery by maintaining net asset values.

	2021	2022	2023 (Projected)
Unappropriated surplus			
General	4,400,000	4,400,000	4,400,000
Sewer	800,000	800,000	800,000
Water	850,000	850,000	850,000
	6,050,000	6,050,000	6,050,000
Non-statutory reserves			
General	23,903,010	23,371,285	21,730,486
Airport	66,008	643,880	773,643
Sewer	12,062,612	13,970,533	15,131,947
Water	24,600,030	26,911,708	30,330,742
	60,631,660	64,897,406	67,966,818
Statutory reserves			
Capital lending	2,752,286	3,227,105	3,451,257
Parkland acquisition & development	531,055	542,687	592,371
Development cost charges	12,647,339	13,501,636	15,877,537
	15,930,680	17,271,428	19,921,165
Investment in tangible capital assets	278,881,027	282,362,558	293,211,452
Total	361,493,367	370,581,392	387,149,435

The historical and projected 2023 closing balances for the City's funds are summarized above in the format included on the City's financial statements, included in Appendix 7.2.

The summary indicates the City's reserve balances are relatively stable considering incremental funding to offset annual spending, primarily infrastructure renewal and enhancement.

Financial Plan Overview



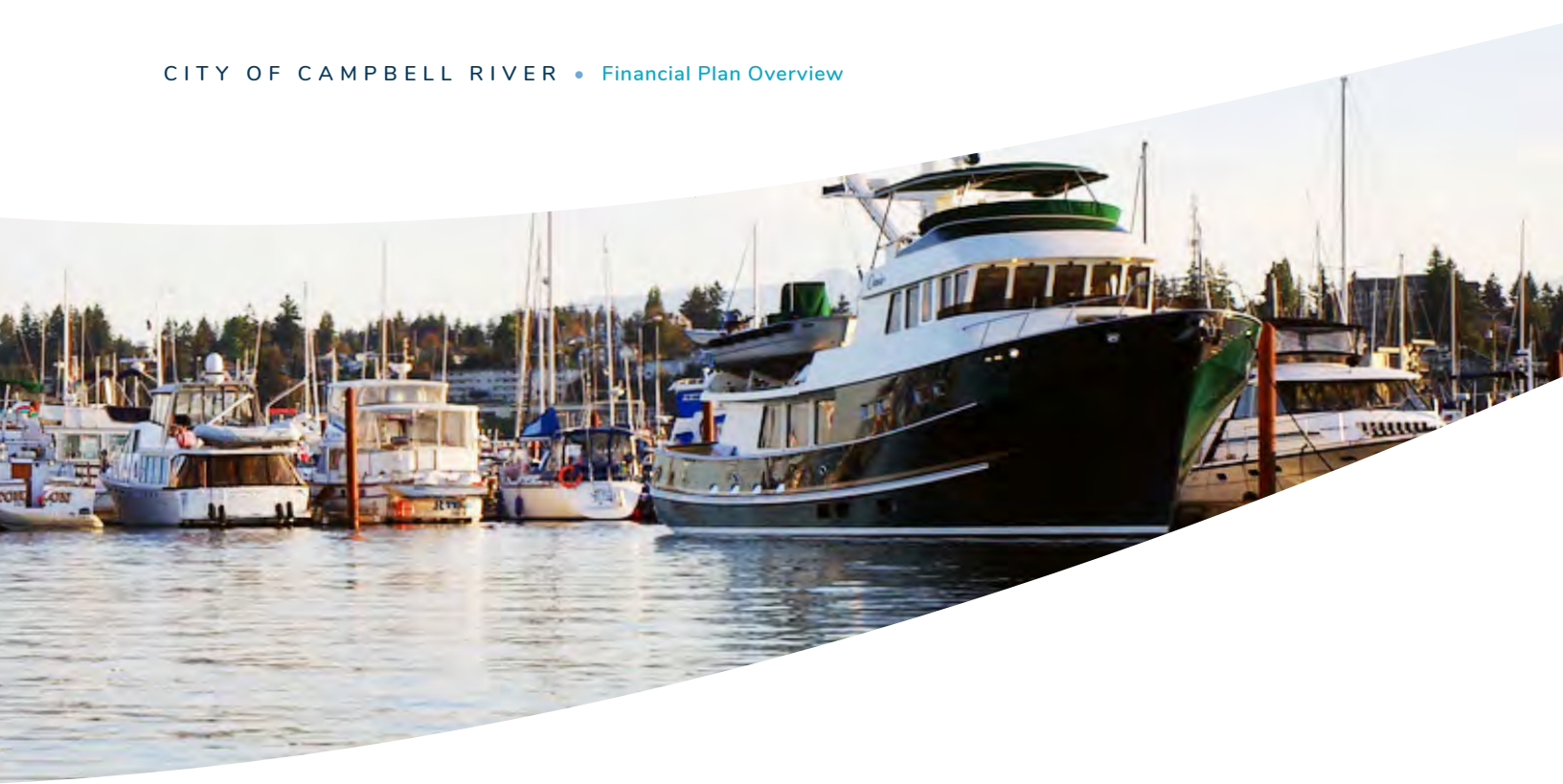




Legislation

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

- **Section 165 of the Community Charter**
States that “The total of the proposed expenditures and transfers to other funds for a year must not exceed the total of the proposed funding sources and transfers from other funds for the year,” meaning that municipal budgets are required to be balanced. Therefore, the total of expenditures and transfers to other funds must not exceed the total of revenues, funding sources and transfers from other funds for that year.
- **Section 165 of the Community Charter**
also states that “A municipality must have a Financial Plan that is adopted annually, by bylaw, before the annual Property Tax Bylaw is adopted.” The Financial Plan Bylaw can be adopted at any time in the fiscal year.



- **Section 166 of the Community Charter** requires that “a Council must undertake a process of public consultation regarding the proposed Financial Plan before it is adopted.”
- **Section 197 of the Community Charter** states that, “after the adoption of the Financial Plan, Council must adopt the Tax Rates by Bylaw before May 15th of each year.”

Campbell River's Path to Financial Stability

In addition to the mill closure in 2012, in the early 2000s, BC's coastal forestry economy took a steep dive, which for Campbell River meant the community lost many high-paying jobs as the City itself dealt with a 25 per cent loss in property taxation. For a period, accumulated reserves allowed the City time to reflect on its finances, while reserves were being depleted there were minimal contributions to replenish. After an initial thorough review of City services and operations, which led to significant cuts in areas where some excess budget existed, the traditional decision of cut services or raise taxes was contemplated. Faced with tough choices the City began to forge an alternative path.

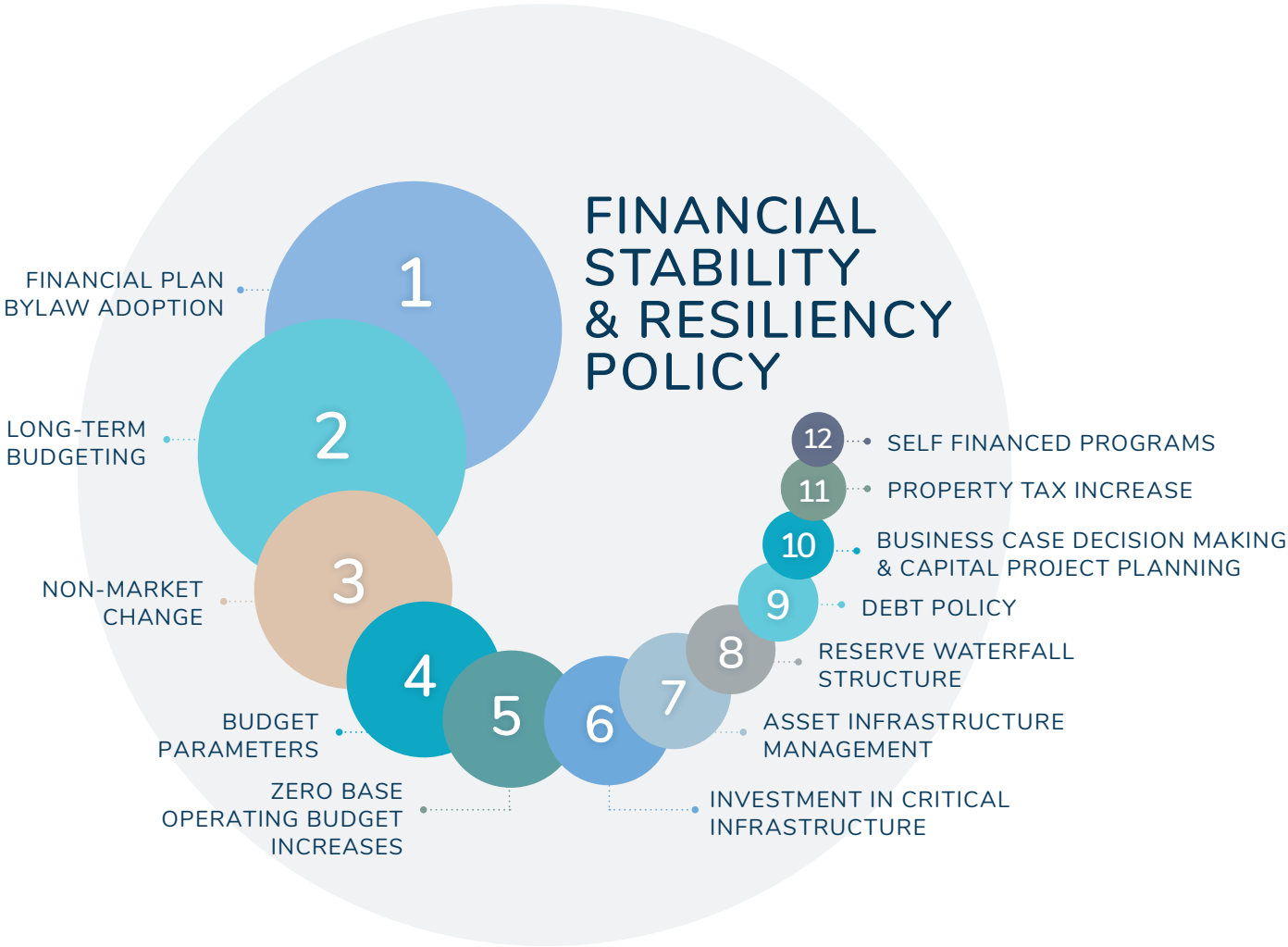
A 2015 Council survey identified the need to move past the City's previous financial challenges with losing a significant major industry taxpayer due to the closure of the local pulp and paper mill. For many years, the City had volatile tax rates; from 2010 to 2015 tax rate increases ranged from 13.6 to 1.7 per cent, with a limited understanding of the City's long-term financial needs.

As a result of the survey, there were many policies and principles introduced throughout 2016 financial planning. Key policies that were revised and elaborated were a reserve restructuring and funding mechanisms to assist with the allocation of funding (reserve policy) and the City's long-term debt policy (see Appendix 6). These policies become foundational pillars of the Financial Stability and Resiliency Program.

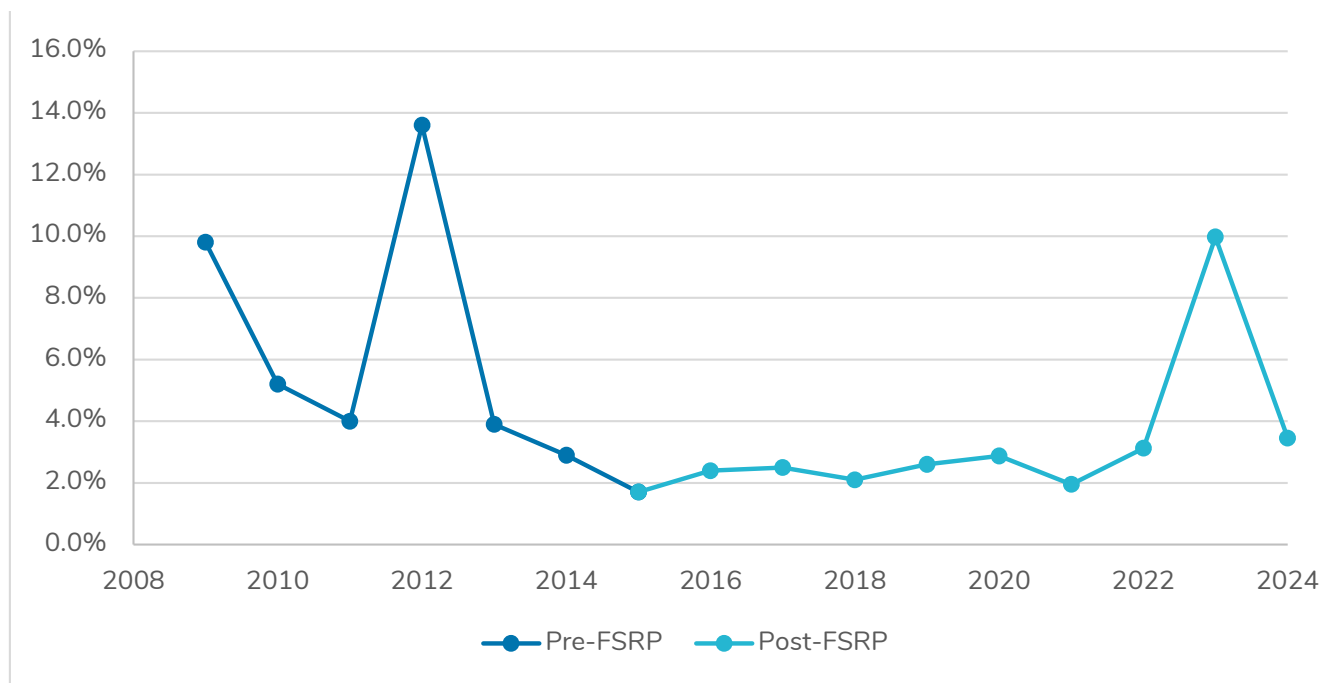
To manage in changing times, the City adapted its budget process to be responsive to both the economic climate and community needs. Any one of these items on their own were not significant, but together they established a new path for the City and formulated the Financial Stability and Resiliency Program. This program provided a long-term framework focused on providing ongoing stable funding without the need for one-time large tax rate increases in any one year. It provided a long-term outlook that focused on strategic decision making for the community's future and established a framework for predictable tax increases, while responding to community growth, development, and the need for investment and management of aging infrastructure.

From 2010 to 2015 the City had a volatile tax rate ranging from 13.6 to 1.7 per cent, with a limited understanding and strategic plan for what the ongoing financial needs of the City were past the current year. Since 2016 Financial Planning, and the implementation for the City's Financial Stability and Resiliency Program, the City has focused on providing ongoing stable funding without the need for one-time large tax rate increases in any one year, to provide stability to the community and to the City.

While the City did have a higher than normal tax increase in 2023 as a result of significant changes in revenues and inflationary pressures, the City spent much of 2024 Financial Planning examining ways in which revenues could be increased and expenses reduced. This focus on reviewing revenues and expenses has allowed the City to return to a more modest tax increase in 2024 and sets the City up well for future years.



Annual Tax Increase

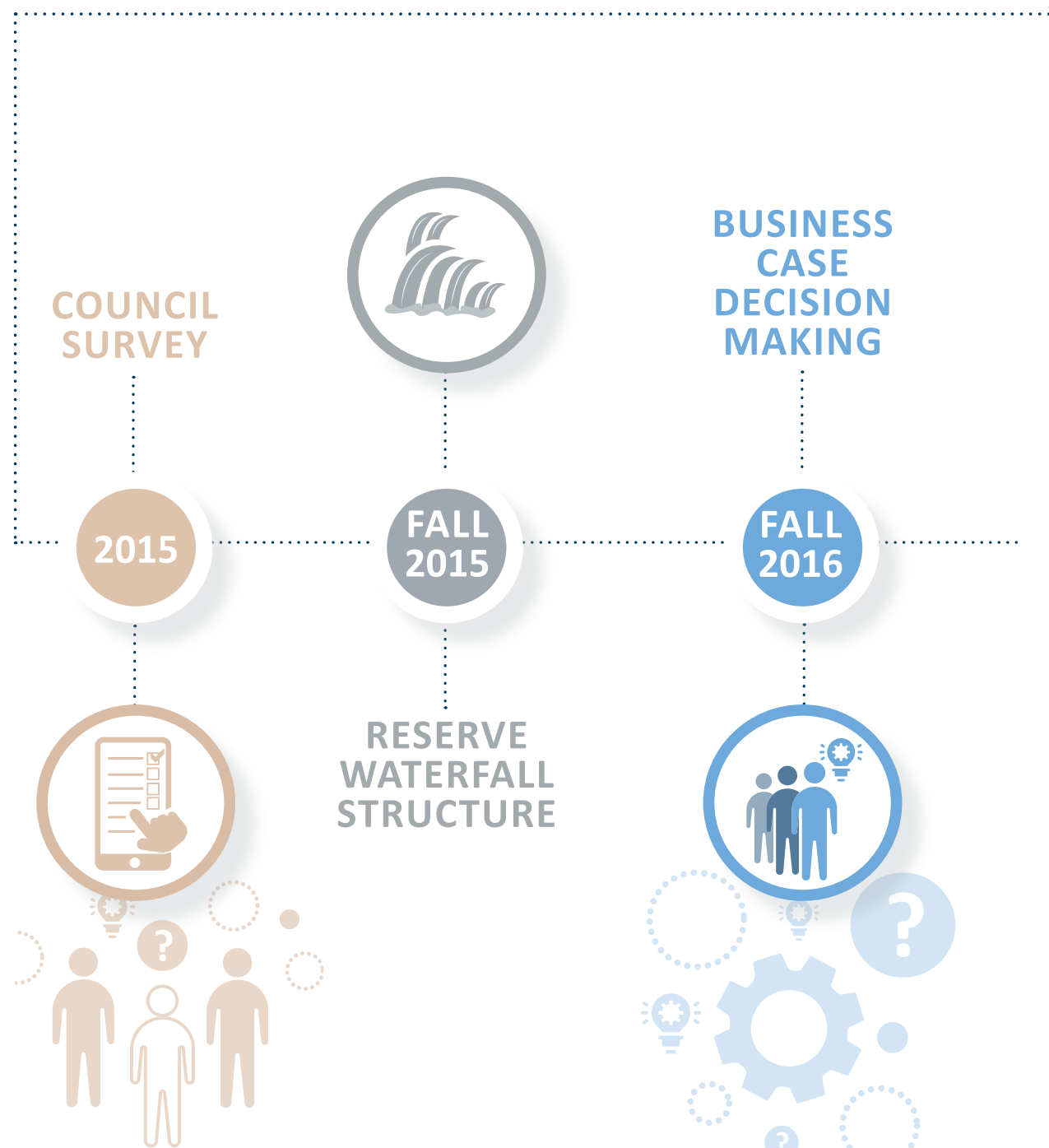


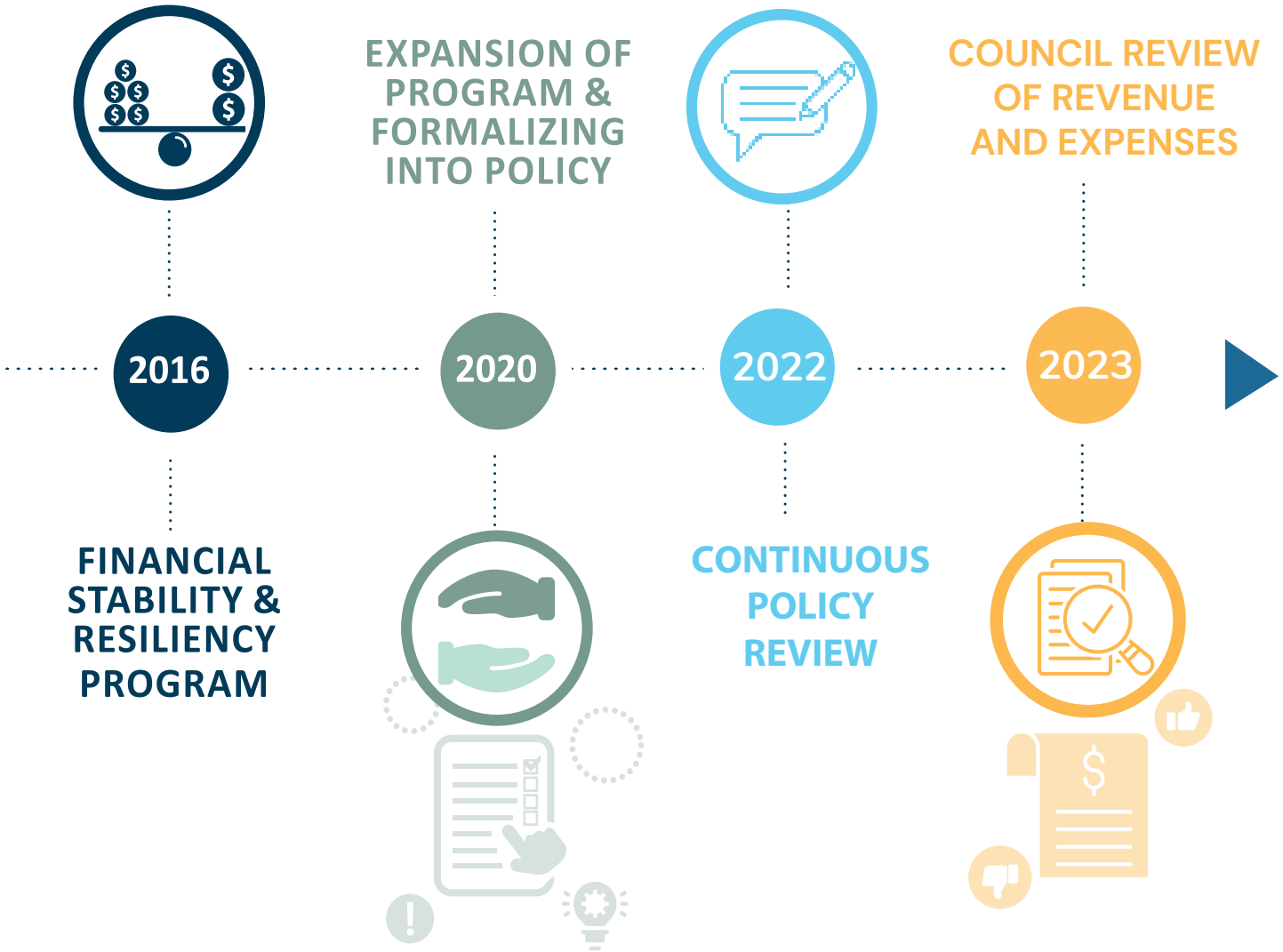
The Financial Stability and Resiliency Program was formalized into policy and expanded upon in preparation for 2020 Financial Planning to guide decision-making. The Financial Stability and Resiliency Policy promotes stability provided by a long-term planning horizon, coupled with the consistency, predictability, strategic decision-making and risk mitigation, all to ensure the maintenance and delivery of future services. Stable tax rates provide a message to the residents, businesses, and investors that Campbell River is a stable place to live, work and invest in. The community can expect service levels to be maintained, including services, amenities, and capital infrastructure, which ensures a stable community today and in the future.

The City had to prepare a Financial Plan with an out of parameter tax increase in 2023 as a result of significant one time changes to revenues and expenses. Staff and Council spent a significant portion of 2024 Financial Planning reviewing revenues and expenses with the focus of returning future tax increases to more sustainable levels.



Financial Stability and Resiliency Program Timeline





Financial Stability and Resiliency Policy

In preparation for 2020 financial planning, the City expanded the Financial Stability and Resiliency Program to include additional principles and formalize this framework into policy. This policy has been used to guide the City's financial planning procedures to meet financial obligations while continuing to provide high quality services to the community. It is designed and structured to develop principles that benefit taxpayers by providing stable, equitable, and accountable spending and property taxation. The Policy will guide decision-making and provide continuity and assurance to the City's financial management. It will also ensure the City can strategically plan for stable annual tax increases that maintain services and fund ongoing inflationary cost increases, funds community needs for moderate enhancements or new services, and invests in critical infrastructure.

The budgeting principles included in the Financial Stability and Resiliency Policy are (see Appendix 6):

1. **Financial Plan Bylaw Adoption** – It is best practice to have an approved budget prior to the beginning of the next fiscal year so that the City can strategically plan and prepare; therefore, the Financial Plan Bylaw for the next fiscal year will be approved prior to December 31.
2. **Long-Term Budgeting** – The 2016 financial plan was a significant year moving from a five-year, short-term focused budget, to a 10-year financial plan. In the future, the City may consider an even longer plan to provide a better linkage to long-term infrastructure planning (asset management).



3. **Non-Market Change (NMC)** – This is additional revenue mainly resulting from new construction and provides a short-term opportunity to either reduce existing tax revenue required to fund current services or provide new services, which are a result of increased demand from growth and development.

The City relies heavily on NMC to offset demand of growing needs and community services. This practice will continue; however, it is important to acknowledge the rising costs of existing services at current service levels.

As inflationary pressures grow, it has become increasingly difficult to maintain the City's base operating budget parameter of 1.5 to 2 per cent without going beyond this scope or decreasing service levels. In order to alleviate pressure to increase taxes, provide stability, and maintain the integrity of the budget parameters, NMC will first be applied to maintain the base budget parameter of 1.5-2 per cent and then the remaining amount allocated towards new services.



Base Budget Parameter

In order to maintain base service levels, annual inflationary cost increases must be funded, which includes contractual wage and benefit increases, contractual increases including RCMP and transit, utility, hydroelectricity, and insurance costs. The City's annual cost increases are generally much higher than the CPI (Consumer Price Index) increases; however, with zero base budgeting, the City has historically been able to remain within the budget parameters of an annual 1.5 to 2 per cent tax increase for base services.

Investment in Infrastructure Parameter

This parameter provides critical funding to invest in infrastructure. The budget parameter for ongoing infrastructure investment will increase by an annual 0.5 to 1 per cent to provide stable capital funding. This does not provide significant funding to the capital program in any one year, but cumulatively, this will result in significant ongoing investment in the capital program to ensure effective delivery of service. This funding is focused on asset renewal strategies and upgrading existing infrastructure assets. The City has been maintaining an investment of approximately 0.63 to 1.0 per cent tax increase for capital funding since 2016 financial planning; therefore, these incremental increases are increasing the ongoing funding allocated to the capital program and supporting a 10-year renewal plan, which is a critical component of asset management.

Ongoing New Services Parameter

This provides an opportunity to enhance services to meet community needs based on growth and development, as well as a demand for increased services and amenities. A moderate tax increase of 0 to 0.5 per cent has been established by parameter. In the current year the City is facing increased demands for new services associated with a growing community and has included a 2.54 per cent tax increase for new services in the current year to meet these demands.

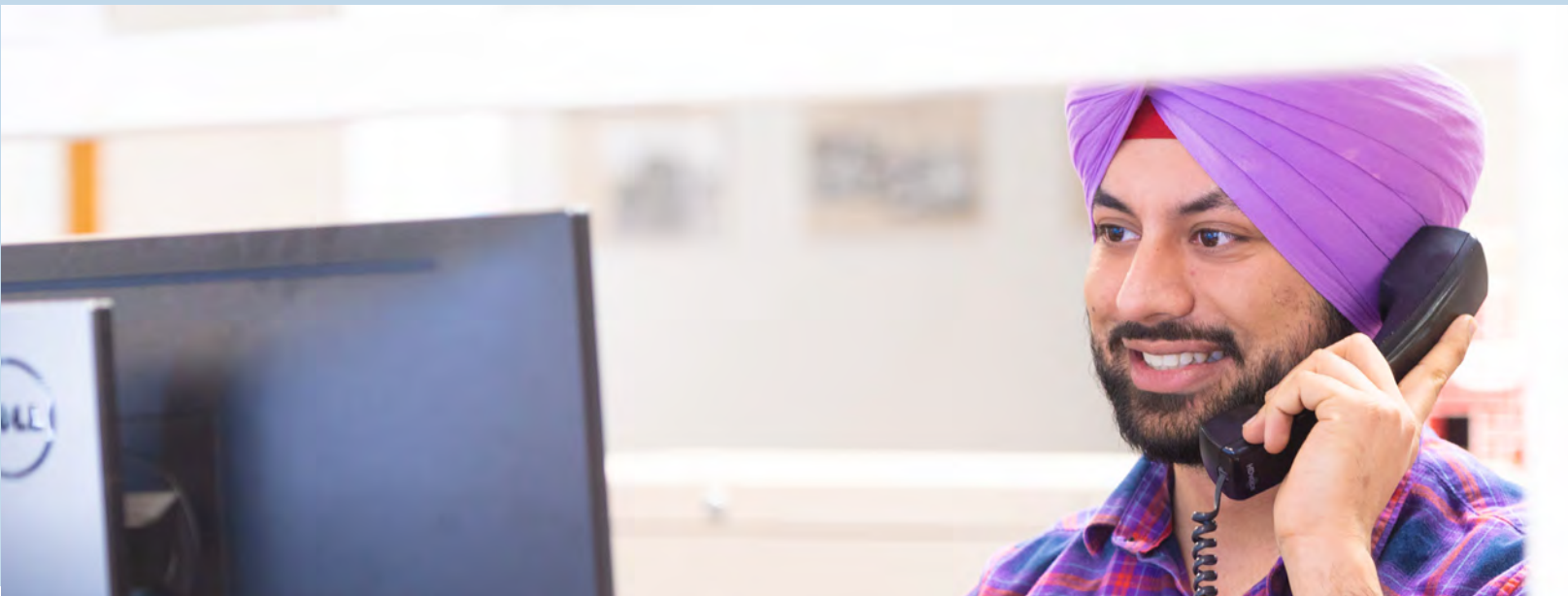
Budget Component	Low Range		High Range	
	%	\$	%	\$
Base Budget Parameter	1.5	606,000	2.0	808,000
Investment in Infrastructure Parameter	0.5	202,000	1.0	404,000
Ongoing New Service Levels Parameter	0.0	-	0.5	202,000
All Services	2.0%	\$ 808,000	3.5%	\$ 1,414,000

Utility Fee Increase Parameter

This parameter ensures the City maintains increases to all utility fees, including sewer, water, solid waste and storm water parcel taxes.

The City includes operating costs of capital as part of the base budget parameter as these expenses become part of the base budget once capital projects are approved. Debt servicing is also to be funded within the capital budget parameter unless funding pressure from significant debt requires a tax levy increase. Lastly, one-time operating projects should be funded by operating reserves in order to stabilize and smooth out tax increases.

Budget Component	Low Range	High Range
	%	%
Total Utility Fee Increase	3.5%	5%



4. **Budget Parameters** – Moving from a short-term budget process focused on the current year tax increase to long-term stability, the City developed budget parameters as they relate to the different components of the budget.

These parameters aim to ensure ongoing stability in the annual tax increase and remove annual volatility and uncertainty. The overall budget parameters are 2 to 3.5 per cent and provide funding for all components of the budget to ensure ongoing sustainability to maintain service levels today and in the future. The budget parameters aim to ensure ongoing annual stability in the tax increase with the intention of removing volatility and uncertainty; this in turn provides stability for citizens and investors to live and build business in the community.

In today's economic climate, it has been increasingly difficult to remain within the established base parameter to the point where the City has had to move outside of the established base budget parameter in the current year. The City will strive to return to established parameters in future years to minimize tax rate volatility.

5. **Zero Base Operating Budget Increases** – The City is not insulated from the impacts of inflation and has included a 1.0 per cent increase in the current years' financial plan to mitigate the impacts of inflation on the City's Base Budget so that service levels can be maintained.

6. **Investment in Critical Infrastructure** – The City had previously made limited contributions to capital reserves and infrastructure renewal. Adequate capital contributions allow the City to provide ongoing spending to invest to maintain and upgrade infrastructure. An annual 0.5 to 1 per cent increase to taxation will gradually undertake the City's infrastructure deficit. This does not provide significant funding to the capital program in any one year but cumulatively this will result in ongoing investment in infrastructure to ensure effective delivery of services and corporate asset management.

Additionally, any newfound revenue, such as debt servicing for newly retired debt, is targeted towards the capital program. Continued investment in infrastructure is critical to ensure service levels are maintained and stabilized against additional pressure that the City is experiencing as infrastructure ages and development increases, both of which place additional demand on existing infrastructure and could result in the need to expand infrastructure.

7. **Asset Infrastructure Management** – The local government sector has recently become aware of the upward trend of municipal infrastructure deficits. Much of the City’s infrastructure is at or nearing the end of its life. This policy will allow the City to be strategic and fiscally prudent by developing a plan to keep infrastructure in a proper state of repair to avoid costly failures. Asset management ensures assets are maintained in a state of good repair while optimizing capital investment to maintain service levels and ensure best value for taxpayers’ dollars. Developing an asset management plan and implementing corporate asset management practices will ensure science-based decisions are made to protect critical infrastructure and maximize the use of scarce financial resources.
8. **Reserve Waterfall Structure (Appendix 6)** – In 2015, the City developed a reserve policy which includes a waterfall system where the current year’s surplus is transferred into working capital accumulated surplus to pay for operating expenses before property taxes and other revenues are collected. Excess balances are then transferred to the Financial Stabilization Reserve and then any excess flows into the capital reserves to fund the capital program. This waterfall structure ensures that funds are not sitting idle in any one account and are allocated where needed.
9. **Debt Policy (Appendix 6)** – Borrowing will be necessary for the City to tackle its looming infrastructure deficit. In 2016 the City developed a long-term debt policy that establishes fiscally-prudent borrowing limits, payback terms and uses of debt as the City considers undertaking external borrowing for upcoming significant capital projects. The City will balance the use of internal reserve funds and external borrowing with the consideration of interest rates and ability to pay debt servicing. This policy ensures that this scarce resource that commits the City to long-term repayment is only used for priority core infrastructure renewal projects.
10. **Business Case Decision Making and Capital Project Planning** – All requests for new service require a business case which explains what each request is and the justification or implication of not approving the request. A summarized version of the business cases attached for reference in the Appendices.

This analysis ensures department managers consider all options when analyzing department needs, and provides a standard format for senior management to analyze many requests and determine corporate priorities with limited resources under the stability framework. This review has also allowed the City to consider service needs today and in the future as outlined in

Appendix 4 of the 10-year financial plan.

All new capital projects being added to the capital plan for the first time require a project plan. The project plan provides a complete description of the project scope, sets forth parameters and scheduling under which the project will be delivered, including known constraints, risks and budget, as well as ensures that all team members impacted by this project have been consulted.

- 11. Property Tax Increase** – Each budget cycle, Council will consider the property tax increase required by first covering the projected cost increase for existing services at current service levels and then consider other enhancements.

The City's tax increase will be calculated based on additional revenue required to balance the budget as required by the Community Charter and communicated as a per cent increase over the prior year's general municipal revenue collected.

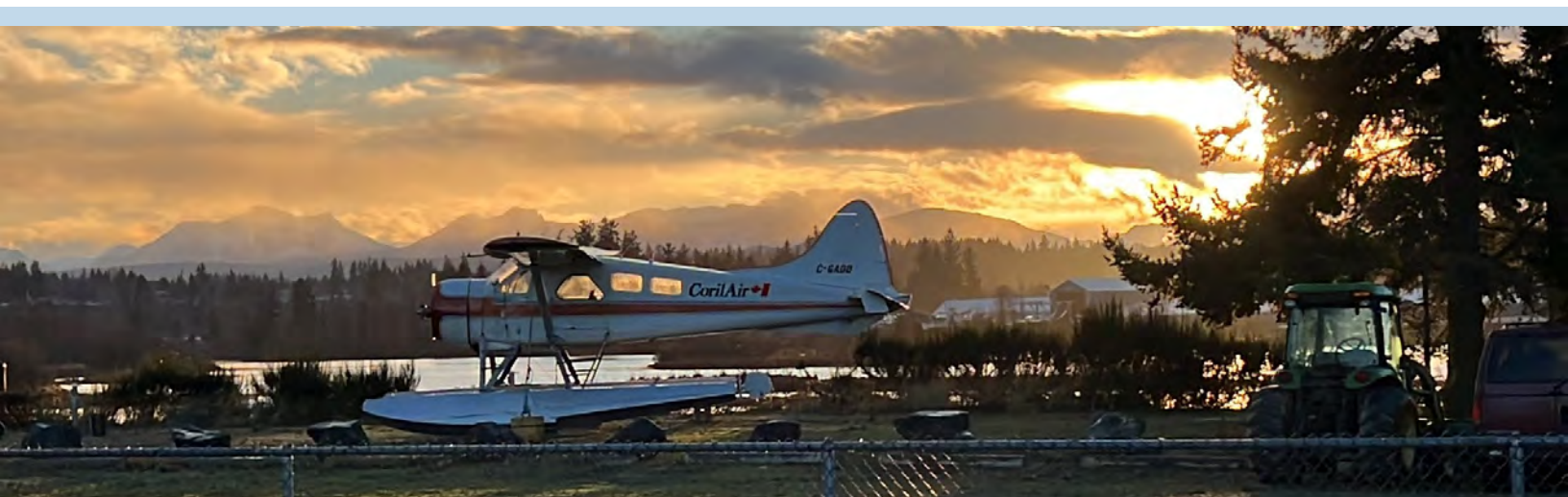
The City continually faces increasing pressure to maintain current services levels while expanding to meet the community's growing needs. This is compounded by aging infrastructure and potentially unforeseen changes to revenue and expenses.

The policy outlines that the City needs to strategically phase in tax increases when changes influencing City finances are known. This helps to ensure that tax increases are managed, stable and predictable. For instance, if the City plans to acquire more debt the City in preparation of a debt servicing tax increase can smooth out a tax increase over a multi-year period.

Property taxation smoothing is not new to municipal government; however, City Council's commitment has three distinctive outcomes:

- It helps reduce short-term politics from setting tax levels;
- It provides surety to taxpayers for their business or personal financial planning; and
- It provides the City an ability to accurately plan for future service levels and risk.

- 12. Self Financed Programs** – The Water Utility, Sewer Utility, Stormwater Utility and Solid Waste and Recycling programs are self-financed. The costs for self-financed programs should be fully funded by user fees and follow the intent of all other policy clauses. Any surplus or deficit should be transferred at the end of each year to or from of these programs reserves for each of these programs.



Long-Term Financial Planning

The City is committed to looking beyond solely the upcoming year for financial planning and is committed to a long-term strategic budgeting process. The City's budget process progressed from a legislated five-year financial plan to a 10-year financial plan during 2016 Financial Planning. A long-term outlook provides insight into financial capacity today and in the future so that strategies can be developed to achieve long-term sustainability within the City's service objectives and financial reality.

The financial forecasting to build a 10-year plan includes conservative estimates for revenue increases, expected contractual wage and benefit increases, contracts, insurance, and utility increases. Additionally, projected cyclical events are considered in the plan including quadrennial municipal election costs.

The financial plan package continues to be improved with a more comprehensive lens; including an analysis of the financial environment, debt position and affordability analysis, strategies for achieving and maintaining financial balance, and planned monitoring mechanisms and performance measures, including a corporate scorecard of key financial health indicators. These additional components to the financial plan will continue the City's development of best practices, and ensure the City will stay on this path with comprehensive and complete information that will guide ongoing high-quality decision making.

The 10-year financial plan includes all components of the budget, including base service revenue and expenses, increases or enhanced service levels, one-time or multi-year operating projects, and the capital program.

This ensures a full picture of the financial needs of the City both today and in the future so that the City can work to ensure stable tax increases and the delivery of services.

The City is working to stabilize the financial planning process and build from what is in the 10-year plan, with slight modifications as necessary. This ensures the financial plan is not re-created each year with significant energy spent to plan, build, and fund the budget.

This stability in the plan has ensured the work plans and strategy used to build the long-term budget is maintained. This also reduces the amount of time spent on the financial planning, increasing efficiency in the process which has paid dividends through increased time available to complete planned projects and initiatives, as well as take on other special projects as necessary.

The financial planning process is a highly collaborative process that considers future scenarios and aids the City in navigating challenges and its ability to mitigate the impacts of financial risks. The financial plan is aligned with Council's strategic plan and direction on community service levels and amenities.

A long-term outlook drives a long-range perspective for decision makers. A long-term financial plan provides a tool to prevent financial challenges, stimulates long-term strategic thinking, and drives consensus on long-term financial direction. Furthermore, a long-term strategic financial plan can be communicated easily to internal and external stakeholders; it tells the community that the City has a plan and is working to achieve that plan within a financially sustainable model. This focus on long-term financial planning will have lasting effects on the community, the services provided, and in maintaining the critical infrastructure that is the underlying foundation of the City's services to the community.

Budget Principles

Base Budget Principles

In order to maintain base service levels, annual inflationary cost increases will be funded through the annual budget parameters of 1.5 to 2 percent. Revenue forecasts in the 10-year financial plan are based on known contracts for shared services and conservative estimates for user fees and other revenues. The City follows zero-based budgeting policies meaning all expenses are maintained at zero increase, with the exception of contractual increases for wages and benefits, external ongoing contracts such as RCMP and transit, utility increases including hydro, and insurance premium increases. All other costs are maintained at a zero increase year to year to ensure costs are maintained within the base budget. Any increases for non-contractual items as outlined in the City's Financial Stability and Resiliency Policy are considered a new ongoing service level and are evaluated during financial planning against other priorities.

Capital Budget Principles

The capital budget is focused on asset management planning, renewal, and ensuring core capital infrastructure is maintained and upgraded to provide ongoing service delivery for the community. A secondary focus will be on capacity growth improvements to core infrastructure in order to accommodate the ongoing growth in the city, including significant residential growth in the south of the community and mixed use commercial and residential in the downtown core as part of the downtown revitalization focus. Capital reserves and debt financing are utilized for asset renewal and growth capacity.

Community enhancement capital projects are also important to the community to meet citizen demand for increased service levels and amenities, as well as support Council's strategic priorities of livability and economic growth in the community. These capital projects will be funded primarily by the Community Works Fund.

In addition to project priority and funding limitations, capacity to deliver the capital plan within work plans is a key consideration. The City is committed to presenting a funded and realistic capital plan to the community. This provides a complete picture of the improvements that are required to capital infrastructure amenities within the 10-year financial plan.

The City has many demands for maintenance and enhancement projects with limited funding; as such, prioritization is critical to ensure a strategic capital plan is approved. The City ranks and prioritizes the funding of projects based on their overall risk assessment and the organization's ability to complete the project. Projects that may be important, where funding is not adequate or additional information is required, are presented "below the line" in the budget package. This provides a complete picture of all important projects, including those that are not currently funded in the work plan. Only projects "above the line" with a defined funding source are included in the Financial Plan Bylaw.

Operating Project Principles

Operating projects are funded by Reserve so there is no impact to taxation.

The Gaming Reserve is utilized for Council's strategic operating projects and community enhancement projects. This includes Council contingency, which is utilized to approve community requests of Council during the year, social grants, public art, downtown façade and signage improvements, and other operating projects such as supporting one-time community events.

The annual allocation from the Financial Stabilization Reserve for corporate projects is utilized for strategic operating projects that staff bring forward to undertake specific projects, improve efficiency and processes, conduct fee reviews for departments that are continually seeing increased demand due to ongoing construction growth in the community (i.e. Development Services), meet the many complex environmental and legislative issues the City faces, such as sea level rise. This opportunity funding provides flexibility for the City to continually improve processes and act proactively and strategically to the ongoing increasing complex local government environment.

There are also operational projects related to strategic initiatives, maintenance activities and safety, which are funded by reserve funds. These projects are identified outside of the base operating budgets given they do not occur every year. The City focuses on maintaining only core annual base budget expenses in each of the departmental budgets to ensure ongoing cost containment.

Ongoing New Service Level Budget Principles

The funding available for new or enhanced service levels is limited given ongoing funding constraints. New or enhanced service levels will be strategic and focus on Council's strategic priorities and/or services that are integral to delivering ongoing service levels to the community. Increases to service levels will be incremental and meet community needs given growth and demand. Priorities will be determined with a long-term focus on community needs.

The City has many demands for increased service levels but has limited funding capacity; therefore, priority decisions must be made to ensure any increase to service delivery is made with a strategic, long-term focus based on estimated future demands.

Reserve Funding Principles

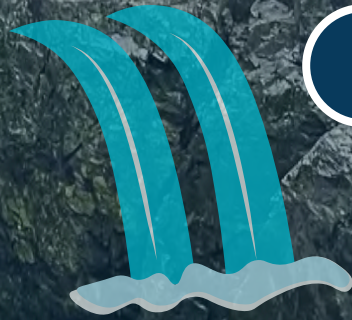
The City's internal reserve funds are a key component of the City's long-term financial outlook. The City utilizes its Reserves and Surplus Policy, as included in Appendix 6, to ensure each reserve has a specific use and purpose while any redundant reserves are eliminated. The reserve policy includes minimum and maximum balances for each reserve that ensures all funds available are used efficiently and where needed, with no funds sitting idle.

The City's reserve policy ensures that funding is available for:

- Working capital and cash flow funds until property taxes and user fees are collected;
- Financial risk funds for emergent risk issues including legal or insurance claims, RCMP significant events, environmental events;
- Leveraging funds for opportunities and strategic priority initiatives both capital and operating; and,
- Capital funds for all asset groups that ensures ongoing investment in capital infrastructure.

The City utilizes a “**waterfall system**” within the reserve policy that ensures funds are available for working capital, financial risk and opportunity, and capital infrastructure. Any annual surplus or excess of revenues over expenses will first transfer into an accumulated surplus account to cover working capital. If there is adequate funding per policy, funds will then be transferred into the Financial Stabilization or “**risk and opportunity reserve**.” Once there is adequate funding per policy, funds will then finally be transferred into one or more of the capital reserves to fund the City's capital program. This waterfall system maximizes all funds available by ensuring that reserves are not over funded per their specific purpose and utilizes any annual surplus, reducing the need for additional increases to the annual tax increase to replenish these necessary reserves. This waterfall structure ensures that funds are not sitting idle in any one account and all funds are maximized to their needed source.

Reserve Waterfall



1

**NET REVENUE
AND EXPENSE**

2

**WORKING
CAPITAL
ACCOUNT**



3

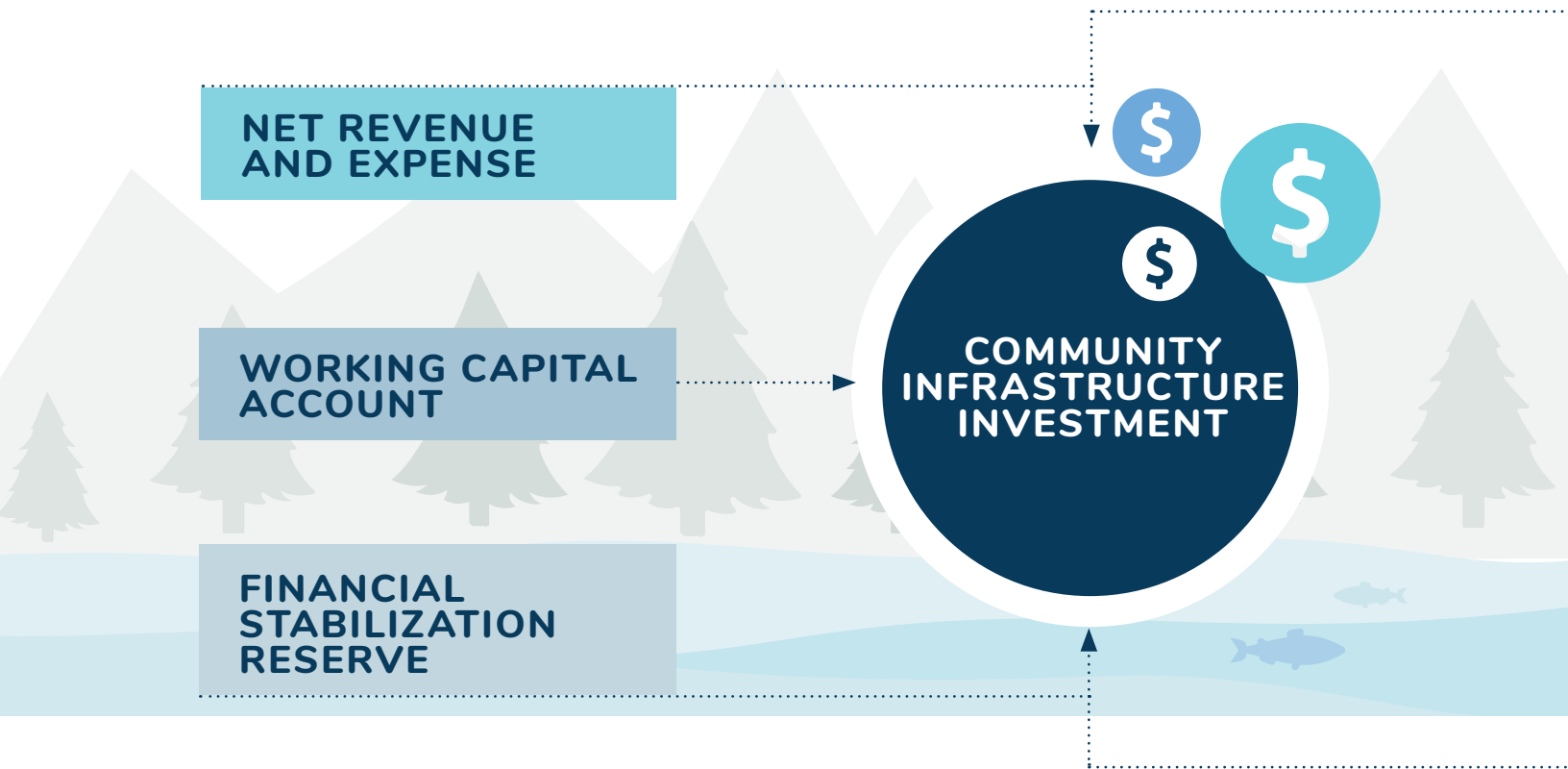
**FINANCIAL
STABILIZATION
RESERVE**

4

**COMMUNITY
INFRASTRUCTURE
INVESTMENT**



Net Funding Model





Reserve Principles Continued

Another key component of maximizing all funding available is the “net funding model” within the capital reserves. Each of the capital reserves have ongoing annual funding amounts that are spent to fund the overall capital plan. Given previous capital funding cuts due to financial challenges at the time, capital funding was not adequate to meet required capital upgrade and maintenance needs. With the capital budget parameter, the capital funding has been increased incrementally and the net funding model directs these injected funds to the capital reserves annually to where it is needed rather than being directed to a reserve in perpetuity.

This provides flexibility to maximize all capital funding available and the focus in building the capital plan is based on completing projects based on priority and need, versus funding available per individual reserve balance. This net funding model is included at the beginning of Appendix 5 – Reserves and has provided funding for a 10-year renewal capital plan in Appendix 2.



Financial Stabilization Reserve

The Financial Stabilization Reserve has been categorized as a risk mitigation and opportunity reserve. This reserve's main purpose is to stabilize the annual tax increase by buffering the impacts of any emergent risk issues or significant decreases in revenue in any one year. Additionally, if funding allows, this reserve can be used to fund one-time initiatives and corporate projects.

Included in the policy is a waterfall system where the net revenue and expense balance for the year transfers into an accumulated surplus working capital account. The General Accumulated Surplus or working capital reserve is used to pay for operating expenses before property taxes and other revenues are collected. It is recommended that a balance of one to two months of operating expenses be maintained in this account with any excess funds over and above this to be transferred to the Financial Stabilization Reserve per the “waterfall structure.” The recommended balance for the Financial Stabilization Reserve is between 2.5 to 5 per cent of general operating fund revenues; any excess is then transferred to the capital reserves as the next flow in the “waterfall structure.” This model ensures that funds are not sitting idle in any one account and all funds are maximized to their needed source.

Gaming Reserve

The Gaming Reserve is funded from 10 per cent of net gross casino revenues and the funds are used to support Council's strategic priorities, and invest in social and community investment initiatives primarily related to operating projects.

In a typical year, the City receives approximately \$925,000 in gaming funds from the Province. Casino revenues were less than normal in 2021 due to the ongoing pandemic but returned to normal levels in 2023 and are expected to increase in 2024 and beyond.

Sufficient funds exist in the City's gaming reserve to continue past practise of holding \$150,000 to allow Council to fund their priority projects outside of the existing staff recommended work plan, in order to meet Council's strategic plan. Additionally, \$75,000 is allocated to Council's contingency account, which allows Council to address emergent community needs throughout the year.

Community Works Fund

The Community Works Fund Reserve is directed toward Council's strategic capital projects and community enhancement projects. The City receives approximately \$1.5 million of funding each year, of which \$600,000 is held to allow Council to fund their priority projects and initiatives outside of the existing staff recommended work plan needs to meet Council's strategic plan.



Debt Principles

The City's debt policy, included in Appendix 6, provides a framework for utilizing this scarce resource in the most efficient and strategic manner. The core use of debt per the policy endorsed by Council is for asset renewal for core capital infrastructure including facilities, roads, storm water, sewer, and water assets. This ensures that the City's focus is on maintaining core service levels for the community.

The City, like most others in North America, has a capital infrastructure deficit with many assets that are coming to end of their useful lives. Consequently, the focus in the 10-year financial plan is directed toward asset renewal. A secondary purpose of debt financing for the City is to fund capacity building programs for the significant growth the City is continuing to see within the community, to supplement the Development Cost Charges collected from developers to increase capacity of core infrastructure.

The borrowing limit in the policy as guided from B.C. legislation is on a percentage of stable ongoing City controlled revenues, 10 per cent for general funds which provides up to \$65 million of borrowing, and 15 per cent for utility funds which provides up to \$30 million of borrowing for each of sewer and water funds. The City's overall borrowing limit is \$95 million; therefore the use of debt financing must be strategic and ensure that debt capacity is available for upgrades most necessary across all City departments.





The debt term recommended in the policy is 15 years, with a range of 10-20 years depending on the project. Variables to consider for each project are the estimated useful life of the underlying asset, the amount of debt funding required for the project, and the interest rates at the time of borrowing.

The longer the borrowing term, the greater the costs of borrowing which reduces future flexibility. A longer term does however provide for lower annual debt repayments. A shorter borrowing term reduces the overall costs of borrowing. The higher debt servicing costs associated with shorter borrowing terms reduces flexibility in the short-term, but the faster retirement of debt allows the City to better handle future changes in service needs. The City's external borrowing agency, the Municipal Finance Authority (MFA) provides 10 year terms, with any terms greater receiving five year renewals. The City's policy recommends 15 year terms to reduce the interest rate risk.

Budget Process

The City has a comprehensive budget process that includes significant strategic planning with Council, senior management, department managers and finance. Budgeting is essentially a continual, year-long process with various steps throughout the year.

Budget Debrief and Timeline

Following financial planning deliberations, the Finance Department performs outreach to the organization to debrief the budget process and determine what went well and what could be improved upon.

Budget Planning and Direction

In late spring 2023, budget documents were rolled forward to 2024 and distributed in late summer.

At the initial budget planning meeting held with the City's management group, the City Manager updated the management team on the budget theme and re-affirmed the need to focus on the completion of existing projects and to be realistic of what staff have the capacity to achieve in the 10 year plan.

Additionally as Council was beginning its first full year as elected officials it was identified that Council wanted a better understanding of the City's ongoing revenues and expenses in advance of approving the Financial Plan for 2024. The City Manager informed the management team that as part of Financial Planning 2024 that an exercise would be completed to review budgeted revenues and expenses and then have department managers present a high level overview of their budgets to Council. The presentation of revenues and expenses as well as associated service levels to Council occurred over a two day period in September and October, 2023.

Council Pre-Budget Finance Meetings

The City held three pre-budget finance Committee of the Whole (COW) sessions for Council on September 26, October 10 and November 21, 2023. The first two meetings saw the presentation of base budgets by departmental managers to Council providing Council with an opportunity to ask questions as desired. Presentations by managers included an overview of ongoing revenues and expenses as well as high level discussions of the services and service levels provided by each department. The second meeting provided an overview of the 2024 - 2033 Financial Plan detailing significant changes from the prior year. The second meeting provided a reconciliation of changes in revenues and expenses from the prior year to increase Council's understanding.

The tax increase associated with the base budget, new ongoing services and ongoing infrastructure funding was discussed section by section with Council.

Budget Building

September to November are core months for the Finance Department in compiling the budget documents submitted by department managers, and confirming funding sources. There are various meetings along the way to receive direction from senior leadership and to finalize recommended priorities for Council's consideration. Senior managers gathered to review the draft operating and capital project budgets to identify potential synergies that may exist between projects and to ensure that departmental capacity exists to complete the projects within the timelines identified. Where gaps were identified within the plan the timing of projects was altered or resources added to help ensure projects are completed on time.

Budget Finalization

Following the first pre-budget COW, Finance finalized the budget package. Council was presented the proposed financial plan package on November 16, 2023 in advance of the second pre-budget COW. This timeline ensured that Council had two full weekends to review the proposed budget.

Financial planning deliberations were held over two days beginning on November 28, 2023.

Public Input

Members of the public are invited to provide their comments on the proposed financial plan to Council by way of newspaper advertisements that run preceding budget deliberations. Members of the public are also able to make in-person comments or presentations to Council on the opening day of budget deliberations. The feedback process ensures that community members can provide valuable feedback to Council on the budget that is being considered. Additionally, all decisions made at Council meetings throughout the year and leading up to deliberations are publicly available on the City's webcast of Council meetings, on the City's website for agendas and meeting minutes, and Council Meeting Highlights of key decisions are made publicly available and distributed to media after each meeting.

Date	Time	Topic
Tuesday, November 28, 2023	9:30-3:30	<ul style="list-style-type: none"> -Public Feedback -Financial Planning Overview -Base Budget/Capital Budget -Capital Budget
Wednesday, November 29, 2023	9:30-3:30	<ul style="list-style-type: none"> -Operating Projects -Ongoing New Service Levels

Budget Timeline – April 2023 to December 2023

April to May

April

Finance rolls forward documents from the prior year and updates balances as appropriate.

May – August

Finance meets with departmental managers to gain information on current financial trends and themes in the organization.

Financial Plan timeline distributed to management.

June 26

Budget documents are distributed to the organization.

August to October

August 31

Preliminary budget documents are due to Divisional Directors for review.

September 15

Reviewed budgets are due to the Finance department to begin compilation of the Draft Financial Plan.

October 31

Finance meets three times with Senior leadership throughout October and November to finalize the Financial Plan. Discussions focus on ensuring Council and corporate priorities are addressed in the plan.

September/October

The first two pre-budget Committee of the Whole meetings occur presenting departmental base budgets to Council to increase their understanding of the composition of the base budget and associated service levels.

November to December

November

Directors meet with managers to provide them an overview of what will be presented to Council in the 2024 – 2033 Financial Plan.

The Financial Plan is released to the management team on November 8 as a courtesy so managers are aware of what will be presented to Council.

November 21

Second pre-budget Committee of the Whole meeting occurs which provides an overview of the 2024-2033 Financial Plan and associated tax increase. Significant changes from the prior year are presented to Council in advance of financial planning so that informed decisions can be made.

November 28 and 29

Financial planning deliberations with Council.

December 12

First three readings of the 2024-2033 Financial Plan Bylaw.

December 14

2024-2033 Financial Plan Bylaw adopted by Council.

Budget Amendments

Under Section 165 Financial Plan of the Community Charter, Council must annually adopt a five-year financial plan that details:

- Objectives and policies respecting funding sources, the distribution of the municipal property taxes, and permissive tax exemptions;
- Proposed expenditures (including interest and principal payments on debt, capital expenditures, and other expenditures);
- Proposed funding sources (including municipal property taxes, parcel taxes, fees, other revenues, proceeds from borrowing); and
- Proposed transfers to or between funds (for each statutory reserve separately, surplus).

The Financial Plan Bylaw must be adopted prior to the adoption of the annual Property Taxation Bylaw. Section 165(9), commonly referred to as the “no deficit rule,” requires that the total of proposed expenditures and transfers to funds must not exceed the total of funding sources and transfers from funds.

Public consultation is required per section 166 of the Community Charter, prior to the proposed financial plan amendment being adopted.

Amendments to the budget can occur throughout the year due to unforeseen circumstances or emerging opportunities. The City’s Financial Plan is very detailed and itemizes each project and funding source, therefore Council will approve amendments to the Financial Plan as issues arise. These are communicated to the public through the Council meeting minutes available on the City’s website and subsequent Council Meeting Highlights that the City’s Communication Department makes publicly available and distributes to media.

The City strives, under normal circumstances, to have all amendments on individual projects or services presented for approval by Council by the last Council meeting in September, which is generally not a concern as that provides Department managers three quarters of the year to identify any budget variances. This timeline allows the Finance Department to provide an official Financial Plan Bylaw amendment to be presented to Council in early October for formal approval. Additionally, this allows updated values to be presented in the third quarter financial report presented at the end of October and provides updated funding figures for the budget package for the subsequent year to be presented to Council in late November, before the end of the calendar year.

The City advertises the Financial Plan Bylaw amendment in the local newspaper providing opportunity for public input at the respective meeting where Council provides first three readings of the amendment. Depending on the feedback received, generally the bylaw amendment will be presented to Council for final approval at the next Council meeting.

The 2024 - 2033 Financial Plan Amendment Bylaw was adopted by Council on December 12, 2023.

Performance Measures

The City uses various tools to measure its performance, as can be seen in Appendix 8.

Citizen Satisfaction Survey

Monitoring and measuring community satisfaction is vital to successful service delivery. The City runs a citizen satisfaction survey bi-annually to hear from residents and measure their satisfaction and the quality of life they experience within the community.

The last survey was completed in September 2023 with 932 survey responses. Results support a trend of satisfaction with the community, City services and staff, while also acknowledging key issues that many municipalities are facing across B.C.

Highlights of the 2023 Citizen Satisfaction Survey include:

90% rate the overall quality of life in Campbell River as good (66%) or very good (24%). Similarly, 84% rated Campbell River as a good place to raise children and 89% as a good place to retire.

86% of respondents are “very satisfied” (14%) or “somewhat satisfied” (72%) with City services and programs. High satisfaction ratings were given for community, cultural, and recreational events (95%); city trails (93%); and water supply (92%).

76% indicated that homelessness and addiction was one of the most important issues facing the city of Campbell River. Other important issues included crime and safety of citizens (36%) and the affordability and availability of housing (32%).

The Executive Summary of the 2023 Citizen Satisfaction Survey is included in Appendix 8, and the full report is available at getinvolved.campbellriver.ca/citizen-satisfaction-survey.

The next community survey is scheduled to be completed in 2025.



Quarterly Financial Reporting

The City prepares a quarterly financial report to Council explaining the actuals to budget for each base operating segment, as well as actuals to budget and status on operating and capital projects. Appendix 7 includes the fourth quarter report for 2023, which includes the base operating summary, segment graphs and variance explanations, and project appendices. This reporting provides accountability to department managers to deliver on initiatives approved by Council and to identify any variances as compared to budget on the base operating budgets or project budgets.

This comprehensive report also provides transparent and timely information to the community members, being presented within six weeks of the quarter end. This provides enough time for period cut-off, compilation of the information, correspondence with department managers, and review before being provided to Council.

With the early approval of the budget in recent years in December prior to the start of the budget year, and with regular financial reporting the City's budgeting and accomplishment of approved work plans has increased substantially.

The status chart is used for operating and capital projects to identify the status of the project. Additional narratives for additional information are summarized below. The expectation is that most projects are in the "On Track" or "Completed" stage by the third quarter report, or they will be identified as a carry forward to the subsequent year with the CFWD column on the report.

(Grey circle) - Status Pending

(Green circle) - On Track

(Yellow circle) - Some Disruption

(Red circle) - Major Disruption

(Blue circle) - Completed

The report also includes a colour indicator in the appendices, green is the project is tracking as expected including multi-year projects, yellow means the project is facing some disruption to its planned timeline, red means the project has a major disruption to its planned timeline and may be cancelled. The delayed and canceled projects would have been presented to Council ahead of the quarterly reporting.

Regular quarterly reporting is resulting in the City's budget process becoming more and more refined, and ensures that City staff are accountable to Council and the community for the delivery of approved work plans and operating within their approved budgets.

An aerial photograph of a school campus. On the left, a light blue semi-transparent overlay covers part of the image. The background shows a school building with a flat roof, a paved parking lot with several cars, and a large green lawn in the foreground. There are many trees, including tall evergreens and deciduous trees with green leaves. A paved path leads from the parking lot towards the building.

Financial Plan



Basis of Budgeting

Basis of Accounting

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

Basis of Budgeting

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

Differences between the Basis of Budgeting and the Basis of Accounting

The City includes a budget for amortization expense, however does not tax for this expense and therefore the Financial Plan Bylaw includes an operating revenue line item for "Amortization offset". The City's financial statements (Appendix 7.2) include the amortization expense for actuals and budget but excludes the "amortization offset" revenue as this is considered a transfer.

Debt proceeds and principal repayments are included in the Financial Plan expenses, however for the City's financial statements these are excluded from the Statement of Operations and instead are an increase or reduction to the Statement of Financial Position debt liabilities.

Capital expenses for capital projects are included in the Financial Plan, however, they are excluded from the City's Statement of Operations and instead result in an increase to the City's tangible capital assets on the Statement of Financial Position.

Any transfers to or from reserves and unappropriated surplus accounts as revenues or expenses to balance the Financial Plan are not included in the Statement of Operations in the City's financial statements.

Following Public Sector Accounting Standards, the City's financial statements in note 13 of Appendix 7.2 includes a note disclosure reconciling the annual surplus to the financial statements to the balanced net zero Financial Plan Bylaw. The adjustments include amortization offset revenue transfer, debt proceeds, debt principal repayments, capital expenses, and net transfer to or from reserves and unappropriated surplus.

Three Year Consolidated Fund Financial Schedules

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
REVENUE				
Taxes & Parcel Taxes	37,329,041	39,229,522	44,060,744	46,354,450
Payments in lieu of taxes	760,729	793,684	795,900	807,900
Sale of services	27,139,784	28,480,632	27,490,151	30,032,995
Services provided to other governments	1,499,057	1,370,111	829,087	845,668
Transfers from other governments	3,586,616	9,378,944	2,194,196	2,465,005
Investment and other income	1,177,820	2,669,532	1,528,082	3,331,693
Other revenue	1,014,408	776,760	2,029,673	2,055,785
Development Cost Charges Recognized	2,199,740	937,338	-	-
Contributed tangible capital assets	4,017,610	349,354	-	-
Gain/(loss) on disposal of tangible capital assets	(39,543)	18,262	-	-
Total	78,685,262	84,004,139	78,927,833	85,893,496
EXPENSES				
Wages & Benefits	25,814,468	27,958,084	30,877,164	33,059,485
Contracted Services	16,691,677	16,588,457	19,304,562	21,056,996
Other Operating Expenses	10,263,705	16,543,217	8,910,700	9,870,016
Amortization Expense	11,013,762	11,368,854	11,367,654	11,368,855
Utilities	2,968,462	2,231,827	2,860,344	3,028,778
Insurance	552,830	637,354	666,426	933,183
Debt Servicing	421,713	454,250	410,494	363,538
Total	67,726,617	75,782,043	74,397,344	79,680,851

NOTE: Funds do not reconcile as some non-cash items, debt proceeds, principal repayment, transfers to and from reserves and unappropriated surplus are not included above. Year-end financial statements reconcile the difference between the statement of operations and the financial plan.



FUND SCHEDULE

The consolidated Fund Financial Schedule is made up of four operating funds including the General Operating Fund, Airport Operating Fund, the Water Fund, and the Sewer Fund. A listing of each fund and associated divisions and departments is listed below:

Funds	Division	Department
General Fund	Governance	Mayor and Council City Manager
	Community Planning and Livability	Long Range Planning and Sustainability Recreation Solid Waste Transit
	Community Safety	Bylaw Enforcement Services E911 Dispatch Fire Services RCMP RCMP Municipal Support
	Corporate Services	Communications Human Resources Information Technology Legislative Services
	Development Services	Building Services Development Engineering Development Planning
	Financial Services	Finance Risk Management and Procurement Fiscal Services
	Operations	Capital Projects Fleet and Facilities Parks Roads
	Economic Development and Indigenous Relations	Airport Marketing and Development Tourism
Airport Fund	Economic Development and Indigenous Relations	Airport Operations
Water Fund	Operations	Water
Sewer Fund	Operations	Liquid Waste

Three Year Fund Financial Schedules

General Fund

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
REVENUE				
Taxes & Parcel Taxes	36,603,869	38,500,498	43,323,044	45,613,150
Payments in lieu of taxes	760,729	793,684	795,900	807,900
Sale of services	11,024,728	12,519,921	10,955,781	12,335,852
Services provided to other governments	1,499,057	1,370,111	300,731	315,000
Transfers from other governments	3,576,616	9,378,944	-	-
Investment and other income	854,363	1,791,065	1,327,082	1,855,693
Other revenue	782,756	668,160	340,000	356,700
Development Cost Charges Recognized	2,197,970	937,338	-	-
Contributed tangible capital assets	2,928,075	349,354	-	-
Gain/(loss) on disposal of tangible capital assets	34,393	27,618	-	-
Total	60,262,556	66,336,693	57,042,539	61,284,295
EXPENSES				
Wages & Benefits	22,885,456	24,823,618	26,449,788	28,417,339
Other Operating Expenses	25,548,126	31,359,750	24,091,396	26,190,732
Amortization Expense	7,372,574	7,517,813	6,876,092	6,877,293
Debt Servicing	53,780	96,090	52,334	5,377
Total	55,859,936	63,797,271	57,469,610	61,490,741

Sewer Fund

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
REVENUE				
Taxes & Parcel Taxes	725,172	729,024	733,400	737,000
Sale of services	6,651,460	7,031,486	7,268,800	7,552,100
Investment and other income	129,438	279,296	79,000	447,500
Other revenue	94,879	61,500	-	10,000
Contributed tangible capital assets	579,035	-	-	-
Gain/(loss) on disposal of tangible capital assets	(27,761)	(9,356)	-	-
Total	8,152,223	8,091,950	8,081,200	8,746,600
EXPENSES				
Wages & Benefits	1,129,117	1,239,560	1,405,838	1,469,391
Other Operating Expenses	2,188,840	2,097,406	2,036,099	2,235,656
Amortization Expense	1,586,137	1,769,478	1,769,478	1,769,478
Debt Servicing	151,283	141,510	141,510	141,510
Total	5,055,377	5,247,954	5,352,925	5,616,035

Water Fund

	2021 Actual	2022 Actual	2023 Budget	2024 Budget
REVENUE				
Taxes & Parcel Taxes	-	-	4,300	4,300
Sale of services	9,463,596	8,929,225	9,572,295	9,897,400
Transfers from other governments	10,000	-	-	-
Investment and other income	194,019	599,171	108,000	1,006,500
Other revenue	136,773	47,100	50,000	-
Development Cost Charges Recognized	1,770	-	-	-
Contributed tangible capital assets	510,500	-	-	-
Gain/(loss) on disposal of tangible capital assets	(46,175)	-	-	-
Total	10,270,483	9,575,496	9,730,295	10,903,900
EXPENSES				
Wages & Benefits	1,799,895	1,894,906	2,175,639	2,283,962
Other Operating Expenses	2,739,708	2,543,699	2,425,376	2,620,465
Amortization Expense	2,055,051	2,081,563	2,081,563	2,081,563
Debt Servicing	216,650	216,650	216,650	216,650
Total	6,811,304	6,736,818	6,899,228	7,202,640



2024 - 2033 Financial Plan and Funding





2024 Base Operating Budget Summary

The focus for base budget is maintaining base service levels with a zero base increase directive that only provides cost increases for contractual obligations, insurance, utilities, and collective wage and benefit agreements. Providing for base budget inflationary costs ensures financial stability for taxpayers, while maintaining existing service levels to ensure sustainable service delivery to the community. This mandate has been set to ensure that base service levels remain the same as prior years while staying within reasonable parameters to account for inflationary increases.

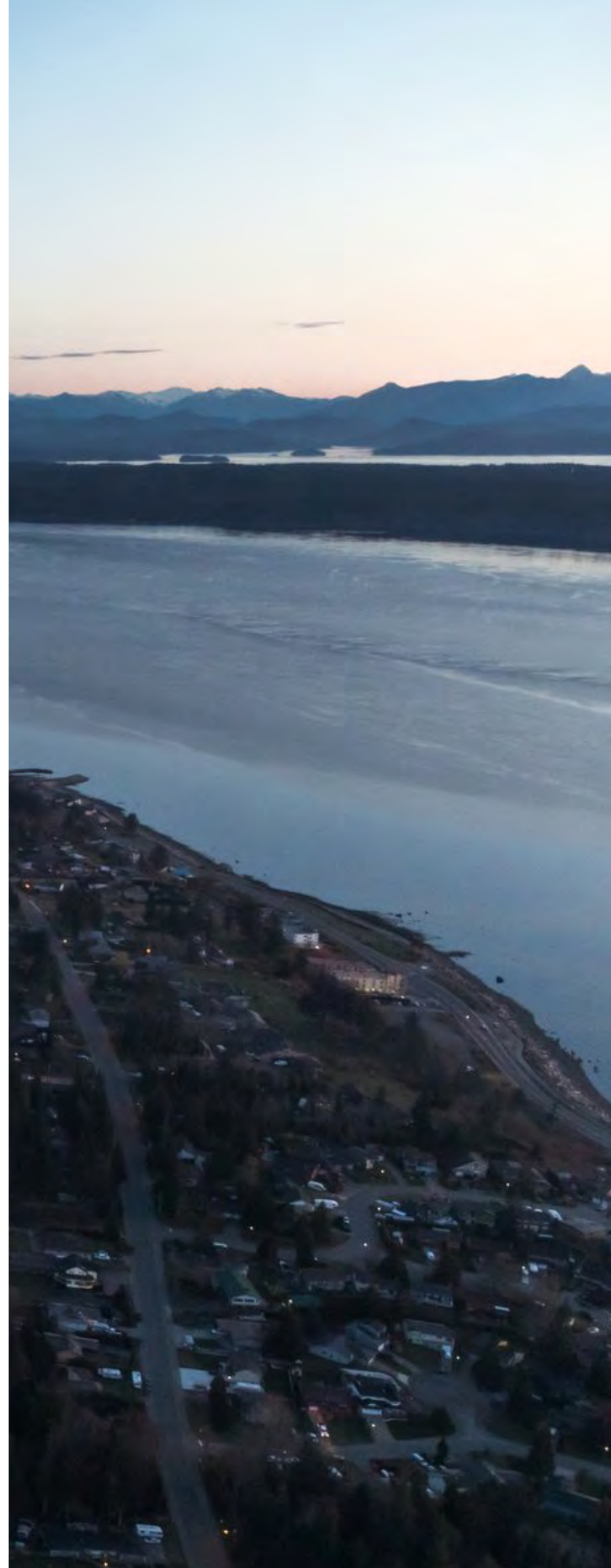
The City provides a variety of services to the community including:

- Top quality drinking water and sewer services
- Garbage, recycling and yard waste collection
- Streets, sidewalks and traffic control
- Transit and airport services
- Parks, recreation and culture programs and facilities
- Planning, development and building inspection
- Policing and fire protection services
- Sustainability and green initiatives
- Economic development and tourism

The City's mandate is to provide services to its citizens and therefore the primary driver of the City's expenses are staff wages and benefits to provide those services. The City does contract out some core services including RCMP, transit, and solid waste. The collective agreement wage increases for staff, as well as these core services contracts, are the key drivers of the base operating budget increases.

The net operating budget for the general fund provides for \$1,875,000 of taxation funding need. This amount includes \$475,000 of non-market change revenues, \$404,000 for capital infrastructure, and \$1,022,000 for ongoing new services. As per the Financial Stability and Resiliency Policy, NMC must first be applied to the base budget to try and ensure it stays within the 1.5-2 per cent budget parameter. In 2024, all of the anticipated NMC has been applied to new ongoing service levels. As a result of rising revenues and cost savings identified as part of the Financial Planning process the base budget has been prepared with a tax decrease. As the base budget has been prepared with an under parameter base budget tax increase the full amount of NMC has been directed to new services.

See Appendix 1 for the detailed base budgets by segment and department.



2024 Base Operating Budget Summary Continued

A summary of the consolidated budget by fund is summarized below. The detailed department base budget information before consideration of approved new service levels can be referenced in Appendix 4.

	2023 Budget	2024 Approved Budget
Revenue		
Airport Operating	5,457,963	6,021,762
General Operating	68,558,539	74,528,073
Sewer Operating	9,984,997	10,694,931
Water Operating	12,111,205	13,344,868
	96,112,704	104,589,634
Expense		
Airport Operating	5,457,963	6,021,762
General Operating	68,558,539	74,528,073
Sewer Operating	9,984,997	10,694,931
Water Operating	12,111,205	13,344,868
	96,112,704	104,589,634
Total	-	-

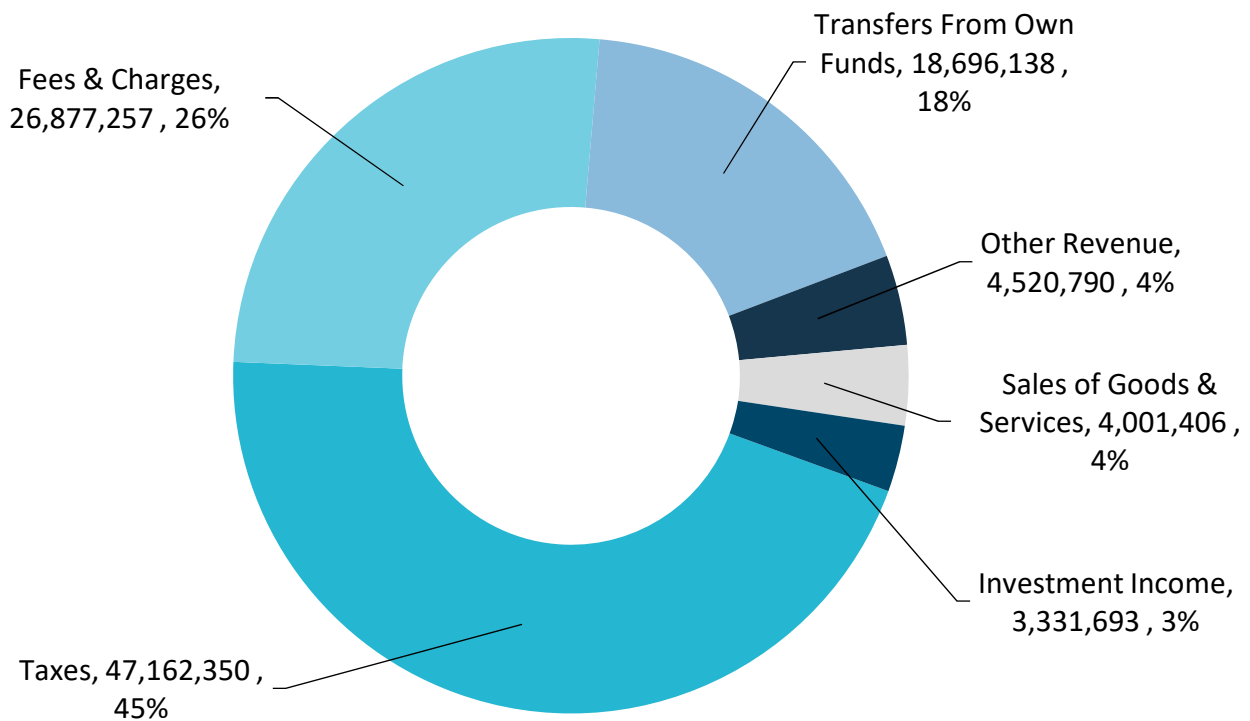
Revenues

Revenue is budgeted based upon trend analysis from prior years and estimates based on analysis of projected activity. Main sources of revenue for the City include taxation and fees and charges.

The budget's key assumption includes:

- That user fees will grow by an estimated 0.5 -1 percent per year.
- Water and sewer fees are increasing an average of 2.9 per cent from 2023. This ensures sustainable service delivery with ongoing capital renewal and enhancements across the community.

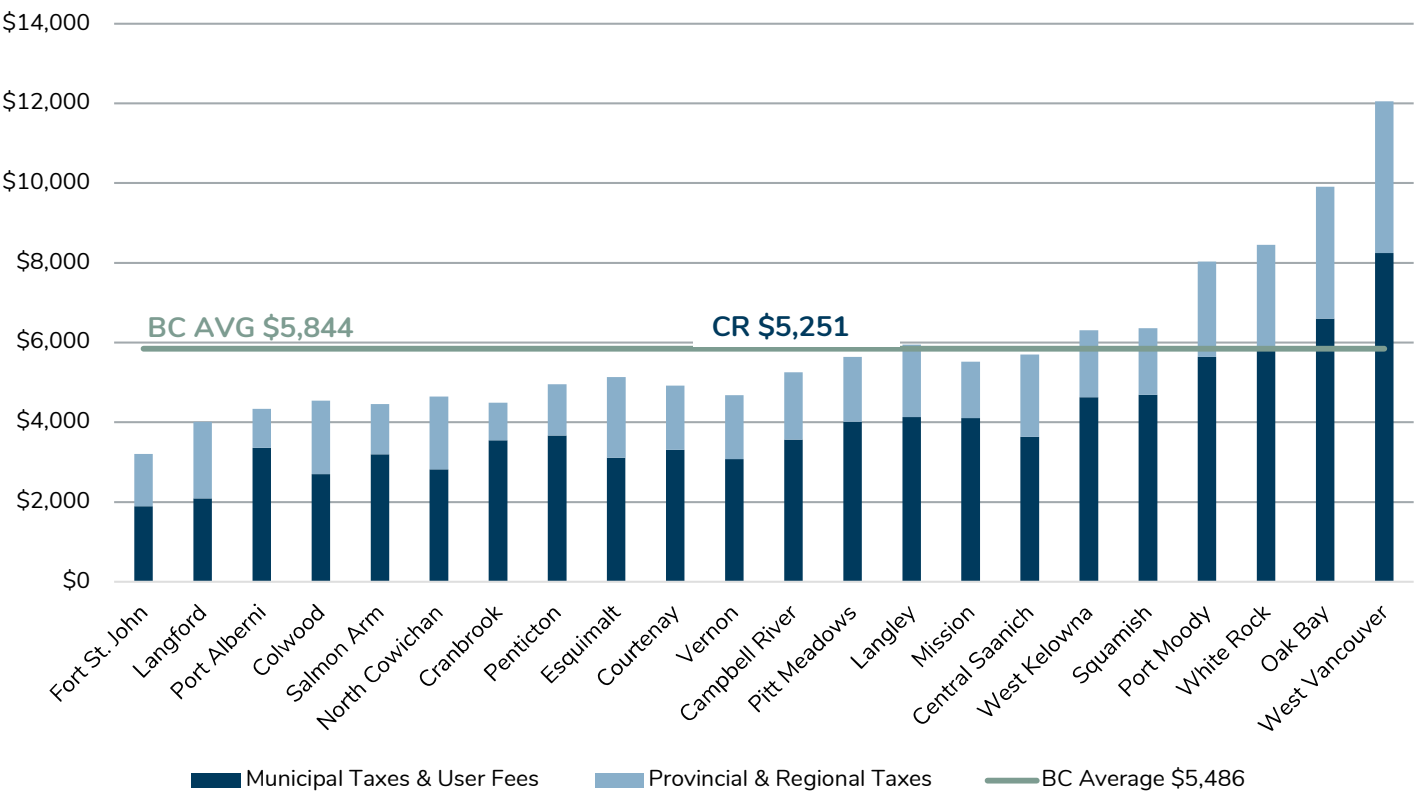
Revenues by Type



Taxation and User Fees — Comparison to other Communities

Each municipality is different in the types of services it offers, and which services the relative Regional District provides versus the municipality within each community. This high level chart identifies that the City’s 2023 taxes and user fees are within the average as compared to its similar sized municipalities in both in BC and across Vancouver Island.

2023 Taxes and User Fees on an Average House

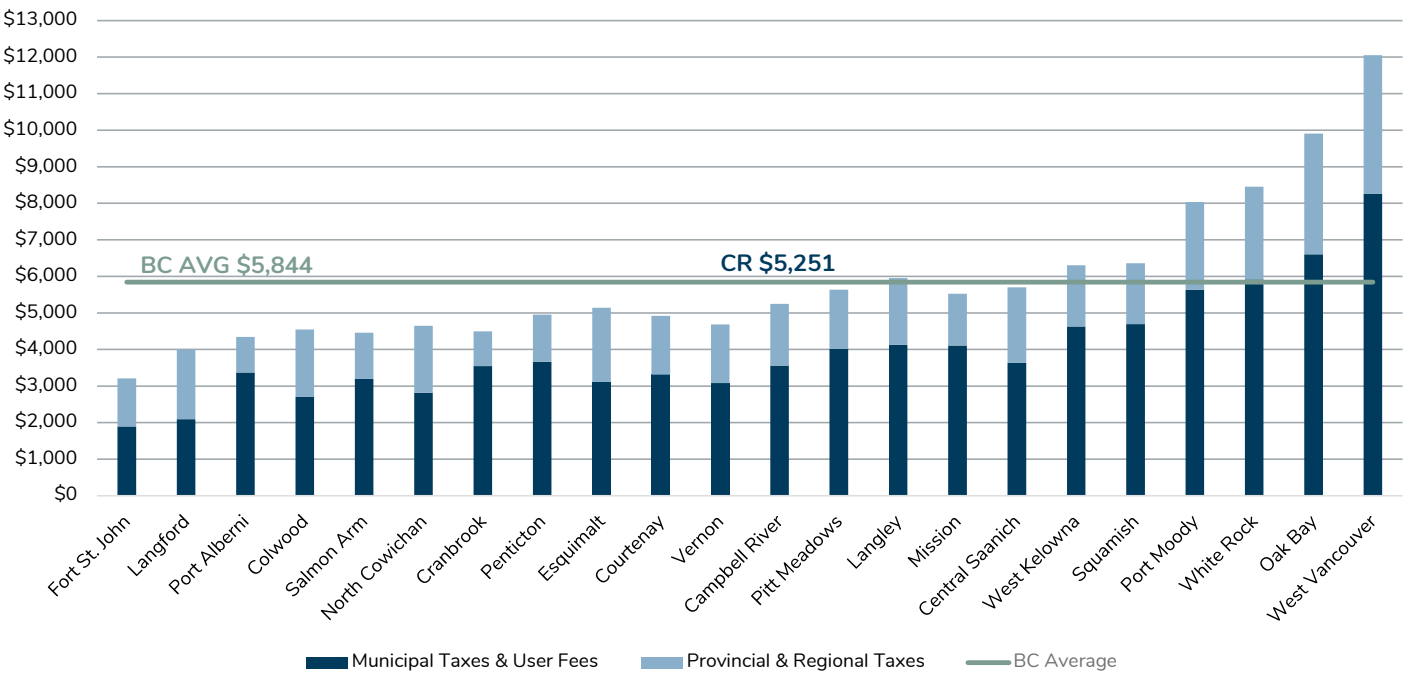


*Average house in Campbell River \$716,000; Source Ministry Municipal Affairs

Taxation — Comparison to other Communities

Each community offers a variety of different services, has a variety of different taxpayer class distributions, and has various other source revenues and grants that drive the need for taxation revenue. Campbell River taxes continue to compare favourably with similar communities in size and service make up within the Province for municipal and parcel taxes as summarized in the charts below.

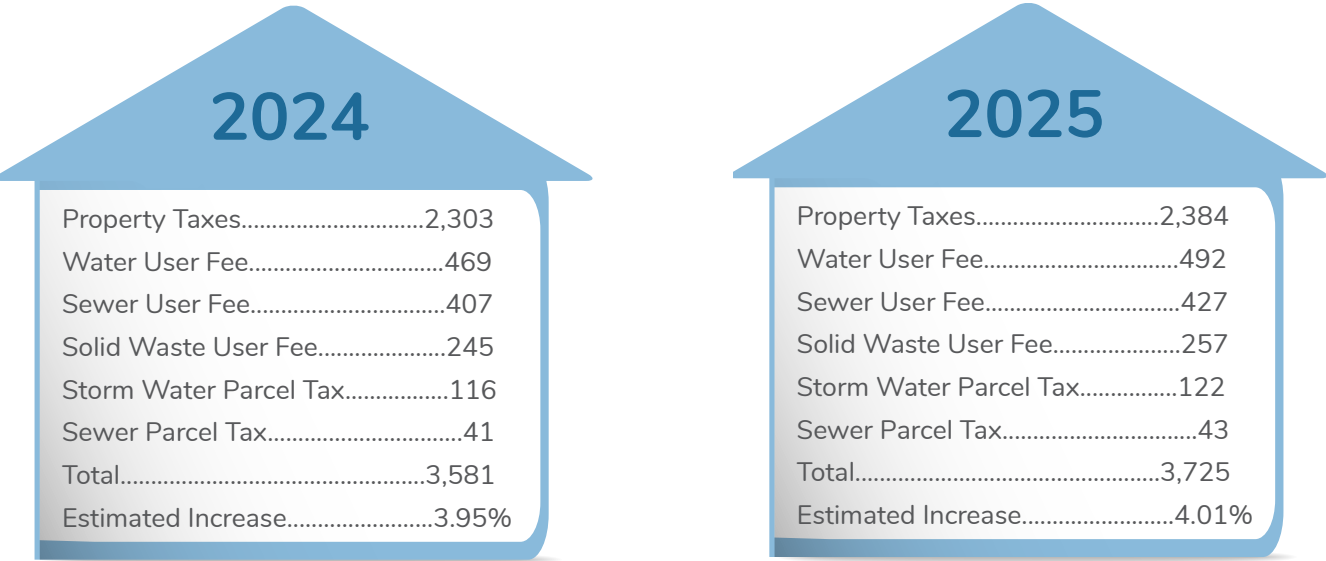
2024 Total Taxes and User Fees on an Average House
(for Communities with Population between 15,000 - 50,000)

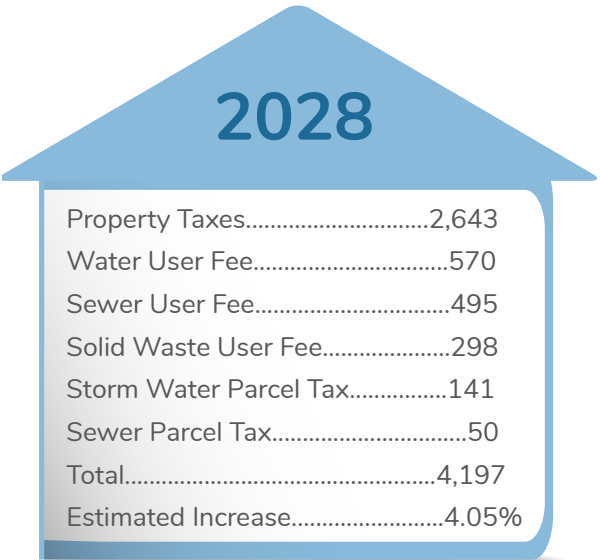
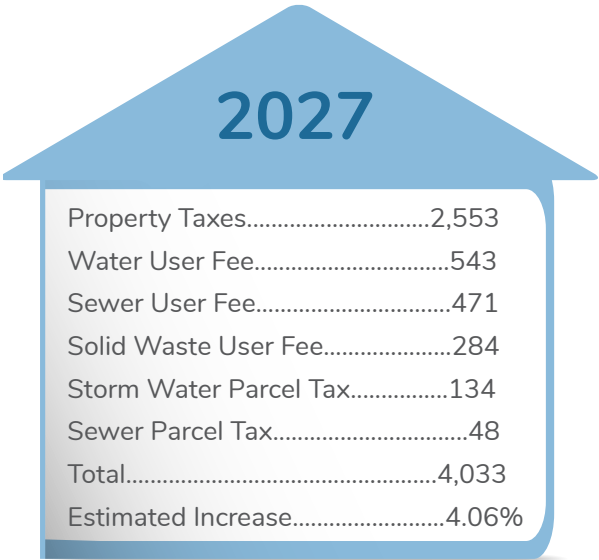
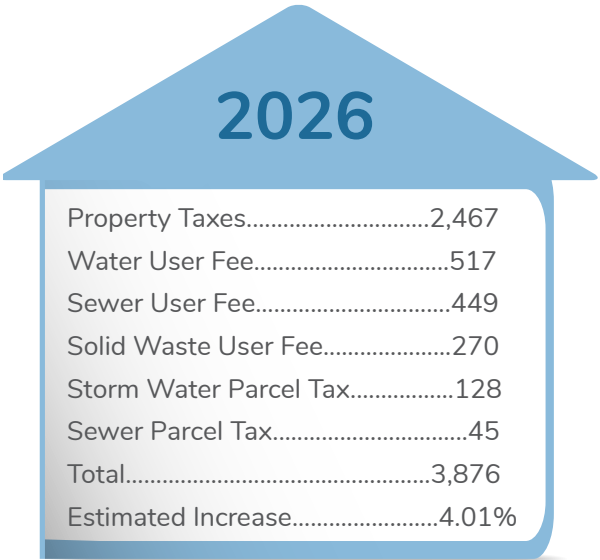


*Average house in Campbell River \$716,000; Source Ministry Municipal Affairs

Overall Impact to Households

Four Year Forecast: Estimated Property Tax and Utility Costs for an Average Campbell River residential home of (\$678,000 assessment), the total municipal property taxes and utility user fees will be approximately \$3,581, an increase of \$125 over 2023. This increase is comprised of \$66 for property taxes, \$13 for water, \$11 for sewer, \$23 for stormwater and \$12 for solid waste.







Property Taxation Policy

Property taxation is the single largest revenue source for the City of Campbell River, similar to almost all Canadian municipalities.

Property taxes are levied based on rates set in accordance with Council Policy as noted in the Financial Plan Bylaw Schedule, with different property classes paying different rates.

The purpose of the Tax Policy is to outline the proportions of revenue sources, the distribution of property taxes among property classes, and the communication of any tax changes from the prior fiscal year.

Objective

- To provide City taxpayers with stable, equitable, and understandable property taxation while providing high quality services.

Policies

1. Tax rates will be adjusted annually to eliminate the impact of increases or decreases in assessment due to market changes, as identified by the British Columbia Assessment Authority.
2. Class 1 (Residential) – the City will strive to maintain a residential tax rate that provides for average municipal taxation on a representative household with its comparator communities of similar size and of those Vancouver Island communities with a population between 10,000 and 50,000. All data used to compare Campbell River against other communities shall be sourced from Local Government Statistics provided by the Province of BC.



3. Class 3 (Supportive Housing) – the City will maintain a tax rate equal to Class 1 (Residential).
4. The City will strive to ensure all other classes of property receive an equal allocation of the percentage change in the annual tax levy.
5. The City may review its tax rates by property class as compared to the provincial average on a minimum three year basis to ensure rates are comparable and reasonable given assessed values in Campbell River as compared to other communities.
6. When necessary, tax class realignments will occur incrementally over a multi-year period.
7. New tax revenues related to the City's downtown revitalization tax exemption bylaw will be allocated to the downtown capital program.
8. The City's tax increase will be communicated as a percent increase over the prior year's general municipal revenue collected and calculated based on total taxes required to balance the budget.

Taxation – Tax Class Distribution

The British Columbia Assessment Authority provides property value market assessments to all municipalities in BC and determines what taxation class each property belongs to. Tax rates are set at a dollar amount for each \$1,000 of assessed value as provided by the BC Assessment Authority.

Find the City's history on the distribution of municipal property taxes on the next page.

The preliminary estimates indicate the City's tax distribution between classes will be similar to prior years. The final figures will be provided by BC Assessment in March 2024 and will be considered when building the City's Tax Rate Bylaw, including principles from the City's Property Taxation policy, which will be presented to Council in April 2024.



	2023 Budget		2024 Budget	
Class 1 - Residential	30,355,167	74.3%	31,453,213	74.3%
Class 2 - Utilities	1,320,258	3.2%	1,354,647	3.2%
Class 4 - Major Industry	25,653	0.1%	42,333	0.1%
Class 5 - Light Industry	377,825	0.9%	380,995	0.9%
Class 6 - Business & Other	8,386,255	20.5%	8,678,208	20.5%
Class 7 - Managed Forest	290,430	0.7%	296,329	0.7%
Class 8 - Recreation / Non-Profit	123,067	0.3%	126,998	0.3%
Class 9 - Farm	806	0.0%	-	0.0%
Total	\$ 40,879,461	100%	\$42,332,723	100%



Taxation – Non-Market Change

The City is provided Non-Market Change (NMC) assessment value estimates annually by the BC Assessment Authority in mid-November. NMC reflects changes in assessed values that are unrelated to market influences and is more commonly referred to as “new construction” assessments. New construction typically constitutes the majority of the City’s NMC values, however other factors can lead to NMC increases or decreases. Some of these changes include:

- Properties which change assessment class – e.g. an industrial property changes to a business property. This would result in an NMC decrease to Class 5 (Light Industry) and a corresponding NMC increase to Class 6 – Business. The net effect on taxation would be based on class tax rates.
- Revitalization Tax Exemption programs – when a property is under construction over a multi-year period, the BC Assessment Authority will increase its value as construction occurs. Once construction is complete, and a revitalization tax exemption commences, there is negative NMC generated because the formerly taxable value on construction is removed from the tax roll.
- Demolitions will result in a reduction to NMC.

NMC is generally positive and tends to follow development cycles; when development is at high levels, the City can expect higher NMC amounts which the City has seen for a number of years per the table on the next page.

Non-Market Change

Estimated

Property Class	2021	2022	2023	2024
Class 1 - Residential	\$ 454,200	\$ 567,000	\$ 352,000	\$ 391,200
Class 2 - Utilities	19,100	4,800	4,000	100
Class 4 - Major Industry	(2,400)	-	-	-
Class 5 - Light Industry	(14,100)	(9,700)	-	3,200
Class 6 - Business & Other	107,200	8,100	92,000	90,300
Class 7 - Managed Forest	(2,100)	(39,652)	20,000	(6,900)
Class 8 - Recreation / Non-Profit	4,300	(41,952)	(2,000)	(2,900)
Class 9 - Farm	-	4,961	(1,000)	-
Total	\$ 566,200	\$ 493,557	\$ 465,000	\$ 475,000

The Financial Stability and Resiliency policy states that NMC will first be applied to the base budget to help ensure it falls within the 1.5 to 2.0 per cent base budget parameter. Subsequently, remaining NMC can either be utilized to offset base budget increases and/or support ongoing new service levels (Appendix 4). The strong revenues the City has realized in recent years has offset some of the financial burden from previous years, however Council is ensuring that they are incremental in increasing service levels, replenishing previously cut services, and looking to ongoing service needs for the growing community to ensure sustainable service delivery in the future.



Property Taxation

Property and parcel taxation is the single largest revenue source for the City of Campbell River (similar to most Canadian Municipalities). Taxation revenue is decided upon by Council each year during the annual financial planning budget process and is reflective of the City's base operating and capital needs.

Components of taxation includes:

- 1 per cent for capital investment in infrastructure.
- 1 per cent of revenue from utility companies.
- Parks parcel tax of \$37 per parcel.
- Storm parcel tax of \$116 for 2024.
- Payments in lieu of taxes for 5 provincial properties and 2 federal properties.
- Local service taxes for local improvements per bylaw and Business Improvement Areas per agreement.

Fees and Charges

Fees and charges represents the next largest source of revenue for the City below taxation. A fee review was performed in 2023 to review all municipal fees and charges. Many fees had not been updated in over decade and were increase to help offset rising costs associated with inflation.

- Administration fees.
- Third party shared services contract fees (e.g. Animal Control, Transit, Fire, Water).
- Bylaw enforcement fees and fines.
- Freedom of Information requests.
- Fire permit fees.
- Property tax searches.
- Development and building license, permit, and application fees.
- Transit fares.
- User fees for garbage, recycling, water and sewer.
- Airport improvement, landing and parking fees.
- Recreation programming and centennial pool fees.



The table below summarizes the City’s major utility and user fees for a single family residence from 2019 - 2024. Some 2024 rates have not been finalized at this time and are based on proposed rates that are subject to change.

	2019		2020		2021		2022		2023		2024	
Sewer	\$	348	\$	348	\$	372	\$	384		396		407
Water		408		408		432		444		456		469
Solid Waste		198		211		222		222		233		245
Total	\$	954	\$	967	\$	1,026	\$	1,050	\$	1,085	\$	1,122

Transfers from Own Funds

Transfers from own funds includes transfers to and/or from reserves to offset taxation required for services.

Services include:

- Community energy efficiency programming.
- Funding for operating projects (one-time service level requests), if funds are available from prior year surplus.
- Repayment to capital lending reserve for past projects such as the Highway 19A Upgrades.
- Transfer of Gaming funds from reserve to fund operating projects funded by Gaming, such as Council Contingency and previously approved ongoing service level requests (e.g. downtown façade, downtown signage incentive programming, downtown small initiatives funds).
- Transfer of annual Gaming revenues to reserve.
- Annual ongoing capital reserve contributions.
- Capital allocation per net funding model contributions.





Other Revenue

Other Revenues are often reliant on third party and or market conditions. They are comprised of the following:

- Grants.
- Strategic Community Investment Funds (SCIF) from the Province based on traffic fine sharing revenue.
- Property leases.
- Airport concession fees.
- Gains on disposals of assets.
- Administration fees.
- Donations.
- Fortis franchise fees.
- The Municipal and Regional District Tax (MRDT) for the City's hotel tax, which started in 2017, is utilized for tourism services.
- Sales Of goods and services.
- Garbage tags and recycling blue boxes.
- Disc golf rentals.
- Criminal record checks.
- Zoning application fees.
- Aviation fuel sales.
- Cemetery plots grave liners and internments.

Investment Income

Investment income represents a small portion of revenue for the City. The City's investment policy was reviewed in 2021 to ensure that the City can maximize and leverage investment income and opportunities. Investment income in 2024 as a result of increased interest rates is anticipated to comprise approximately 5% of total revenues.

Expenses

The base operating expenses are to provide a variety of service levels to the community, primarily through City staff, as well as contracted services for core services including RCMP, Transit, and Solid Waste.

Similarly to most municipalities, the City of Campbell River is faced with balancing rising costs and limited resources with maintaining services and in some providing service enhancements.

No new or altered services were added to the base, these are included as ongoing new service levels requests.

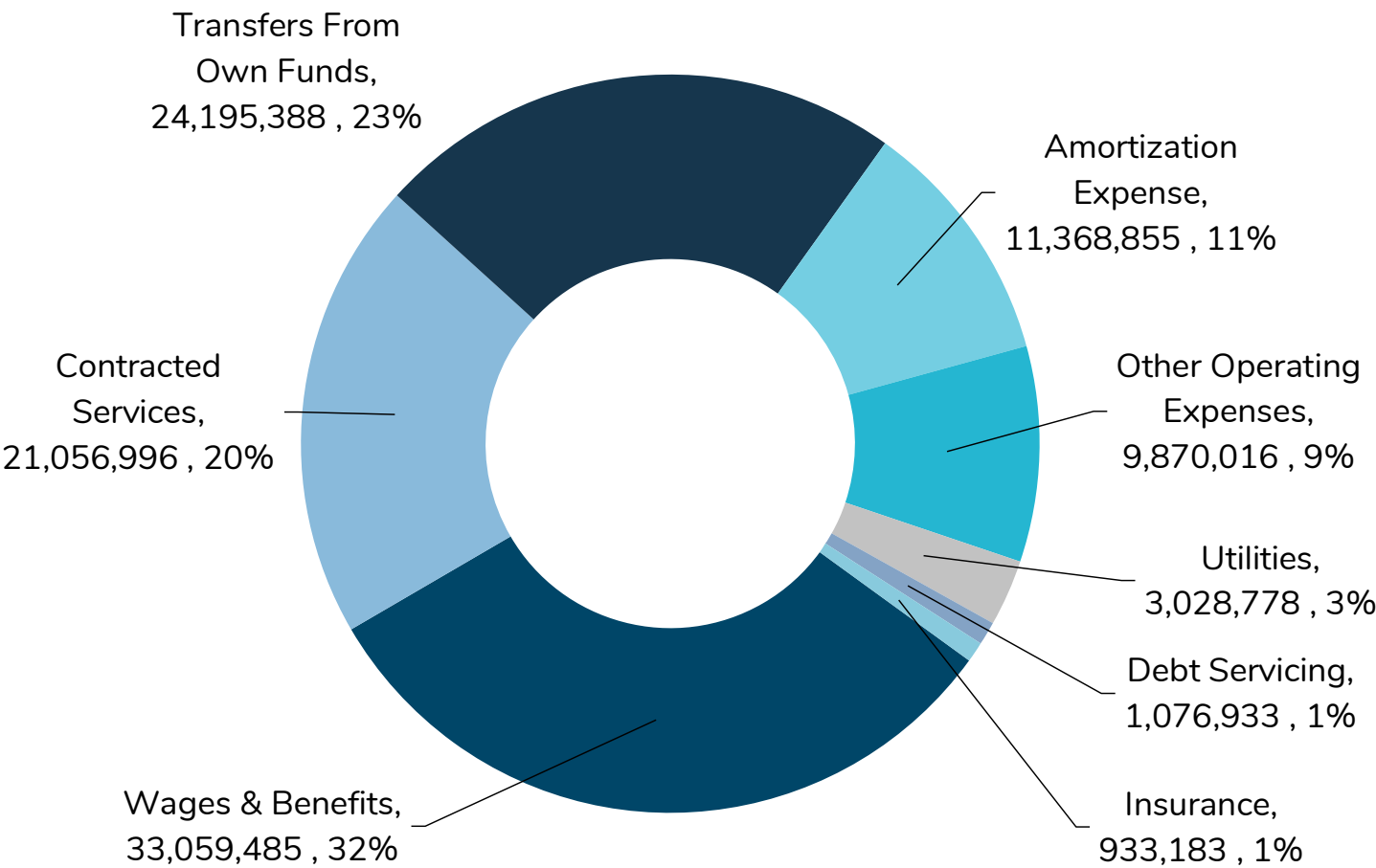
Allowable base increases are confined to:

- Contractual wages and benefits.
- Obligated contractual increases (e.g. Transit, RCMP and Solid Waste).
- Utility increases.
- Insurance increases.
- Third party contracts are increased by external projections provided.



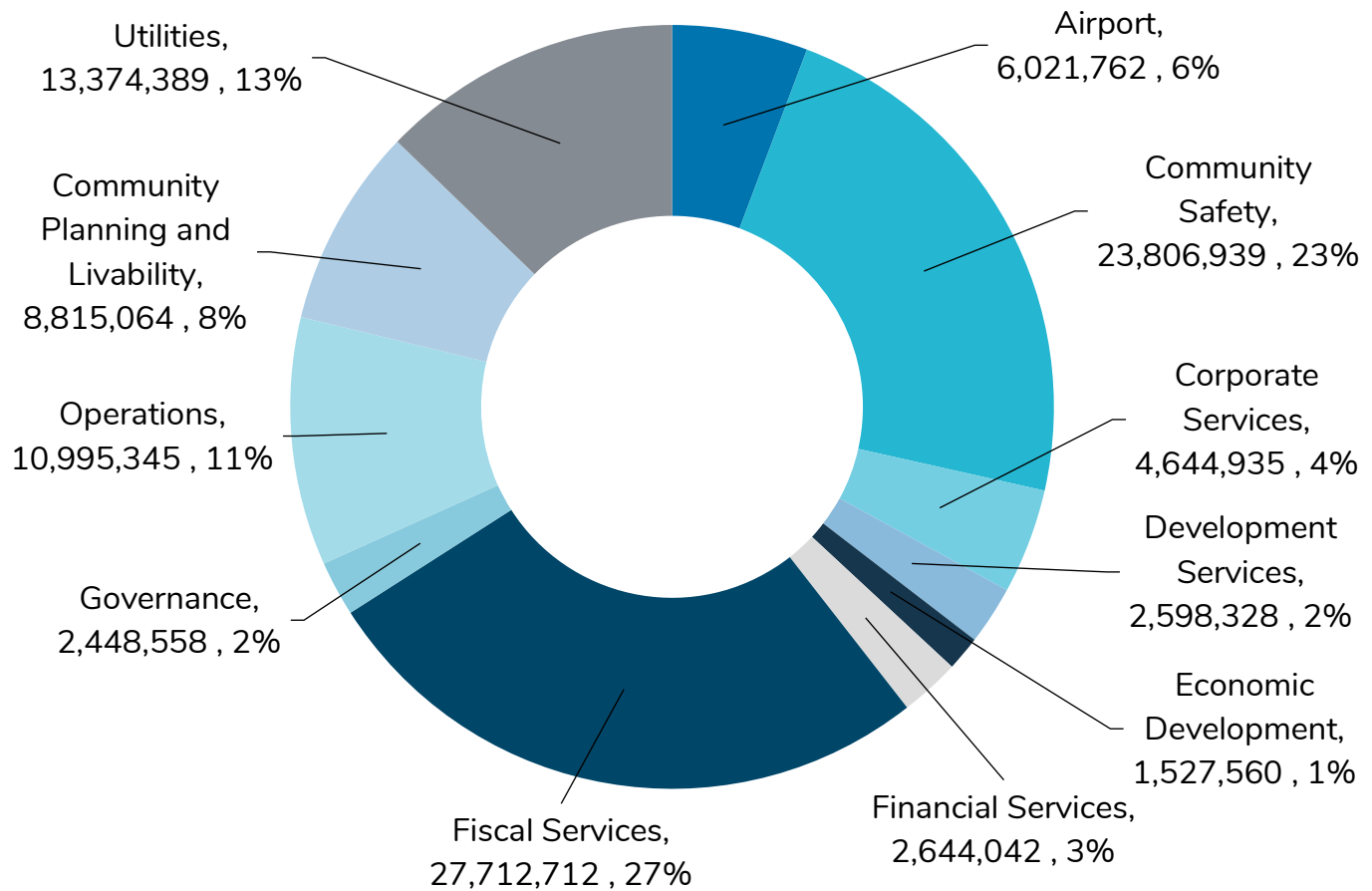
Expenses by Type

This graph summarizes City expenses by type with wages and benefits representing the largest expense to the City.



Expenses by Segment

The following chart displays expenses by segment. An outline of segment departments and a detailed financial breakdown and analysis for each department can be found in Appendix 1.



Full Time Employment

Service levels are provided by the City’s employee group and the Full Time Equivalent (FTE) count has been increasing in recent years to meet increased demand due to ongoing growth across the community in the following service areas: bylaw, police, development, water, fire, facilities. FTEs have also increased as a result of changes to the way services are provided through employees versus contractors.

Changes for staffing levels in 2024 and for staffing positions relating to:

- 1 FTE Flex Firefighter
- 1 FTE Bylaw Enforcement Manager
- 1 FTE GIS Analyst
- 1 FTE HR and Safety Coordinator
- 1 FTE Strategic Communications and Public Engagement
- 1 FTE Strategic Projects Coordinator

Full time employment per year:

	2020	2021	2022	2023	2024
Total FTE	244.5	247.6	251.6	255.9	261.9

2024 Full Time Employment by Fund

	FTE
GENERAL	223.8
AIRPORT	8.0
WASTEWATER	13.25
WATER	16.85
	261.9





FINANCIAL PLAN OVERVIEW

Ongoing New Service levels

Ongoing New Service Levels

The City provides a diverse level of services across the community including fire, police protection, development services, recreation and culture, parks, sewer, water, transportation, economic development, and tourism. The City has ever increasing demands for new or enhanced service levels, in addition to the increasing need to increase service levels due to ongoing growth of the community.

The City has developed funding parameters under its Financial Stability and Resiliency Policy to provide for incremental increases to service levels with moderate overall tax and user fee increases. The funding parameter to ensure incremental and priority focused increases to service is 0 to 0.5 per cent of a general tax increase per year or \$202,000 as required. In the current year Council approved a total of \$1,628,000 of taxation funded new ongoing services or a 2.54 percent tax increase. The out of parameter tax increase associated with new services is largely to address ongoing public safety concerns by investing in policing, fire and bylaw services. In addition, the City receives annual non-market change tax revenue due to ongoing residential and commercial growth in the community, which is used to offset the need for new service levels as the growth is driving the service level increase needs.

In years where the City benefits from additional unexpected or extraordinary revenues including high years of non-market change tax revenues, then this parameter could be increased for the City to utilize the opportunity as it arises. In 2024, non-market change revenues are estimated to be \$475,000.

Appendix 4 summarizes all approved ongoing new service levels in the 10-year plan with a focus police protection, bylaw enforcement, parks maintenance, fire protection, and corporate support. These new service levels are focused on dealing with ongoing increases in work plans with ongoing growth in the community. These are presented to Council with business cases to aide decision making, of the multiple priorities across the City for enhanced services.

The total net general fund new services in 2024 are \$1,022,000 and a 2.52 percent tax increase which is funded by the new service parameter and non-market change. These new ongoing service levels are added to the respective departmental base budgets and result in a tax increase or use of ongoing utility revenues.

New services associated with the City's utility funds in 2024 total \$130,573. Increases to base service levels or operating expenses results in less funds available to be transferred to respective capital reserves which fund the sewer and water capital plan. Therefore, any requests for ongoing new service levels are reviewed for high priority need.

Below the line items are not determined a priority of Council for 2024 Financial Planning and will be considered in future budget cycles.

FINANCIAL PLAN OVERVIEW

Operating Projects



Operating Projects

The City maintains a “base is base” framework for operational budgets, therefore any operating project that is one-time or multi-year that is not a capital project is summarized and approved as a project with related funding source. Funding is generally a reserve as the project is one-time and does not require ongoing funding from taxes or user fees.

Appendix 3 summarizes all operating projects with groupings of strategic or Council driven, corporate projects, and operational or maintenance projects. The funding of these projects follow the City’s Reserve and Surplus policy in Appendix 6.1. Gaming is to support Council initiatives, the Financial Stabilization Reserve is for corporate focused projects, and related asset reserves are used for operational projects. The use of reserves for these projects stabilizes the annual base budget.

The 10-year operating project plan is focused on Council’s priorities on community initiatives, and operational maintenance projects. Emerging corporate priorities include promoting a safer downtown through the continuation of the Downtown Safety Office. Many of the operational projects summarized were determined through pre-budget meetings and on Council’s strategic priorities.

There are several high priority projects that are determined important for 2024 due to emerging needs of a growing community.

Operating carry-forwards are projects started in 2023, but require a balance of funding to complete in 2024. There are some “below the line” operating projects included for Council’s consideration in future budget cycles.

A red excavator is shown from a low angle, digging a deep trench into the ground. The excavator's arm and bucket are visible, and a worker in a yellow hard hat and safety vest is operating it from the cab. In the background, a white dump truck is parked on a dirt road. The scene is set against a backdrop of trees and a clear blue sky. A semi-transparent blue overlay covers the left side of the image, containing the text.

FINANCIAL PLAN OVERVIEW

Capital, Reserves and Debt

Capital

The City's Financial Plan has a significant focus on maintaining and enhancing its asset infrastructure for service delivery to the community. The capital plan in Appendix 2 itemizes the capital projects or capital expenditures planned over the next 10 years. Projects noted on this list are defined as a capital expenditure under the City's Tangible Capital Asset (TCA) Policy in Appendix 6.3. A capital expenditure is defined as the purchase of capital assets, construction of facilities and infrastructure, as well as the upgrade and replacement of existing capital assets. The policy defines capital as non-financial assets having physical substance that:

- Are held for use in production or supply of goods and services.
- Have useful economic lives extending beyond one year.
- Are to be used on a continuing basis.
- Are not for sale in the ordinary course of City operations.

The asset infrastructure of the City are the physical structures and facilities including facilities, parks, roads, storm water, sewer, water, information technology software and licenses that provide or facilitate service delivery to the community.

One of the key criteria staff use when determining whether a purchase is operating or capital is the dollar value of the purchase. Per the TCA Policy, the thresholds used to determine whether a purchase is capital expenditure are:

Asset Category	\$ Thresholds
Land	Capitalize Only
Land Improvements	\$10,000
Buildings	\$50,000
Building Improvements	\$10,000
Machinery and Equipment	\$5,000
Vehicles	\$10,000
Information Technology Infrastructure	\$5,000
Infrastructure (e.g. Roads, Storm water, Sewer, Water)	\$50,000

2024-2033 Capital Plan

The City's 2024-2033 Financial Plan includes a 10-year capital plan with a focus on long-term planning. This creates stability for work plans and more importantly, it helps to facilitate long-term strategic decision making on project priorities. Appendix 2 includes a summary of all projects in the 10-year plan, as well as the project description, justifications, funding source, and alignment to Council's strategic priorities.

The 2024-2033 capital plan provides Council a long-term framework of projects and the impact on services and enhancements throughout the City. The City's in the midst of five-year implementation path for asset management (Appendix 6.4) to ensure ongoing service delivery with the inventory, condition assessments, risk assessment and ongoing investment in its asset infrastructure on an annual basis with incremental funding increases for renewal of core assets. Ongoing investment in the capital program will ensure the City can maintain and enhance service levels to the community within stable taxation and user fee parameters.

The City is strategic about the enhancements or additions to the asset infrastructure it currently has in order to ensure all service areas can be maintained today and into the future. As such, beginning in 2020 as per the Financial Stability and Resiliency policy, all new capital projects require a project plan. This helps to identify project costs, timelines, potential risks and impact on various stakeholders who are involved in the project.

Beginning in 2023 the City began ranking all projects based on the overall risk to the City of Campbell River and departmental ability to complete projects. The intention of ranking projects is to ensure that high risk projects receive necessary funding and that departments have capacity to complete these projects in a timely manner.

New for 2024 all capital projects also identify which of Council's strategic priorities they relate to. The intention of linking each project to one of Council's strategic priorities is to ensure that action is being taken towards achieving Council's strategic priorities and vision for the community.

The City is facing ongoing growth and development therefore a focus in the last few years has been completing capacity upgrades to the utilities infrastructure for sewer and water. Sea level rise is an emerging area that is impacting planned future capital projects. Parks, recreation and culture is an area where the City is balancing maintaining current amenities and focusing on strategic enhancements projects for increased service delivery.

Capital Project Focus

The City is focusing on maintaining its current infrastructure, while allowing for enhancements and capacity upgrades. Each of the departments or asset areas have different focuses depending on their needs to maintain service levels and external demands from the community.

The core categories in priority order are:

- **Strategic - Council Strategic Priority.**
- **Safety/Legislation - Required due to Safety Issues or Legislation.**
- **Renewal - Replace Existing Assets (like for like).**
- **Capacity - Growth Need.**
- **Enhancement - New or Enhancement.**

The focus on funding capital projects is on renewal, and maintaining funds for strategic or enhancements projects to meet community demands.

Department/Asset Function	Capital Project Focus
Finance	Renewal
Information Technology	Renewal/Enhancement
Fire Protection	Renewal/Capacity
Facilities	Renewal
Fleet	Renewal
Roads	Renewal/Enhancement
Storm Water	Renewal
Solid Waste	Enhancement
Airport	Renewal/Enhancement
Sewer	Renewal/Capacity
Water	Renewal/Capacity
Parks	Renewal/Enhancement
Recreation and Culture	Renewal/Enhancement/Strategic

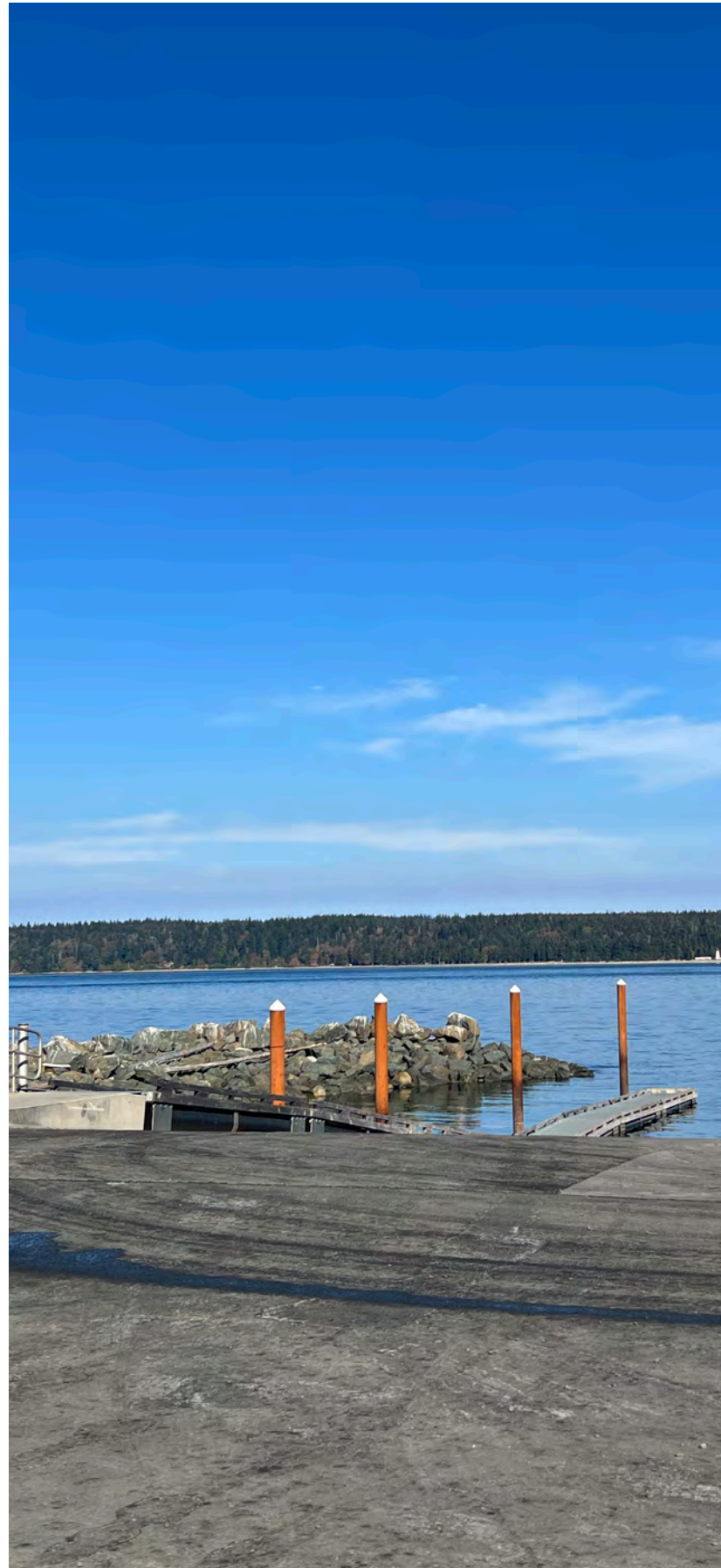
The 2024 capital plan totals \$36,969,000 for strategic, renewal and other capital projects. This amount excludes carry forward projects from 2023.

Strategic Priority / Renewal / Other Capital Projects

The City has developed their long-term Financial Planning framework with a focus on sustainable delivery.

Strategic priority projects as summarized in Appendix 4.2 are related to projects that are Council's strategic budget priorities as determined through the City's pre-budget planning meetings, or through their focus on their 2023-2026 strategic plan. Transportation enhancements, parks amenities, economic drivers such as the airport have been highlighted in this section. Significant capital projects that drive the City's work plan and community impact are also included in this section, which are made up of capacity upgrades with ongoing development in the community.

Asset management planning, as well as renewal/other capital projects, are required to preserve base service levels by maintaining or replacing existing assets, with minor enhancements. This important section of the capital plan is where most of the projects are required to maintain the City's asset infrastructure and service delivery. The City has been working on asset management activities and determining needs in the long-term for each asset area; therefore, for 2024 the 10-year plan for renewal/other projects are fully populated and stable over the full 10 years. This shows the significant process the City has made in its long-term Financial Planning framework and focus on sustainable service delivery.





Capital Funding

The 10-year capital plan is a result of the City's Financial Stability and Resiliency program which provides incremental and stable taxation and user fee increases to fund the City's capital project plan. The "funding source" is identified on a column on the capital project plan in Appendix 2, which shows the City uses primarily reserve funds for funding the capital plan; annual taxation and user fee transfers to reserves are flowed through reserves to fund the capital plan. Debt, DCC reserves, and grants also provide a funding source for capital when needed or available. The City maintains its Community Works Funds Reserve, which is grant revenue for community enhancement projects with a focus on Council's strategic priority projects.

Below The Line

The City has been strategically increasing capital funding to build a 10-year Financial Plan with a corporate lens to maintain and enhance service levels for all departments/assets of the City. "Below the Line" projects on Appendix 2 are those that may be important however funding is not yet available to fund these projects given other priorities, or these projects may require additional analysis or consideration for priority given other work plan, service delivery, or funding availability.

Operating Costs Of Capital

With the City’s focus on maintaining incremental tax and user fee increases and balancing existing and new or enhanced services levels, a significant consideration to whether a project or the project plan as a whole is approved is the impact to the City’s base operating budget for ongoing costs to maintain or service that asset. The annual capital funding parameter is allocated between transfers to reserve to fund capital, and the operating costs of capital to be added to the departmental base operating budgets upon project approval. Operating costs of capital are generally only for new or enhanced capital asset projects as renewal projects are replacing existing assets and for the most part do not increase costs to maintain those assets. The operating costs include expenses such as wage and benefits, licensing costs, and fleet and equipment charges.

Appendix 2 the capital project summary includes the operating costs of capital to ensure Council is aware that project approval will require a base budget increase. Appendix 2.1 summarizes all operating costs of capital per year, which is incorporated into the 10-year Financial Plan Bylaw.

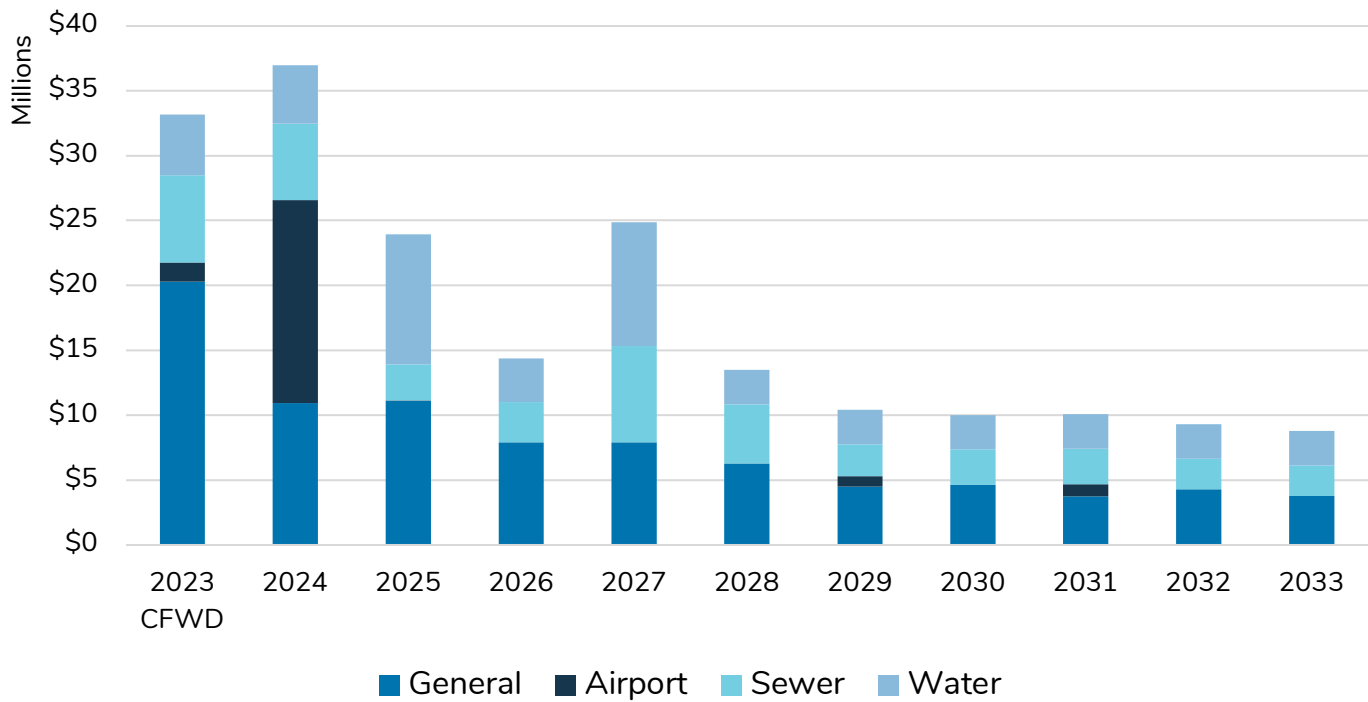
Fund	Amount	Tax Increase %
General	\$ 69,250	0.17
Airport	-	-
Sewer	-	-
Water	-	-
Total	\$ 69,250	0.17%

The operating costs of capital for 2024 are \$69,250 for general capital or a 0.17 percent tax increase.

For asset renewal upgrades the general expectation is there would be no increased operating costs for these capital projects as the project is replacing “like for like.” Some asset renewal upgrades may result in a decrease to operating costs if the project results in increased operational efficiency, by reducing maintenance activities or staff time to operate these assets. The Water and Sewer operating budgets have seen some decreases in recent years as the department has been continually upgrading its infrastructure. These efficiencies are generally dealt with in updating the base operating budgets annually as efficiencies are realized.

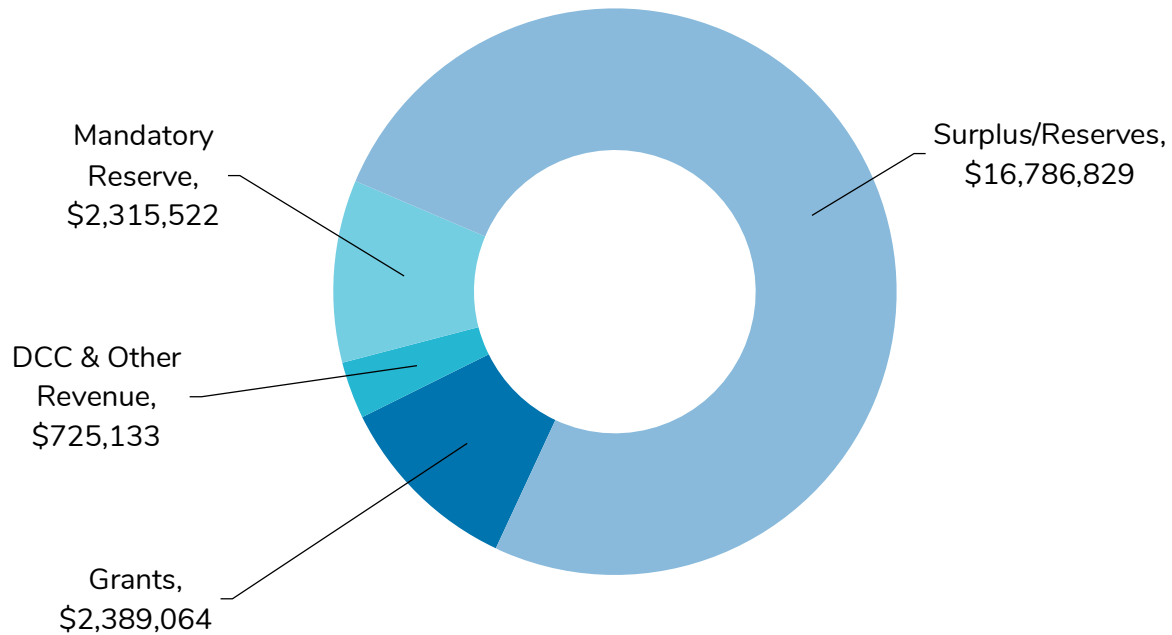
The first chart below summarizes the 2024-2033 capital plan by fund.

2024-2033 Capital Budget by Fund

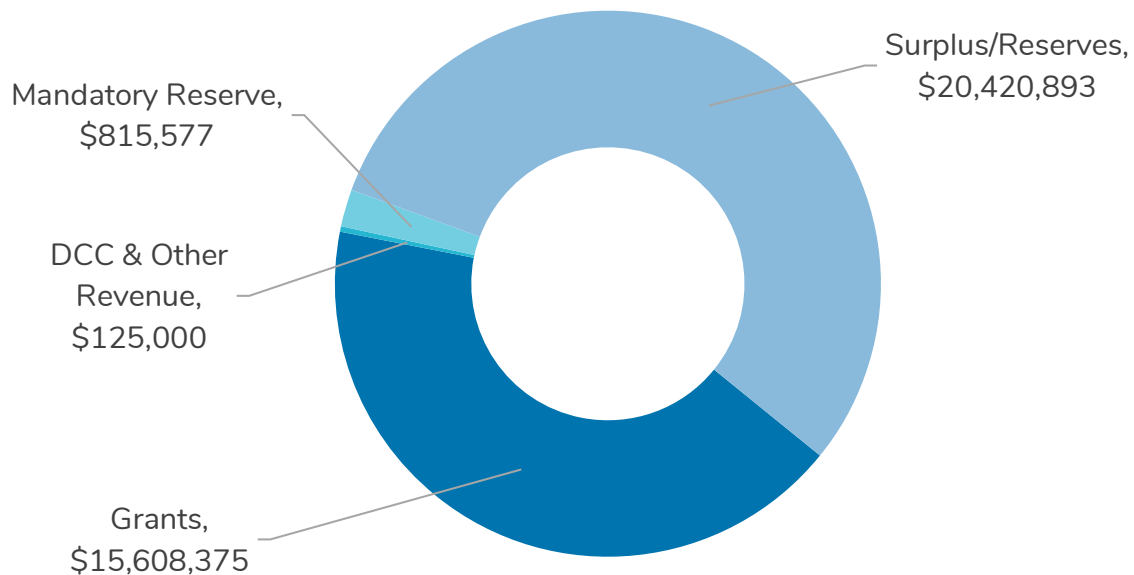


These charts highlight the funding distribution for the 2024-2033 capital plan. The City's capital plan is primarily funded by reserve funds, however grants, and DCCs also supplement projects

Capital Funding Distribution - 2023



Capital Funding Distribution - 2024



Reserves and Surplus Summary

The primary objectives of the City's reserves as per the City's Reserve Policy (Appendix 6) are to:

A. Ensure Stable and Predictable Tax Levies

The City recognizes that unstable and unpredictable tax levies can adversely affect residents and businesses in Campbell River. In order to maintain stable and predictable levies, the City maintains sufficient reserves to buffer the impact of any unusual or unplanned cost increases and revenue volatility over multiple budget cycles.

B. Provide for Operating Emergencies

The City is exposed to unusual operating emergencies resulting from inclement weather, catastrophic events, law enforcement issues, legal claims, insurance claims, tax assessment appeals, environmental hazards and various other events. It may not be feasible, or cost-effective, to absorb the costs in one budget cycle. The City will maintain adequate reserves to minimize the financial impact of such emergencies, extensive service interruptions, and prevent risks to infrastructure and public safety.

C. Finance New Capital Assets

The use of reserve funds for financing new capital assets is an effective means of matching one-time funds to one-time capital projects. In addition, the City requires financial resources to leverage external funding or to quickly respond to opportunities that could provide capital infrastructure through private sector partnerships, and other alternate service delivery methods. Typically, new capital assets are for an increase to service levels.

D. Safeguard and Maintain Existing Assets

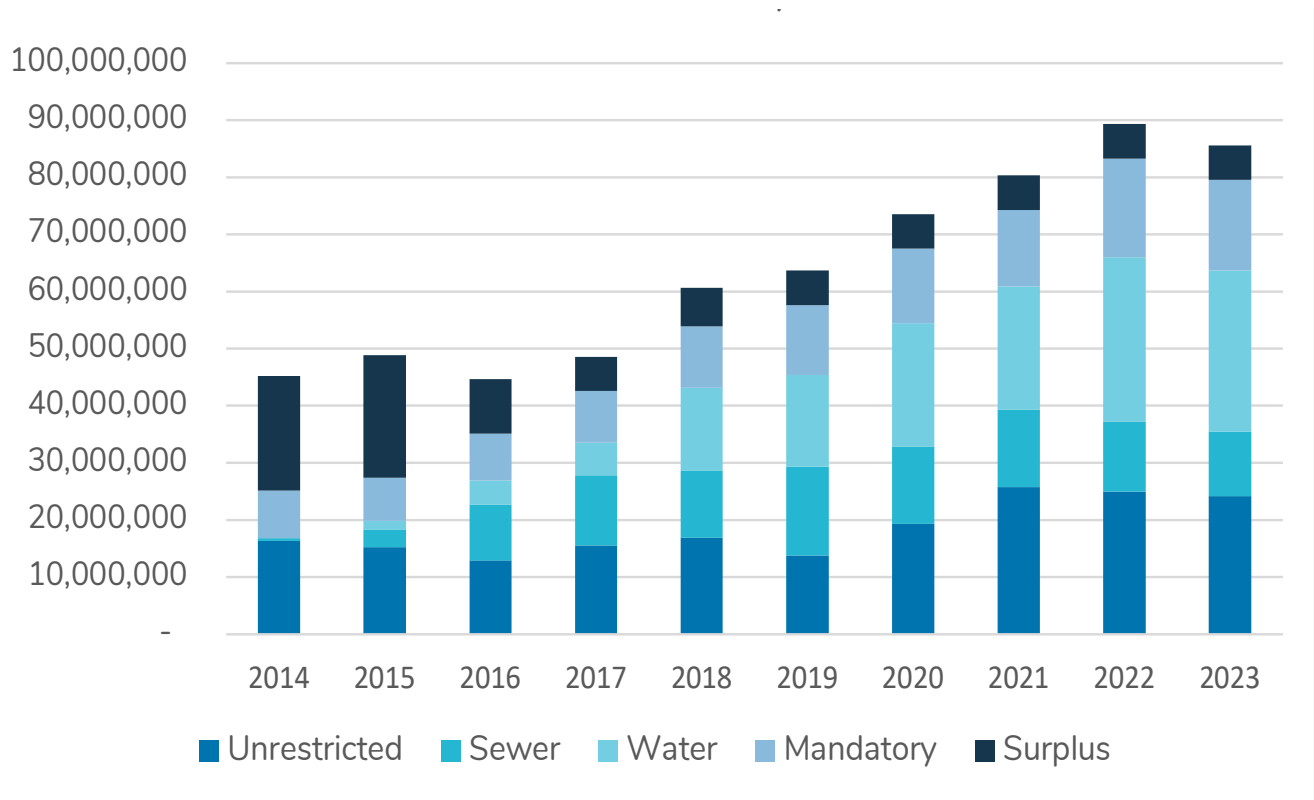
The City has an inventory of specialized machinery, equipment, technology and infrastructure that are necessary for the efficient delivery of services to the public. These capital assets need to be maintained and replaced according to service life cycles. The reserve balances are focused on maintaining enough funds overall to manage the risk of asset failure with a focus on annual spending and investment in infrastructure rather than maintaining significant balances in reserves.

E. Focus on Long-Term Financial Stability

The City recognizes that adequate reserve levels are important in achieving community goals including financial health and stability. The City strives to be proactive in achieving long-term financial stability and balancing costs of maintaining healthy reserve levels to current and future taxpayers.

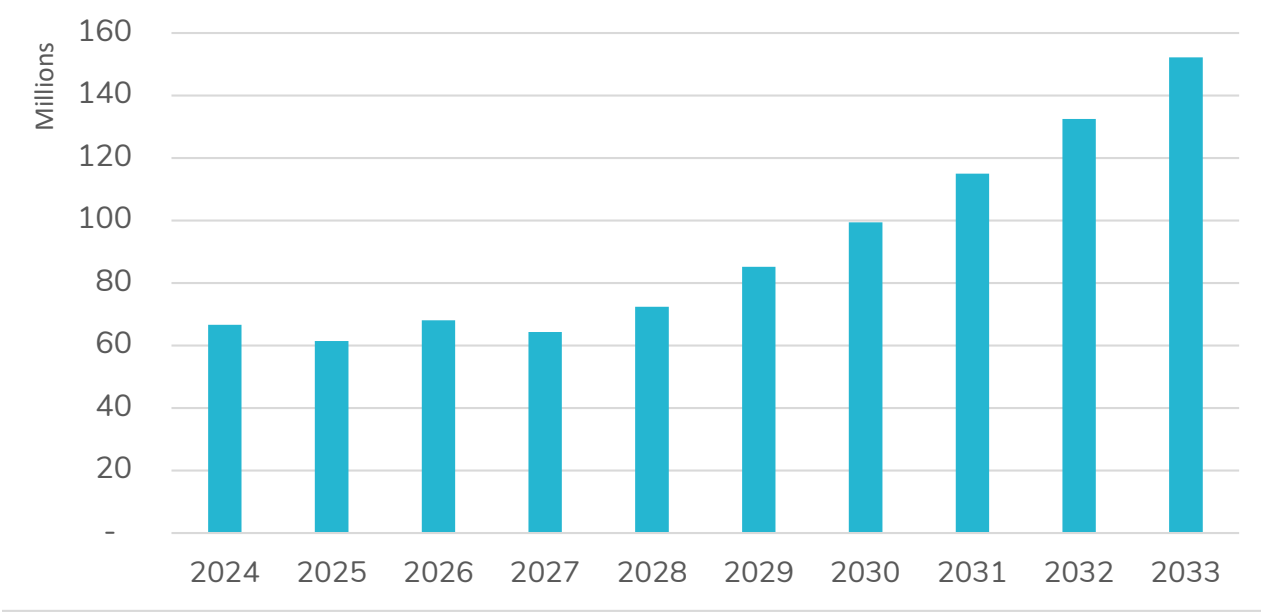
The following chart outlines the history of the balances in the various reserves, and surpluses, for the period of 2014 through to the end of 2023.

Reserves History



The below graph summarizes the projected reserve balances for 2024-2033 based on the current capital plan; note that as the future years of the capital plan are populated with significant strategic projects these balances will decrease.

Forecasted Reserve Balances



Long-Term Debt

The City uses debt to fund the capital plan where necessary. As noted in the City’s debt policy in Appendix 6.2, the use of debt is to provide funding for the capital plan, fairness and stability for taxpayers today and in the future, and maintain service levels. The primary purpose for the use of debt is to safeguard and replace existing core capital assets, and secondly to provide funding for growth and development upgrades to core capital assets as necessary.

The City currently has borrowing bylaws approved for utilities of \$15 million for core infrastructure upgrades, \$10.2 million for water and \$4.8 million for sewer. The City has utilized the majority of the water borrowing bylaw by the end of 2017 for water main renewal and the water supply project. The sewer debt was fully expended in 2019 as part of the waterfront forcemain project. Utilities has required significant infrastructure and capacity upgrades in recent years therefore the City is balancing the use of debt, DCCs and reserve funding to complete required works.

The City’s legislated debt servicing limit is 25 per cent of all ongoing revenues. The City’s internal debt policy limits the City’s total debt to half of the legislative limit. Additionally, the City’s debt policy limits general fund debt to 15 per cent, and 20 per cent for each of the utility funds. This provides approximately \$95 million of borrowing capacity for the City, approximately \$65 million for general and \$30 million for utilities. The City is within its borrowing limit for utilities, and has significant room to borrow for general projects. General debt is expected to increase in the next 10 years with an estimated \$21 million for the Fire Station Headquarters replacement, which is currently below the line in the capital plan (Appendix 2), pending further review and discussion.

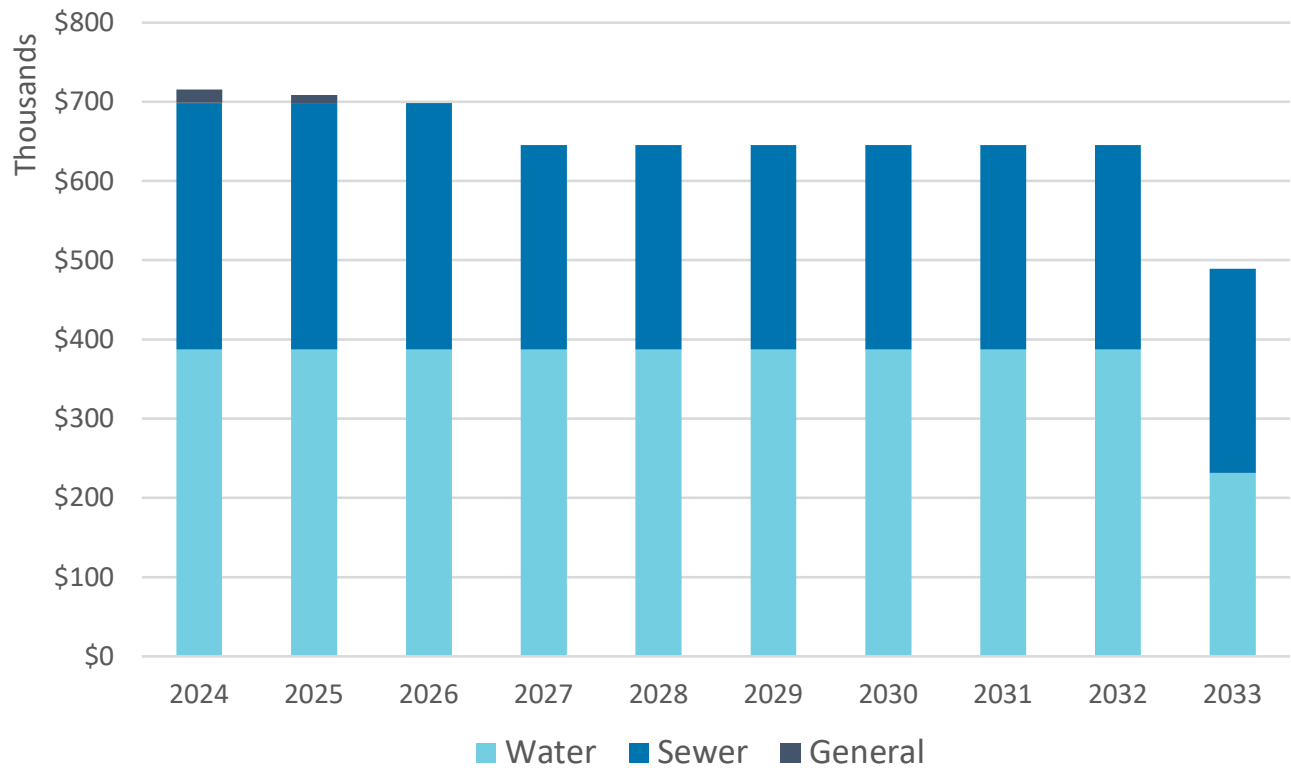
All long term debt outstanding is bond debt issued by the BC Municipal Finance Authority (MFA). All bond debt is triple A rated resulting in low borrowing costs to the City. Bond borrowing differs from conventional consumer debt in that the principal payments made to extinguish the debt are not paid to the debt holder until the bond is due at expiry. In the period of time between the issuance of the bond and its expiry, the principal payments made to satisfy the debt are invested by the MFA. The earnings are held by and applied to the payment of the bond at expiry. Those earnings are referred to as actuarial payments which are returned to the City.

Current debt levels for the City are low when compared to many other municipalities of Campbell River’s size. Consequently, the debt servicing costs remain manageable and have little impact on the City’s ability to fund operations and services to its citizens. As debt is retired, those funds budgeted for debt servicing flow into the City’s net funding model to fund future infrastructure needs as per the Financial Stability and Resiliency policy.

Calculation of Debt Limits

Ongoing Revenues	\$83,000,000
Legislated Liability Servicing Limit Percentage	25%
Legislated Liability Servicing Limit	\$20,756,000
Existing Annual Servicing Costs	(\$1,184,000)
Liability Servicing Capacity Available	\$19,570,000
Debt Servicing Costs per Million Dollars of Debt Acquired	\$103,000
Legislated Debt Limit	\$190,000,000
City Long Term Debt Internal Debt Limit of 12.5%	\$95,000,000

Projected Debt Principal Payments 2024-2033



The chart above outlines the projected debt principal payments for the 2024-2033 period.

There are no above-the-line (funded) capital projects in the 2024-2033 capital plan which require debt financing. There are several below-the-line (unfunded) projects that may be initiated in the future which will require the City to take on debt financing.

Interest payments are paid semi-annually and principal payments are paid on an annual basis. The tables below, outline the schedule of payments for the duration of the term of the various loans. These payments have been built into the base operating budget, with consideration of impacts to sewer/water capital reserve funding and the net funding model for general capital to ensure debt repayment falls in line with the City’s stability program and incremental tax and user fee increases.

General Fund Bond Debt

Year	Principal	Interest	Total
2024	16,622	5,378	21,999
2025	9,953	2,373	12,327
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
2033	-	-	-

Sewer Fund Bond Debt

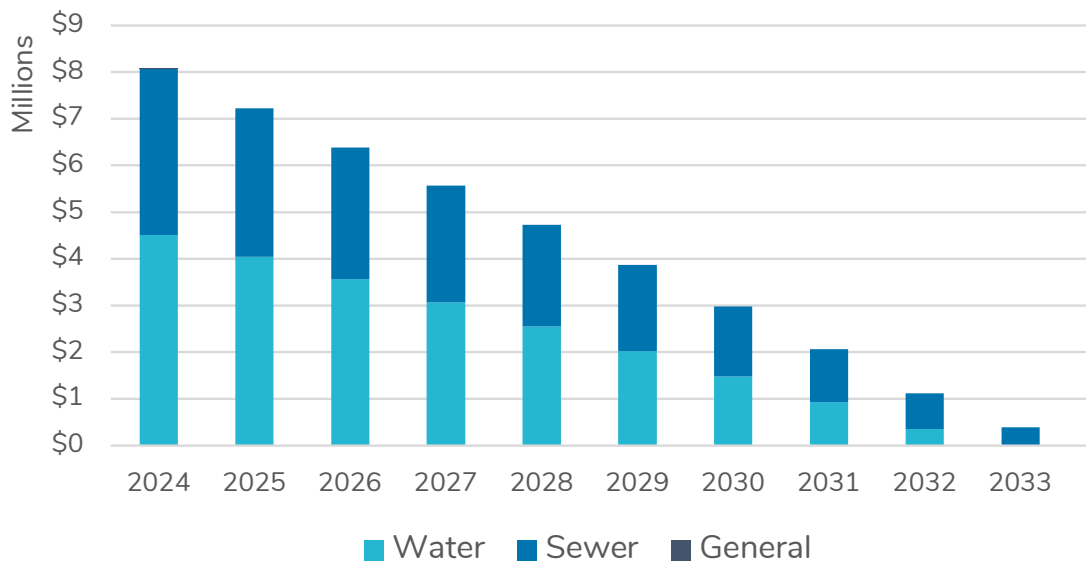
Sewer Fund Bond Debt			
Year	Principal	Interest	Total
2024	311,707	141,510	470,278
2025	311,707	141,510	470,278
2026	287,551	135,750	470,278
2027	258,080	127,680	431,020
2028	258,080	127,680	385,760
2029	258,080	127,680	385,760
2030	258,080	127,680	385,760
2031	258,080	127,680	385,760
2032	258,080	127,680	385,760
2033	258,080	127,680	385,760
TO MATURITY 2034			

Water Fund Bond Debt

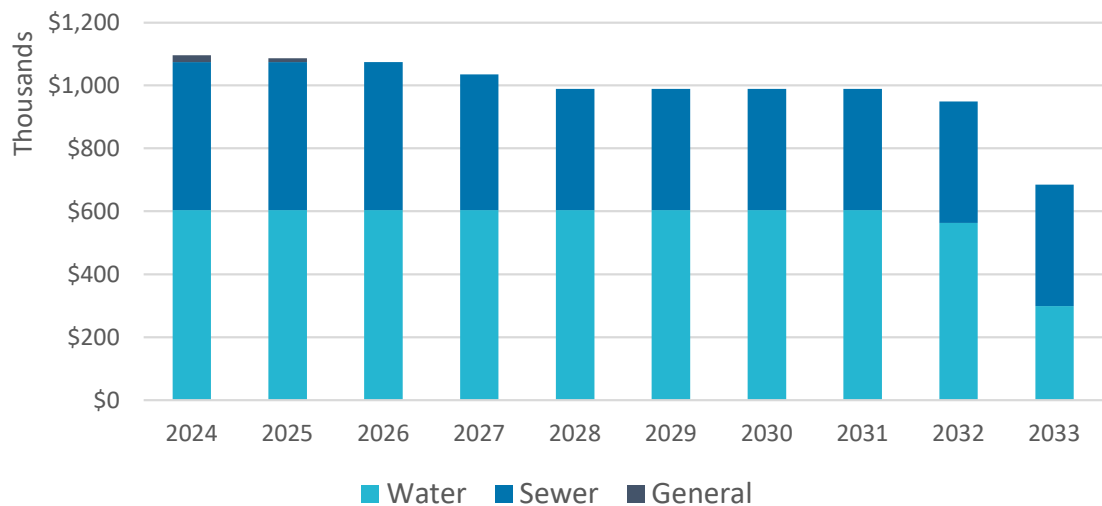
Water Fund Bond Debt			
Year	Principal	Interest	Total
2024	387,119	216,650	603,769
2025	387,119	216,650	603,769
2026	387,119	216,650	603,769
2027	387,119	216,650	603,769
2028	387,119	216,650	603,769
2029	387,119	216,650	603,769
2030	387,119	216,650	603,769
2031	387,119	216,650	603,769
2032	387,119	176,050	563,169
2033	231,196	67,725	298,921
TO MATURITY 2033			

The following charts provide a breakdown of the outstanding debt levels and the associated debt servicing costs at the end of each respective year for the period of 2024-2033 and includes all existing and forecasted debt. The City’s debt servicing costs are expected to decline in 2025 when all current general debt is slated to be retired. Note that debt for projects such as the Fire Station Headquarters replacement, as noted above, are not included in these graphs as this project is “below the line” for future consideration.

Projected Debt Levels 2024-2033



Total Debt Servicing Costs by Fund



A coastal landscape featuring a large, gnarled tree with green and reddish-brown foliage in the center. A paved path curves through the scene, bordered by green grass in the foreground and various shrubs. In the background, the ocean is visible under a bright blue sky with scattered white clouds. A semi-transparent white diagonal overlay covers the left side of the image, serving as a background for the text.

Definitions and Acronyms



Definitions and Acronyms

Accumulated Surplus

Means the accumulated excess of revenues over expenses from prior years which has not been set aside for specific purposes.

Asset Infrastructure

Physical structures and including facilities, parks, roads, storm water, sewer, water, information technology software and licenses that provide or facilitate service delivery to the community.

AIM

Asset and Infrastructure Management.

AM

Asset management.

Annual Surplus

Means the accumulated excess of revenues over expenses for the current year.

Assets

Resources owned or held by the City which have monetary value.

Balanced Budget

Means that the total of the proposed expenditures and transfers to other funds for a year equal the total of the proposed funding sources and transfers from other funds for the year.

BC Assessment Authority

The organization responsible for the assessed property values in British Columbia.

Capital Expenditure

An expenditure for the purchase of a capital asset, construction of infrastructure, as well as the upgrade and replacement of existing capital assets as defined in the City's Tangible Capital Asset (TCA) Policy. A capital expenditure as defined in the policy is for non-financial assets having physical substance that are held for use in the production or supply of goods and services, have useful economic lives beyond one year and will be used on a continuing basis, and are not for sale in the ordinary course of business.

CARIP

Climate action revenue incentive program. This is a conditional grant program that provides funding to BC Climate Action Charter signatories.

Community Charter

British Columbia Act that governs municipalities

Carry-forward (CFWD)

An operating or capital project that was not completed in the previous year, where funds are required to finish the project so that work can continue to be carried out.

COW

Committee of the Whole Council meeting that are more informal in nature; any recommendations from the COW are referred to regular Council meetings for adoption.

CUPE

The Canadian Union of Public Employees.

CWF

Community Works Funds, which is a grant provided by the Union of BC Municipalities.

DCC

Development cost charges, which is a fee imposed on new development. This fee helps to fund future services required from the growth resulting from the new development.

Debt Servicing

Annual principal and interest payments on debt.

DM

Department Manager.

FCM

Federation of Canadian Municipalities.

Financial Plan

Under Section 165 of the Community Charter, Council must adopt a five-year financial plan bylaw before May 15th each year.

FTE

Full time equivalent.

Fund

A fund is a self-balancing set of accounts which records assets and liabilities, residual equity balances and resulting changes. Funds are segregated to carry out specific purposes in accordance with legislation.

Fund Balance

Fund balance means the retained financial resources available to fund future operations, capital and operating projects.

GFOA

Government Finance Officers Association.

GM

Means General Manager; members of the City's senior management team.

Grant

A monetary contribution to or from governments.

IAFF

International Association of Fire Fighters.

LGMA

Local Government Act, which provides the legal framework for local governments.

Mandatory Reserve Funds

Means funds set aside for specified purposes as required by and pursuant to specific legislation. These reserves are established via City bylaws and are non-discretionary on the part of Council.

MFA

Municipal Finance Authority of British Columbia.

NMC

Non-Market Change. Non-Market Change reflects changes in assessed values that are unrelated to market influences and is more commonly referred to as "new construction" assessments.

PILTs

Payment in Lieu of Taxes. These payments are received in lieu of paying property taxes.

Definitions and Acronyms

PSAB

Public sector accounting board.

PSAS

Public sector accounting standards.

Reserves

Means all of the City's reserve funds and mandatory reserve funds.

Reserve Funds

Means funds that are set aside for a specified purpose by Council pursuant to section 188 (1) of the Community Charter. These reserves are established via City bylaws and are discretionary on the part of Council.

SMT

Means the senior management team of the City of Campbell River; this includes the City Manager, Deputy City Manager, GM Assets and Operations, and GM Community Development.

Tax Rates

Annual charges for levying property taxes to properties within the City. Rates are applied against each \$1,000 of assessed value.

TCA


Tangible Capital Assets.

SLCR

Service Level Change Request.

UBCM

Union of BC Municipalities.

The background of the slide is a photograph of Campbell River City Hall. The building is a modern, multi-story structure with large windows and a sign that reads "CAMPBELL RIVER CITY HALL". It is partially obscured by the branches and leaves of a large tree in the foreground. The ground in front of the building is a green lawn with some fallen leaves. A semi-transparent blue shape covers the left side of the image, providing a background for the text.

2024 - 2033 Financial Plan Bylaw

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Cover photo by Toni Falk



The “QR code” to the left provides quick access to the Campbell River website <http://www.campbellriver.ca> using a mobile QR code reader app.



2024 - 2033 Ten Year Financial Plan Bylaw 3941, 2023

ADOPTED December 14, 2023

PURPOSE

A Bylaw for the City of Campbell River to authorize the ten-year financial plan for the years 2024 to 2033.

The Council of the City of Campbell River enacts as follows:

PART 1: Title

- 1.0 This bylaw may be cited for all purposes as **2024 - 2033 Ten Year Financial Plan Bylaw No. 3941, 2023**.

PART 2: Ten Year Financial Plan Amendment

- 2.0 Schedules 'A', 'B', 'C', and 'D' attached hereto and being part of this Bylaw are hereby adopted and comprise the Ten Year Financial Plan for the years 2024 to 2033. This bylaw replaces the Financial Plan for the years 2023 to 2032 adopted by Bylaw No. 3901, 2023.

PART 3: Expenses

- 3.0 The expenses set forth in Schedule 'A' are hereby authorized.

READ THE FIRST TIME this 12 day of December, 2023

READ THE SECOND TIME this 12 day of December, 2023

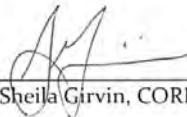
READ THE THIRD TIME this 12 day of December, 2023

ADOPTED this 14 day of December, 2023

Signed by the Mayor and Corporate Officer this 14 day of December, 2023



Kermit Dahl, MAYOR



Sheila Girvin, CORPORATE OFFICER

SCHEDULE 'A'

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
OPERATIONAL REVENUES										
Revenue from Property Taxes	43,797,050	46,478,668	47,564,904	49,050,325	50,566,204	52,153,402	53,790,351	55,472,023	57,206,438	58,987,166
Revenue from Parcel Taxes	2,957,000	2,973,800	2,990,500	3,007,300	3,024,000	3,040,800	3,057,600	3,074,400	3,091,300	3,095,100
Revenue from Fees & Charges	27,166,238	27,933,458	28,746,127	29,591,353	30,450,888	31,338,085	32,260,626	33,214,257	34,200,077	35,219,285
Revenue from Other Sources	11,973,208	11,696,896	11,775,360	11,880,951	11,991,611	12,110,440	12,234,338	12,363,308	12,497,848	12,638,161
Surplus/Reserve Accounts	7,122,442	3,272,391	704,536	974,400	1,008,872	827,400	888,400	876,900	949,500	877,500
Transfers from Other Funds	204,841	53,272	55,527	58,125	61,240	535,155	69,114	664,083	79,424	85,706
Amortization Offset	11,368,856	11,368,856	11,368,856	11,368,856	11,368,856	11,368,856	11,368,856	11,368,856	11,368,856	11,368,856
	104,589,635	103,777,341	103,205,810	105,931,310	108,471,671	111,374,138	113,669,285	117,033,827	119,393,443	122,271,774
OPERATIONAL EXPENSES										
General Operating Expenses	59,227,158	57,896,438	57,838,454	59,146,555	60,550,316	61,852,673	63,396,731	64,866,806	66,499,689	68,005,119
Airport Operating Expenses	5,209,241	4,880,528	4,986,373	5,093,775	5,236,860	5,323,755	5,445,786	5,570,983	5,733,776	5,839,194
Sewer Operating Expenses	3,866,900	3,783,183	3,817,268	3,882,840	3,939,943	3,978,620	4,033,915	4,135,877	4,169,551	4,244,989
Water Operating Expenses	5,259,532	5,011,024	5,086,892	5,164,579	5,244,133	5,325,607	5,409,053	5,494,527	5,582,085	5,721,786
Interest Payment on Debt	363,538	360,533	362,173	344,330	344,330	344,330	344,330	344,330	344,330	344,330
Principal Payment on Debt	713,395	706,727	672,615	645,199	645,199	645,199	645,199	645,199	645,199	645,199
Transfers to Other Funds	18,581,016	19,770,053	19,073,180	20,285,177	21,142,035	22,535,099	23,025,416	24,607,250	25,049,958	26,102,302
Amortization	11,368,855	11,368,855	11,368,855	11,368,855	11,368,855	11,368,855	11,368,855	11,368,855	11,368,855	11,368,855
	104,589,635	103,777,341	103,205,810	105,931,310	108,471,671	111,374,138	113,669,285	117,033,827	119,393,443	122,271,774
Annual Surplus/(Deficit)	-	-	-	-	-	-	-	-	-	-
CAPITAL FUNDING										
Grants	21,126,601	1,444,064	1,245,000	730,000	740,000	855,000	765,000	855,000	765,000	855,000
Statutory Reserves & Other Reve	4,847,981	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Surplus/Reserves	44,168,856	22,342,598	12,990,511	24,009,018	12,618,933	9,410,627	9,116,075	9,081,850	8,395,373	7,808,372
Proceeds from Borrowing	-	-	-	-	-	-	-	-	-	-
	70,143,438	23,911,662	14,360,511	24,864,018	13,483,933	10,390,627	10,006,075	10,061,850	9,285,373	8,788,372
CAPITAL EXPENSES										
General Capital Expenses	34,215,092	10,735,378	7,627,835	7,600,688	5,989,837	4,190,649	4,306,097	3,455,872	3,973,275	3,470,032
Airport Capital Expenses	16,186,563	30,000	-	-	-	800,000	-	900,000	-	-
Sewer Capital Expenses	12,838,683	2,962,717	3,241,338	7,594,165	4,697,048	2,599,989	2,899,989	2,902,989	2,506,049	2,509,170
Water Capital Expenses	6,903,100	10,183,567	3,491,338	9,669,165	2,797,048	2,799,989	2,799,989	2,802,989	2,806,049	2,809,170
	70,143,438	23,911,662	14,360,511	24,864,018	13,483,933	10,390,627	10,006,075	10,061,850	9,285,373	8,788,372
Net Capital	-	-	-	-	-	-	-	-	-	-
Financial Plan Balance	-	-	-	-	-	-	-	-	-	-

SCHEDULE ‘B’

Financial Plan Objectives and Policies

A. Funding Sources

Over the term of the plan funding sources as defined in S(165)(7) of the Community Charter, are derived as shown in Table 1; amounts and proportions shown for fiscal 2024.

Table 1: Funding Sources, Fiscal 2024

Property taxes	43,797,050	41.9%
Parcel taxes	2,957,000	2.8%
Fees & charges	27,166,238	26.0%
Other sources	11,973,208	11.4%
Surplus/reserve accounts	7,122,442	6.8%
Transfers from other funds	204,841	0.2%
Amortization Offset	11,368,856	10.9%
	104,589,635	100.0%

Objectives and Policies:

- Refer to Schedule 'C' for the City's Financial Stability & Resiliency Policy

B. Distribution of Municipal Property Taxes Across Property Classes

Over the term of the plan municipal property taxes are distributed across eight property tax classes as shown in Table 2; amounts and proportions shown for fiscal 2024.

Table 2: Distribution of Municipal Property Taxes, Fiscal 2024

Class 1 - Residential	32,540,020	74.3%
Class 2 - Utilities	1,401,506	3.2%
Class 4 - Major Industry	43,797	0.1%
Class 5 - Light Industry	394,173	0.9%
Class 6 - Business & Other	8,978,395	20.5%
Class 7 - Managed Forest	306,579	0.7%
Class 8 - Recreation/Non-Profit	131,391	0.3%
Class 9 - Farm	1,188	0.0%
	43,797,050	100.0%

Objectives and Policies:

- Refer to Schedule 'D' for the City's Property Taxation Policy

C. Permissive Tax Exemptions

The Annual Report for 2024 will contain a list of permissive exemptions granted for the taxation year and the amount of revenue foregone. The list demonstrates the policy of Council that permissive exemptions are granted to not-for-profit institutions that form a valuable part of our community.

Objectives and Policies:

- To ensure permissive exemptions are utilized to maximize the benefit to the municipality and citizens.
- To maintain permissive exemptions for religious institutions, recreational facilities, and service organizations.

SCHEDULE 'C'

Financial Stability & Resiliency Policy

Purpose

The purpose of the *Financial Stability & Resiliency Policy* is to guide the City's financial planning to meet financial obligations while providing high quality services.

Objectives

- To develop principles that guide so that taxpayers can look forward to predictable, stable, equitable and accountable property taxation.
- To support and guide decision-making, providing continuity and assurance to the City's financial management.

Policies

1. Financial Plan Bylaw Adoption – The City's Financial Plan Bylaw for the next fiscal year will be approved prior to December 31.
2. Long-Term Budgeting – At a minimum, the City will produce a 10-year financial plan.
3. Budget Parameters – Budget parameters will maintain service levels, provide an opportunity to enhance services, and invest in critical infrastructure. The parameters for each budget component, expressed in terms of a general tax increase, are:
 - 3.1 Operating costs of capital will be included as part of the base budget parameter unless funding pressure requires a tax levy increase.
 - 3.2 Debt servicing will be funded within the capital budget parameter unless funding pressure requires a tax levy increase.
 - 3.3 One-time operating projects will be funded by reserve in order to stabilize and smooth out tax increases.

BUDGET COMPONENT	Low (%)	High (%)
Base Budget	1.5	2.0
Capital Budget	0.5	1.0
Ongoing New Services	0.0	0.5
ALL SERVICES	2.0%	3.5%
TOTAL UTILITY FEE INCREASE (includes sewer, water, solid waste and storm water parcel tax)	3.5%	5.0%

4. Non-Market Change – Revenues from non-market change will be adjusted from general taxation levy calculations. To alleviate pressure to increase taxes, provide stability and maintain the integrity of the budget parameters non-market change revenue will first be applied to maintain the base budget parameter of 1.5-2 per cent and then allocated towards new services.

4.1 The City will budget 100% of BC Assessment's mid-November NMC estimate.

5. Zero Base Operating Budget Increases – The base operating budget provides annual funding to ongoing City services. Any increases to base operating budgets outside of contractual obligations or utility increases will be considered a new ongoing service level increase and will be evaluated during financial planning proceedings against other priorities.

6. Investment in Critical Infrastructure – Continued investment in infrastructure is critical to ensure service levels are maintained. The capital budget parameter of an annual 0.5 to 1 per cent increase to taxation will be invested in the City's capital program to support ongoing investment in infrastructure to ensure effective delivery of services and asset management.

6.1 Newfound revenue such as debt servicing for newly retired debt, will be allocated towards the capital program.

7. Asset Infrastructure Management – The City will invest in asset management to keep infrastructure in a proper state of repair to avoid costly failures. Asset management ensures assets are maintained in a state of good repair while optimizing capital investment to maintain service levels and ensure best value for taxpayer's dollars.
8. Reserve Waterfall Structure – The City's Reserve Policy will be applied to ensure funds are not sitting idle in any one reserve and are suitably allocated. The waterfall will follow policy to ensure desired levels of each reserve is preserved; current year surplus is to be

transferred into working capital accumulated surplus with excess balances transferred to the Financial Stabilization Reserve and then allocated to capital reserves to fund the capital program.

9. Debt Policy – The City’s long-term debt policy establishes borrowing limits and uses of debt for external borrowing.
10. Business Case Decision Making and Capital Project Planning – All requests for staffing and significant operating projects or new services require a business case. New capital projects require a project plan.
11. Property Tax Increase – Each budget cycle, Council will consider the property tax increase required by first covering the projected cost increase for existing services at current service levels and then consider other enhancements.
 - 11.1 The City’s tax increase will be calculated based on additional revenue required to balance the budget as required by the *Community Charter* and communicated as a percent increase over the prior year’s general municipal revenue collected.
 - 11.2 The City will phase in tax increases when known changes influencing City finances are known to promote stability for taxpayers.
12. Self Financed Programs –The City’s self financed programs include the Water Utility, Sewer Utility, Stormwater Utility and Solid Waste and Recycling programs. The costs for self financed programs should be fully funded by user fees. Any surplus or deficit from these programs is to be transferred at the end of each year to or from each reserve. These funds will also follow policy clauses 2,3,5,6,7,8,9,10 and 11

SCHEDULE 'D'

Property Taxation Policy

Purpose

The purpose of the *Tax Policy* is to outline the proportions of revenue sources, the distribution of property taxes among property classes, and the communication of any tax changes from the prior fiscal year.

Objective

- To provide City taxpayers with stable, equitable, and understandable property taxation while providing high quality services.

Policies

1. Tax rates will be adjusted annually to eliminate the impact of increases or decreases in assessment due to market changes, as identified by the British Columbia Assessment Authority.
2. Class 1 (Residential) taxes – the City will strive to maintain a residential tax rate that provides for average municipal taxation on a representative household with its comparator communities of similar size and of those Vancouver Island communities with a population between 10,000 and 50,000. All data used to compare Campbell River against other communities shall be sourced from Local Government Statistics provided by the Province of BC.
3. Class 3 (Supportive Housing) – the City will maintain a tax rate equal to Class 1 (Residential).
4. The City will strive to ensure all other classes of property receive an equal allocation of the percentage change in the annual tax levy.
5. The City may review its tax rates by property class as compared to the provincial average on a minimum three year basis to ensure rates are comparable and reasonable given assessed values in Campbell River as compared to other communities.
6. When necessary, tax class realignments will occur incrementally over a multi-year period.
7. New tax revenues related to the City's downtown revitalization tax exemption bylaw will be allocated to the downtown capital program
8. The City's tax increase will be communicated as a percent increase over the prior year's general municipal revenue collected and calculated based on total taxes required to balance the budget.

Summary of Changes Between Proposed and Adopted Budget

Base Operating Budget

- No Changes

Capital Projects Budget

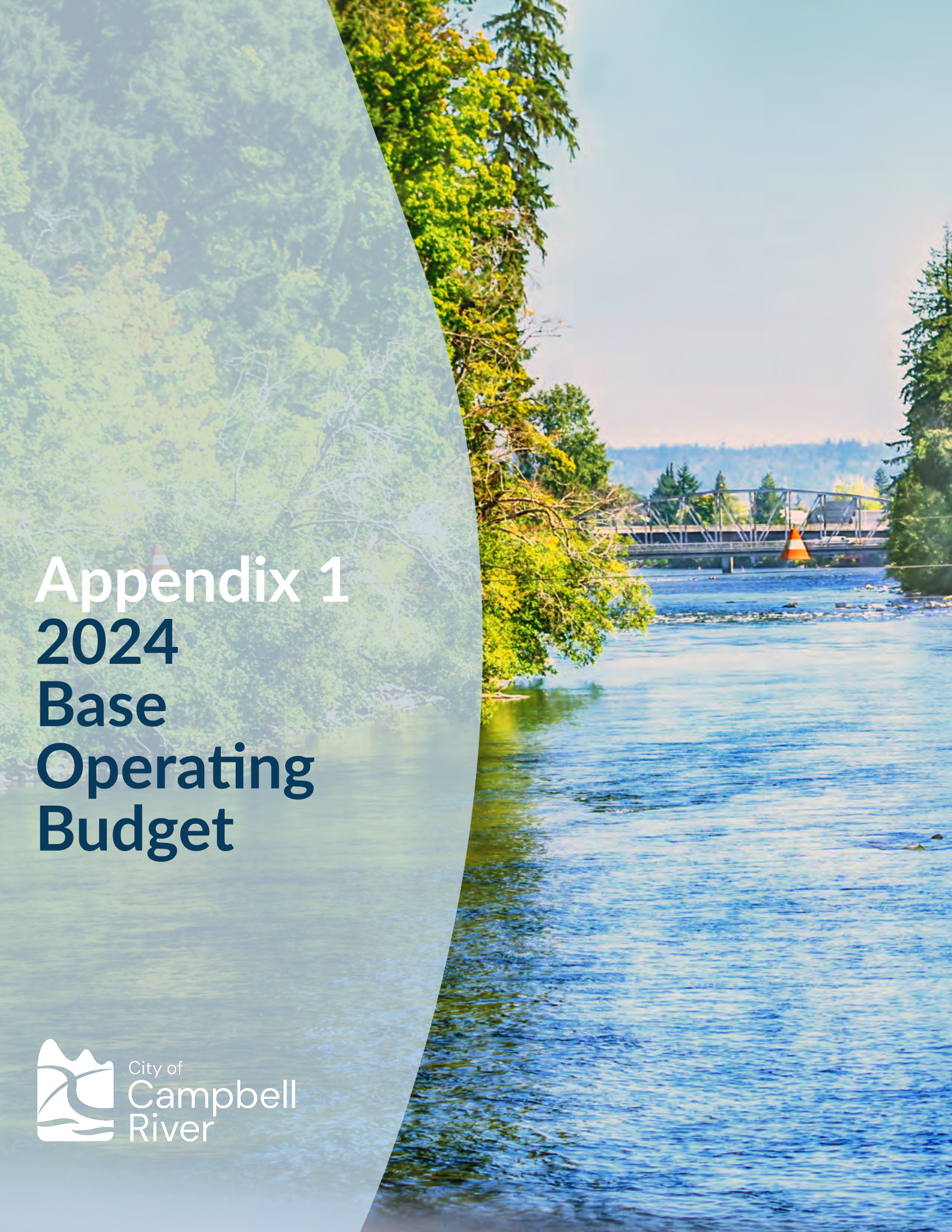
- Line 4.6 Expansion of Jet Fuel Storage in the amount of \$300,000 moved above the line and funded from the Gaming and Financial Stabilization Reserve.

Operating Projects Budget

- Line 1.2 Grants Increased from \$217,000 to \$222,000 in 2024 with funding from the Gaming Reserve.
- Line 3.1 Lease Property for Doctors funded in the amount of \$30,000 annually with funding from the Financial Stabilization Reserve.
- Line 20.3 Spirit Square Management Contract increased from \$84,000 to \$99,000 annually funded from the Gaming Reserve.

New Enhanced Ongoing Service Levels

- Line 12 Police and Bylaw Staff Appreciation funding increase from \$0 to \$5,000 annually.

The background of the slide is a photograph of a river. On the left, there is a dense forest of green trees. A large, semi-transparent blue shape overlaps the forest and the river. In the middle of the river, there is a bridge with a metal truss structure. A small orange buoy is visible in the water near the bridge. The sky is clear and blue.

Appendix 1

2024

Base Operating Budget



City of
Campbell
River



Segments

Governance	Financial Services	Corporate Services	Development Services	Community Safety
Mayor and Council City Manager	Director of Financial Services Finance Risk Management Supply Management	Director of Corporate Services Communications Human Resources Information Technology Legislative Services Property Management	Director of Development Services Development Services Building Services Engineering Planning	Director of Community Safety Bylaw Enforcement Animal Control E911 Fire Protection RCMP RCMP Municipal Support Victim Services

Operations

Director of
Operations

Capitla Projects

Fleet

Stores

Facilities

Roads

Parks

Cemeteries

Utilities

Liquid Waste
Services

Storm Drains

Water

Community Planning and Livability

Director of
Community
Planning and
Livability

Long Range
Planning and
Sustainability

Recreation
and Culture

Public Transit

Solid Waste

Economic Development and Indigenous Relations

Director of
Economic
Development
and Indigenous
Relations

Economic
Development

Tourism

Airport

Corporate Fiscal Accounts

Reserves


Fiscal Services

Debt

Taxation

Miscellaneous

Other

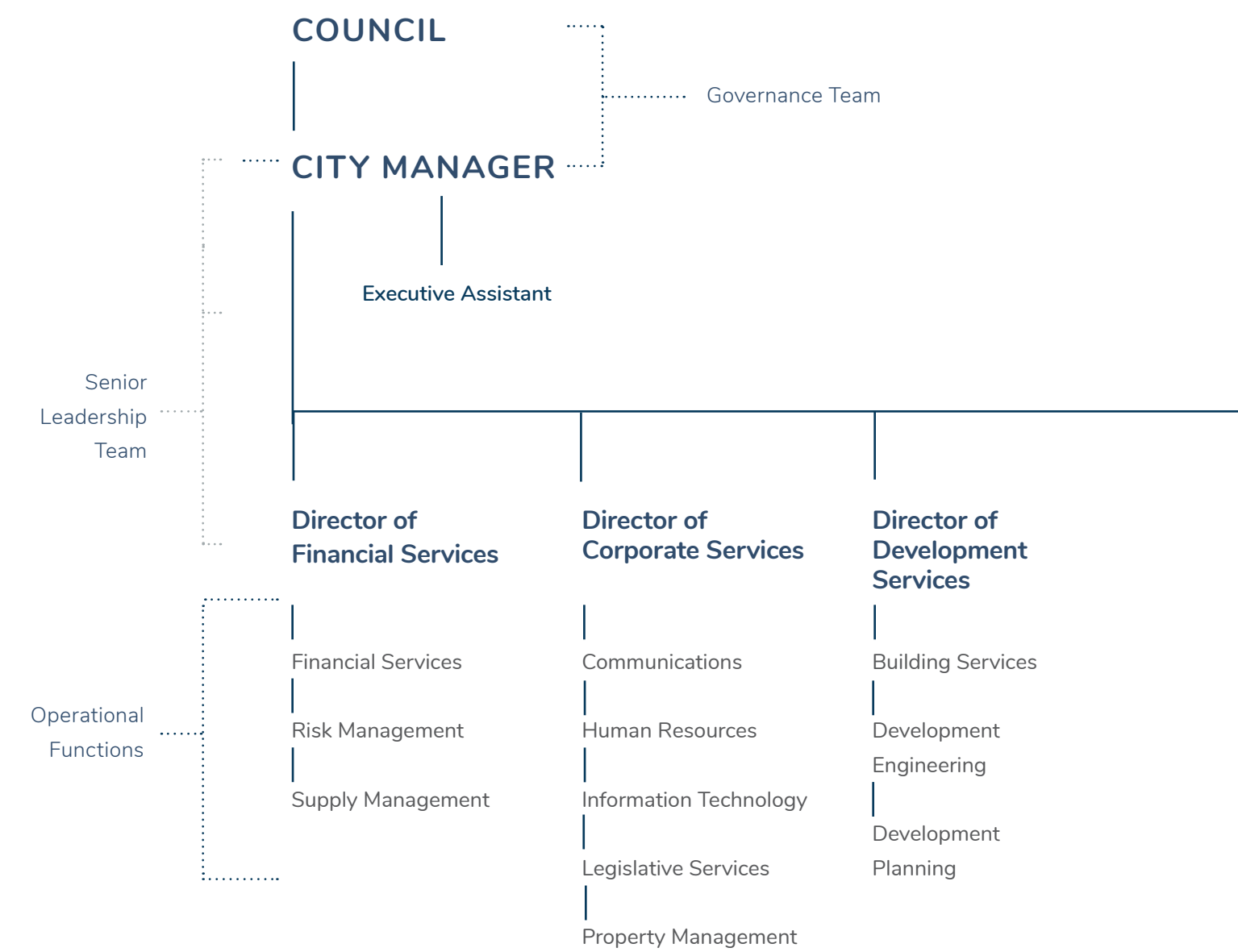


2024 BASE OPERATING BUDGET

Governance



Governance Structure





Governance Budget Summary

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
GOVERNANCE					
Expense					
Contracted Services	144,873	119,579	119,579	-	0.0%
Other Operating Expenses	146,826	124,500	124,500	-	0.0%
Utilities	19,291	20,930	20,930	-	0.0%
Wages & Benefits	777,874	681,973	697,074	15,101	2.2%
Expense Total	1,088,864	946,981	962,083	15,101	1.6%
Grand Total	1,088,864	946,981	962,083	15,101	1.6%

SEGMENT VARIANCE

GOVERNANCE	
Increase in Wages & Benefits	15,101
Overall Segment Variance	15,101
VARIANCE %	1.6%

MAYOR AND COUNCIL

Encompasses Council's budget which includes statutory notification requirements, webcasting Council meetings, travel and conferences, training and development, and memberships to various external organizations, such as FCM, UBCM and AVICC. This department also includes Council's contingency budget which allows expenditures for additional initiatives such as supporting community groups, events, and social issues.

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
105 - MAYOR & COUNCIL					
Expense					
Contracted Services	48,463	8,530	8,530	-	0.0%
Other Operating Expenses	96,463	81,880	81,880	-	0.0%
Utilities	17,779	19,530	19,530	-	0.0%
Wages & Benefits	278,343	278,757	289,906	11,149	4.0%
Expense Total	441,048	388,697	399,846	11,149	2.9%
Total	441,048	388,697	399,846	11,149	2.9%

Summary of budget changes from 2023 - 2024

- Increase to wages and benefits

CITY MANAGER

The City Manager continues to deliver Council's strategic plan, drive forward the community's vision and takes the lead in managing implementation of policy direction established by Council.

The City Manager also provides managerial leadership, control and direction to all departments and is responsible for planning and implementing policies necessary for sustaining excellence in city operations and staffing.

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
110 - CITY MANAGER					
Expense					
Contracted Services	96,410	111,049	111,049	-	0.0%
Other Operating Expenses	50,363	42,620	42,620	-	0.0%
Utilities	1,512	1,400	1,400	-	0.0%
Wages & Benefits	499,530	403,216	407,168	3,952	1.0%
Expense Total	647,815	558,284	562,237	3,952	0.7%
Total	647,815	558,284	562,237	3,952	0.7%

Summary of budget changes from 2023 - 2024

- Increase to wages and benefits



2024 BASE OPERATING BUDGET

Financial Services



CITY MANAGER

DIRECTOR OF FINANCIAL SERVICES / CHIEF FINANCIAL OFFICER

FINANCIAL SERVICES MANAGER

CONTROLLER

Senior Accountant

Accountant Clerk III

Accounting Clerk II x2

Accounting Clerk II (PPT)

Administrative Assistant

Accountant III

Accountant I

PROJECT
MANAGER

PURCHASING
AND RISK
MANAGEMENT
OFFICER

Senior Buyer

Accountant III

Payroll
Administrator

Financial Services Budget Summary

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
FINANCIAL SERVICES					
Revenue					
Investment Income	(11,363)	(16,082)	(16,243)	(161)	1.0%
Revenue Total	(11,363)	(16,082)	(16,243)	(161)	1.0%
Expense					
Contracted Services	90,689	71,770	80,770	9,000	12.5%
Insurance	229,465	230,000	236,500	6,500	2.8%
Other Operating Expenses	259,465	214,940	205,190	(9,750)	-4.5%
Utilities	4,350	1,939	2,939	1,000	51.6%
Wages & Benefits	1,369,476	1,569,263	1,565,478	(3,786)	-0.2%
Expense Total	1,953,445	2,087,912	2,090,877	2,964	0.1%
Grand Total	1,942,082	2,071,830	2,074,634	2,803	0.1%

SEGMENT VARIANCE

FINANCIAL SERVICES

Transfer from Supplies Budget	9,000
Increase in Insurance Premiums	6,500
Decrease in Wages & Benefits	(3,786)
Other Operating Expenses and Utilities	(8,911)
Overall Segment Variance	2,803
VARIANCE %	0.1%

DIRECTOR OF FINANCIAL SERVICES

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
300 - DIRECTOR OF FINANCE					
Expense					
Other Operating Expenses	8,371	10,600	10,600	-	0.0%
Utilities	1,076	660	660	-	0.0%
Wages & Benefits	159,959	186,717	197,910	11,192	6.0%
Expense Total	169,406	197,977	209,170	11,192	5.7%
Total	169,406	197,977	209,170	11,192	5.7%

Summary of budget changes from 2023 - 2024

- Increase to wages and benefits

FINANCE

The Finance Department is responsible for all financial administration matters for the City. The department delivers services to the public, industry, and all City departments.

The department oversees a \$98 million annual operating budget and a \$70 million annual capital budget of 120 capital projects.

The City is the tax collector for other governments and agencies such as the regional district, School District No. 72 and the hospital, resulting in 15,000 tax notices being prepared, mailed, and payments collected each year.

CORE SERVICES

- Financial planning and budgeting
- Financial reporting
- Investment management
- Debt management
- Reserve management
- Grant management
- Tangible capital assets management
- Property tax levy and collection
- Utility billing
- Accounts receivable
- Accounts payable
- Payroll

	Actual	Budget	Budget	(\$)	(%)
310 - FINANCE					
Expense					
Contracted Services	90,689	71,770	80,770	9,000	12.5%
Other Operating Expenses	90,006	94,230	84,480	(9,750)	-10.3%
Utilities	3,273	1,279	1,279	-	0.0%
Wages & Benefits	1,025,220	1,139,970	1,122,016	(17,954)	-1.6%
Expense Total	1,209,188	1,307,249	1,288,545	(18,704)	-1.4%
Total	1,209,188	1,307,249	1,288,545	(18,704)	-1.4%

Summary of budget changes from 2023 - 2024

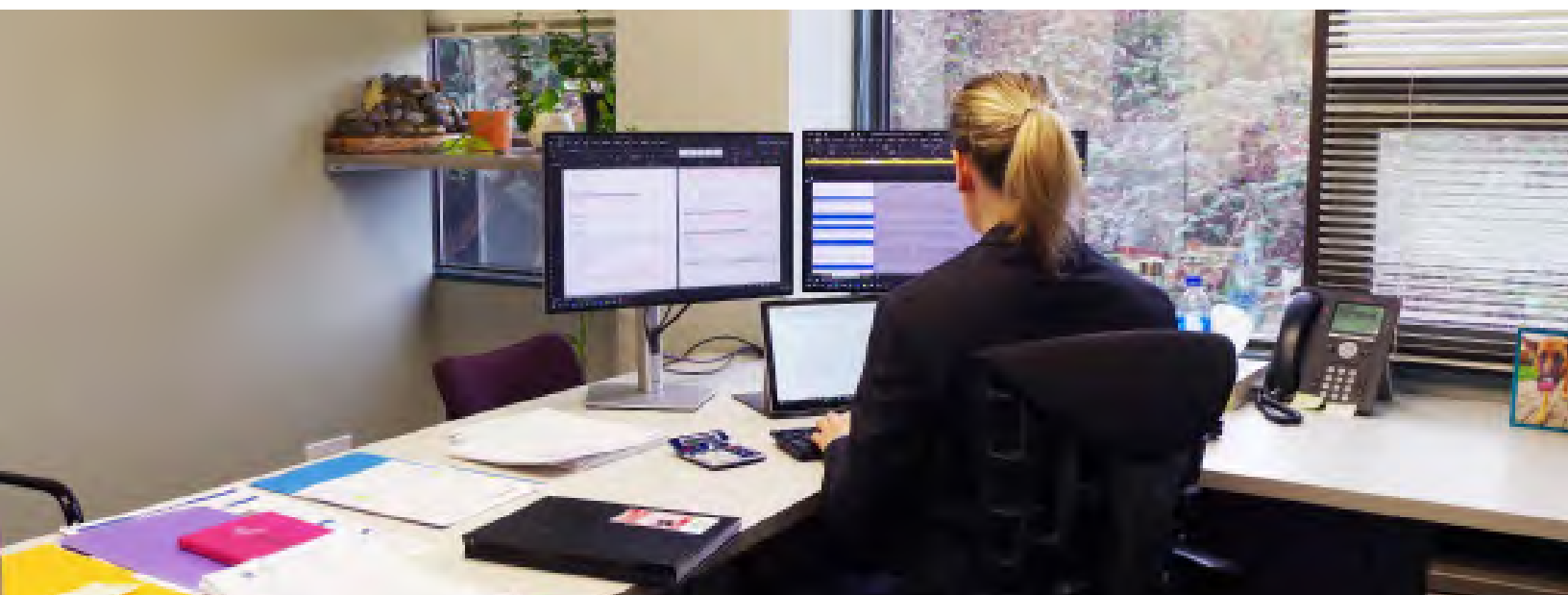
- Increase to wages and benefits

2024 GOALS AND OBJECTIVES

- Obtain the Government Finance Officers Association (GFOA) of Canada and the United States Distinguished Budget Presentation Award for the 2024-2033 Budget and the Canadian Award for Financial Reporting for the 2023 Annual Report.
- Complete the implementation of PSAS 3280 Asset Retirement Obligations.
- Complete the required amendments to the Financial Stability and Resiliency policy to improve the City's Financial Planning process.
- Continue with the implementation phase of the replacement of the City's Financial Reporting Software.
- Review the City's Grant's and Permissive Tax Exemption Council Policies.

2023 HIGHLIGHTS

- Received the Distinguished Budget Presentation Award for the 2023-2032 Financial Plan from the Government Finance Officers Association of Canada and the United States.
- Received the Canadian Award for Financial Reporting from the Government Finance Officers Association of Canada and the United States.
- Completed an organization-wide review of the City's User Fees and Charges.
- Reviewed and modernized the City's Long Term Debt Policy.
- Continued with a multi-year project to replace the City's legacy Finance and Human Resources Software.
- Implemented E-billing to electronically provide residents with online bills for property taxes.
- Reviewed and updated entity-wide cost allocations to ensure appropriate distribution of corporate administrative costs to other funds and other levels of government.



RISK MANAGEMENT

This function coordinates the City's response to all property and liability claims by utilizing City staff, private adjusters, legal counsel, and City insurers. Risk Management advises all City departments on insurance requirements and agreement wording, and develops and implements policies and procedures that look to reduce exposure to the City. The City averages approximately 10 to 20 claims per year.

Risk Management also oversees the placement of insurance and handles any related insurance claims and legal concerns.

CORE SERVICES

- Risk management advice
- Claims management
- Insurance administration

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)
330 - RISK MANAGEMENT				
Revenue				
Investment Income	(11,363)	(16,082)	(16,243)	(161)
Revenue Total	(11,363)	(16,082)	(16,243)	(161)
Expense				
Insurance	229,465	230,000	236,500	6,500
Other Operating Expenses	142,411	103,940	103,940	-
Expense Total	371,876	333,940	340,440	6,500
Total	360,513	317,858	324,197	6,339

Summary of budget changes from 2023 - 2024

- Decrease to liability and property insurance premiums

2024 GOALS AND OBJECTIVES

- Roll out the new principals-based Risk Management Policy within the City.

2023 HIGHLIGHTS

- Conducted inspections of various City facilities to identify potential liabilities, in conjunction with the Municipal Insurance Association of British Columbia.
- Developed a new principals-based risk management and insurance program to implement policies and procedures aimed at reducing the impact of accidental losses and financial exposure to the City.

SUPPLY MANAGEMENT

Procurement is an essential professional service that ensures the best value, without bias or favour, in purchasing decisions. Maintaining and adhering to a strict purchasing policy and following bylaws and domestic and international trade agreements, ensures that purchases are accountable and maintains high standards for goods and services procured using public funds. This department also disposes of surplus equipment in a legally compliant, ethical, and cost-effective manner.

CORE SERVICES

- Procurement
- Asset disposal

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
332 - SUPPLY MANAGEMENT					
Expense					
Other Operating Expenses	18,677	6,170	6,170	-	0.0%
Utilities	-	-	1,000	1,000	0.0%
Wages & Benefits	184,298	242,577	245,552	2,976	1.2%
Expense Total	202,975	248,747	252,722	3,976	1.6%
Total	202,975	248,747	252,722	3,976	1.6%

Summary of budget changes from 2023 - 2024

- Increase to wages and benefits
- Allocation of telecommunications budget

2024 GOALS AND OBJECTIVES

- Standardize the requisition and purchase order process to align with industry best practices within the new Unit4, Enterprise Resource Planning (ERP) system.
- Provide ongoing procurement training to ensure staff understand Council policy and administrative processes.
- Implement a vendor performance evaluation process.
- Evaluate, determine, implement, and communicate a new purchasing ERP workflow process within the organization.
- Explore additional cost saving opportunities for the City.

2023 HIGHLIGHTS

- Conducted 134 competitions receiving over 275 bid submissions: 56 per cent of the competitions were for the purchase of services, 26 per cent for goods, and 18 per cent for construction projects.
- Major acquisitions included:
 - Roof replacements for the RCMP Public Safety building, Community Centre and Haig Brown House;
 - Baseball netting panels for Willow Point Park;
 - Sportsplex acoustic panel system;
 - Citizen Satisfaction Survey consultant;
 - Traffic control upgrades and replacements;
 - City Hall and Community Centre lighting upgrades; and,
 - Parks, Recreation and Culture Master Plan.
- Project award amounts to a value of approximately \$8.3 million.
- Annual savings achieved was approximately \$700,000.



2024 BASE OPERATING BUDGET

Corporate Services

CITY MANAGER

DIRECTOR OF CORPORATE SERVICES

Communications Manager

Digital
Communications
Specialist

Human Resources Manager

Human Resources
Advisor x2
Human Resources
Coordinator
Safety Advisor

Information Technology Manager

Information Technology Supervisor

Senior Network
Administrator
Network Administrator
Network Technician
Client Support Analyst x3
GIS Coordinator
GIS Technician

Legislative Services Manager

Information Management
Officer
Legislative Services Clerk x2
Land Technician

Corporate Services Budget Summary

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
CORPORATE SERVICES					
Revenue					
Fees & Charges	(13,895)	-	-	-	0.0%
Other Revenue	(424,591)	(417,295)	(421,145)	(3,851)	0.9%
Revenue Total	(438,486)	(417,295)	(421,145)	(3,851)	0.9%
Expense					
Contracted Services	170,091	118,030	118,030	-	0.0%
Other Operating Expenses	839,124	914,038	907,286	(6,752)	-0.7%
Utilities	68,759	82,450	81,790	(660)	-0.8%
Wages & Benefits	2,130,887	2,695,899	2,831,500	135,601	5.0%
Expense Total	3,208,860	3,810,417	3,938,606	128,189	3.4%
Grand Total	2,770,374	3,393,122	3,517,460	124,338	3.7%

SEGMENT VARIANCE

CORPORATE SERVICES

Increase in Property Lease Revenues	(3,851)
Increase in Software and Licence Fees	82,000
Funded Senior Centre as Operating Project	(79,500)
Increase in Wages & Benefits	135,601
Other Miscellaneous	(9,912)
Overall Segment Variance	124,338
VARIANCE %	3.7%

DIRECTOR OF CORPORATE SERVICES

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
400 - DIRECTOR CORPORATE SERVICES					
Expense					
Contracted Services	65,522	-	-	-	0.0%
Other Operating Expenses	19,152	30,555	30,555	-	0.0%
Utilities	313	660	660	-	0.0%
Wages & Benefits	154,840	188,542	199,131	10,589	5.6%
Expense Total	239,828	219,757	230,346	10,589	4.8%
Total	239,828	219,757	230,346	10,589	4.8%

Summary of budget changes from 2023 - 2024

- Increase to wages and benefits



COMMUNICATIONS

The Communications Department focuses on meaningful communications and relationship development with Campbell River residents and visitors, Indigenous Peoples and governments, organizational partners, City staff and the public, and is responsible for corporate communications initiatives.

Communications looks to ensure that clear, concise, and complete information on City programs, services, events and initiatives is shared and understood. Valuable feedback and positive working relationships that improve City services are encouraged and facilitated through engagement.

CORE SERVICES

- Strategic communications planning
- Development and distribution of communications materials
- Community engagement and engagement support
- Communications support and training for City staff
- Manage and maintain the City's communications platforms
- Manage and maintain the City's image

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
410 - COMMUNICATIONS					
Expense					
Contracted Services	5,473	14,460	14,460	-	0.0%
Other Operating Expenses	12,240	21,750	21,750	-	0.0%
Utilities	3,283	700	700	-	0.0%
Wages & Benefits	213,876	248,019	257,020	9,000	3.6%
Expense Total	234,872	284,929	293,930	9,000	3.2%
Total	234,872	284,929	293,930	9,000	3.2%

Summary of budget changes from 2023 - 2024

- Increase to wages and benefits

2024 GOALS AND OBJECTIVES

- Complete the needs assessment phase of the Website Replacement project.
- Update the City's communications policies and procedures.
- Hire and onboard a Communications and Engagement Specialist.
- Support departments on major communications and engagement initiatives.
- Publish the 2023 Annual Report.

2023 HIGHLIGHTS

- Completed the 2023 Citizen Satisfaction Survey and shared the results with Council, staff and the community.
- Re-connected City staff through a bi-monthly employee newsletter.
- Completed a Request-for-Proposals process that pre-approved specialist consultants to complete various communications initiatives as and when needed.
- Published the 2022 Annual Report.
- Hired and onboarded a temporary Administrative Assistant to the Communications team.
- Supported departments on key communications and engagement initiatives, including an Emergency Operations Centre activation, the Quinsam Heights Neighbourhood Plan, the Master Transportation Plan, the launch of Organics Waste Collection and more.



HUMAN RESOURCES

The Human Resources Department (HR) delivers a wide range of core services to the organization including managing the employee life cycle for approximately 275 employees; recruiting and onboarding; applying the City's collective agreements with CUPE Local 401 and IAFF Local 1668 and managing associated issues resolution and collective bargaining; advancing employee safety and health programs and procedures; and promoting and advancing employee learning and development.

HR acts as a strategic partner within the organization by developing forward-thinking initiatives in the areas of talent acquisition, talent development and growth, workplace culture and employee health and safety. HR staff are professional experts in a diversity of areas and focus on creating and maintaining a positive experience for City employees by providing timely and efficient service.

CORE SERVICES

- Talent acquisition (staffing and retention)
- Health and Safety
- Labour and employee relations
- Talent management, development and growth
- Compensation and benefits administration and management
- Workplace culture development
- Human Resources policy and program development

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
420 - HUMAN RESOURCES					
Expense					
Contracted Services	20,507	25,220	25,220	-	0.0%
Other Operating Expenses	64,076	127,255	117,755	(9,500)	-7.5%
Utilities	5,037	2,370	2,370	-	0.0%
Wages & Benefits	570,133	655,951	681,999	26,048	4.0%
Expense Total	659,753	810,796	827,344	16,548	2.0%
Total	659,753	810,796	827,344	16,548	2.0%

Summary of budget changes from 2023 to 2024

- Increase to wages and benefits
- Reduction in legal fees

2024 GOALS AND OBJECTIVES

- Support the Unit4 project, which will update several City systems, including iCitizen and Info:HR.
- Renew the City's collective agreements with CUPE and IAFF through bargaining.
- Lead organization-wide Workplace Culture initiatives, including an all-employee survey and follow-up action plans.
- Implement WorkSafeBC Certificate of Recognition audit recommendations through a targeted action plan.
- Develop and implement a corporate training strategy.
- Replace the City's benefits provider.
- Complete an exempt employee compensation review.

2023 HIGHLIGHTS

- Intense recruitment: managed 135 job competitions.
- Completed the City's first WorkSafeBC Certificate of Recognition audit.
- Implemented a Flexible Work Options program.
- Organized Respectful Workplace training, which 369 employees completed.
- Organized Prevention of Workplace Violence training, which 244 employees completed.
- Participated in the launch of the Unit4 project, which will update several City systems, including iCitizen and Info:HR.
- Negotiated the 18th collective agreement between the City and IAFF Local 1668.
- Supported the organization through leadership in Workplace Culture initiatives.

INFORMATION TECHNOLOGY

As the central technology provider for the City of Campbell River, the Information Technology (IT) Department provides services encompassing enterprise-wide municipal applications, technology infrastructure and integration, IT security, geographic information systems, and local network and cloud strategic support. The IT Department serves as a technical consultant and provides desktop, network, application and systems management services for all City departments, and some IT-provided services are accessed by the public directly.

CORE SERVICES

- Business Technology Support
- Geographic Information Systems (GIS)
- Strategic planning and coordination for all City technology initiatives
- Network services operations
- Maintain major business applications
- Stay current with new technology, data management and legislative requirements
- Support the City website, mobile and cloud-based business requirements
- Support the local RCMP detachment's technology needs

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
430 - INFORMATION TECHNOLOGY					
Revenue					
Other Revenue	(92,874)	(94,224)	(82,171)	12,052	-12.8%
Revenue Total	(92,874)	(94,224)	(82,171)	12,052	-12.8%
Expense					
Contracted Services	69,214	62,150	62,150	-	0.0%
Other Operating Expenses	535,353	573,043	654,631	81,588	14.2%
Utilities	39,206	51,460	76,460	25,000	48.6%
Wages & Benefits	742,051	1,024,952	1,073,489	48,537	4.7%
Expense Total	1,385,823	1,711,605	1,866,730	155,125	9.1%
Total	1,292,949	1,617,381	1,784,558	167,177	10.3%

Summary of budget changes from 2023 - 2024

- Increase to RCMP IT contract support revenues
- Increases to software licences
- Transfer of Shared Services Telecommunications costs from Legislative Services
- Increase to wages and benefits

2024 GOALS AND OBJECTIVES

- Complete a Request-for-Proposals (RFP) process for a Microsoft License, software, and hardware vendor.
- Conduct readiness assessment and GIS data updates to support Next Gen 9-1-1 migration.
- Install new tourism cameras at the Discovery Fishing Pier.
- Continue the phased rollout of a network redesign and the decommissioning of legacy equipment.
- Implement automated workstation program utilizing Microsoft Intune for Windows 11 devices.

2023 HIGHLIGHTS

- Initiated an RFP process for orthophoto imagery.
- Migrated multiple departmental data sets to the Operational Management Software environment.
- Supported the evaluation and awarding of a vendor for the Financial Management Systems upgrade project.
- Revised and updated the City's Information Management/IT Appropriate Use Policy
- Hired and onboarded three new IT Department staff members.



LEGISLATIVE SERVICES

The Legislative Services Department includes the Office of the Corporate Officer and provides a primary communications link between City Council, staff, and the community. The department is responsible for the organization and administration of the City's legislative, privacy and records management functions.

CORE SERVICES

- Agendas, minutes and action follow-up reports for Council and Committee meetings
- Administrative support and legislative guidance for Council, Committees and the City
- Corporate and official records management, including bylaws and policies
- Acting as Privacy Head for the City
- Freedom of Information request processing
- Conduct local government elections
- City Hall reception and switchboard services
- Administration and coordination of City correspondence
- Official signatory of the City

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
440 - LEGISLATIVE SERVICES					
Revenue					
Fees & Charges	(13,895)	-	-	-	0.0%
Revenue Total	(13,895)	-	-	-	0.0%
Expense					
Contracted Services	4,175	5,540	5,540	-	0.0%
Other Operating Expenses	109,926	65,370	65,370	-	0.0%
Utilities	20,721	26,600	1,600	(25,000)	-94.0%
Wages & Benefits	400,341	499,493	537,767	38,274	7.7%
Expense Total	535,164	597,003	610,277	13,274	2.2%
Total	521,268	597,003	610,277	13,274	2.2%

Summary of budget changes from 2023 - 2024

- Increase to wages and benefits
- Transfer of shared telecommunications cost to IT

2024 GOALS AND OBJECTIVES

- Finalize a Records Management Bylaw, and develop a Records Management Policy and Manual of Procedures.
- Provide organization-wide privacy and records management training.
- Develop and begin implementation of an overall Corporate and Council policy development, review, and maintenance program.
- Update procedural bylaws for corporate administration and governance.
- Complete a review of the City's advisory committee structure and provide Council with recommendations.
- Implement an updated Public Notice Bylaw.

2023 HIGHLIGHTS

- Established a records management working group to begin gathering input for a corporate records management program.
- Developed and implemented an Administrative Privacy Policy and Council Correspondence Policy.
- Processed 52 Freedom of Information requests.
- Made recommendation to Council to revise the City's public notice processes through the adoption of a Public Notice Bylaw



PROPERTY MANAGEMENT

Property Management for the City is administered by staff within the Legislative Services Department. This portfolio includes the management of the City's land inventory through strategic acquisition and disposition of land for maximum benefit to the community, now and in the future.

CORE SERVICES

- City-owned properties lease management for community facilities, the Tyee Spit and Campbell River Airport
- Acquisition and disposal of real property
- Administration of tenancy policies and agreements
- Securing land tenures, including permits, easements, rights-of-way, licences, and releases
- Conducting field investigations and inspections to value property or portions of property
- Preparation, review and approval of legal agreements with existing or prospective tenants and/or property owners relative to negotiations
- Advises other departments related to land development and property management

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
442 - PROPERTY MANAGEMENT					
Revenue					
Other Revenue	(331,717)	(323,071)	(338,974)	(15,903)	4.9%
Revenue Total	(331,717)	(323,071)	(338,974)	(15,903)	4.9%
Expense					
Contracted Services	5,200	10,660	10,660	-	0.0%
Other Operating Expenses	98,377	96,065	17,225	(78,840)	-82.1%
Utilities	199	660	-	(660)	-100.0%
Wages & Benefits	49,645	78,942	82,095	3,153	4.0%
Expense Total	153,420	186,327	109,980	(76,347)	-41.0%
Total	(178,296)	(136,744)	(228,994)	(92,250)	67.5%

Summary of budget changes from 2023 - 2024

- Seniors Centre funding shifted to an operating project
- Elimination of telecommunications
- Increase to wages and benefits


2024 GOALS AND OBJECTIVES

- Complete transition to an electronic contract and agreement tracking system.
- Work with other City departments to analyze City land inventory and consider strategic property acquisitions to support future asset management requirements and other strategic priorities.
- Review and update corporate property policies.
- Complete environmental remediation at the Campbell River Airport and continue work on an Airport Land Management Plan.

2023 HIGHLIGHTS

- Coordinated the necessary agreements to facilitate a variety of capital and community projects.
- Reviewed and analyzed City land inventory for operational projects, long-term land management, and to support strategic priorities..
- Continued transition to electronic contract and agreement tracking system.
- Acquired 1302 Shoppers Row (Downtown Safety Office).
- Provided property support for a variety of projects in relation to the revitalization of the downtown.
- Completed road closure bylaws for three portions of City-owned roadway.





2024 BASE OPERATING BUDGET

Development Services

CITY MANAGER

DIRECTOR OF DEVELOPMENT SERVICES



Development Services Budget Summary

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
DEVELOPMENT SERVICES					
Revenue					
Fees & Charges	(1,580,233)	(996,100)	(1,170,100)	(174,000)	17.5%
Other Revenue	(8,697)	(206,500)	(206,500)	-	0.0%
Sales of Goods & Services	(36,250)	(30,000)	(30,000)	-	0.0%
Revenue Total	(1,625,180)	(1,232,600)	(1,406,600)	(174,000)	14.1%
Expense					
Contracted Services	51,224	227,910	212,600	(15,310)	-6.7%
Other Operating Expenses	138,543	130,560	127,310	(3,250)	-2.5%
Utilities	4,813	5,300	5,300	-	0.0%
Wages & Benefits	1,570,711	2,033,862	2,102,133	68,271	3.4%
Expense Total	1,765,290	2,397,632	2,447,343	49,711	2.1%
Grand Total	140,110	1,165,032	1,040,743	(124,289)	-10.7%

SEGMENT VARIANCE

DEVELOPMENT SERVICES

Increase in Permit Fees	(174,000)
Decrease in Contracted Services	(15,310)
Increase in Wages & Benefits	68,271
Other Miscellaneous	(3,250)
Overall Segment Variance	(124,289)
VARIANCE %	-10.7%

DIRECTOR OF DEVELOPMENT SERVICES

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
500 - DIRECTOR OF DEVELOPMENT SERVICES					
Expense					
Other Operating Expenses	1,656	12,000	12,000	-	0.0%
Utilities	568	660	660	-	0.0%
Wages & Benefits	173,650	190,543	199,741	9,198	4.8%
Expense Total	175,875	203,203	212,401	9,198	4.5%
Total	175,875	203,203	212,401	9,198	4.5%

Summary of budget changes from 2023 - 2024

- Increase to wages and benefits



DEVELOPMENT SERVICES

The Development Services Department provides a centralized, coordinated, one-stop service for all development applications, queries, permits and projects in Campbell River. Over the past three years, the department has processed an average of 320 building permit applications each year, with an annual construction value averaging over \$121 million, and approved roughly \$2 million of new public infrastructure. Land use and development applications involve preparing reports and recommendations for City Council's consideration and often involve public consultation.

CORE SERVICES

- Building permits, inspections, and compliance
- Development and land use planning applications (Official Community Plan and zoning amendments, development permit, and variance permit applications)
- Subdivision review and approval
- Engineering infrastructure review and approvals for current and future development
- Information and support for the local real estate industry
- Business licensing and compliance

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
510 - DEVELOPMENT SERVICES					
Revenue					
Fees & Charges	(1,580,233)	(996,100)	(1,170,100)	(174,000)	17.5%
Other Revenue	(8,697)	(206,500)	(206,500)	-	0.0%
Sales of Goods & Services	(36,250)	(30,000)	(30,000)	-	0.0%
Revenue Total	(1,625,180)	(1,232,600)	(1,406,600)	(174,000)	14.1%
Expense					
Contracted Services	51,224	227,910	212,600	(15,310)	-6.7%
Other Operating Expenses	136,887	118,560	115,310	(3,250)	-2.7%
Utilities	4,244	4,640	4,640	-	0.0%
Wages & Benefits	1,397,061	1,843,318	1,902,391	59,073	3.2%
Expense Total	1,589,416	2,194,428	2,234,941	40,513	1.8%
Total	(35,764)	961,828	828,341	(133,487)	-13.9%

Summary of budget changes from 2023 - 2024

- Decrease in building permit revenues
- Increase in zoning fees
- Increase to wages and benefits

2024 GOALS AND OBJECTIVES

- Continue to implement recommendations outlined in the Development Approvals Processes Review.
- Update the Planning Procedures Bylaw, Zoning Bylaw, and Subdivision and Development Servicing Bylaw.
- Implement new Subdivision and Development Application Fees.

2023 HIGHLIGHTS

- Building Bylaw No. 3899, 2023, was adopted. The new bylaw aligns the City with the Municipal Insurance Association of BC's model building bylaw and current City practices.
- Processed approximately 75 development, land use and subdivision applications.
- Processed 250 building permit applications, creating over 280 new residential units.
- Processed 2,000 business license applications.
- Initiated a review of the Subdivision and Development Servicing Bylaw.



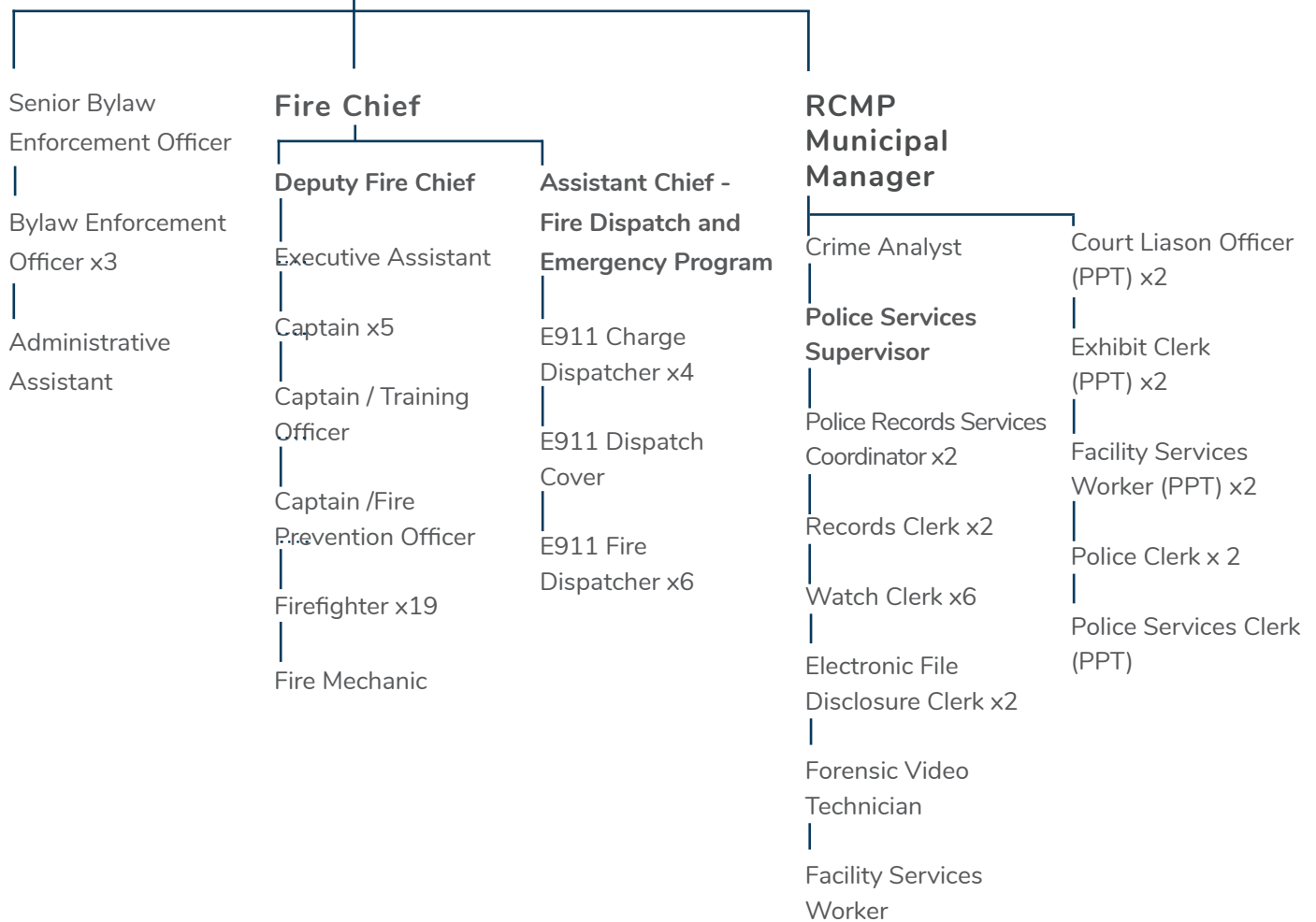


2024 BASE OPERATING BUDGET

Community Safety

CITY MANAGER

DIRECTOR OF COMMUNITY SAFETY



Community Safety Budget Summary

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
COMMUNITY SAFETY					
Revenue					
Fees & Charges	(2,224,496)	(2,312,460)	(2,715,471)	(403,011)	17.4%
Other Revenue	(779,310)	(567,810)	(609,043)	(41,234)	7.3%
Sales of Goods & Services	(23,800)	(25,000)	(39,000)	(14,000)	56.0%
Revenue Total	(3,027,606)	(2,905,270)	(3,363,515)	(458,244)	15.8%
Expense					
Contracted Services	7,146,490	10,321,797	10,885,723	563,927	5.5%
Insurance	71,603	74,820	98,915	24,095	32.2%
Other Operating Expenses	727,963	822,686	1,125,099	302,412	36.8%
Utilities	91,661	93,433	95,457	2,024	2.2%
Wages & Benefits	9,046,412	9,702,496	10,407,180	704,684	7.3%
Expense Total	17,084,129	21,015,233	22,612,375	1,597,142	7.6%
Grand Total	14,056,523	18,109,963	19,248,860	1,138,898	6.3%

SEGMENT VARIANCE

COMMUNITY SAFETY

Increase in Dispatch Contract Revenues	(318,000)
Increase in Other Contract Revenues	(85,000)
Increase in Fee Revenues Associated with Fee Review	(55,244)
Increase in Cost Allocation	302,412
Increase in RCMP Contracted Services	563,927
Increase in Insurance	24,095
Increase in E-911 Dispatchers	228,000
Increase in Wages & Benefits	476,684
Other Miscellaneous	2,024
Overall Segment Variance	1,138,898
VARIANCE %	6.3%

DIRECTOR OF COMMUNITY SAFETY

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
600 - DIRECTOR COMMUNITY SAFETY					
Expense					
Other Operating Expenses	1,813	9,000	9,000	-	0.0%
Utilities	647	-	-	-	0.0%
Wages & Benefits	165,999	177,492	184,200	6,709	3.8%
Expense Total	168,459	186,492	193,200	6,709	3.6%
Total	168,459	186,492	193,200	6,709	3.6%

Summary of budget changes from 2023 - 2024

- Increase to wages and benefits

BYLAW ENFORCEMENT AND ANIMAL CONTROL

The Bylaw Enforcement Department's role is to provide bylaw enforcement services focusing on community safety and security and maintaining the community standards reflected in regulatory bylaws adopted by the City. The department is further tasked to actively monitor the downtown core and environs, ensuring compliance with bylaws and code of conduct standards to enhance public safety in public spaces. The goal of the Bylaw Enforcement Department is to gain compliance with bylaw requirements by informing, educating and enforcing if needed.

CORE SERVICES

- Addressing complaints regarding regulatory bylaw contraventions throughout the City.
- Proactive foot patrols in the downtown core to address and alleviate issues pertaining to City facility and public place bylaw contraventions.
- Management of the contracts providing services on behalf of the City in relation to Animal Control, downtown parking enforcement and downtown security services.

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
610 - BYLAW ENFORCEMENT					
Revenue					
Fees & Charges	(53,837)	(53,099)	(53,364)	(265)	0.5%
Other Revenue	(10,297)	(2,590)	(2,603)	(13)	0.5%
Revenue Total	(64,134)	(55,689)	(55,968)	(278)	0.5%
Expense					
Contracted Services	172,203	118,781	120,483	1,702	1.4%
Other Operating Expenses	25,687	34,940	34,940	-	0.0%
Utilities	1,724	2,220	2,220	-	0.0%
Wages & Benefits	285,305	377,387	392,471	15,085	4.0%
Expense Total	484,920	533,328	550,114	16,786	3.1%
Total	420,786	477,638	494,147	16,508	3.5%

Summary of budget changes from 2023 - 2024

- Increase in bylaw infraction revenue
- Increase in Parking enforcement contract expenses.
- Increases to wages and benefits.

2024 GOALS AND OBJECTIVES

- Daily downtown foot patrols and regular cleanup of encampments to promote downtown safety and cleanliness, and address bylaw violations such as camping, consumption of liquor, and other issues.
- Prompt response to all bylaw complaints, prioritizing health and safety issues.
- Continue to participate in the Downtown Safety Working Group.
- Continue to build relationships with downtown businesses, the Downtown Business Improvement Association, and social service providers to address downtown issues, homelessness and social issues.
- Recruit a Bylaw Services Manager and two additional Bylaw Enforcement Officers.
- Enhance public safety by optimizing bylaw enforcement personnel's coverage of the downtown, through a new and improved bylaw enforcement strategy.
- Implement a SharePoint file management system to document complaints and bylaw compliance investigations.
- Identify and carry out training for staff in relation to engaging with vulnerable populations.

2023 HIGHLIGHTS

- Completed daily downtown foot patrols and regular cleanups of encampments to promote downtown safety and cleanliness, and address bylaw violations, such as consumption of liquor, and other issues.
- Participated in the Downtown Safety Working Group.
- Proactive outreach with the Downtown Business Improvement Association, downtown businesses and social service providers to address downtown issues and assist in information sharing.
- Responded to over 1,400 bylaw complaint files regarding various City bylaws.
- Hired and onboarded a fourth Bylaw Enforcement Officer.
- Amended the Animal Control Bylaw to enhance public safety in relation to nuisance, vicious and dangerous dogs.
- Amended the Public Nuisance Bylaw to proactively manage the use of controlled drugs at public facilities after the enactment of the *Controlled Drug and Substances Act*, including protocols to refer persons to safe use locations.
- Increased the hours, patrol area and the number of contracted security staff working the downtown foot patrol shifts.

ANIMAL CONTROL

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
612 - ANIMAL CONTROL					
Revenue					
Fees & Charges	(95,457)	(99,808)	(114,176)	(14,368)	14.4%
Revenue Total	(95,457)	(99,808)	(114,176)	(14,368)	14.4%
Expense					
Contracted Services	159,803	162,955	216,760	53,805	33.0%
Insurance	2,567	2,707	2,796	90	3.3%
Other Operating Expenses	9,569	10,193	9,098	(1,095)	-10.7%
Utilities	349	282	887	606	215.1%
Wages & Benefits	44,532	55,292	57,473	2,182	3.9%
Expense Total	216,820	231,428	287,015	55,587	24.0%
Total	121,363	131,620	172,838	41,218	31.3%

Summary of budget changes from 2023 - 2024

- Increase in Fine and Permit Fees
- Increase in Animal Control contract
- Increase in wages and benefits



EMERGENCY DISPATCHING SERVICES (E-911) EMERGENCY MANAGEMENT

Campbell River's 911 Dispatch Service delivers emergency fire dispatch communications to eight regional districts (81 fire departments) throughout Vancouver Island, the qathet region, and the Peace River region, covering more than 180,000 square kilometres. Fire dispatch operations are maintained 24 hours a day. The City's fire dispatch centre has achieved many milestones during nearly 30 years of service through a contract with the North Island 9-1-1 Corporation (NI911).

CORE SERVICES

- 24/7/365 emergency fire dispatching service to 81 fire departments, including Campbell River
- Access to information related to reporting and tracking required of legislation
- Liaison and support between the Strathcona Regional District (SRD) and the City of Campbell River related to Emergency Management (EM) and the establishment of Emergency Operations Centres (EOC)
- Professional support and logistics for EM planning, training, activation, demobilization, and recovery
- Push and update information to fire departments through the mobile computer-aided dispatch program
- Ongoing radio communications to the fire departments to support operations and access to resources
- Provision of additional resources in response to an emergency when requested by fire departments
- Radio communications training to fire agencies in the North Island 9-1-1 service area
- Deliver high-quality, reliable, and continuous service that meets the needs of first responders and public safety
- Training and exercises for EM personnel
- EM readiness and access
- EOC activation as required

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
623 - E-911					
Revenue					
Fees & Charges	(1,413,956)	(1,481,000)	(1,799,000)	(318,000)	21.5%
Revenue Total	(1,413,956)	(1,481,000)	(1,799,000)	(318,000)	21.5%
Expense					
Contracted Services	8,243	815	5,000	4,185	513.5%
Insurance	591	511	636	126	24.6%
Other Operating Expenses	28,619	40,780	44,507	3,727	9.1%
Utilities	1,174	1,300	1,300	-	0.0%
Wages & Benefits	1,247,322	1,390,670	1,691,958	301,288	21.7%
Expense Total	1,285,949	1,434,076	1,743,401	309,325	21.6%
Total	(128,007)	(46,924)	(55,599)	(8,675)	18.5%

Summary of budget changes from 2023 - 2024

- Increase to E-911 contract fee revenues
- Increase in operational costs as a result of amending the E-911 contract
- Increase to wages and benefits

2024 GOALS AND OBJECTIVES

- Design and install a clean agent extinguisher system in the server room at #1 Fire Station.
- Amend the dispatch contract with NI911.
- Hire and onboard additional Dispatchers.
- Deploy technology upgrades and training associated with Next Generation 9-1-1 (NG911).
- Improve business continuity plans to ensure uninterrupted service provision.
- Review call-taking and dispatch practices to meet NG911 standards and ensure a smooth transition to NG911.
- Provide state-of-the-art dispatch and NG911 technology to support customers.
- Collaborate with partners to develop and enhance the quality of fire dispatch and ensure a positive relationship with the fire departments and regional districts we serve.
- Enhance the work environment focused on health, wellness and a positive culture so that all emergency service employees can feel supported physically and mentally.
- Explore areas of growth and economic development for dispatch services.
- Review EM plans and make recommendations for areas of growth.

2023 HIGHLIGHTS

- Provided dispatch services for over 25,000 fire and medical emergency incidents to 81 fire departments within the NI911 Corporation Service area.
- Continued compliance with National Fire Protection Association (NFPA) Standard 1225 – Standard for Emergency Services Communications.
- Implemented and tested the reciprocal service agreement with the Regional District of Fraser-Fort George to provide backup fire dispatch services.
- Created additional positions to further support the operations and technology needs of the 9-1-1 Fire Dispatch Centre in case of an emergency, evacuation, or disaster.
- Provided competency training to maintain qualifications for public safety telecommunications personnel.
- Purchased equipment and technology required to meet NG911 standards.

FIRE PROTECTION AND PUBLIC SAFETY

Campbell River emergency services are delivered to the citizens and visitors of Campbell River, including three First Nation communities, and a portion of Area D of the Strathcona Regional District south of Campbell River from two fire stations. Fire protection services are maintained 24 hours a day by 26 career firefighters, 50 paid-on-call firefighters, one fire mechanic and one fire prevention officer.

The department provides professional core services to nearly 4,400 incidents per year as well as maintaining legislated obligations to life safety, and fire prevention services to the City and contract partners.

CORE SERVICES

- Fire suppression, vehicle extrication, hazardous material response, environmental protection, pre-hospital emergency medical care, technical rescue (confined space rescue, low and high angle rope rescue, tower crane rescue, shore-based swift water rescue, elevator rescue)
- Airport fire and rescue services
- Fire inspections and code enforcement
- Pre-incident planning
- Fire, life safety, and FireSmart public education
- Enforcement of Fire Services Bylaw, Building Bylaw, Clean Air Bylaw, Fireworks Regulation Bylaw and False Alarm Bylaw
- Fire investigation
- Development Plan review
- Emergency Management
- Fire fleet maintenance

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
620 - FIRE SERVICES					
Revenue					
Fees & Charges	(561,286)	(580,587)	(639,476)	(58,890)	10.1%
Other Revenue	(169,626)	(21,336)	(21,563)	(227)	1.1%
Revenue Total	(730,912)	(601,923)	(661,039)	(59,116)	9.8%
Expense					
Contracted Services	67,320	50,790	50,790	-	0.0%
Insurance	49,275	55,649	58,732	3,082	5.5%
Other Operating Expenses	597,215	591,551	891,796	300,245	50.8%
Utilities	27,758	23,338	23,345	7	0.0%
Wages & Benefits	5,440,368	5,432,439	5,721,817	289,377	5.3%
Expense Total	6,181,936	6,153,768	6,746,479	592,712	9.6%
Total	5,451,024	5,551,845	6,085,440	533,595	9.6%

Summary of budget changes from 2023 - 2024

- Increase in fire protection contract revenues through shared service agreements
- Increase in fire permit revenues as a result of a miscellaneous fees and charges review
- Increase to property insurance premiums
- Increase in administrative cost allocations.
- Increase to wages and benefits



2024 GOALS AND OBJECTIVES

- Review internal service model and staffing requirements.
- Revise the fire bylaws and present recommendations to Council.
- Negotiate and renew the City's Collective Agreement with Local 1668.
- Review and update of fire policies and procedures.
- Review of operating and capital budgets.
- Review fleet services to determine service needs and replacement intervals.
- Continue to explore service agreements and future growth.
- Enhance the City's FireSmart program through grant funding from UBCM.
- Replace portable radio critical infrastructure.
- Complete the new decontamination unit project.
- Minimize risk by adding firefighters to the department and reducing the overtime hours worked.
- Meet legislative requirements and reduce risk and liability by increasing our fire prevention capacity.
- Hire and onboard additional administrative support.

2023 HIGHLIGHTS

- Responded to 4,376 calls for service.
- Addressed strategic safety issues identified in the Fire Services Review.
- Added six Paid-On-Call firefighters to the department through the in-house training program.
- Completed IAFF negotiations for the 2022 contract.
- Progressed the fire service agreement for coverage to unprotected residents in the SRD on Duncan Bay Road.
- Enhanced wellness and positivity initiatives so that emergency service employees can feel supported physically and mentally.
- Worked on building a decontamination unit to improve the health and safety of firefighters.
- A pickup truck was secured to replace a small fleet vehicle.
- Hired and onboarded an additional firefighter.
- Council endorsed the Levels of Service and Service declaration.
- Reviewed service agreements and resigned mutual aid agreement with Comox Valley mutual aid partners.
- Enhanced partnerships with First Nations and community stakeholders to develop and improve the quality of protective services to the citizens and visitors of Campbell River.
- Increase FireSmart Public Education around interface areas with funding from a UBCM grant.
- Completed amended draft Fire Bylaws.
- Rolled out a fire service communications plan.



RCMP

The City funds 46 RCMP Members in the Campbell River Detachment, bringing the authorized establishment to 49 officers for 2024. The RCMP, through policing and protective services initiatives, address crimes related to substance abuse, against persons and property, involving traffic law enforcement, as well as crime reduction strategies.

CORE SERVICES

- Policing and protective services
- Enhanced community relations with participation in as many community events as possible
- Drug Enforcement
- Traffic Enforcement
- First Nations Policing
- Crime Reduction Strategies

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
640 - RCMP					
Revenue					
Other Revenue	(389,137)	(399,384)	(403,378)	(3,994)	1.0%
Revenue Total	(389,137)	(399,384)	(403,378)	(3,994)	1.0%
Expense					
Contracted Services	6,424,796	9,591,962	10,048,370	456,408	4.8%
Other Operating Expenses	523	4,630	4,630	-	0.0%
Expense Total	6,425,319	9,596,592	10,053,000	456,408	4.8%
Total	6,036,182	9,197,208	9,649,622	452,414	4.9%

Summary of budget changes from 2023 - 2024

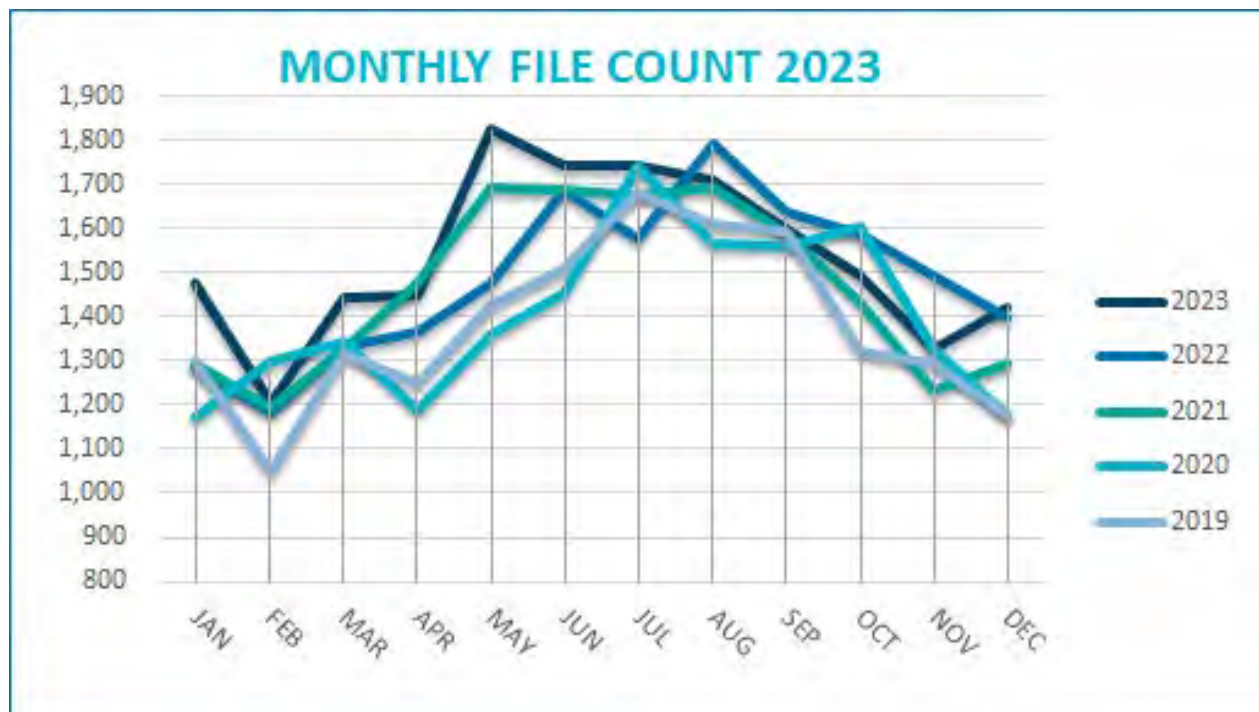
- Increase in strategic community investment fund grant revenues
- Increase in RCMP contracted service

2024 GOALS AND OBJECTIVES

- Continue to address strategic initiatives through the development of the Annual Performance Plan in consultation with Mayor and Council.
- Police/Community Relations: Continue to actively participate in as many community events.
- Continue to combat the negative effects of alcohol/drug use within the community by teaching D.A.R.E. and Party Program to School District students, and target individuals within the community who sell drugs.
- Continue to focus on distracted driving as well as impaired driving to keep roads safer.
- Continue to contribute to safer and healthier First Nation Communities through proactive enforcement and cultural sensitivity training.
- Decrease the effects of alcohol abuse by decreasing the number of incidents of Cause Disturbance/Drunk in a Public Place, through foot patrols and participation in the Downtown Safety Working Group.

2023 HIGHLIGHTS

- 18,441 calls for service, which represents a 3.6 per cent increase over 2022 (17,808).
- The monthly file count chart shows a breakdown in file counts per month with a peak in files in May.



RCMP MUNICIPAL SUPPORT

RCMP Municipal Support provides services to the RCMP, supporting their administrative and operational needs to provide effective police services to the citizens of Campbell River. The department also provides and maintains jail and lock-up facilities for the care and keeping of Municipal, Provincial, and Federal prisoners, inclusive of custodial services, as well as supporting their custodial and overall building maintenance needs.

Quality customer service is provided to the citizens of Campbell River and community partners in relation to general inquiries, Police Information Checks, requests for information, and other general administrative services, as well as policing and victim support programs such as Victim Services, Restorative Justice, and Crime Stoppers.

CORE SERVICES

- Administration of the Municipal Police Unit Agreement between the City and the Province
- Crime analysis
- Clerical and administrative support to the RCMP Members
- Records and crime statistics management
- Information requests and civil fingerprinting
- Phone/reception services
- Statement and audio/video transcription
- Exhibit maintenance
- Electronic file disclosure
- Forensic video support
- Court file/document processing
- Building and cellblock facilities cleaning and maintenance
- Community Policing Programs: Restorative Justice, Crime Stoppers and Victim Services

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
630 - RCMP MUNICIPAL SUPPORT					
Revenue					
Fees & Charges	(22,560)	(22,000)	(22,000)	-	0.0%
Other Revenue	(210,250)	(144,500)	(181,500)	(37,000)	25.6%
Sales of Goods & Services	(23,800)	(25,000)	(39,000)	(14,000)	56.0%
Revenue Total	(256,610)	(191,500)	(242,500)	(51,000)	26.6%
Expense					
Contracted Services	314,127	396,494	439,321	42,827	10.8%
Insurance	19,170	15,954	36,751	20,798	130.4%
Other Operating Expenses	62,567	114,681	107,730	(6,951)	-6.1%
Utilities	58,476	65,728	67,139	1,411	2.1%
Wages & Benefits	1,765,524	2,155,755	2,242,453	86,698	4.0%
Expense Total	2,219,863	2,748,612	2,893,395	144,783	5.3%
Total	1,963,253	2,557,112	2,650,895	93,783	3.7%

Summary of budget changes from 2023 - 2024

- Increase to Keep of Prisoner revenue
- Increase in criminal record checks revenue as a result of a general fee review
- Increase in Keep of Prisoner contracted service
- Increase to insurance premiums
- Increase to wages and benefits

2024 GOALS AND OBJECTIVES

- Provide administrative operational support to the RCMP.
- Provide customer service support to citizens with general inquiries, requests for information, and other administrative services.

2023 HIGHLIGHTS

- Processed 1,345 police information checks, which represented a 25 per cent decrease over 2022.
- Processed 469 fingerprint submissions, representing a five per cent decrease from 2022.

VICTIM SERVICES

Victim Services provides supports to victims and witnesses of all crimes and trauma.

CORE SERVICES

- Help individuals understand and deal with the effects of crimes.
- Provide emotional support.
- Refer individuals to other community agencies that can help.
- Explain what happens in court and provide support and guidance through the process.
- Support access to information on financial benefits and applications.

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
632 - VICTIM SERVICES					
Revenue					
Fees & Charges	(77,400)	(75,967)	(87,454)	(11,487)	15.1%
Revenue Total	(77,400)	(75,967)	(87,454)	(11,487)	15.1%
Expense					
Contracted Services	-	-	5,000	5,000	0.0%
Other Operating Expenses	1,969	16,911	23,398	6,487	38.4%
Utilities	1,534	566	566	-	0.0%
Wages & Benefits	97,361	113,461	116,807	3,345	2.9%
Expense Total	100,864	130,939	145,771	14,832	11.3%
Total	23,464	54,972	58,317	3,345	6.1%

Summary of budget changes from 2023 - 2024

- Increase in provincial funding for service
- Increase to wages and benefits

2024 GOALS AND OBJECTIVES

- Provide crisis intervention and immediate and follow-up assistance to victims and witnesses of crime and trauma.
- Enhance the Victim Services volunteer program to directly work with victims of crime and call-outs.

2023 HIGHLIGHTS

- Provided continued support and assistance to victims and witnesses of crime and trauma, for 360 individuals from 298 incidents/files.
- Supported the Restorative Justice program by providing paid and volunteer support to victims before, during and following Restorative Justice Forums.





2024 BASE OPERATING BUDGET

Operations



GVW 18597 KGS

BAILEY
W
EQUIPMENT STATION
VANCOUVER, BC



Operations

CITY MANAGER

DIRECTOR OF OPERATIONS

**Facilities
Manager**

Maintenance Coordinator

Contractor Coordinator

Storekeeper

**Operations Manager
Fleet, Parks and Roads**

Roads Manager

Supervisor x3

Engineering Technologist III

Equipment Operator III x2

Equipment Operator II x4

Labourer II x2

Labourer I x4

Clerk Technician

Mechanic x3

Dispatcher

Dispatcher (PPT)

Parks Manager

Parks Supervisor

Greenspace Coordinator

Horticulture Coordinator

Arboriculture Technician

Arborist II

Horticulturist II

Horticulturist I (PPT) x4

Parks Specialist IV x2

Parks Specialist II x3

Parks Specialist I

Parks Specialist I (PPT) x4

Equipment Operator Specialist II x2

Equipment Operator Specialist I

Clerk Technician

**Operations Manager
Utilities**

**Liquid Waste Services
Manager**

Supervisor x2

Engineering
Technologist III

Utility Operator III

Utility Operator II x4

Utility Operator I

Combination Truck

Electrical Instrumentation
Technician

Clerk Technician

Water Manager

Engineering
Technologist III

Environmental
Science Officer

Supervisor x3

Utility Operator III x3

Utility Operator II x4

Utility Operator I x2

Clerk Technician

Administrative
Assistant

Capital Projects Manager

Capital Projects Supervisor

Engineering Technician III x2

Project Controls Technician

Clerk Technician

Operations Budget Summary

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
OPERATIONS					
Revenue					
Fees & Charges	(22,864)	(29,000)	(36,000)	(7,000)	24.1%
Other Revenue	(203,859)	(72,412)	(73,043)	(630)	0.9%
Sales of Goods & Services	(82,842)	(56,400)	(70,052)	(13,652)	24.2%
Revenue Total	(309,565)	(157,812)	(179,095)	(21,282)	13.5%
Expense					
Contracted Services	1,693,643	1,621,532	1,569,532	(52,000)	-3.2%
Insurance	158,532	180,388	297,303	116,915	64.8%
Other Operating Expenses	2,466,657	2,267,298	2,278,181	10,882	0.5%
Utilities	691,162	905,839	967,913	62,073	6.9%
Wages & Benefits	4,388,555	5,115,615	5,381,351	265,736	5.2%
Expense Total	9,398,549	10,090,673	10,494,280	403,607	4.0%
Grand Total	9,088,984	9,932,861	10,315,185	382,324	3.8%

SEGMENT VARIANCE

OPERATIONS

Increase in Fees and Charges Revenue for Parks	(7,630)
Increase in Revenue from Cemeteries	(13,652)
Grants Funded as Operating Projects	(52,000)
Increase in Insurance Premiums	116,915
Increase in Utilities and Other Operating Expenses	72,956
Increase in Wages & Benefits	265,736
Overall Segment Variance	382,324
VARIANCE %	3.8%

DIRECTOR OF OPERATIONS

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
700 - DIRECTOR OF OPERATIONS					
Expense					
Other Operating Expenses	23,711	28,130	28,130	-	0.0%
Utilities	1,701	1,000	1,000	-	0.0%
Wages & Benefits	43,075	94,579	98,500	3,922	4.1%
Expense Total	68,487	123,709	127,630	3,922	3.2%
Total	68,487	123,709	127,630	3,922	3.2%

Summary of budget changes from 2023 - 2024

- Increase in staff training and development
- Increase in wages and benefits



CAPITAL PROJECTS

This department focuses on the consistent delivery of all the major capital projects approved for design and/or construction in the City's long-range Capital Plan. Services provided by the department align with the key phases of project delivery, evolving from a support role early in the project life cycle, transitioning to the lead role when the project enters detailed design and construction, and followed by support during the maintenance period.

CORE SERVICES

- Capital Projects manages the construction and administration of all capital projects within the Operations Division, including land use services; environment; sanitary sewer collection and treatment; stormwater management; transportation; water supply, treatment and distribution; facilities; and parks.

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
320 - CAPITAL PROJECTS					
Expense					
Contracted Services	2,382	530	530	-	0.0%
Other Operating Expenses	20,306	17,860	17,860	-	0.0%
Utilities	2,347	1,980	1,980	-	0.0%
Wages & Benefits	83,483	214,492	306,533	92,041	42.9%
Expense Total	108,518	234,862	326,903	92,041	39.2%
Total	108,518	234,862	326,903	92,041	39.2%

Summary of budget changes from 2023 - 2024

- Increase to wages and benefits

2024 GOALS AND OBJECTIVES

- Address the infrastructure gap identified within our Capital Plans to support the City's asset management strategy.
- Continue implementing the new Operations Management System (OMS), which incorporates infrastructure assets data into the decision-making process for the City's 10-year Capital Plan.
- Redesign and complete construction on the Seagull Walkway North section, and begin habitat compensation.
- Continue Phase Three construction of Norm Wood Environmental Centre.
- Complete the detailed design and construction of approximately four km of sewer main renewal through trenchless methods.
- Complete construction and monitoring of the 6th Avenue Renewal project.
- Complete construction and monitoring of the Airport Lighting project.
- Support the Campbell River Airport on the Visual Aids and Taxiway Rehabilitation Project.
- Expand the City's Asset Management practices, linking infrastructure performance to current levels of service.
- Complete the detailed design for the Erickson Road Rehabilitation Project.

2023 HIGHLIGHTS

- Completed design, tender and construction of Downtown Storm Mitigation project.
- Carried out the 6th Avenue Renewal project.
- Completed detailed design and commenced construction of the Norm Wood Environmental Centre Phase Three project.
- Completed design and construction of the Sportsplex Rehabilitation project.
- Commenced redesign of the north section of Seagull Walkway.
- Completed construction of the Hilchey Watermain Renewal Phase Two – CIPP Sewermain Rehabilitation.
- Completed design and construction for renewal of approximately 3.4 km of sewer main using trenchless methods.
- Carried out the Airport Taxiway C/Lighting Project.
- Implemented the OMS Service Request module for critical infrastructure.

FLEET

The City's Fleet Department plays a pivotal role in maintaining and managing its extensive fleet of vehicles and equipment. The department's primary focus is to ensure the safe operation and maintenance of its assets, which includes approximately 120 pieces of rolling stock and roughly 100 pieces of auxiliary equipment, including City facility backup generators, small engines, tow-behind equipment, and small tools. These assets collectively hold a replacement value of around \$10 million.

By effectively managing and maintaining these critical assets, the department contributes significantly to the seamless functioning of the City's operations, including the airport, thereby supporting the overall infrastructure and services provided to the community.

CORE SERVICES

- Vehicle maintenance schedules
- Safety inspections
- Support for after-hours emergencies, breakdowns, and roadside assistance for City vehicles
- In-house maintenance for small tooling, fabrication services, and standby generator maintenance

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
720 - FLEET					
Expense					
Contracted Services	203,402	160,880	160,880	-	0.0%
Insurance	69,915	108,734	113,553	4,818	4.4%
Other Operating Expenses	777,035	664,733	671,826	7,094	1.1%
Utilities	3,059	2,200	2,200	-	0.0%
Wages & Benefits	424,739	530,528	551,999	21,470	4.0%
Expense Total	1,478,150	1,467,075	1,500,457	33,382	2.3%
Total	1,478,150	1,467,075	1,500,457	33,382	2.3%

Summary of budget changes from 2023 - 2024

- Increase in insurance premiums
- Increase in fuel (gasoline and diesel) costs
- Increase in wages and benefits

2024 GOALS AND OBJECTIVES

- Prepare to transition to new fleet maintenance software, which will handle all preventative maintenance, service ticket and asset management tasks, as part of the Operations Management System (OMS) project.
- Work with other departments to enhance fleet analytics using new and augmented existing data sources for better management planning and efficient operations.
- Enhance customer department working arrangements and seek to streamline maintenance processes.
- Work with the Utilities and Facilities Departments to establish an improved maintenance process for the City's standby generators to ensure essential service delivery.

2023 HIGHLIGHTS

- Replaced a number of fleet units including several light-duty vehicles, two heavy service trucks used for winter snow and ice control, and a variety of support equipment.
- Delivered a new single-axle snow plow truck to ensure baseline levels of service are maintained.
- Worked closely with the Roads Department to tender and receive a new narrow-width municipal tractor which will significantly enhance the City's ability to maintain snow and ice from City sidewalks and pathways.
- Utilized alternative purchasing methods, sourcing vehicles from local providers where appropriate, in light of global supply chain supply issues.



STORES

The Stores Department manages internal parts and materials and stocks approximately 1,700 stock-keeping units (SKUs) at a value of \$350,000 providing service to call City departments. The function also acts as the City's main shipping/receiving hub and oversees the Dogwood Operations Centre yard. Items include a wide variety of repair clamps, pipes, and fittings that are used in emergency repairs to the water and sewer utilities that are not readily available locally. These are critical to providing uninterrupted City services. Stores also oversees a large tool crib and manages our in-house fuel depot.

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
722 - STORES					
Expense					
Other Operating Expenses	(30,653)	(30,473)	(30,463)	10	0.0%
Utilities	583	500	500	-	0.0%
Wages & Benefits	87,756	94,935	98,534	3,600	3.8%
Expense Total	57,687	64,961	68,572	3,610	5.6%
Total	57,687	64,961	68,572	3,610	5.6%

Summary of budget changes from 2023 - 2024

- Increase to wages and benefits

2024 GOALS AND OBJECTIVES

- Prepare for the implementation of the City's new Operations Management System (OMS).
- Purchase and install new fuel equipment.
- Implement improved fuel management processes.
- Review outdated stores processes and update in alignment with OMS workflows.

2023 HIGHLIGHTS

- Began preparations for the implementation of OMS by auditing and modifying the inventory list.
- Implemented a new process for managing the tool crib.
- Changed the circulation of the Dogwood Operations yard to improve safety and efficiency.

FACILITIES

Facilities is responsible for the maintenance and repair of more than 300,000 square feet of a 30-plus mixed-use office, recreational, operational, cultural and residential portfolio with a total replacement value of approximately \$200 million. The department also supports non-profit tenants in City-owned facilities and manages corporate security initiatives, including the City's networked video surveillance system and access control.

CORE SERVICES

- Operations and Maintenance
- Occupancy and Space Management
- Security, access control and video surveillance
- Capital Project Planning and Execution

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
724 - FACILITIES					
Revenue					
Other Revenue	(3,405)	(8,040)	(8,080)	(40)	0.5%
Revenue Total	(3,405)	(8,040)	(8,080)	(40)	0.5%
Expense					
Contracted Services	797,275	794,670	794,670	-	0.0%
Insurance	77,795	64,069	163,848	99,778	155.7%
Other Operating Expenses	193,546	171,374	172,653	1,278	0.7%
Utilities	179,834	194,524	210,006	15,482	8.0%
Wages & Benefits	483,005	574,560	571,478	(3,082)	-0.5%
Expense Total	1,731,455	1,799,198	1,912,655	113,457	6.3%
Total	1,728,050	1,791,158	1,904,575	113,417	6.3%

Summary of budget changes from 2023 - 2024

- Increase in property insurance premiums as a result of property valuation review
- Increase in utilities, garbage, and tipping fees
- Decrease to wages and benefits as a result of reclassifications.

2024 GOALS AND OBJECTIVES

- Implement and maintain the new Operations Management System (OMS) software and develop processes and procedures to align with new workflows.
- Complete an audit and gap analysis on maintenance activities.
- Execute key projects to address aging infrastructure.

2023 HIGHLIGHTS

- Completed renovations in City Hall and the Enterprise Centre to accommodate the growth of City staff.
- Completed capital projects to address aging infrastructure.
- In conjunction with Health and Safety, continued to review how the City manages contractors and documentation.

ROADS

The Roads Department is dedicated to maintaining and enhancing the road infrastructure within our community. Our department is responsible for providing a range of essential services aimed at ensuring the safety, functionality, and sustainability of the city's roadways and related infrastructure.

CORE SERVICES

- Road maintenance and repair
- Snow and ice control
- Traffic signage and signals
- Street lighting.
- Public parking lot maintenance
- Provision of labour and equipment for Operations infrastructure repairs/upgrades
- Sidewalk and pathway maintenance
- Clean-ups at homeless encampments
- Construction supervisor assistance to Operations projects

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
730 - ROADS					
Revenue					
Other Revenue	(99,806)	(35,000)	(35,000)	-	0.0%
Revenue Total	(99,806)	(35,000)	(35,000)	-	0.0%
Expense					
Contracted Services	450,208	418,972	418,972	-	0.0%
Insurance	596	514	3,324	2,810	547.0%
Other Operating Expenses	829,832	797,483	799,983	2,500	0.3%
Utilities	467,765	559,673	581,800	22,127	4.0%
Wages & Benefits	1,212,893	1,337,608	1,391,794	54,185	4.1%
Expense Total	2,961,295	3,114,250	3,195,873	81,622	2.6%
Total	2,861,489	3,079,250	3,160,873	81,622	2.7%

Summary of Budget Changes from 2024 to 2025:

- Increase in utilities
- Increase to wages and benefits

2024 GOALS AND OBJECTIVES

- Install infrastructure for the HEARTH Village project located at 1299 Homewood Road.
- Complete improvements and upgrades for the parking lot located at the north end of the Seawalk.
- Repair and upgrade Argonaut Bridge.
- Renew and update the City's Pavement Management Plan.
- City transfer site completion.

2023 HIGHLIGHTS

- Responded to more than 1,800 service requests.
- Integrated a new winter brine system.
- Completed the Willis Road Pedestrian walkway.
- Completed the Willow Creek Road connector.
- Completed road overlays on Alder Street, Discovery Drive, Glendinning Drive, and Birch Street.
- Installed new bus shelters.



PARKS

This department implements parks improvements in accordance with the Strategic Parks Plan and Parks Parcel Tax projects and is responsible for day-to-day management of 337 acres of parks, sports fields, trails, public open spaces, urban forest and playgrounds. Parks facilities that are maintained by this department include Splash Park, Skatepark, Spirit Square, Sybil Andrews Cottage, tennis courts, pickleball courts, soccer and baseball facilities, bike park and sand volleyball courts. Seventy-six active parks require turf, irrigation and horticulture maintenance. The department also maintains oceanfront and McIvor Lake boat ramps, 240 garbage receptacles and 24 outdoor washrooms.

CORE SERVICES

- Community banner program and decorative lighting
- Maintenance of parks and outdoor sports facilities
- Seawalk, trails and subdivision walkway maintenance
- Marine foreshore restoration
- Outdoor washroom maintenance
- Garbage receptacles collections
- McIvor Lake beach maintenance
- Park furniture donation program
- Hazard Assessments for City property, greenspace and street trees
- Outdoor special events support
- Vandalism repairs, graffiti removal, biohazard disposal
- Invasive plant species removal and community beautification support

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
732 - PARKS					
Revenue					
Fees & Charges	(22,864)	(29,000)	(36,000)	(7,000)	24.1%
Other Revenue	(86,275)	(15,000)	(15,000)	-	0.0%
Revenue Total	(109,139)	(44,000)	(51,000)	(7,000)	15.9%
Expense					
Contracted Services	237,157	236,200	184,200	(52,000)	-22.0%
Insurance	10,177	7,020	16,471	9,451	134.6%
Other Operating Expenses	632,386	598,622	598,622	-	0.0%
Utilities	32,455	143,390	161,616	18,226	12.7%
Wages & Benefits	1,959,239	2,192,812	2,283,398	90,586	4.1%
Expense Total	2,871,414	3,178,043	3,244,307	66,263	2.1%
Total	2,762,275	3,134,043	3,193,307	59,263	1.9%

Summary of Budget Changes from 2024 to 2025:

- Increase in Parks revenue as a result of general fee increase
- Increase in insurance as a result of updated building valuations
- Increase in electricity and garbage and tipping costs
- Reduction in Contracted Services established as an operating project
- Increase to wages and benefits

2024 GOALS AND OBJECTIVES

- Continue maintenance of Campbell River's greenspace and horticulture areas.
- Continue development of asset management plan for parks standards.
- Continue with Parks Irrigation Strategy/upgrades.
- Continue implementation of Asset Management – Park Infrastructure Renewal.
- Continue implementation of Urban Forestry Management Plan recommendations within the City.
- Complete the Baikie Island Bridge Replacement project.
- Cambridge Park Restoration work.
- Install new protective netting at Willow Point Park.
- Renew the Highway 19A Median garden beds.

2023 HIGHLIGHTS

- Completed Ken Forde Park and foreshore restoration.
- Completed the Rotary Park Restoration, including Garden Beds and Memorial Walls.
- Renewed the Maryland Park Conceptual Pathway.
- Completed the Lilelana Park Irrigation Replacement.
- Received and addressed 687 service requests.



CEMETERIES

Cemeteries is responsible for the operation and maintenance of the Highway 19A and Elk Falls cemeteries.

CORE SERVICES

- Burials
- Interments (Ashes)
- Place markers
- Horticulture, green space, and tree maintenance

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
734 - CEMETERIES					
Revenue					
Other Revenue	(14,372)	(14,372)	(14,962)	(590)	4.1%
Sales of Goods & Services	(82,842)	(56,400)	(70,052)	(13,652)	24.2%
Revenue Total	(97,215)	(70,772)	(85,014)	(14,242)	20.1%
Expense					
Contracted Services	3,218	10,280	10,280	-	0.0%
Insurance	50	51	108	57	111.9%
Other Operating Expenses	20,493	19,570	19,570	-	0.0%
Utilities	3,419	2,572	8,810	6,238	242.6%
Wages & Benefits	94,363	76,101	79,115	3,014	4.0%
Expense Total	121,543	108,574	117,884	9,310	8.6%
Total	24,328	37,802	32,869	(4,932)	-13.0%

Summary of budget changes from 2023 - 2024

- Increase in cemetery fees
- Increase in cost allocations
- Increase in wages and benefits

2024 GOALS AND OBJECTIVES

- Maintenance of Campbell River's Elk Falls and Highway 19 cemeteries
- Burials and marker placements at Elk Falls and Campbell River Cemeteries

2023 HIGHLIGHTS

- Marketed plots in the newly expanded area of Elk Falls.
- Continued tree infill at Elk Falls Cemetery and Highway 19a.
- Installed Up Right Marker.
- 68 Interments, up from 62 in 2022.

Utilities Budget Summary

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
UTILITIES					
Revenue					
Fees & Charges	(15,774,936)	(16,842,095)	(17,450,500)	(608,405)	3.6%
Investment Income	(878,468)	(188,000)	(1,455,000)	(1,267,000)	673.9%
Other Revenue	(361,757)	(50,000)	(10,000)	40,000	-80.0%
Tax Revenue	(740,745)	(737,700)	(741,300)	(3,600)	0.5%
Transfers from own funds	(810)	-	-	-	0.0%
Revenue Total	(17,756,717)	(17,817,795)	(19,656,800)	(1,839,005)	10.3%
Expense					
Amortization Expense	2,081,563	-	-	-	0.0%
Contracted Services	1,039,671	860,497	860,497	-	0.0%
Insurance	123,079	119,817	178,983	59,166	49.4%
Other Operating Expenses	3,075,912	2,929,688	3,245,672	315,984	10.8%
Transfers from own funds	29,574	35,000	35,000	-	0.0%
Utilities	534,164	683,343	698,056	14,713	2.2%
Wages & Benefits	3,372,488	3,859,058	3,997,829	138,770	3.6%
Expense Total	10,256,450	8,487,403	9,016,036	528,633	6.2%
Grand Total	(7,500,267)	(9,330,392)	(10,640,764)	(1,310,372)	14.0%

SEGMENT VARIANCE

UTILITIES

Increase in User Fee and Charges Revenue	(608,405)
Increase in Investment Income	(1,267,000)
Decrease in Recoverable Work Order Revenues	50,000
Increase in Tax Revenue	(3,600)
Increase in Cost Allocations	321,000
Increase in Insurance Premiums	59,166
Increase in Utilities	14,713
Increase in Wages & Benefits	138,770
Other Miscellaneous	(15,016)
Overall Segment Variance	(1,310,372)
VARIANCE %	14.0%



LIQUID WASTE SERVICES

The Liquid Waste Services Department provides collection and treatment of sanitary sewage for the City of Campbell River, as well as hauled sewage waste from nearby Regional Districts, and our neighbouring First Nation communities. Norm Wood Environmental Centre (NVEC) treats an average of 14 million litres of wastewater per day, collecting and transferring via 260 kilometres of pipe and 15 lift stations. A smaller treatment lagoon serves the northern industrial park.

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
780 - LIQUID WASTE					
Revenue					
Fees & Charges	(7,015,895)	(7,268,800)	(7,552,100)	(283,300)	3.9%
Investment Income	(279,296)	(79,000)	(447,500)	(368,500)	466.5%
Other Revenue	(60,327)	-	(10,000)	(10,000)	0.0%
Tax Revenue	(735,622)	(733,400)	(737,000)	(3,600)	0.5%
Transfers from own funds	(810)	-	-	-	0.0%
Revenue Total	(8,091,951)	(8,081,200)	(8,746,600)	(665,400)	8.2%
Expense					
Contracted Services	521,127	481,100	481,100	-	0.0%
Insurance	54,726	56,855	89,923	33,068	58.2%
Other Operating Expenses	1,171,486	1,020,909	1,085,326	64,417	6.3%
Transfers from own funds	29,574	35,000	35,000	-	0.0%
Utilities	318,260	477,235	484,807	7,572	1.6%
Wages & Benefits	1,239,560	1,405,838	1,446,154	40,316	2.9%
Expense Total	3,334,733	3,476,937	3,622,310	145,373	4.2%
Total	(4,757,218)	(4,604,263)	(5,124,291)	(520,028)	11.3%

Summary of budget changes from 2023 - 2024

- Increase to sewer revenues due to growth and user fee increase
- Increase to sewer parcel tax revenue due to growth
- Increase to insurance premiums
- Increase to cost allocations
- Increase to utilities (fuel, electricity and water)
- Increase to wages and benefits

2024 GOALS AND OBJECTIVES

- Complete NWECC Phase Three Upgrades, including generator installation, electrical and instrumentation, digester, and septage receiving station upgrades.
- Renew approximately 2500m of aging sewer mains.
- Rehabilitate Dogwood Pond to improve discharge water quality.
- Continue planning for the Campbellton Sewer Improvements.
- Complete the engineering and design for the Liftstation #1 Electrical Kiosk and controls upgrade.
- Roll out the City wide sewer modeling program.
- Upgrade the NWECC Blower Intake filtration system.
- Complete the NWECC Solids Handling Study.
- Complete a collection system chemical addition station to control corrosion and odour complaints.
- Continue collecting data for the implementation of the City's new Operations Management System (OMS) program.

2023 HIGHLIGHTS

- Lift station #4 Slope stabilization and repair (Anchor Inn).
- Began implementation of Liquid Waste Services data into the City's new OMS program.
- Completed the rehabilitation of 4.9km of CIPP of sewer main.
- Completed a SCADA Upgrade at NWECC and integrated it with the collections system.
- Upgraded flow monitoring equipment and smoke tested the industrial lagoon to help plan future growth.
- Completed pump and electrical upgrades at Lift station #7.
- Rehabilitated biofilters at NWECC and Lift station #11.

DRAINAGE (STORM DRAINS)

This department is responsible for the operation and management of the collection and conveyance of the storm water systems throughout the community. Additionally, this department is responsible for the timely acquisition and proper documentation of the assets, condition assessments, capacity models, and the functionality that our infrastructure assets require.

At a glance, the profile of the City of Campbell River's Stormwater System is as follows (approximately):

- 220 km of drainage pipes
- 2,881 storm manholes
- 94 storm outlets/outfalls
- 23 storm retention facilities
- 4,244 catch basins
- Estimated replacement value: \$298 million

CORE SERVICES

- Maintenance of detention ponds, storm pipes, manholes, ditches, catch basins and outfalls
- Culvert cleaning and inspection
- Bridge cleaning and inspection
- Annual ditch mowing
- Line inspection and preventative maintenance

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
782 - STORM DRAINS					
Revenue					
Fees & Charges	-	(1,000)	(1,000)	-	0.0%
Investment Income	-	(1,000)	(1,000)	-	0.0%
Other Revenue	(89,750)	-	-	-	0.0%
Revenue Total	(89,750)	(2,000)	(2,000)	-	0.0%
Expense					
Contracted Services	83,651	28,880	28,880	-	0.0%
Other Operating Expenses	163,026	102,330	234,547	132,217	129.2%
Utilities	352	660	660	-	0.0%
Wages & Benefits	238,023	277,581	290,950	13,369	4.8%
Expense Total	485,051	409,451	555,037	145,586	35.6%
Total	395,301	407,451	553,037	145,586	35.7%

Summary of budget changes from 2023 - 2024

- Increase in administrative cost allocations
- Increase to wages and benefits

2024 GOALS AND OBJECTIVES

- Improve drainage at the Quinsam catchment area and lower Nunns Creek.
- Expand downtown storm mitigation planning.
- Complete a rehabilitation at Dogwood Pond.
- Continue to expand the asset inventory documentation.
- Continue and expand the flow/performance monitoring program.
- Develop a Storm Water Drainage Model.
- Develop a storm water pond monitoring program.

2023 HIGHLIGHTS

- Responded to approximately 380 drainage service requests.
- Performed maintenance at all 17 detention ponds, including the removal of excess sediment from three Rockland ponds.
- Flushed 1.7 km of storm drains in the area south of the downtown core.
- Installed a new major culvert on Detweiler Road at the highway.



WATER

This department is responsible for the delivery of high-quality potable water and water flow for fire protection to more than 38,000 people, including bulk water delivery to three First Nations and Area D of the Strathcona Regional District. This includes management of a 1,800-square-kilometre watershed, operation of dual-disinfection methods (ultra violet [UV] and chlorination), management of a 300+ km water distribution system, and a comprehensive sampling and testing program to ensure the highest water quality.

WATERSHED PROTECTION

The first step to protect drinking water quality is protection of the watershed to ensure the best quality source water. Source water monitoring provides:

- Ongoing confirmation that the source water is safe.
- Early identification of potential impacts on water quality.
- Necessary data to determine the level of treatment required.

The watershed-sampling program collects data at various depths and locations within the watershed, monitoring for long-term environmental change.

Through proactive watershed protection initiatives, the City has realized savings on ongoing operational and construction expenses for additional treatment systems and infrastructure such as filtration by demonstrating effective watershed protection. We check for degradation by monitoring levels of turbidity and the presence of protozoan pathogens. In 2023, turbidity remained below 1.0 NTU (nephelometric turbidity unit) throughout the year, indicating that our source water continues to be of a high quality. More than 200 hours are spent annually monitoring erosion and illegal dumping in the watershed.

WATER SAMPLING AND TESTING

To ensure that the City's drinking water is safe and that all disinfection processes are working properly, the Water Department regularly samples, tests and analyzes the results of testing procedures at different stages and locations throughout the water distribution system.

Due to the nature of our source water (Campbell River watershed), additional testing for specific organic and inorganic parameters is conducted as listed in the Guidelines for Canadian Drinking Water Quality published by Health Canada.

CORE SERVICES

- Operation and preventative maintenance of water infrastructure.
- Emergency repair of watermain and service failures during and after regular work hours.
- Manage requests for service, leak investigations, and customer concerns.
- Manage water distribution maintenance programs, investigations and customer concerns.

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
790 - WATER					
Revenue					
Fees & Charges	(8,759,041)	(9,572,295)	(9,897,400)	(325,105)	3.4%
Investment Income	(599,171)	(108,000)	(1,006,500)	(898,500)	831.9%
Other Revenue	(211,680)	(50,000)	-	50,000	-100.0%
Tax Revenue	(5,123)	(4,300)	(4,300)	-	0.0%
Revenue Total	(9,575,016)	(9,734,595)	(10,908,200)	(1,173,605)	12.1%
Expense					
Amortization Expense	2,081,563	-	-	-	0.0%
Contracted Services	434,893	350,517	350,517	-	0.0%
Insurance	68,353	62,962	89,060	26,098	41.5%
Other Operating Expenses	1,741,399	1,806,449	1,925,799	119,350	6.6%
Utilities	215,552	205,448	212,589	7,141	3.5%
Wages & Benefits	1,894,906	2,175,639	2,260,725	85,086	3.9%
Expense Total	6,436,666	4,601,015	4,838,690	237,675	5.2%
Total	(3,138,350)	(5,133,580)	(6,069,510)	(935,930)	18.2%

Summary of budget changes from 2023 - 2024

- Increase to water revenues due to growth and user fee increase
- Increase to investment income
- Decrease in work order revenues
- Increase to insurance premiums
- Increase to overhead cost allocations
- Increase to utilities (fuel and electricity)
- Increase to wages and benefits


2024 GOALS AND OBJECTIVES

- Complete water main renewal and upsize on 6th Avenue, between Alder Street and Island Highway, and Thulin Street, between 6th Avenue and 5th Avenue.
- Complete Phase 1 (Land Negotiations) of the John Hart Reservoir and then begin planning and design.
- Update the Water Model and Water System Strategic Action Plan.
- Install a roof membrane on the Evergreen Reservoir.
- Update the City's Cross Connection Control Program and Bylaw.
- Commence the Leak Detection Pilot project.
- Commence the Water System Cathodic Protection Survey.
- Continue the Infrastructure Condition Assessments Program.
- Optimize the Water Department's Operation Management System.

2023 HIGHLIGHTS

- Carried out a water main renewal and upsize at 6th Avenue, between Alder Street and Island Highway, and Thulin Street, between 6th Avenue and 5th Avenue.
- Initiated a comprehensive Water Model update.
- Implemented the Water Department's new OMS.
- Completed Automated Reservoir / PRV Control Upgrades.
- Investigated the Wei Wai Kum First Nation system separation.
- Initiated the Water System Strategic Action Plan update.
- Initiated the infrastructure Condition Assessments Program.
- Completed 20 water service replacements, 18 water service repairs and three hydrant replacements.
- Completed annual water conservation initiatives.





2024 BASE OPERATING BUDGET

Community Planning and Livability

CITY MANAGER

DIRECTOR OF COMMUNITY PLANNING AND LIVABILITY

Long Range Planning and Sustainability Manager

Environmental Science Officer

Engineering Technologist III (PPT)

Planner II

Planner II (PPT)

Planning Technician

Recreation and Culture Manager

Recreation and Culture Supervisor x2

Program Coordinator x2

Programmer x5

Assistant Programmer

Administrative Assistant II

Administrative Assistant x3

Administrative Assistant (PPT) x6

Facility Services Worker x3

Facility Services Worker (PPT) x5

Facility Services Worker II

Fitness Crew Leader (PPT)

Certified Instructor II (PPT) x8

Certified Instructor I

Certified Instructor I (PPT) x2

Instructor/Leader (PPT)

Community Planning and Livability Budget Summary

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
COMMUNITY PLANNING AND LIVABILITY					
Revenue					
Fees & Charges	(3,710,646)	(3,965,307)	(4,391,386)	(426,079)	10.7%
Other Revenue	(886,228)	(609,369)	(595,276)	14,093	-2.3%
Sales of Goods & Services	(43,486)	(43,545)	(70,654)	(27,109)	62.3%
Revenue Total	(4,640,360)	(4,618,221)	(5,057,316)	(439,095)	9.5%
Expense					
Contracted Services	4,808,595	4,924,397	5,289,425	365,028	7.4%
Insurance	28,293	23,390	56,430	33,040	141.3%
Other Operating Expenses	598,217	651,907	718,433	66,526	10.2%
Utilities	738,850	982,680	1,062,341	79,661	8.1%
Wages & Benefits	3,296,864	4,033,135	4,236,400	203,265	5.0%
Expense Total	9,470,820	10,615,510	11,363,029	747,519	7.0%
Grand Total	4,830,459	5,997,289	6,305,713	308,424	5.1%

SEGMENT VARIANCE

COMMUNITY PLANNING AND LIVABILITY

Increase in Solid Waste Revenues	(275,000)
Increase in Recreation Fees	(134,000)
Increase in Transit Revenue	(17,000)
Increase Revenue from Sale of Garbage Tags	(27,109)
Increase in Insurance Premiums	33,040
Increase in Transit Contracted Costs	99,000
Increase in Waste Collection Costs	339,000
Spirit Square Programming Funded as Operating Project	(65,000)
Increase in Cost Allocations	67,000
Increase in Utilities	79,661
Increase in Wages & Benefits	203,265
Other Miscellaneous	5,568
Overall Segment Variance	308,424
VARIANCE %	5.1%

DIRECTOR OF COMMUNITY PLANNING AND LIVABILITY

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
800 - DIRECTOR OF COMMUNITY PLANNING AND LIVABILITY					
Expense					
Contracted Services	26,561	-	-	-	0.0%
Other Operating Expenses	13,399	12,000	12,000	-	0.0%
Utilities	78	800	800	-	0.0%
Wages & Benefits	74,634	108,679	108,590	(89)	-0.1%
Expense Total	114,672	121,479	121,390	(89)	-0.1%
Total	114,672	121,479	121,390	(89)	-0.1%



LONG RANGE PLANNING AND SUSTAINABILITY

This department provides a centralized, coordinated resource for long-range and social planning, sustainability and environmental health, and public art. The department aims to ensure that the City's actions and decisions consider social, environmental, economic and cultural community values. While an important focus is the City's corporate actions, the department also provides a supportive and educational role in influencing community actions and decisions.

CORE SERVICES

- Land use planning; through the Official Community Plan, and neighbourhood, housing and parks planning
- Environmental planning; including natural environment policy, climate action and emissions reduction
- Transportation planning; active transportation, transit, road network and parking
- Social planning; affordable housing, homelessness, food security and agriculture, downtown revitalization

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
810 - LONG RANGE PLANNING AND SUSTAINABILITY					
Expense					
Contracted Services	45,776	84,270	70,270	(14,000)	-16.6%
Other Operating Expenses	59,030	52,770	52,770	-	0.0%
Utilities	1,912	1,980	1,980	-	0.0%
Wages & Benefits	511,991	673,469	701,284	27,815	4.1%
Expense Total	618,709	812,489	826,304	13,815	1.7%
Total	618,709	812,489	826,304	13,815	1.7%

Summary of budget changes from 2023 - 2024

- Reduction in contracted services
- Increase in wages and benefits

2024 GOALS AND OBJECTIVES

- Launch the HEARTH Village, a project between the City and the Province - through BC Housing, which will provide people experiencing or at risk of homelessness in Campbell River access to 40 temporary housing units with supports.
- Address barriers to development and begin the process of fast-tracking 282 housing units in Campbell River, using the \$10.4 million secured from the Government of Canada's Housing Accelerator Fund.
- Conduct public engagement and complete drafts of the Official Community Plan and Zoning bylaw.
- Complete the Master Transportation Plan.
- Complete the Quinsam Heights Neighbourhood Plan.
- Develop a Civic Lands Strategy.
- Collaborate with the Campbell River Community Foundation to erect a donor monument.
- Administer the Downtown Small Initiatives Fund and Beautification Programs.
- Collaborate with the Downtown Business Improvement Area to implement crime prevention measures for businesses via the City's Crime Prevention through Environmental Design program.
- Update the City's Housing Needs Report.

2023 HIGHLIGHTS

- Carried out public engagement processes, including open houses and community workshops, for the Master Transportation Plan, Quinsam Heights Neighbourhood Plan, and Hazardous Conditions (Steep Slopes) Development Permit Area.
- Provided \$350 per application to residents switching to heat pumps as part of the Clean BC energy



RECREATION AND CULTURE

The Recreation and Culture Department provides a variety of quality recreation and culture services for people of all ages, stages and abilities in Campbell River. The city of Campbell River is home to an active Sportsplex, Community Centre, Rotary Club Fieldhouse and Athletic Park, Willow Point Park, the Centennial Outdoor Pool, Spirit Square and the award-winning CR Live Streets.

CORE SERVICES:

- Classes and programming
- Operation of City recreation facilities, including rental scheduling
- Downtown core programming
- Hosting and partnering on annual community events
- Liaison with recreation and culture community partners
- Operates and programs the Centennial Outdoor Pool
- Custodial services for all City recreation facilities, City Hall, the Enterprise Centre, NormWoods Environmental Centre, and the Campbell River Airport
- Special event permit management

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
820 - RECREATION & CULTURE					
Revenue					
Fees & Charges	(426,880)	(528,685)	(662,511)	(133,827)	25.3%
Other Revenue	(133,393)	(109,730)	(101,591)	8,140	-7.4%
Sales of Goods & Services	(3,184)	(10,545)	(12,904)	(2,359)	22.4%
Revenue Total	(563,458)	(648,960)	(777,006)	(128,046)	19.7%
Expense					
Contracted Services	250,441	242,490	184,090	(58,400)	-24.1%
Insurance	28,293	23,390	56,430	33,040	141.3%
Other Operating Expenses	357,292	425,120	444,980	19,859	4.7%
Utilities	110,312	167,450	151,021	(16,429)	-9.8%
Wages & Benefits	2,600,784	3,166,397	3,341,524	175,127	5.5%
Expense Total	3,347,122	4,024,848	4,178,045	153,197	3.8%
Total	2,783,664	3,375,888	3,401,039	25,151	0.7%

Summary of budget changes from 2023 - 2024

- Increase to revenue from Sportsplex
- Increase in insurance premiums
- Increase to wages and benefits
- Decrease in contracted services from establishing Spirit Square Maintenance contract as an operating project.

2024 GOALS AND OBJECTIVES

- Create a 10 Year Parks, Recreation and Culture Master Plan, which will set priorities and guide how the City provides and invests in facilities, programs and events over the next 10 years.
- Enhance workplace culture and values for staff and the department.
- Continue engaging with the community to ensure programs, events and services are meeting the community needs.
- Continue managing City recreation facilities to support livability and health in the community.
- Activate the downtown through the CR Live Streets event series, Spirit Square Concert Series, Yoga in the Park and other community events.
- Continue the new Centennial Outdoor Pool program which offers free admission for child and youth swims.
- Provide full-service rental spaces to support community organizations.

2023 HIGHLIGHTS

- Piloted a new program at the Centennial Outdoor Pool, offering free admission for child and youth swims.
- Completed a recreation and culture rates and fees review. Going forward fees will be adjusted every two years.
- Expanded the CR Live Streets and Spirit Square Concert Series events, alongside many other community events.
- Partnered with various downtown businesses and organizations, including the Downtown Business Improvement Association, Tidemark Theatre, the Campbell River branch of the Vancouver Island Regional Library, and the Art Gallery and Art Hive.
- The Pier Street Farmers Market was moved from the Discovery Fishing Pier to downtown, near Spirit Square, and is now called the Campbell River Farmers Market & Arts Faire.

PUBLIC TRANSIT

Public Transit is provided in Campbell River and portions of Area D to the south through a partnership between the City, Strathcona Regional District (SRD) and BC Transit.

CORE SERVICES:

- Conventional transit service
- Custom (HandyDART) transit service
- Transit partnerships with local First Nations Communities and Area D
- Working with local operating company – PW Transit
- Local transit planning and promotion
- Bus stops and shelters
- BC Transit Liaison

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
842 - PUBLIC TRANSIT					
Revenue					
Fees & Charges	(902,871)	(1,044,572)	(1,061,559)	(16,987)	1.6%
Other Revenue	(325,406)	(25,000)	(25,000)	-	0.0%
Revenue Total	(1,228,278)	(1,069,572)	(1,086,559)	(16,987)	1.6%
Expense					
Contracted Services	2,525,362	2,467,275	2,565,966	98,691	4.0%
Other Operating Expenses	71,467	63,143	104,656	41,514	65.7%
Wages & Benefits	33,168	36,227	36,197	(30)	-0.1%
Expense Total	2,629,997	2,566,645	2,706,819	140,174	5.5%
Total	1,401,719	1,497,073	1,620,260	123,187	8.2%

Summary of budget changes from 2023 - 2024

- Increase in farebox revenues
- Increase to fuel costs

2024 GOALS AND OBJECTIVES

- Continue to annually assess efficiencies and level of service for public transit routes in Campbell River with BC Transit.
- Continue to promote new UMO fare products.
- Continue to promote transit through public awareness campaigns.
- Add transit shelters at high-use locations in the city and Area D in partnership with the SRD and Ministry of Transportation and Infrastructure.
- Assist BC Transit in the update of the Transit Futures Action Plan.
- Consider opportunities for digital on demand service in the future.

2023 HIGHLIGHTS

- Implemented the NextRide program with BC Transit's Transit App.
- Installed bus bay pull-outs at four locations along Highway 19A in the SRD.
- Launched UMO fare products.



SOLID WASTE

Waste reduction programs, including curbside collection of garbage, recyclables and organics, are provided for single-family and duplex residential properties, with optional services for triplexes and fourplexes. This department also works with the Comox Strathcona Waste Services on regional services such as landfill and organics.

CORE SERVICES:

- Weekly curbside collection of garbage, recyclables, and organics
- Year-round yard waste drop-off centre
- Public Education
- Liaison with Comox Strathcona Solid Waste Services

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
830 - SOLID WASTE					
Revenue					
Fees & Charges	(2,380,895)	(2,392,050)	(2,667,315)	(275,265)	11.5%
Other Revenue	(427,429)	(474,639)	(468,685)	5,953	-1.3%
Sales of Goods & Services	(40,302)	(33,000)	(57,750)	(24,750)	75.0%
Revenue Total	(2,848,625)	(2,899,689)	(3,193,750)	(294,062)	10.1%
Expense					
Contracted Services	1,960,455	2,130,363	2,469,100	338,737	15.9%
Other Operating Expenses	96,823	98,874	104,027	5,153	5.2%
Utilities	626,548	812,450	908,540	96,090	11.8%
Wages & Benefits	76,156	48,362	48,804	442	0.9%
Expense Total	2,759,981	3,090,049	3,530,471	440,422	14.3%
Total	(88,644)	190,360	336,721	146,360	76.9%

Summary of budget changes from 2023 - 2024

- Increase to solid waste revenues due to growth and fee increase
- Increase to cost of curbside pickup contracted service
- Increase to tipping fees
- Increase to wages and benefits

2024 GOALS AND OBJECTIVES

- Continue with the rollout of the Organics Curbside Collection program.
- Participate in the Solid Waste Master Planning process with Comox Strathcona Waste Management.
- Complete the Request for Proposals process for new curbside collection services.

2023 HIGHLIGHTS

- The Organics Curbside Collection program was launched in March.
- The Request for Proposals process was initiated for a new 10-year curbside collection program.
- Continued to support the ReCollect App (CR Recycles) for curbside collection notifications.
- Reviewed existing collection routes.



2024 BASE OPERATING BUDGET

Economic Development and Indigenous Relations



CITY MANAGER

DIRECTOR OF ECONOMIC DEVELOPMENT AND INDIGENOUS RELATIONS

Economic Developemnt and Tourism Manager

Business Development Officer x2

Economic Development Analyst

Airport Manager

Airport Electrician

Airport Maintenance Coordinator

Airport Specialist x 4

Administrative Assistant

Economic Development, Indigenous Relations and Airport Budget Summary

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
ECONOMIC DEVELOPMENT, INDIGENOUS RELATIONS, & AIRPORT					
Revenue					
Fees & Charges	(489,245)	(635,500)	(714,500)	(79,000)	12.4%
Investment Income	(18,370)	(14,000)	(22,000)	(8,000)	57.1%
Other Revenue	(1,208,092)	(870,900)	(1,001,200)	(130,300)	15.0%
Sales of Goods & Services	(2,563,424)	(3,024,100)	(3,791,700)	(767,600)	25.4%
Revenue Total	(4,279,131)	(4,544,500)	(5,529,400)	(984,900)	21.7%
Expense					
Contracted Services	1,154,028	978,850	693,207	(285,643)	-29.2%
Insurance	26,381	38,010	64,011	26,001	68.4%
Other Operating Expenses	2,778,743	2,985,171	3,689,542	704,371	23.6%
Utilities	78,778	84,429	87,068	2,639	3.1%
Wages & Benefits	1,140,630	1,200,012	1,502,366	302,354	25.2%
Expense Total	5,178,560	5,286,472	6,036,194	749,722	14.2%
Grand Total	899,429	741,972	506,794	(235,178)	-31.7%

SEGMENT VARIANCE

ECONOMIC DEVELOPMENT, INDIGENOUS RELATIONS, & AIRPORT

Increase in Airport Revenues from Fees and Fuel Sales	(846,600)
Increase in Investment Income	(8,000)
Increase in Municipal Regional District Tax Revenues	(130,300)
Decrease in Contracted Services from Tourism Services	(220,000)
Decrease in Other Contracted Services	(65,000)
Increase in Insurance Premiums	26,001
Increase in Jet Fuel Inventory Costs	502,000
Increase in Cost Allocation	120,000
Increase in Advertising Costs for Tourism Services	71,000
Increase in Wages & Benefits for New Positions	241,000
Increase in Wages & Benefits	61,354
Other Miscellaneous	13,367
Overall Segment Variance	(235,178)
VARIANCE %	-31.7%

DIRECTOR OF ECONOMIC DEVELOPMENT AND INDIGENOUS RELATIONS

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
115 - DIRECTOR OF ECONOMIC DEVELOPMENT & INDIGENOUS RELATIONS					
Expense					
Other Operating Expenses	-	-	1,430	1,430	
Utilities	-	-	700	700	
Wages & Benefits	-	-	186,745	186,745	
Expense Total	-	-	188,875	188,875	
Total	-	-	188,875	188,875	

Summary of budget changes from 2023 - 2024

- Increase in MRDT revenue
- Decrease in wages and benefits as Director moved to separate department.

ECONOMIC DEVELOPMENT AND INDIGENOUS RELATIONS

Economic Development supports the economic health of Campbell River by encouraging local investment and innovative entrepreneurship while helping the city grow to meet the demands of the global marketplace. The department oversees initiatives and collaborates with organizations and community partners to meet annual goals within Economic Development's Strategic Framework. This framework encompasses business retention and expansion, investor readiness, collaboration, opportunities, and communication. Departmental activities support a commitment to cultivating a flourishing local economy.

Indigenous Relations focuses on providing leadership and setting strategies to build and grow relationships with neighbouring Indigenous communities. Engagement, communication, and relationship building are fundamental to this service.

CORE SERVICES:

- Develop programs and services that support local economic growth and diversification and contribute to a vibrant downtown.
- Support local businesses and industries by connecting them with relevant information, support, and skill-building opportunities.
- Promote Campbell River as an attractive business and tourist destination to investors, visitors, and newcomers.
- Participate in industry, Indigenous and government forums.
- Implement and continuously improve the City's Indigenous Relations Strategy, policies, and programs.
- Facilitate staff and community learning opportunities on Indigenous history and cultures.
- Act as liaison between City and Nations.
- Provide expertise, advice, and guidance to Council and staff with respect to Indigenous Relations.

2024 GOALS AND OBJECTIVES

- Execute the Economic Development Annual Tactical Plan for 2024, which follows the framework of seven strategic goals laid out in the department's five-year rolling strategic plan.
- Support workers, local businesses, and the community through the Myra Falls mine and milling operation curtailment by working with the Community Transition Services, led by the Ministry of Jobs, Economic Development and Innovation, First Nations, the employer, the union, and the community on various initiatives.
- Complete the Campbell River and North Island Labour Market Partnership Project: a labour market study encompassing Campbell River, the Strathcona Regional District (SRD), and Vancouver Island North to address labour market challenges. This project is a partnership with the City, the Regional District of Mount Waddington and SRD.
- Continue bolstering local economic growth through business retention and expansion initiatives.
- Continue participating in the BC Provincial Nominee Program, which aims to support economic immigration to British Columbia by attracting foreign entrepreneurs. Applications for Campbell River are focused on professional, scientific and technical services; wood-product manufacturing; and food and beverage services.
- Continue collaborating with local, regional, provincial and federal organizations to create opportunities to nurture and grow Campbell River's economy.
- Collaborate at a regional level with Vancouver Island Coast Economic Developers Association (VICEDA), Vancouver Island Economic Alliance (VIEA), and the Province on new initiatives.

- Collaborate with local partners, including Campbell River and District Chamber of Commerce, The Immigrant Welcome Centre, and First Nations partners.
- Continue in the role of Vancouver Island Coast Economic Developers Association president.
- Facilitate regular community to community meetings between Nations and City Council.
- Improve Indigenous relations and increase opportunities to collaborate on development and economic initiatives with the Wei Wai Kum and We Wai Kai First Nations.

2023 HIGHLIGHTS

- Continued working with the Regional District of Mount Waddington and Strathcona Regional District (SRD) to deliver the Campbell River and North Island Labour Market Partnership Project: a labour market study encompassing Campbell River, the SRD and Vancouver Island North to address labour market challenges.
- Launched the “Spark” Mentorships and Grants Program which supports innovative tourism ideas in Campbell River, with Destination Campbell River, 4VI and the Tourism Innovation Lab.
- Brought visitor information and tourism services in Campbell River in-house and transitioned the Campbell River Visitor Centre to the Maritime Heritage Centre.
- Launched an Essential Workers Temporary Housing program and Welcome to Campbell River packages to support essential worker recruitment efforts in Campbell River. These programs look to offer available, affordable housing and help attract essential workers to the area.
- Approved Destination Campbell River’s 2024 Annual Tactical Plan and submitted a report to Destination BC.
- Amended relevant City Bylaws related to food trucks to allow food trucks at designated locations in Campbell River.
- Filed the 2022 Annual Performance Report for Destination Campbell River with the Province.
- Held five council-to-council meetings with First Nations governments, focused on relationship building and reconciliation activities.
- Facilitated opportunities for City Council and staff to learn more about Indigenous history and cultures, including a viewing of Who We Are, an educational video prepared by Maya’xala, arranged by Azalea Milwid, First Nations Liaison at the Strathcona Regional District.
- Observed National Day for Truth and Reconciliation.

AIRPORT

The Campbell River Airport (YBL) is owned by the City and operates 24 hours a day, seven days a week. The airport offers regularly scheduled passenger service to Vancouver International Airport and services general aviation year-round. With a 6,500-foot, grooved runway, and Jet Fuel available, aircraft of any size up to a Boeing 737 can operate with ease from YBL. The airport is staffed from 5:30 a.m. to 8:30 p.m. daily to ensure compliance with Canadian Aviation Regulations.

CORE SERVICES

- Airfield operation maintenance
- Snow and ice control
- Provision of Jet “A1” Fuel
- Wildlife control
- Field and Ditch maintenance
- Access road maintenance (Jubilee Parkway)
- Drainage management
- Safety and security, including security for commercial apron, airside lands
- Airport buildings operations and maintenance

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
710 - AIRPORT					
Revenue					
Fees & Charges	(489,245)	(635,500)	(714,500)	(79,000)	12.4%
Investment Income	(18,370)	(14,000)	(22,000)	(8,000)	57.1%
Other Revenue	(511,246)	(395,900)	(426,200)	(30,300)	7.7%
Sales of Goods & Services	(2,563,424)	(3,024,100)	(3,791,700)	(767,600)	25.4%
Revenue Total	(3,582,285)	(4,069,500)	(4,954,400)	(884,900)	21.7%
Expense					
Contracted Services	158,613	107,100	107,100	-	0.0%
Insurance	26,381	38,010	64,011	26,001	68.4%
Other Operating Expenses	2,743,911	2,960,821	3,585,142	624,321	21.1%
Utilities	75,456	83,229	85,868	2,639	3.2%
Wages & Benefits	820,880	845,899	888,793	42,894	5.1%
Expense Total	3,825,241	4,035,060	4,730,915	695,855	17.2%
Total	242,956	(34,440)	(223,485)	(189,045)	548.9%

Summary of budget changes from 2023 - 2024

- Increase in revenue from landing and airport fees
- Increase in revenue from lease fees
- Increase in jet fuel sales net margin
- Increase to wages and benefits

2024 GOALS AND OBJECTIVES

- Commission a new Aircraft De-Icer for use by Commercial Airlines.
- Secure BC Air Access Program funding to increase Jet Fuel storage capacity.
- Host the 2024 Wings 'n' Wheels public event.
- Create a secure viewing area for the public to view airside operations.
- Secure ACAP funding for runway 12/30 and Taxiway A rehabilitation.
- Create new helicopter training areas and enact fees for use.
- Complete public engagement and a marketing plan to support the draft Strategic Plan for YBL.

2023 HIGHLIGHTS

- Completed a rehabilitation project for Taxiway B, Apron 1, airside lighting, and visual aids.
- Started site preparation for two new hangars to be built on lease lands.
- Installed public bike rack.
- Completed a multi-agency, live disaster preparation exercise.
- Completed a fee review.



2024 BASE OPERATING BUDGET

Corporate Fiscal Accounts



Corporate Fiscal Accounts Budget Summary

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
FISCAL SERVICES					
Revenue					
Fees & Charges	(843,876)	(359,731)	(399,300)	(39,569)	11.0%
Investment Income	(1,461,310)	(1,310,000)	(1,838,450)	(528,450)	40.3%
Other Revenue	(1,637,493)	(1,429,583)	(1,454,582)	(24,999)	1.7%
Tax Revenue	(39,594,204)	(44,118,944)	(46,004,052)	(1,885,107)	4.3%
Transfers from own funds	(21,991,547)	(12,961,956)	(12,128,192)	833,764	-6.4%
Revenue Total	(65,528,429)	(60,180,214)	(61,824,575)	(1,644,361)	2.7%
Expense					
Amortization Expense	9,287,291	11,367,654	11,368,855	1,201	0.0%
Contracted Services	289,153	60,200	51,400	(8,800)	-14.6%
Debt Servicing	1,238,616	1,192,807	1,076,933	(115,874)	-9.7%
Other Operating Expenses	4,577,462	(2,130,089)	(1,616,911)	513,178	-24.1%
Transfers from own funds	11,044,640	16,708,133	17,973,590	1,265,457	7.6%
Wages & Benefits	853,586	(14,149)	-	14,149	-100.0%
Expense Total	27,290,748	27,184,556	28,853,866	1,669,310	6.1%
Grand Total	(38,237,682)	(32,995,658)	(32,970,709)	24,950	-0.1%

SEGMENT VARIANCE

FISCAL SERVICES

Increase in Administrative Fee Revenue	(39,569)
Increase in Investment Income	(528,450)
Increase in Gaming Revenue	(25,000)
Increase in Tax Revenue	(1,885,107)
Net Transfers From Reserves to Fund Projects	2,099,221
Decrease in Debt Servicing Costs	(115,874)
Increase in Cost Allocations to Other Divisions	513,178
Changes in Wages & Benefits	14,149
Other Miscellaneous	(7,598)
Overall Segment Variance	24,950
VARIANCE %	-0.1%

RESERVES

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
312 - RESERVES					
Revenue					
Transfers from own funds	(2,263,000)	(998,360)	(810,821)	187,539	-18.8%
Revenue Total	(2,263,000)	(998,360)	(810,821)	187,539	-18.8%
Expense					
Transfers from own funds	8,185,887	7,203,282	7,896,782	693,500	9.6%
Expense Total	8,185,887	7,203,282	7,896,782	693,500	9.6%
Total	5,922,887	6,204,922	7,085,961	881,039	14.2%

Summary of budget changes from 2023 - 2024

- Net decrease to transfers between funds

FISCAL SERVICES

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
389 - FISCAL SERVICES					
Revenue					
Transfers from own funds	(13,542,220)	(6,876,092)	(6,877,294)	(1,202)	0.0%
Revenue Total	(13,542,220)	(6,876,092)	(6,877,294)	(1,202)	0.0%
Expense					
Amortization Expense	6,877,292	6,876,092	6,877,293	1,201	0.0%
Transfers from own funds	1,014,119	595,942	(51,485)	(647,427)	-108.6%
Expense Total	7,891,410	7,472,034	6,825,808	(646,226)	-8.6%
Total	(5,650,810)	595,942	(51,486)	(647,428)	-108.6%

Summary of budget changes from 2023 - 2024

- Decrease in transfers from general reserves to airport

WATER FISCAL SERVICES

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
799 - WATER FISCAL SERVICES					
Revenue					
Transfers from own funds	(616,280)	(2,081,563)	(2,081,563)	-	0.0%
Revenue Total	(616,280)	(2,081,563)	(2,081,563)	-	0.0%
Expense					
Amortization Expense	-	2,081,563	2,081,563	-	0.0%
Other Operating Expenses	-	-	65,287	65,287	0.0%
Transfers from own funds	589,719	4,529,811	5,400,454	870,643	19.2%
Expense Total	589,719	6,611,374	7,547,304	935,930	14.2%
Total	(26,560)	4,529,811	5,465,741	935,930	20.7%

Summary of budget changes from 2023 - 2024

- Increase in transfers to reserve funds to fund future operating and capital projects

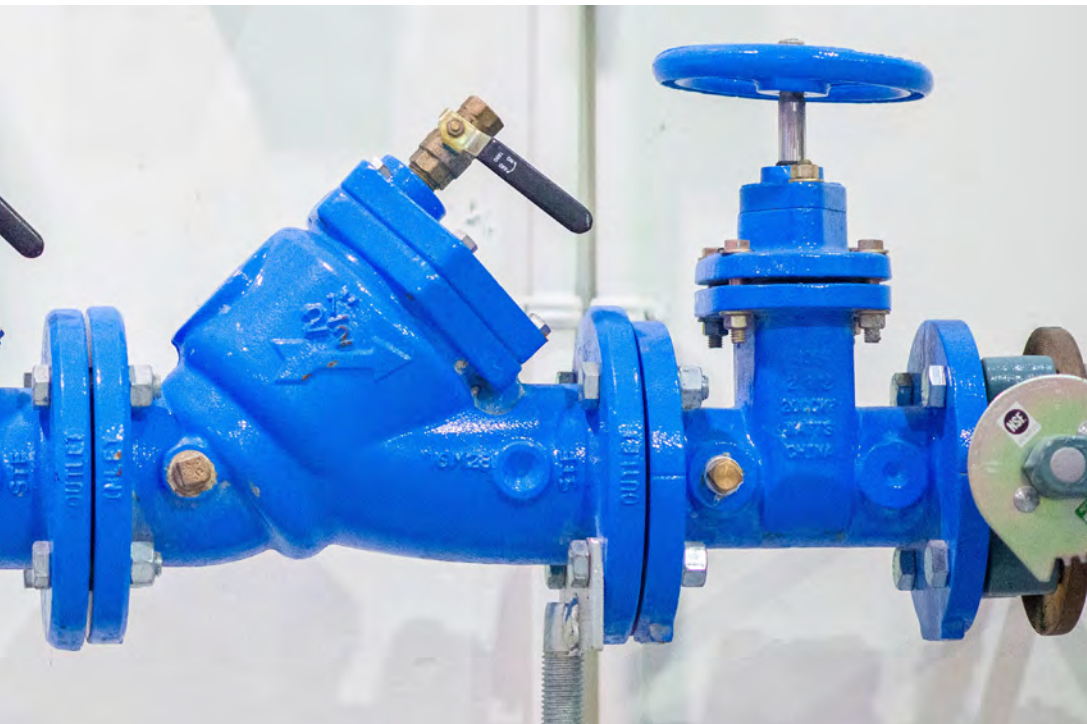


LIQUID WASTE FISCAL SERVICES

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
789 - LIQUID WASTE FISCAL SERVICES					
Revenue					
Transfers from own funds	(3,555,451)	(1,769,478)	(1,769,478)	-	0.0%
Revenue Total	(3,555,451)	(1,769,478)	(1,769,478)	-	0.0%
Expense					
Amortization Expense	1,769,478	1,769,478	1,769,478	-	0.0%
Other Operating Expenses	-	-	117,287	117,287	0.0%
Transfers from own funds	270,572	4,153,099	4,555,840	402,741	9.7%
Expense Total	2,040,049	5,922,577	6,442,605	520,028	8.8%
Total	(1,515,402)	4,153,099	4,673,127	520,028	12.5%

Summary of budget changes from 2023 - 2024

- Increase in sewer operating costs of new capital projects



DEBT

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
385 - DEBT					
Revenue					
Investment Income	(55,319)	-	-	-	
Revenue Total	(55,319)	-	-	-	
Expense					
Debt Servicing	130,450	127,873	21,999	(105,874)	-82.8%
Expense Total	130,450	127,873	21,999	(105,874)	-82.8%
Total	75,131	127,873	21,999	(105,874)	-82.8%

Summary of budget changes from 2023 - 2024

- Decrease in debt servicing as a result of general fund debt retiring

LIQUID WASTE DEBT

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
785 - LIQUID WASTE DEBT					
Expense					
Debt Servicing	453,218	451,164	451,164	-	0.0%
Expense Total	453,218	451,164	451,164	-	0.0%
Total	453,218	451,164	451,164	-	0.0%

Summary of budget changes from 2023 - 2024

- No changes

WATER DEBT

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
795 - WATER DEBT					
Expense					
Debt Servicing	603,769	603,769	603,769	-	0.0%
Expense Total	603,769	603,769	603,769	-	0.0%
Total	603,769	603,769	603,769	-	0.0%

Summary of budget changes from 2023 - 2024

- No changes

TAXATION

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
314 - TAXATION					
Revenue					
Tax Revenue	(39,294,182)	(43,718,944)	(45,604,052)	(1,885,107)	4.3%
Revenue Total	(39,294,182)	(43,718,944)	(45,604,052)	(1,885,107)	4.3%
Expense					
Other Operating Expenses	79,924	83,185	115,800	32,615	39.2%
Expense Total	79,924	83,185	115,800	32,615	39.2%
Total	(39,214,258)	(43,635,759)	(45,488,252)	(1,852,492)	4.2%

Summary of budget changes from 2023 - 2024

- Increase in property taxation revenue
- Increase in parcel tax revenue
- Increase in payments in lieu of taxes
- Note: Increases are for continuation of core service delivery.



2024-2033

Financial Plan



We value your feedback.

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2024-2033 FINANCIAL PLAN														Appendix 2
APPROVED ONGOING NEW ENHANCED SERVICE LEVELS														Legend
														Teal Text - Change to Planned Date
Index	Department	Service Name	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Relation to Strategic Priorities	Funding Source
Community Safety - Taxation Funded														
1	640 - RCMP	Increase Police Resources	695,787										Healthy and Safe Community	Taxation
2	620 - Fire Protection	FTE: Flex Firefighter	153,300										Healthy and Safe Community	Taxation
3	610 - Bylaw Enforcement	FTE: Bylaw Enforcement Manager	146,500										Healthy and Safe Community	Taxation
TOTAL PROPOSED TAX FUNDED COMMUNITY SAFETY			\$ 995,587	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTAL % TAX INCREASE FROM NEW COMMUNITY SAFETY SERVICE LEV			2.46%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
Other Services - Taxation Funding														
		Non-Market Change (NMC) Estimate	(475,000)										Operational	Taxation
4	410 - Communications	Engagement Platform	23,000										Organizational Capacity	Taxation
5	724 - Facilities	Annual Operating Budget for Downtown Safety Office (DSO)	38,400										Operational	Taxation
6	732 - Parks	Maintenance for River Route and Trail Parks(Spruce Street, 19th Ave(River Route Trailhead), Raven Trail and Ocean Blue.	11,000	32,000									Community Growth	Taxation
7	430 - Information Technology	FTE: GIS Analyst	45,573										Community Growth	Taxation
8	420 - Human Resources	FTE: HR & Safety Coordinator	110,500										Operational	Taxation
9	410 - Communications	FTE: Enhanced Strategic Communications and Public Engagement Support	95,424										Operational	Taxation
10	110 - City Manager	FTE: Strategic Project Coordinator	73,000										Community Growth	Taxation
11	310 - Finance	Addition Inflationary Adjustment	100,000										Operational	Taxation
12	630 - Police	Police and Bylaw Staff Appreciation	5,000										Collaboration	Taxation
13		Future Enhanced Ongoing Service Levels per Long Term Staffing Plan		170,500	202,500	202,500	202,500	202,500	202,500	202,500	202,500	202,500	Operational	Taxation
TOTAL PROPOSED TAX FUNDED OTHER SERVICES			\$ 26,897	\$ 202,500	\$ 202,500	\$ 202,500	\$ 202,500	\$ 202,500	\$ 202,500	\$ 202,500	\$ 202,500	\$ 202,500		
TOTAL % TAX INCREASE FROM NEW SERVICE LEVELS			0.07%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%		
TOTAL % TAX INCREASE FROM NEW SERVICE LEVELS			2.53%	0.50%	0.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%		
Other Services - Utility Funded														
14	430 - Information Technology	FTE: GIS Analyst	45,573										Community Growth	User Fees
		Addition Inflationary Adjustment	85,000										Operational	User Fees
TOTAL PROPOSED UTILITY FUNDED OTHER SERVICES			\$ 130,573	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

2024-2033 FINANCIAL PLAN

APPROVED ONGOING NEW ENHANCED SERVICE LEVELS

Index	Department	Service Description	Service Justification
Community Safety - Taxation Funded			
1	640 - RCMP	Improve police protection resources.	Since 2001 Campbell River’s population has grown by 28.6% representing an increase of approx. 8,280 additional residents, and the community continues to experience steady population growth. Recognizing that there had not been an increase in police protective services since 2002 at a ratio equal to population growth, Council approved an increase of one RCMP Member (“RM”) in the 2018 Financial Plan, and a further increase of one RM in the 2019 Financial Plan. Notwithstanding, the steady population growth, fundamental changes in society, and profound changes within the policing profession has placed growing demands on already stretched police resources. This imbalance makes it increasingly difficult to implement necessary pro-active crime prevention initiatives designed to deter crime and keep residents safe. Further, it also poses an increased risk to both public and officer safety resulting from increased incidents with extremely violent offenders and volatile situations. It is prudent and necessary to fill existing gaps in immediate service delivery as well as regular incremental increases to meet the service delivery expectations as the population grows in years to come.
2	620 - Fire Protection	Additional funding to add a flex firefighter to offset overtime.	The fire department is required to staff to a minimum level. This position will reduce the number of overtime hours being worked by our current staff, 4,200 in 2022. This will not an increase to the number of staff working at any one time.
3	610 - Bylaw Enforcement	Hire a Bylaw Enforcement Manager	The Bylaw Enforcement Department is the only City department that does not have a dedicated manager. Along with managing day-to-day operations, there are large number of proactive initiatives that are not being undertaken because there is insufficient resources to address them. The Director of Community Safety provides the department with assistance however more needs to be undertaken to address issues of public disorder, public engagement and the needs of the downtown community.
Other Services - Taxation Funding			
4	410 - Communications	Engagement platforms are designed to connect with communities in a variety of ways to suit a diverse public and a spectrum of issues. The platform would allow staff to easily ask questions, receive feedback and interact with desired audiences.	Each year, the City is required to meaningfully engage with the community, on various initiatives. From the Sustainable Community Plan to water restrictions or recreation opportunities, there is always a topic to engage with the public. An engagement tool streamlines engagement and provides residents with a consistent method of reviewing information and giving feedback across many issues. It allows the City to tailor engagement to the level needed at that moment; be that from inform to empower or anything in between. The City must update communications policies and practices in 2023 to meet new provincial accessibility legislation. One requirement is that municipalities need a tool to receive feedback on accessibility. An engagement platform would meet this new legislation, while the City website does not have the capacity to do this in an effective way.
5	724 - Facilities	The facilities operating budget supports the operations and maintenance of the building including: Internal CUPE labor, contracted services, office supplies, insurance and utilities.	The city has recently purchased the DSO and therefore requires an operating budget to operate and maintain the building.

2024-2033 FINANCIAL PLAN

APPROVED ONGOING NEW ENHANCED SERVICE LEVELS

Index	Department	Service Description	Service Justification
6	732 - Parks	Maintenance of new parks, which includes a new washroom, garbage collection, playground inspections, deck maintenance and landscaping.	The Campbellton Neighbourhood Association was awarded \$986,429 for a River Route Parks and Trail construction. This route is 7km long and visits multiple new parks that will be constructed. It will enhance green spaces and will enable the celebration of history, culture and natural environment through storytelling, art installations and recreational infrastructure in the campbellton area.
7	430 - Information Technology	Funding for one full-time GIS Analyst position.	<p>As technology-based business solutions continue to evolve and impact all aspects of the City’s operations, there are some important current and upcoming projects that demand significant GIS expert support and solutions. The critical Operations Management System (OMS) project is currently in the implementation phase and the GIS Analyst position is needed to lead the OMS project data cleansing project to completion – work that is currently being done by the project-funded auxiliary GIS Technician. The GIS Analyst is a critical position to support City asset management initiatives, will perform long-term technical and administrative support for the OMS system, and technical support for field collection processes. By building capacity in programming and GIS application development, machine learning and AI, and allowing the City to test next-generation GIS tools the work of the GIS Analyst will improve GIS data accuracy and can build significant efficiencies for other departments that manually collect field data. The GIS Analyst position will also directly support the safety driven NextGen-911 (NG911) transition by performing technical work to update the City's GIS data sets to comply with Federal requirements. Improved service delivery times, redundancy for existing GIS support processes and an increased GIS capacity in programming and GIS application will be realized with this position. This added resourcing in the IT Department will improve support and service delivery in departments that directly support the City's community safety initiatives and Council’s many other strategic priorities.</p>
8	420 - Human Resources	Full time HR Coordinator position.	<p>An additional permanent full-time resource in the HR Department will allow maintenance of service levels, provide critical support to the organization to enhance workplace culture and community safety, and to meet WorkSafeBC regulatory requirements.</p> <p>In the last few years, the City has seen a significant increase in staffing movement, caused by organizational growth and attrition, creating substantial pressure on all frontline functions of the HR Department. While the need for frontline HR service has grown significantly, the HR Department has been resourced with the same number of positions over recent years, which has resulted in an unsustainable workload for the HR Department and a struggle to maintain current service delivery. We have reached a point where organizational growth has outpaced the growth of one of its key support systems, the HR Department.</p> <p>The Health and Safety (H&S) function is one key area where the HR department has limited capacity to meet adequate service delivery. Currently there is only one employee dedicated to overseeing City H&S initiatives for over 300 staff and there is a clear cost-benefit to having this function adequately resourced resulting in savings to the City and benefiting employee health, wellbeing and satisfaction. The City needs to continue building a positive safety culture, one that is forward-focused and allows the organization to meet its legal obligations under the Workers Compensation Act, Canada Labor Code, and related regulatory bodies. The HR Coordinator role will provide key dedicated support to the H&S function as well as frontline HR service.</p>

2024-2033 FINANCIAL PLAN

APPROVED ONGOING NEW ENHANCED SERVICE LEVELS

Index	Department	Service Description	Service Justification
9	410 - Communications	Full time Communications and Engagement Specialist.	At a time where polarized viewpoints and and often sensationalized media attention are common, corporate communication is increasingly important. Aligning currently decentralized resources supports efficient, strategic, planned and consistent City communications that will help Council deliver on Strategic Priorities that tackle the complex social issues of today and often divide the community. With only two dedicated resources in the Communications department and various major City projects planned for 2024 and beyond, each with significant communications requirements, an additional communications professional is needed to support Corporate and Council strategic communications. Additional support will help increase proactive communications and control the narrative to reduce harmful misinformation. Campbell River’s growing population and recent legislative changes relating to accessibility also increase the demand for tailored corporate communications materials and services.
10	110 - City Manager	Full time Strategic Project Coordinator Position reporting to the City Manager	This position would provide support to the City Manager and the Senior Leadership Team in completing corporate and Council strategic initiatives. This position would provide both administrative and project support to the senior management team to ensure that strategic priorities are able to be move forward consistently.
TOTAL PROPOSED TAX FUNDED OTHER SERVICES			
TOTAL % TAX INCREASE FROM NEW SERVICE LEVELS			
TOTAL % TAX INCREASE FROM NEW SERVICE LEVELS			
Other Services - Utility Funded			
14	430 - Information Technology	Funding for one full-time GIS Analyst position.	As technology-based business solutions continue to evolve and impact all aspects of the City’s operations, there are some important current and upcoming projects that demand significant GIS expert support and solutions. The critical Operations Management System (OMS) project is currently in the implementation phase and the GIS Analyst position is needed to lead the OMS project data cleansing project to completion – work that is currently being done by the project-funded auxiliary GIS Technician. The GIS Analyst is a critical position to support City asset management initiatives, will perform long-term technical and administrative support for the OMS system, and technical support for field collection processes. By building capacity in programming and GIS application development, machine learning and AI, and allowing the City to test next-generation GIS tools the work of the GIS Analyst will improve GIS data accuracy and can build significant efficiencies for other departments that manually collect field data. The GIS Analyst position will also directly support the safety driven NextGen-911 (NG911) transition by performing technical work to update the City's GIS data sets to comply with Federal requirements. Improved service delivery times, redundancy for existing GIS support processes and an increased GIS capacity in programming and GIS application will be realized with this position. This added resourcing in the IT Department will improve support and service delivery in departments that directly support the City's community safety initiatives and Council’s many other strategic priorities.
TOTAL PROPOSED UTILITY FUNDED OTHER SERVICES			



2024-2033 FINANCIAL PLAN
APPROVED OPERATING COSTS OF CAPITAL

Index	Department	Project Name	Operating Costs	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
General Capital Projects (Funded)													
2.1	430 - IT	Internet Security	5,000		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
2.4	430 - IT	Data Storage Upgrade & Primary File Server Replacement	3,900					3,900	3,900	3,900	3,900	3,900	3,900
7.7	730 - Roads	Intersection Improvements	1,000	1,000	1,000	1,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
10.2	782 - Storm Drains	City Wide Storm Water Modelling Program	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
10.4	782 - Storm Drains	Ditch Flow Monitoring Equipment	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
10.8	782 - Storm Drains	Nunns Creek Outfall Improvements	250	250	250	250	250	250	250	250	250	250	250
15.3	732 - Parks	Mclvor Lake Electrical Gate Entrance	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000
TOTAL INCREASE IN OPERATING COSTS			\$ 78,150	\$ 69,250	\$ 74,250	\$ 74,250	\$ 75,250	\$ 79,150	\$ 79,150	\$ 79,150	\$ 79,150	\$ 79,150	\$ 79,150
Sewer Capital Projects (Funded)													
9.2	780 - Sewer	NWEC Blower Intake Air Filtration	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
9.8	780 - Sewer	Collection System Chemical Addition Station	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
9.9	780 - Sewer	Norm Wood Environmental Centre Biosolids Dewatering	480,000					480,000	480,000	480,000	480,000	480,000	480,000
TOTAL INCREASE IN OPERATING COSTS			\$ 532,000	\$ 52,000	\$ 52,000	\$ 52,000	\$ 52,000	\$ 532,000	\$ 532,000	\$ 532,000	\$ 532,000	\$ 532,000	\$ 532,000
Water Capital Projects (Funded)													
11.1	790 - Water	John Hart Reservoir	30,000		30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
TOTAL INCREASE IN OPERATING COSTS			\$ 30,000	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
TOTAL OVERALL INCREASE IN OPERATING COSTS			\$ 640,150	\$ 121,250	\$ 156,250	\$ 156,250	\$ 157,250	\$ 641,150	\$ 641,150	\$ 641,150	\$ 641,150	\$ 641,150	\$ 641,150

2024-2033 FINANCIAL PLAN
APPROVED OPERATING PROJECTS

Index	Department	Project Name	2023 CFwd as at 11-Nov-23	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Funding Source	Relation to Strategic Priorities
Funded Projects															
Corporate Initiatives															
1.0	105 - Mayor & Council	Council Contingency - Annual Allocation	58,792	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	Gaming Reserve	Operational
1.1	100- City Manager	Downtown Safety Initiatives	471,000	471,000	471,000									Financial Stabilization	Healthy and Safe Community
1.2	105 - Mayor & Council	Grants	92,000	222,000	222,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000	Gaming Reserve	Healthy and Safe Community
City Manager															
2.0	110 - City Manager	Corporate Business Analyst	50,000	50,000	50,000									Financial Stabilization	Organizational Capacity
Economic Development															
3.0	112 - Economic Development	Carving and Installation of Totem Poles at City Hall		120,000										Gaming Reserve	Collaboration
3.1	112 - Economic Development	Lease Property for Doctors		30,000										Financial Stabilization	Community Growth
Finance															
4.0	310 - Finance	Financial Systems/Accounting Software (UNIT4 Project)		148,500										Financial Stabilization	Organizational Capacity
4.1	310 - Finance	Fee Review		40,000										Financial Stabilization	Organizational Capacity
4.2	310 - Finance	PT Accounting Clerk II		63,000	65,500	68,100								Financial Stabilization	Operational
4.3	110 - Finance	Revenue Study		150,000										Financial Stabilization	Organizational Capacity
Risk Management															
5.0	330 - Risk Mgmt.	Property Appraisal Services					75,000					75,000		Financial Stabilization	Organizational Capacity
Communications															
6.0	410 - Communications	Statistically Valid Community Survey			13,000		13,500		14,000		14,500		15,000	Financial Stabilization	Community Growth
Human Resources															
7.0	420 - Human Resources	Exempt Salary Survey		15,000			15,000				15,000			Financial Stabilization	Organizational Capacity
7.1	420 - Human Resources	CUPE Agreement Renewal		15,000			15,000				15,000			Financial Stabilization	Operational
7.2	420 - Human Resources	Certificate of Recognition (COR) - Safety Achievement		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	Financial Stabilization	Organizational Capacity
7.3	420 - Human Resources	Workplace Culture - Survey		20,000		20,000	20,000		20,000		20,000			Financial Stabilization	Organizational Capacity
Information Technology															
8.0	430 - IT	Network Security Audit	41,310		25,000		25,000		25,000		25,000		25,000	IT Reserve	Operational
8.1	430 - IT	Microsoft Cloud Migration		100,000										Financial Stabilization	Organizational Capacity
Legislative Services															
9.0	440 - Legislative Services	Municipal Election				61,000				63,000				Financial Stabilization	Legislated Requirement

2024-2033 FINANCIAL PLAN
APPROVED OPERATING PROJECTS

Index	Department	Project Name	2023 CFwd as at 11-Nov-23	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Funding Source	Relation to Strategic Priorities
Properties															
10.0	442 - Properties	Senior Centre Lease		85,580										Financial Stabilization	Healthy and Safe Community
Development Services															
11.0	510 - Development Services	Façade Revitalization & Crime Prevention Through Environmental Design Improvements	79,320	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	Gaming Reserve	Healthy and Safe Community
Bylaw Enforcement															
12.0	610 - Bylaw Enforcement	Increase Downtown Security Patrols	50,000	50,000	50,000									Financial Stabilization	Healthy and Safe Community
12.1	610 - Bylaw Enforcement	Bylaw Enforcement Officer Outfitting		3,736		3,736		7,472						Financial Stabilization	Legislated Requirement
Fire Protection															
13.0	620 - Fire	Paid On Call (POC) Recruitment		25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	Financial Stabilization	Operational
Airport															
14.0	710 - Airport	Airport Auxiliary Staffing		74,000										Airport Reserve	Operational
14.1	710 - Airport	Crack Sealing		35,000		36,400		37,900		39,400		41,000		Airport Reserve	Operational
14.2	710 - Airport	Flight Way Clearing		30,000				30,000				30,000		Airport Reserve	Legislated Requirement
14.3	710 - Airport	Wings & Wheels Event		15,000	15,000	16,000	16,000	16,000	17,000	17,000	17,000	18,000	18,000	Airport Reserve	Collaboration
14.4	710 - Airport	Enhanced Regulatory Training		12,000										Airport Reserve	Legislated Requirement
14.5	710 - Airport	Carbon Monoxide (CO) Sensor		6,000										Airport Reserve	Legislated Requirement
14.6	710 - Airport	Runway Line Painting			35,000		36,400		37,900		39,400		41,000	Airport Reserve	Legislated Requirement
Facilities															
15.0	724 - Facilities	EV Charging Station - Sportsplex Maintenance Costs									7,500			Carbon Neutral Reserve	Healthy and Safe Community
Roads															
16.0	730 - Roads	Bridge Inspections		21,000		22,500		24,000		25,500		27,000		Financial Stabilization	Healthy and Safe Community
16.1	730 - Roads	Pavement Management Plan		110,000				100,000						Financial Stabilization	Community Growth
Parks															
17.0	732 - Parks	Urban Forest Management Plan Implementation		135,000	139,000									Gaming Reserve	Community Growth
17.1	732 - Parks	Continue With Downtown Cleanliness Program		125,000	129,000									Financial Stabilization	Healthy and Safe Community
17.2	732 - Parks	Willow Point Field Setup for User Groups		70,000	72,000									Gaming Reserve	Collaboration
Storm Drains															
18.0	782 - Storm Drains	Stormwater Utility Consultant	100,000	100,000										Storm Reserve	Community Growth
18.1	782 - Storm Drains	Operating Budget		360,000										Storm Reserve	Community Growth

2024-2033 FINANCIAL PLAN
APPROVED OPERATING PROJECTS

Index	Department	Project Name	2023 CFwd as at 11-Nov-23	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Funding Source	Relation to Strategic Priorities
Long Range Planning & Sustainability															
19.0	810 - Long Range Planning	Downtown Small Initiatives Fund	7,189	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	Gaming Reserve	Healthy and Safe Communities
19.1	810 - Long Range Planning	Energy Rebate & EV Programs		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	Carbon Neutral Reserve	Housing
19.2	810 - Long Range Planning	Official Community Plan and Zoning Bylaw Update	200,000	150,000										Gaming Reserve / CWF	Housing
19.3	810 - Long Range Planning	Public Art		25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	Gaming Reserve	Healthy and Safe Communities
19.4	810 - Long Range Planning	E-Mobility (E-Bike & EV Charging Infrastructure Strategy for MTP)		25,000										Carbon Neutral Reserve	Healthy and Safe Community
19.5	810 - Long Range Planning	Canada Goose Management		5,000	5,000									Gaming Reserve	Healthy and Safe Community
Recreation & Culture															
20.0	820 - Recreation & Culture	Parks and Rec Strategic Plan	150,000	10,000										Financial Stabilization	Healthy and Safe Community
20.1	820 - Recreation & Culture	PLAY Campbell River		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	Gaming Reserve	Healthy and Safe Community
20.2	820 - Recreation & Culture	Security presence at the Sportsplex Skatepark		37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	37,500	Gaming Reserve	Healthy and Safe Community
20.3	820 - Recreation & Culture	CR Live Streets		140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	140,000	Gaming Reserve	Healthy and Safe Community
20.4	820- Recreation & Culture	Spirit Square Management Contract		99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	Gaming Reserve	Healthy and Safe Community
20.5	820- Recreation & Culture	Bus Rentals		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	Gaming Reserve	Healthy and Safe Community
TOTAL FUNDED PROJECTS			\$ 1,299,611	\$ 3,398,316	\$ 1,823,000	\$ 856,236	\$ 809,400	\$ 878,872	\$ 722,400	\$ 793,400	\$ 746,900	\$ 854,500	\$ 727,500		
Funded Utility Projects															
Sewer															
21.0	780 - Sewer	Sewer Right of Way Clearing	97,301	50,000	50,000	50,000	50,000	20,000	20,000	20,000	20,000	20,000	20,000	Sewer Reserve	Operational
21.1	780 - Sewer	Sewer Infrastructure Maintenance & Monitoring	20,000		25,000	5,000	5,000	35,000	5,000		30,000			Sewer Reserve	Legislated Requirement
21.2	780 - Sewer	Lift Station 11 Transformer Inspection			5,000		5,000		5,000		5,000		5,000	Sewer Reserve	Operational
Water															
22.0	790 - Water	Leak Detection Equipment Pilot	37,985	40,000										Water Reserve	Operational
22.1	790 - Water	Confined Space Entry Alternate Procedures	34,120											Water Reserve	Legislated Requirement
22.2	790 - Water/780 - Sewer	Water Demand/Meter Audit		108,000										Water / Sewer Reserves	Community Growth
22.3	790 - Water	Water Conservation Program		135,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	Water Reserve	Operational
TOTAL FUNDED UTILITY PROJECTS			\$ 189,406	\$ 333,000	\$ 155,000	\$ 130,000	\$ 135,000	\$ 130,000	\$ 105,000	\$ 95,000	\$ 130,000	\$ 95,000	\$ 100,000		

2024-2033 FINANCIAL PLAN
APPROVED OPERATING PROJECTS

Index	Department	Project Name	2023 CFwd as at 11-Nov-23	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Funding Source	Relation to Strategic Priorities
UNFUNDED PROJECTS															
23.0	310 - Finance	Natural Asset Financial Reporting			50,000									TBD	Operational
23.01	420 - Human Resources	Leadership Development Program		10,000										TBD	Organizational Capacity
23.02	420 - Human Resources	Health & Safety Policy Development: Due Diligence and Regulatory		30,000										TBD	Organizational Capacity
23.03	430 - IT	Enterprise Phone Replacement		70,000	30,000									TBD	Organizational Capacity
23.04	430 - IT	Automate BC1 process		25,000										TBD	Organizational Capacity
23.05	430 - IT	Microsoft 365 extended backup		17,000										TBD	Organizational Capacity
23.06	430 - IT	Dogwood Operations Network Improvements		7,000										TBD	Organizational Capacity
23.07	430 - IT	ITIL Training - IT Department		16,000										TBD	Organizational Capacity
23.08	430 - IT	Help Desk Software Replacement			20,000	20,000								TBD	Organizational Capacity
23.09	440 - Legislative Services	Records & Information Management (RIM) Program Project Migration &		50,000	100,000	50,000								TBD	Organizational Capacity
23.10	620-Fire	Fire Master Plan & HRVA		100,000										TBD	Community Growth
23.11	710 - Airport	Airport Water Bottle Filling Station		2,500										TBD	Operational
23.12	710 - Airport	Tree Planting		3,000										TBD	Healthy and Safe Community
23.13	780 - Sewer/790 - Water	Maintain Technical Support Levels for Asset Records		84,000										TBD	Operational
23.14	810 - Long Range Planning	Natural Asset Planning		50,000	50,000									TBD	Community Growth
23.15	810 - Long Range Planning	Agriculture Plan Update			20,000									TBD	Community Growth
TOTAL UNFUNDED PROJECTS			\$ -	\$ 464,500	\$ 270,000	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CARRY-FORWARD PROJECTS ALREADY APPROVED BY COUNCIL															
Carry Forward for Late Invoicing															
24.00	610 - Bylaw Enforcement	Overnight Security Patrols	29,634											Financial Stabilization	Healthy and Safe Community
24.01	310 - Finance	Asset Retirement Obligations PSA 3280 Implementation	150,000											Financial Stabilization	Organizational Capacity
24.02	440 - Legislative Services	Records & Information Management (RIM) Program Project	35,000											Gaming Reserve	Organizational Capacity
24.03	510 - Development Services	Development Process Update	20,000											Financial Stabilization	Organizational Capacity
24.04	600 - Director of Community Safety	Community Safety Plan	50,000											Gaming Reserve	Healthy and Safe Community
24.05	710 - Airport	Fire Safety Plan	20,000											Gaming Reserve	Community Growth

2024-2033 FINANCIAL PLAN
APPROVED OPERATING PROJECTS

Teal Text - Planned Date Change

Index	Department	Project Name	2023 CFwd as at 11-Nov-23	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Funding Source	Relation to Strategic Priorities
24.06	810 - Long Range Planning	Enviro Monitoring - Big Rock Boat Ramp	11,000											Financial Stabilization	Healthy and Safe Community
24.07	430 - IT	Software Licenses Increase	15,000											Financial Stabilization	Operational
Project Delayed for Operational Reasons															
24.08	112 - Economic Development	Industry Analysis and Investment Attraction	1,174											Gaming Reserve	Community Growth
24.09	112 - Economic Development	Economic Development Strategic Planning	19,554											Financial Stabilization	Community Growth
24.10	112 - Economic Development	CR Restart - Economic Development Resources	22,606											Gaming Reserve	Community Growth
24.11	112 - Economic Development	Airport Marketing / Investment Attraction	28,947											Financial Stabilization	Community Growth
24.12	400 - Director of Corporate Services	Corporate Training Requirements	20,000											Financial Stabilization	Operational
24.13	410 - Communications	Communications and Engagement	37,950											Financial Stabilization	Operational
24.14	400 - Director of Corporate Services	Corporate Workplace Culture Initiatives	28,693											Financial Stabilization	Operational
24.15	830 - Solid Waste	Solid Waste Communications/Coordination	47,450											Gaming Reserve	Community Growth
24.16	780 - Sewer	Confined Space Entry Alternate Procedures	11,552											Sewer Reserve	Legislated Requirement
24.17	810 - Long Range Planning	Quinsam Heights Neighbourhood Plan & Land Use with First Nations	41,152											Financial Stabilization	Housing
24.18	810 - Long Range Planning	Accessibility Committee and Accessibility Plan	15,000											Financial Stabilization	Healthy and Safe Community
24.19	710 - Airport	Update Airport Land Use & Development Strategy Infrastructure	100,000											Airport Reserve / Gaming Reserve	Community Growth
24.20	710 - Airport	Airport Business Plan	69,727											Gaming Reserve	Community Growth
24.21	442 - Properties	Remediation of Contamination at the Airport	116,599											Gaming Reserve	Operational
TOTAL CARRY-FORWARD PROJECTS ALREADY APPROVED			\$ 891,037	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

2024-2033 FINANCIAL PLAN
APPROVED OPERATING PROJECTS

Index	Department	Project Name	Project Description	Project Justification
Funded Projects				
Corporate Initiatives				
1.0	105 - Mayor & Council	Council Contingency - Annual Allocation	Annual allocation for future Council Contingency items.	Required to ensure funding is available for annual Council projects and initiatives that arise during the year.
1.1	100- City Manager	Downtown Safety Initiatives	Project provides funding for a number of activities to address community safety particularly in the downtown.	The project includes a number of initiatives aimed at ensuring a safe downtown which include: \$110,000 for Downtown Cleanliness Programs, \$216,000 for additional Bylaw Officers, and \$145,000 for additional security patrols in the downtown.
1.2	105 - Mayor & Council	Grants	Grant funding programs through the City of Campbell River.	Project is the combination of many different grant funding programs in the past and are pending further discussion. The total funding is distributed as follows: \$60,000 for Community Grants, \$52,000 for Parks Maintenance and Beautification Grants, \$65,000 provided for Economic Development Grants, \$40,000 in Beautification Grants and \$5,000 for the Seniors Hub.
City Manager				
2.0	110 - City Manager	Corporate Business Analyst	Funds for a contractor or auxiliary position to focus on continuous process improvement at the City of Campbell River.	The City continues to face challenges with costs rising at rates in excess of inflation. Should the City want to maintain lower tax rate increases in future years, the City will need to consider how to streamline service delivery while at the same time diversifying its revenue streams to ensure that residents continue to receive a high level of service.
Economic Development				
3.0	112 - Economic Development	Carving and Installation of Totem Poles at City Hall	Commissioning of two totem poles representing the We Wai Kai and Wei Wai Kum Nations, installation at City Hall. This is a reconciliation project.	The Poles are a step towards reconciliation intending to encourage everyone who comes across them to learn more about the history of the Nations and to understand their own roles in reconciliation between Indigenous and non-Indigenous Canadians. The reconciliation journey works towards building a renewed relationship with Indigenous Peoples based on the recognition of rights, respect and partnership.
3.1	112 - Economic Development	Lease Property for Doctors	Leasing of short term accomodations for access by medical personel.	In 2023 the Economic Development Department leased a micro unit in the Neo apartment complex, located a block from the Campbell River Regional and District Hospital. Health care professionals coming to Campbell River can rent the unit on a nightly basis, for up to 3 weeks. The City is currently on a waitlist for a second unit.
Finance				
4.0	310 - Finance	Financial Systems/Accounting Software (UNIT4 Project)	SaaS ERP hosting and support fees for the replacement of the City's current financial reporting software (Vadim).	The City's financial reporting software is over 12 years old and lacks the functionality that is necessary to meet the financial planning and reporting requirements of the City of Campbell River. This project will focus on innovating City processes and maximizing efficiencies. This project, which began in 2021, will replace the current financial reporting system (Vadim) as well as, enhance current capabilities through modules for budgeting, capital asset management, procurement management, human resource management, financial document retention, and payables management. This implementation is a multi year project.
4.1	310 - Finance	Fee Review	Fee review was substantially completed in 2023. Project funds that remain will be utilized to combine all existing bylaws into one.	The City has numerous fees and charges bylaws and combining these into one will ensure ease of use by the public and also make it easier to update the bylaws in the future.
4.2	310 - Finance	PT Accounting Clerk II	This project provides the Finance department with a .73 Accounting Clerk II for a period of 3 years to support current service levels until the city has completed installation of its new financial reporting software. Software is reducing the need for this position in the long term.	The City is working through a multi year project to implement a new financial reporting and HR management system. The project is intended to result in efficiencies and cost savings from a staff perspective. These savings were originally anticipated to be achieved at the end of the project. Based on anticipated staff efficiencies that will be achieved the Finance base budget has been reduced by .73 FTE for 2024 even though the efficiencies are not anticipated to be achieved to future years. To compensate for the difference an operating project will fund the position until the end of the project.
4.3	110 - Finance	Revenue Study	Engage 3rd party to examine ways the City can better align current revenue streams as well as diversify and take advantage of new revenue sources.	The City continues to face challenges with costs rising at rates in excess of inflation. Should the City want to lower tax increases in future years, the City needs to consider how it can appropriately diversify its revenue streams to ensure that residents continue to receive a high level of service.
Risk Management				
5.0	330 - Risk Mgmt.	Property Appraisal Services	Insurance appraisal services are required for the purposes of determining insurance values of the City's properties and assets.	Insurable asset appraisals are required to ensure that the City has adequate insurance coverage is in place. This should be conducted at least every 5 years.
Communications				
6.0	410 - Communications	Statistically Valid Community Survey	A statistically valid community survey is timed to occur twice (end of year one and three) during each Council term.	By surveying citizens using a statistically valid method, the City and Council are better able to understand community needs and sentiments on City services.
Human Resources				
7.0	420 - Human Resources	Exempt Salary Survey	Market comparison of exempt compensation levels using benchmark positions.	In February 2020, Council approved a policy to review exempt compensation every four years (Q1 of 2nd year of Council term).
7.1	420 - Human Resources	CUPE Agreement Renewal	Bargaining costs related to CUPE contract renewal.	In bargaining years, there are additional legal and other contract bargaining related costs incurred. Preparation will commence prior to Dec 31, 2023 expiration.

2024-2033 FINANCIAL PLAN
APPROVED OPERATING PROJECTS

Index	Department	Project Name	Project Description	Project Justification
7.2	420 - Human Resources	Certificate of Recognition (COR) - Safety Achievement	COR preparation	Additional resources and consulting fees to prepare health & safety management system to meet Certificate of Recognition (COR) requirements.
7.3	420 - Human Resources	Workplace Culture - Survey	Culture assessment as part of ongoing organizational development.	Culture surveys collect and analyze data and insights from employees to assess and improve organizational effectiveness and productivity.
Information Technology				
8.0	430 - IT	Network Security Audit	An independent review of the City of Campbell River's technology network to identify security vulnerabilities, preventative requirements, and payment system compliance.	With ongoing risk of security intrusions, a mandatory requirement for a network security audit has been identified. Compounding this issue is the additional requirement to support a growing demand for online payment processing as provided by the City's Tempest e-commerce interface (for dog licenses, parking tickets, etc.), and recreation registration software (CLASS) which will feature online registration and payment processing. Recent legislation for Payment Card Interface compliance requires that a network security audit take place on a scheduled basis. The City's technology network undergoes a security audit by an independent certified agency every two years to ensure that the risks to the system are low.
8.1	430 - IT	Microsoft Cloud Migration	Migrating the remaining 172 email accounts to Microsoft Office 365.	Required to decommission the legacy Microsoft Exchange server, and reduce security vulnerabilities on the network. Licensing costs are \$575/license annually. The migration to Office 365 is also pre-requisite to support upcoming projects: <ul style="list-style-type: none">- Records Management initiative- Microsoft Teams calling initiative- Automated deployment of mobile phones and laptops, and all users need to be in Office 365 to see the full benefits and efficiencies of these new processes.- Business Continuity is improved by having all staff in Office 365 for cloud-based communications during network outages.
Legislative Services				
9.0	440 - Legislative Services	Municipal Election	City costs to run the municipal general election.	In election years, additional expenses are incurred for preparation, administration, election worker wages, etc.
Properties				
10.0	442 - Properties	Senior Centre Lease	Funding for the lease of a portion of The Common for the CR Seniors Centre Society to operate the CR Seniors Centre.	The Centre offers an affordable meal program, information sessions on relevant topics (transportation, health issues, hospice care etc.), programming, and annual social events to its members. The Centre was established in 2018 to better accommodate seniors programming within our community. Staff will be recommending that the City enter a 1-year lease renewal to allow the City to complete the Recreation Master Plan and make a long-term decision on the location for seniors programming based on the recommendations from this plan.
Development Services				
11.0	510 - Development Services	Façade Revitalization & Crime Prevention Through Environmental Design Improvements	This program is one of the core programs in the City's Downtown Revitalization Initiative. The Downtown Façade Improvement Program is for commercial storefronts located within a target area of Downtown. The program encourages commercial building owners to invest in façade renovations and storefront upgrades by providing matching grants to cover a portion of renovation costs up to a maximum amount. These grants provide an incentive to conduct building improvements that make streets a more interesting and appealing environment and attract people and businesses to the area. This program is intended to make city streets a more inviting and interesting place to walk and shop, help building owners attract and retain tenants, build civic pride among the local business community, contribute to the quality of life of residents, workers, and visitors, and promote the marketability of the local business area.	One of Council's strategic priorities is the Downtown Revitalization. To date, Council has implemented several strategies to this end. The City's "main street" or primary shopping streets (Shopper's Row and Pier Street) have a collection of tired looking storefronts that impact the shopping experience, which in turn impacts tenant attraction and the overall feeling of vitality and public draw. After a successful launch in 2014, the City is well positioned to build upon the momentum and interest of the Downtown Façade Improvement Program to "freshen" the store fronts and improve the overall feel and messaging of this primary business area of the City. The grants are currently valued at 50% of project costs or a maximum contribution of \$10,000.
Bylaw Enforcement				
12.0	610 - Bylaw Enforcement	Increase Downtown Security Patrols	Increased downtown security foot patrols and responding to rising security costs.	The City's 5-year contract with Footprints Security has expired. An RFP is being prepared and it is anticipated that the City will need to pay more for downtown security patrols. It is also anticipated that Council will want to increase the level of downtown security patrols to address requests to improve downtown public safety (both real and perceived).
12.1	610 - Bylaw Enforcement	Bylaw Enforcement Officer Outfitting	Costs associated with providing necessary equipment for newly hired Bylaw Officers.	Bylaw officers are required to be properly equipped with personal protection equipment, uniform, and other necessary items to perform to their duties while maintaining the safety of themselves and the public.

2024-2033 FINANCIAL PLAN
APPROVED OPERATING PROJECTS

Index	Department	Project Name	Project Description	Project Justification
Fire Protection				
13.0	620 - Fire	Paid On Call (POC) Recruitment	Paid on Call firefighters recruitment.	As part of the 2021 cost saving measures, \$30,000 for “POC recruitment” was cut from Fire’s operating budget. The value has been reduced to 25K, but is required annually in order to recruit and train our POC firefighters.
Airport				
14.0	710 - Airport	Airport Auxiliary Staffing	Funding for auxiliary coverage of key operations & maintenance positions in summer and winter.	At current state, airport staffing is inadequate to ensure fully staffed shifts during peak summer and winter seasons. In order to meet regulatory requirements for airfield security and maintenance, auxiliary staffing at 0.8FTE is recommended until a proper business case can be made to determine permanent positions and secure funding. This initiative was originally planned at 0.6FTE for 2024. As it is anticipated that the incumbent will re-apply for the 2nd year of this position, operational efficiencies and hiring expenses will be avoided by bumping this to 0.8FTE. A 0.8FTE position will allow the position to remain filled seamlessly between Dec 31/2023 and September 15/2024, avoiding the incumbent returning to their permanent department, only to be re-hired at the airport in the springtime.
14.1	710 - Airport	Crack Sealing	Preventative maintenance crack sealing of asphalt surfaces (runway, taxiways, and apron).	Regular crack sealing is critical to ensure the airport's significant paved surfaces meet their design lifetime. With significant freeze/thaw cycles in winter, ensuring that the runway, taxiways, and aprons have regular crack sealing is a critical asset management practise.
14.2	710 - Airport	Flight Way Clearing	Selectively remove trees that penetrate into the airport's approach path as per Transport Canada regulations.	Trees growing up into the airports approaches are a significant hazard to aircraft operations. Without a program to remove trees that grow too tall, regulations will shift the airport approaches to higher minimums, restricting aircraft operations in lower visibility conditions. The airport works with other agencies to have much of this work done at no cost to the City (BC Wildfire training, BC Forest Safety Council training, etc.) but an established budget is required in case 3rd parties are unable to complete the work for free.
14.3	710 - Airport	Wings & Wheels Event	Annual contribution towards the Wings & Wheels event at the Campbell River Airport.	This event brings together aviation and vehicle enthusiasts for a combined aircraft and car show. It highlights the airport's presence in the Campbell River area and draws thousands of visitors to the airport.
14.4	710 - Airport	Enhanced Regulatory Training	Provide enhanced training to airport operations staff.	During the COVID pandemic, many training opportunities were unavailable due to restrictions on gatherings and the inability to deliver in a virtual environment. The airport is required to maintain specialized Transport Canada regulatory training in several areas (wildlife control, runway condition reporting, Safety Management Systems). This budget will ensure that this important regulatory requirement for the airport's Transport Canada certification can be undertaken in 2024.
14.5	710 - Airport	Carbon Monoxide (CO) Sensor	Replace CO sensor in Airport shop.	The current Carbon Monoxide sensor in the shop was last replaced in the mid 1990's. Testing proves the current sensor works but does not provide sensing for NO2 (Nitrus Dioxide). Unit needs to be updated to provide safe work environment.
14.6	710 - Airport	Runway Line Painting	Line painting on Runway 12-30 to ensure Transport Canada regulations on runway lines are met.	Runway line markings are used by aircraft on approach for visual aid in identifying the runway threshold, centreline and touchdown point. Annual winter maintenance scrapes and dulls the markings to a point where they may not meet Transport Canada contrast requirements. Bi-Annual painting of the runway lines ensures continued compliance with the airport's operating certificate.
Facilities				
15.0	724 - Facilities	EV Charging Station - Sportsplex Maintenance Costs	Operations and maintenance of the EV charging station at Sportsplex once every 10 years.	Installation of a Level 2 EV charger in the south of the City as part of Mid-Island EV Charging Network collaboration, with approximately 73% of project costs provided by grant funding through the collaboration. Part of the agreement is that the City provides funding for the required O&M every 10 years. Council resolution # 19-0096 in support of joining this collaboration.
Roads				
16.0	730 - Roads	Bridge Inspections	Safety inspection of City's bridges and large culvert infrastructure.	Safety inspections every two years ensures the City's bridge and large culvert infrastructure remains safe for use and identifies any safety issues that must be addressed for continued safe operation and future budget considerations
16.1	730 - Roads	Pavement Management Plan	Pavement Management program provides important road surface data that is used to inform future pavement overlay projects and the City Asset Management Plan.	In 2018 a Pavement Management Plan was put into place. The pavement management plan needs to be updated every five years to support the work required to prioritize the annual asphalt overlay program. This program is vital to keep our roads conditional assessments up to date so we get maintain roads at an acceptable service level before they get to a point where it will cost more in future years to repair.
Parks				
17.0	732 - Parks	Urban Forest Management Plan Implementation	Funding for implementation of the Urban Forest Management Plan.	The Urban Forest Management Plan (UFMP) was completed in late 2015 and given approval in principle by Council in 2016. The plan deals with all areas of the City's urban forest including danger trees, street trees, trees on City-owned property, policy development, and long term asset management of the urban forest. Satellite imagery between 2000 and 2012 demonstrates that substantial canopy loss has occurred in Campbell River’s urban areas. Existing treed areas are being cleared for development without any replacement of trees. The City is at risk of seeing its canopy cover reduced from 33% to 20% without proper maintenance and management of the urban forest. This has negative consequences for storm water control, carbon sequestration, and the City’s ability to meet its environmental goals. Lack of maintenance of the City’s street tree inventory (of over 600 trees) is damaging the long term health of this important neighborhood asset. This has negative consequences for neighborhood ambience and community livability. The urban forest is an important component of the City’s green infrastructure. Investing in management and maintenance of this asset will reduce the long term costs of storm water management. The urban forest is also an important component in the livability of the community, and it makes significant contributions to carbon sequestration.
17.1	732 - Parks	Continue With Downtown Cleanliness Program	to increase the City's staff/resources needed to increase the level of cleanliness in the downtown area.	With Council's focus on the downtown core, this item is providing staffing and other resources to ensure 7 days a week operation, for cleanliness of the downtown area.

2024-2033 FINANCIAL PLAN
APPROVED OPERATING PROJECTS

Index	Department	Project Name	Project Description	Project Justification
17.2	732 - Parks	Willow Point Field Setup for User Groups	Parks staff to setup fields for user groups at Willow Point Park and Nunns Creek Park (if required)	With relocating Campbell River Minor Baseball (CRMBA) to Willow Point Park starting in 2022 , there are now multiple groups using the Willow Point fields, and setup is required after each user groups use the field that night.
Storm Drains				
18.0	782 - Storm Drains	Stormwater Utility Consultant	Consultant services for the initial steps in developing a cost-recovery funding model for the Stormwater Utility.	This is the first step in developing a dedicated cost-recovery and equitable funding model for the Stormwater Utility, and will help solidify levels of service, identify and plan infrastructure renewal, and increase flexibility in responding to public interest and climate change.
18.1	782 - Storm Drains	Operating Budget	Annual transfer from the Storm Reserve to fund Storm Drains and balance the operating budget.	Per the City's Financial Stability and Resiliency Policy, Storm Drains is to be a self-funded program. Currently this program is funded through taxation, but work is underway to establish this program as a utility funded through user fees.
Long Range Planning & Sustainability				
19.0	810 - Long Range Planning	Downtown Small Initiatives Fund	Funding for projects downtown to support downtown revitalization.	Funding enables the City to undertake small initiatives to improve the streetscape and public spaces in the downtown (e.g., seating, utility box wrapping with photos, developing parklets, wayfinding signage, lighting, implementing public art, and other initiatives).
19.1	810 - Long Range Planning	Energy Rebate & EV Programs	Project supported by CleanBC to switch from fossil fuel heating to energy efficient heating source.	Rebates offered by BC Hydro. City provides \$350/rebate until \$15k is fully utilized. Majority of rebates have been used to switch from fossil fuel furnace to heat pump.
19.2	810 - Long Range Planning	Official Community Plan and Zoning Bylaw Update	Comprehensive review of the OCP and Zoning Bylaw.	Project needed to address actions with the City's Housing Needs Assessment, Housing Strategy, and Housing Accelerator Fund Application.
19.3	810 - Long Range Planning	Public Art	Funding for Public Art.	These funds will allow the City to pursue public art installations in the community.
19.4	810 - Long Range Planning	E-Mobility (E-Bike & EV Charging Infrastructure Strategy for MTP)	Project to develop a strategy for EV charging infrastructure, E-bike infrastructure, and electrification of the City's fleet to comply with CleanBC Road 2030.	This project will explore future EV infrastructure needs in the community to support future demand, including opportunities to require new multi-family developments to be EV ready. Secure storage for E-bikes in public areas will also be explored, and recommendations to eventually replace City light-duty vehicles to EVs will be explored as the fleet will eventually be replaced.
19.5	810 - Long Range Planning	Canada Goose Management	Funding to provide monitoring of Canadian Geese populations within the City.	Council approved initiative starting in 2019.
Recreation & Culture				
20.0	820 - Recreation & Culture	Parks and Rec Strategic Plan	To create a strategic plan for the Parks, Recreation & Culture Departments.	A strategic plan will help to set direction, develop and prioritize action plans, and guide responsible and targeted investment for the Parks, Recreation & Culture Departments.
20.1	820 - Recreation & Culture	PLAY Campbell River	The PLAY Campbell River working group was formed in early 2018 and the group has been working on a physical literacy strategy for Campbell River. This is an inter-agency group with members from the school, sport, recreation and health sectors. Initially, working with Pacific Sport, a grant of \$30,000 was obtained to get this project off the ground.	Funding will provide support for the PLAY Campbell River working group until additional grant funding is obtained.
20.2	820 - Recreation & Culture	Security presence at the Sportsplex Skatepark	Council currently endorses and funds the use of a security presence at the Sportsplex Skatepark in the summer from mid June through mid September, 7 days a week.	Initially this was funded to have skatepark patrol leaders in the summer to offer a presence, ensure kids were safe and teach kids various moves and techniques. The past two summers, unwanted activities in and around the skate park area have become problematic; kids bullied and threatened, kids harassed, alcohol and drug consumption. While the summer security presence assisted in reducing the number of incidents, they are only on site from 3 pm - 9 pm and from mid June - mid September. This additional funding would enable 8 hours a day coverage June - September and new coverage starting May 1 through the end of October. Council currently funds the program for \$22,500. This additional \$15,000 would bring the total to \$40,000
20.3	820 - Recreation & Culture	CR Live Streets	To provide Live Streets events in the summer and throughout the rest of the year.	The Live Street events in 2022 were very successful in helping to attract people to come back into the downtown core, feel safe and encourage businesses to be involved. This extra funding would allow for a full time downtown activation, including a full time coordinator, that sees events outside the summer season.
20.4	820- Recreation & Culture	Spirit Square Management Contract	Downtown Activation Coordinator for programs and entertainment provided at Spirit Square in the downtown.	Project provides daytime programming and entertainment in Spirit Square.
20.5	820- Recreation & Culture	Bus Rentals	Rental of one passenger bus to support transportation for a summer camp for children living with special needs.	With the budget cuts to fleet in 2021, Recreation lost one 23 passenger bus and one 8 passenger van. To date, the buses and vans are used daily in July and August to transport 4 camps to off site field trips and the Summerside Express travelling teen program. Summerside Express is funded through the Ministry of Children and Family and supports youth living with special needs. The contract stipulates that it is specifically funding the Summerside Express travelling teen group; having access to buses are critical to the success of this funding. In the summer of 2021, there were 2,300 passengers transported in the recreation vehicles for summer camps.

2024-2033 FINANCIAL PLAN
APPROVED OPERATING PROJECTS

Index	Department	Project Name	Project Description	Project Justification
Funded Utility Projects				
Sewer				
21.0	780 - Sewer	Sewer Right of Way Clearing	To gain vehicle access to critical infrastructure by clearing and widening sewer right of ways.	Many critical sewer mains do not have vehicle access for preventative and emergency maintenance. Lack of access for preventative maintenance and video assessment will result in failures that will have negative environmental and human health impacts, and potential for infrastructure damage. This task is more expensive than first anticipated due to environmental sensitivity of the areas to be cleared. This will need to recur until at least 2029.
21.1	780 - Sewer	Sewer Infrastructure Maintenance & Monitoring	Periodic maintenance & monitoring of sewer infrastructure.	Environment monitoring program every 3 years, Norm Wood Environmental Centre outfall inspection every 5 years and IPL outfall inspection every 5 years. This work supports the City to meet the requirements under the City's Operating Permit from the Province
21.2	780 - Sewer	Lift Station 11 Transformer Inspection	Ongoing operations costs for periodic inspection of lift station 11 transformer.	The transformer at lift station 11 is inspected on a bi-annual basis for safety and operational reasons.
Water				
22.0	790 - Water	Leak Detection Equipment Pilot	Pilot modern leak detection equipment.	Current leak detection equipment is becoming out-of-date. Modern approaches to leak detection involve in-stream sensors backed by machine learning analysis. The utilization of these new types of sensors are different enough that a pilot project is prudent to ensure the equipment's utility in our system.
22.1	790 - Water	Confined Space Entry Alternate Procedures	Development of alternate confined space procedures for water confined spaces.	Worksafe BC regulations require that alternate confined space procedures be developed and approved for all confined spaces that cannot be isolated through typical procedures (i.e. vaults). The City is at risk of being non-compliant, so having these plans developed is a regulatory requirement and will decrease risks to operator safety.
22.2	790 - Water/780 - Sewer	Water Demand/Meter Audit	Perform a comprehensive audit of water demand and meter setup.	The Province allows the City to divert ~11.8 Gigalitres of water annually for potable water. If the City grows at an anticipated rate of 2.1%, this leaves approximately 7-10 years before the City reaches its diversion licence and needs to negotiate an increase in water withdrawal amounts with the Province and BC Hydro. This project will help better determine how water demand is allocated within the City, and the first step in ensuring the beneficial use of water to support community growth.
22.3	790 - Water	Water Conservation Program	Water conservation program throughout the community.	Water conservation programs create demand side management to allow our water system to continue to serve the community. Work in these areas will better position the community in the future as requirements change and demand for water increases.
UNFUNDED PROJECTS				
23.0	310 - Finance	Natural Asset Financial Reporting	The project is to fund 3rd party consultants that may be required to assess the City's inventory of natural assets. Natural assets include forests, wetlands, riparian areas, streams, aquifers, foreshores, etc.,	Canada's Public Sector Accounting Board (PSAB) currently does not allow public-sector entities (e.g., local governments) to recognize natural assets in their financial statements. Therefore, the Intact Centre on Climate Adaptation, KPMG, and the Municipal Natural Assets Initiative coordinated a response to a PSAB consultation, making a strong case for the inclusion of natural assets in financial statements. By excluding the value of natural assets, Canadian public-sector entities are not providing adequate information about all assets and users do not have information about the state of natural assets, or their potential impairment. This lack of information has historically led to the mismanagement of natural assets and to the deterioration of the services they provide to the communities and economies over which public-sector entities have jurisdiction. The goal of the project would be to include the reporting of natural assets on the City's financial statements in conjunction with the introduction of PSAS requirements which is to be determined.
23.01	420 - Human Resources	Leadership Development Program	Leadership development program.	Learning & development program for emerging leaders as part of overall retention strategy.
23.02	420 - Human Resources	Health & Safety Policy Development: Due Diligence and Regulatory Compliance	H&S policy and program development	Under Part 2 Division 4 of the WCAct- General Duties of Employers, Workers and Others, the City must establish occupational health and safety policies and programs in accordance with the regulations. The volume and scope of City operations is too high for one HS Advisor to effectively develop and maintain these policies and programs. These funds are to provide additional support in ensuring programs are developed and maintained to meet our regulatory obligations (example: working roadside, silica exposure control, heat stress exposure control plans, electrical safety, energy isolation, personal protective equipment).
23.03	430 - IT	Enterprise Phone Replacement	Replacement of Avaya Enterprise Phone system	The existing Avaya phone system used by most City departments has reached End of Life and will no longer be supported at the end of 2024. Failing to replace the phone systems will resulting impacts to business areas. A pilot project is in progress to test a replacement cloud phone system based on Microsoft Teams. The completion of this project will remove legacy software and hardware. The reduction in the phone licensing costs will be offset by an increase to Microsoft cloud licenses. The project funds would cover an RFP for a consultant, hardware and any other project costs. It is anticipated that the migration to cloud phone solutions will create other benefits and efficiencies for business areas, and strongly supports business continuity, disaster recovery efforts, and EOC deployments.

2024-2033 FINANCIAL PLAN
APPROVED OPERATING PROJECTS

Index	Department	Project Name	Project Description	Project Justification
23.04	430 - IT	Automate BC1 process	Automating the BC1 call process	Automating the BC1 (call before you dig) call process to create a self service solution for Campbell River residents. This solution will eliminate legacy software and reduce call volume and work for the Development Services Department. Funds are requested for contractor programming services and IT training for ongoing support for the service. Once deployed, the solution will be supported in-house by the IT department.
23.05	430 - IT	Microsoft 365 extended backup	1 year testing of cloud backup solutions for Microsoft 365 accounts to support future Records Management solution	The IT Department needs to test long-term backup storage options for Microsoft Office 365 accounts in a 3rd party solution. Our Microsoft office accounts meets some, but not all, City records retention schedules so testing is needed for long-term records retention. A solution would provide 3rd party backup cloud environments that would support records management initiatives and business continuity/disaster recovery needs. It would also provide comprehensive granular search functionality that would assist FOI record gathering requirements. If a suitable solution is found, an increase to software licensing will be required in 2025 and beyond.
23.06	430 - IT	Dogwood Operations Network Improvements	Improve the network at the Dogwood Operations Facility	The Dogwood Operations facility is suffering from slow network speeds. Upgrading equipment and a new internet connection to the building will improve staff connectivity to the network for daily use, and is necessary to take advantage of the improvements offered by the OMS and the ERP cloud migration projects.
23.07	430 - IT	ITIL Training - IT Department	ITIL training for the IT Department	ITIL is a library of best practices for managing IT services and improving IT support and service levels. The IT Department is focusing on creating efficiencies and improving the delivery of services to the City. ITIL training/certification is an important pre-requisite to ensure all IT staff have a foundational understanding of service delivery topics and aligning IT delivery with business objectives.
23.08	430 - IT	Help Desk Software Replacement	Replacement of existing help desk software.	The existing helpdesk software is not meeting IT requirements for ticket management. A new software solution is being tested during a large project, and implementation of the software would take place in 2024 under that project. The operational costs for 2025 would be required to cover any licensing during rollout for the entire organization.
23.09	440 - Legislative Services	Records & Information Management (RIM) Program Project Migration & Implementation	Implementing an electronic document records management system (EDRMS) for the organization	The City currently does not have an EDRMS for the organization. The City's Records Management Program, including software, has been historically under resourced, and this is reflected in the current state of our records. This project corresponds with the ongoing service request for a Records Coordinator position to support the design and implementation of an organization wide EDRMS. This software implementation will result in significant efficiencies throughout the organization and support Council's strategic priorities related to asset management and effective governance.
23.10	620-Fire	Fire Master Plan & HRVA	The procurement of a consultant to provide a Fire Master Plan and Hazard, Risk & Vulnerability Assessment	The need to provide an in-depth and comprehensive risk analysis exists to ensure that the risk and liabilities to the city are aligned with current and future capabilities. Although a high-level assessment has been recently completed related to service levels, it lacks the details associated with focused capacity. Synergies exist in this plan to complete an HRVA as required by the revised. A business case accompanies this project request.
23.11	710 - Airport	Airport Water Bottle Filling Station	Installation of a water bottle filling station in the terminal building.	The Airport Terminal Building currently has a water bottle filling station inside the hold room, after security screening. There are no deep bowled sinks in washrooms that can accommodate filling a water bottle in the remaining areas of the terminal building. The restaurant operator receives numerous requests to fill water bottles from arriving passengers and other restaurant guests. There are public health considerations from filling a water bottle out of a restaurant sink
23.12	710 - Airport	Tree Planting	Plant trees groundside at the airport	The airport groundside areas suffer from a lack of trees and shade. Areas identified for new trees include the General Aviation main gate between the Terminal Building and the Administration Building, and the grassy area to the North of the public parking lot, where the former NAV Canada Meteorological site was.
23.13	780 - Sewer/790 - Water	Maintain Technical Support Levels for Asset Records	Maintain existing technical support levels for work management and asset information systems for water/sewer.	The amount of service requests and maintenance activity for water and sewer assets has increased and cannot be sustained with existing resources. Without adequate resources to manage these records, the operations staff will not have access to critical information such as asset information and condition and maintenance records which are critical to the operations. In addition, these systems are essential to enabling the City to invoice for work orders.
23.14	810 - Long Range Planning	Natural Asset Planning	Grant-in-aid program of \$10,000 with a matching fund policy for the 3 area associations (Willow Point BIA, Downtown BIA, including Pier Street, and Campbellton Neighbourhood Association).	This program enables the four area associations to undertake beautification initiatives to improve each of these areas.
23.15	810 - Long Range Planning	Agriculture Plan Update	In 2019, Campbellton Neighbourhood Association was given \$10k to partner with VIU to develop specific beautification proposals to deliver its 5 year beautification action plan.	There exists interest among the three other associations in developing longer-term beautification plans, following on from the CNA's experience. The purpose of developing such plans is to maximise the utility of the annual \$10k beautification grants, and allow the associations to develop potentially larger, multi year proposals if they wish, as opposed to annual ad-hoc improvements.

CARRY-FORWARD PROJECTS ALREADY APPROVED BY COUNCIL

Carry Forward for Late Invoicing

24.00	610 - Bylaw Enforcement	Overnight Security Patrols	The Downtown BIA is currently billing the City \$5,000 per month for downtown overnight security. The program has been successful and needs to continue.	The overnight security patrol program serves both public and private property. It is administered by the Downtown BIA, through a contract with Footprints Security. The City participates along with private property owners. The program has been successful in monitoring the activities of the street population and displacing it into areas that have the least impact on the downtown.
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2024-2033 FINANCIAL PLAN
APPROVED OPERATING PROJECTS

Index	Department	Project Name	Project Description	Project Justification
24.01	310 - Finance	Asset Retirement Obligations PSA 3280 Implementation	<p>The Public Sector Accounting Standards Board (PSAB) have issued a new accounting standard called PSAS 3280 (Asset Retirement Obligations). The purpose of this accounting standard is to recognize liabilities associated with assets in the period in which the liability is identified. This is a change from current standards which recognizes the retirement costs of assets (whether capitalized or expensed) to be recognized when the legal cost is incurred.</p> <p>This new section will shift the recognition of the liabilities associated with the retirement of assets to current periods to provide the users of the financial statements with a full view of the total obligations that the City faces. In advance of the effective date the City will need to evaluate all of its assets and assess whether the City has a future liability which must be accounted for in the current period.</p>	<p>This project needs to be completed so that the City of Campbell River’s financial statements are prepared in accordance with Public Sector Accounting Standards.</p> <p>Failure to complete this project will result in the City of Campbell River’s financial statements for the year ended December 31, 2023 being materiality misstated and a modified audit opinion being issued, which can be costly to the City resulting in lost current and future grants.</p>
24.02	440 - Legislative Services	Records & Information Management (RIM) Program Project	<p>There is currently \$35K budgeted in the capital plan for 2023 for the consulting and legal fees to that will be involved in the improvement of the City’s RIM program by implementing policies and improvements where possible without the purchase of software. This will include the adoption of a Records bylaw, creation and implementation of a Records policy, and the development of City-wide training and data cleaning. Staff also anticipate beginning the preliminary research and evaluation of potential EDMS options for the organization through the IT/IM steering committee in 2023, with the bulk of this process taking place in 2024. In addition to the \$35K for this portion of the RIM Program project, there is \$200K (unfunded) included for 2024 for the purchase of an EDMS. The completion of the above work will enable staff to decide on whether the City can proceed with the use of SharePoint and OneDrive as an EDMS or if the purchase of a separate EDMS will be required in 2024.</p>	<p>The business of recordkeeping for local government is a mandate legislated responsibility, any ongoing changes in best practices/requirements creates a need for constant review. The City is currently operating with its existing Classification Manual that was developed in 2000 and has only undergone minor updates back in 2003. LGMA provides guidance and training to local governments on records and information management and includes the adoption of a records bylaw and policy as part of their best practices. The City does not have either in place at this time and will require these to be implemented prior to the development of training for staff and data cleaning (this includes data cleaning for both the OMS and FMS projects). Records management is a critical program for the City, but has not been prioritized accordingly and as a result, the City has experienced the negative effects.</p>
24.03	510 - Development Services	Development Process Update	Development Permit Guideline update for Form & Character.	<p>Review and update to City’s development permit guidelines to ensure consistency, clarity and improve standards for form and character development permit guidelines (specifically for village centres/downtown and commercial/multi-family/industrial developments). This will ensure that our development permit guideline process is clear for developer/staff interpretation and the standards reflect the community’s desire to celebrate our unique character and coastal geography.</p>
24.04	600 - Director of Community Safety	Community Safety Plan	A community safety plan is a multi-year action plan focused on proactive actions to reduce risk, vulnerability and harm in our community.	<p>The Plan would provide a framework to engage local systems leaders, including First Nations, Campbell River RCMP, Island Health, the Ministry of Children & Family Development, the Ministry of Social Development & Poverty Reduction, the Ministry of Mental Health and Addictions and School District #72. The CSP would reflect a shared vision and collective commitment to actions that will improve community safety and sense of safety. CSPs have become increasingly common in Canada since 2017, when Ontario legislated municipalities in that province to develop and implement them. There is no single approach or format that CSPs must take, though all seek to engage a cross-section of government and non-governmental leaders to establish a shared vision and a shared action plan for change.</p>
24.05	710 - Airport	Fire Safety Plan	Create a "Fire Safety Plan" for airport facilities.	<p>The BC Fire Code requires a published fire safety plan, on file with the local fire department for public assembly facilities. The airport does not currently have any published fire safety plans. This project would engage a contractor to prepare the necessary fire safety plans to ensure compliance with fire codes.</p>
24.06	810 - Long Range Planning	Enviro Monitoring - Big Rock Boat Ramp	5 year enviro monitoring for Big Rock Boat Ramp habitat compensation.	<p>As part of the requirements by DFO for the habitat compensation project for Big Rock Boat Ramp, the City is required to engage an environmental monitor for 5 years to measure the success of the eel grass planting in the estuary.</p>

2024-2033 FINANCIAL PLAN
APPROVED OPERATING PROJECTS

Teal Text - Planned Date Change

Index	Department	Project Name	Project Description	Project Justification
24.07	430 - IT	Software Licenses Increase	Increase in annual licensing costs for Microsoft products and implementation of Qwhery and health & safety software.	<p>The City uses Microsoft software for workstation operating systems, corporate email, server infrastructure and cloud solutions. As The City migrates to more Microsoft cloud infrastructure, The cost of licensing will increase. The cost of licensing covers virus detection/removal, security vulnerability and patch management, and mobile device management solutions. These are all critical to protection of The City network from outside intrusion.</p> <p>Qwhery software will allow The City to integrate GIS and other open data sets with Google, SIRI, and Alexa. Staff and citizens of Campbell River can requesting zoning information, bylaw, and other open data information through The voice activated searches on their smart device. This will further integrate with website information if a more modern website is developed.</p> <p>Utilizing software will streamline H&S processes that are currently being done manually. This will allow us to response to workplace hazards proactively and focus initiatives targeted toward trends identified through real-time data. Automation of repetitive tasks will also save managers across the City time while increasing the quality of data.</p>
Project Delayed for Operational Reasons				
24.08	112 - Economic Development	Industry Analysis and Investment Attraction	Industry analysis and investment attraction. Goal 3, item 9 of the June 2021 Council approved economic development's 5-year rolling strategy "Innovative by Nature".	<p>Undertaking an industry analysis to identify a list of industries to target in an investment attraction initiative. The analysis would involve taking into account community values and desires; existing industry base; regional resources and assets; area economic trends; and forecasted industry trends to build a clear roadmap to specific opportunities that hold the greatest promise for success. Analysis would include:</p> <ul style="list-style-type: none">Industries currently in Campbell River and their local impactIndustries in competing locations and an overview of their relationship to local economyIdentify industries that are emerging in competing locationsIdentify industries that could emerge due to ongoing or proposed projects within Campbell River's existing key sectors. <p>This project can only be undertaken if Economic Development secures a matching grant of an additional \$15,000.</p>
24.09	112 - Economic Development	Economic Development Strategic Planning	Economic Development requires a strategic plan that would capture a vision for Campbell River 5-10 years into the future based on community and Council's input. Economic Development would hire a consultant through an RFP to undertake the process.	<p>Campbell River is a growing community and many different opportunities have been presented to the Economic Development department that are exciting and would help to leverage networks, funding, and collaboration.</p> <p>A Strategic Plan would allow Economic Development to evaluate opportunities, drive organizational alignment and build work plans based on Council and community input.</p>
24.10	112 - Economic Development	CR Restart - Economic Development Resources	Additional support for Economic Communications Department.	Economic Development is a key function during the CR Restart phase of the COVID-19 Pandemic.
24.11	112 - Economic Development	Airport Marketing / Investment Attraction	Promote the Campbell River Airport to ensure its viability.	the airport. By providing funding, the department will be able to implement action items to promote the Campbell River Airport and achieve goal 3-8 of the June 2021 Council approved economic development's 5-year rolling strategy "Innovative by Nature".
24.12	400 - Director of Corporate Services	Corporate Training Requirements	Funding for corporate training requirements.	Investment in training and development is key for employee engagement, retention and attraction, as well as to address organization-wide training needs or requirements. This includes indigenous awareness training, cybersecurity training, privacy impact training, and other future training that may need to be offered or rolled-out to all employees. A dedicated corporate training budget will allow effective planning and prioritizing of annual training.
24.13	410 - Communications	Communications and Engagement	Full time Communications and Engagement Specialist.	Corporate communications efforts require continuous improvement in an ongoing race for public attention. Aligning currently-decentralized resources supports more efficient, strategic, planned and consistent City communications. The most recent citizen satisfaction survey notes growing demand for more and different corporate communications materials and services. Campbell River continues to grow steadily, and as it does, so does the demand for this service. With major City projects planned for 2023, each with significant communications requirements, and legislative changes coming into effect, an additional communications professional is needed.
24.14	400 - Director of Corporate Services	Corporate Workplace Culture Initiatives	Funding for implementation of workplace culture initiatives.	The City has embarked on a plan to measure, evaluate and improve the workplace culture. This began in 2022 and will continue indefinitely to ensure ongoing growth and progress towards being a great place to work. An initial action plan, including the launch of an employee recognition taskforce, has been developed to address areas for improvement. A funding source is required to implement recommendations brought forward by the taskforce, as well as other initiatives such as all-staff social events that may be scheduled by management.
24.15	830 - Solid Waste	Solid Waste Communications/Coordination	Funding to assist with the communications of new or expanding programs within the Solid Waste area.	Communications regarding changes to and improvements int eh Solid Waste services is important for the community. 2023 saw the rollout of the curbside organics program and changes to the amount of organics (yard waste) that was collected at the curbside. Future years will see transition in the services delivery and funding is required to support the development of communications materials and public messaging around these changes.
24.16	780 - Sewer	Confined Space Entry Alternate Procedures	Development of alternate confined space procedures for wastewater confined spaces (some as for Water)	WorkSafe BC regulations require that alternate confined space procedures be developed and approved for all confined spaces that cannot be isolated through typical procedures (i.e. lift stations, manholes). The City is at risk of being non-compliant, so having these plans developed is a regulatory requirement and will decrease risks to operator safety. It was determined in 2017 that this process is far more involved than first anticipated and may require additional effort than originally planned.

2024-2033 FINANCIAL PLAN
APPROVED OPERATING PROJECTS

Index	Department	Project Name	Project Description	Project Justification
24.17	810 - Long Range Planning	Quinsam Heights Neighbourhood Plan & Land Use with First Nations	Land use plan for Quinsam Heights	The Quinsam Heights neighbourhood has been identified in the OCP as an area for infill, The land use plan will provide direction for land use and planning within the area to address housing needs, infrastructure requirements, communities amenities, and projected growth strategy (units to be built over time).
24.18	810 - Long Range Planning	Accessibility Committee and Accessibility Plan	Development of an municipal Accessibility Plan as per legislative requirement	Legislative changes, associated with the BC Assessable Act, requires municipalities to implement an Accessibility Committee by Sept 2023, and have a framework in place to develop an Accessibility Plan. The plan will be prepared in 2024.
24.19	710 - Airport	Update Airport Land Use & Development Strategy Infrastructure	The Airport Masterplan serves as a critical planning tool that depicts both existing facilities and planned development for the airport. The Master Plan includes a section on Land Development, but requires a review and updating as per the timeline identified in the 2016 document.	The Airport is an essential piece of public infrastructure. It can generate significant social and economic benefits to our community. Proper long term planning is required to realize these benefits and ensure safe and efficient operation.
24.20	710 - Airport	Airport Business Plan	The Campbell River Airport requires a strategic plan that captures a vision for the airport 5-10 years in the future, based on Community and Council input.	The Campbell River Airport is looking for business attraction, airside land development, and expansion of passenger airline services. A strategic plan would allow the airport to consider broad input and build future work plans based on community and Council input.
24.21	442 - Properties	Remediation of Contamination at the Airport	The City has identified residual contaminated soil and groundwater (PFAS contamination) on a portion of the airport lands associated with the former fire training area operated by Transport Canada.	The residual contamination now exceeds the provincial allowances of the Environmental Management Act, and presents an ongoing impairment on the city's ability to develop the airport lands. The City requires a certificate of compliance, upon the successful remediation of the lands and wishes to fund this work, and seek compensation from Transport Canada.

Index	Department	Project Name	2023 CFwd	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Operating Costs	Relation to Strategic Priorities	Funding Source
Funded Projects																
Corporate Initiatives																
1.0	310 - Finance	Financial Systems/Accounting Software (UNIT4 Project)	1,671,482	349,531	140,651	147,684	155,068	162,822	170,963	179,511	188,486	197,911	207,806		Organizational Capacity	Capital Lending Reserve / IT
1.1	700 - Director of Operations	Capital Projects Department Labour		452,833	461,890	471,127	480,550	490,161	499,964	499,964	509,964	520,163	530,566		Operational	Capital Works / Sewer / Water
1.2	320 - Capital Projects	Operations Management Software Planning and Replacement	392,034	254,400	180,000										Community Growth	IT / Sewer / Water
1.3	320 - Capital Projects	Corporate Asset Management		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		Community Growth	Capital Works Reserve
1.4	400 - Director of Corporate Svcs	City Web Site Update	82,500	200,000											Community Growth	IT Reserve
1.5	100 - City Manager	Social Housing initiative	1,200,000	2,280,000	1,560,000	1,560,000									Healthy and Safe Community	Capital Works Reserve/ Financial
Information Technology																
2.0	430 - IT	Workstation/Laptop Replacement	69,573	46,000	46,000	46,000	46,000	78,000	46,000	46,000	46,000	46,000	46,000		Operational	IT Reserve
2.1	430 - IT	Internet Security	16,058		35,000			35,000			35,000			5,000	Operational	IT Reserve
2.2	430 - IT	Printer/Photocopier Replacement	55,629	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000		Operational	IT Reserve
2.3	430 - IT	GIS Orthophotos	25,000	17,000		17,000		17,000		17,000		17,000			Community Growth	IT Reserve
2.4	430 - IT	Data Storage Upgrade & Primary File Server Replacement						75,000						3,900	Operational	IT Reserve
2.5	430 - IT	Dogwood DOC Phone System						40,000							Operational	IT Reserve
Fire Protection																
3.0	620 - Fire Protection	Portable Radio Replacement		165,000											Operational	Fire Reserve
3.1	620 - Fire Protection	Small Fire Fleet Replacement	105,739			89,500		89,500							Operational	Fire Reserve
3.2	620 - Fire Protection	Small Equipment Replacement	27,000	28,000	29,000	30,000	31,000	32,000	33,000	34,000	35,000	36,000	37,000		Operational	Fire Reserve
3.3	620 - Fire Protection	New Fire Station Headquarters - Public Engagement/Detail Design	285,729	64,322											Community Growth	Fire Reserve
3.4	620 - Fire Protection	Decontamination Unit	270,000	150,000											Operational	Covid Restart / Financial
3.5	620 - Fire Protection	PPE Gear Washer/Extractor		34,200											Operational	Fire Reserve
3.6	620 - Fire Protection	Self-contained Breathing Apparatus (SCBA) Replacement at Fire Hall #1			1,000,000										Operational	Fire Reserve
Airport																
4.0	710 - Airport	Runway & Taxiway Rehabilitation		15,000,000											Community Growth	AIF / ACAP Grant
14.16	710 - Airport	Expansion of Jet Fuel Storage - Construction		300,000											Community Growth	Gaming Reserve / Financial
4.1	710 - Airport	Aircraft Viewing Lookout Area		40,000											Community Growth	Airport Reserve
4.2	710 - Airport	Airport Condition Assessment		20,000											Community Growth	Airport Reserve
4.3	710 - Airport	Airport Drive Upgrade						800,000							Community Growth	Airport Reserve
4.4	710 - Airport	General Aviation Entrance Shelter			30,000										Operational	Airport Reserve
4.5	710 - Airport	Expand Airport Terminal Building Parking									900,000				Community Growth	Airport Reserve

Index	Department	Project Name	2023 CFwd	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Operating Costs	Relation to Strategic Priorities	Funding Source
Fleet																
5.0	720 - Fleet	Fleet Replacement Plan	1,406,068	765,000	1,475,000	720,000	825,000	700,000	675,000	690,000	495,000	580,000	600,000		Operational	Fleet & Heavy Equipment Reserve
5.1	720 - Fleet	ACAP Replacement Airport Plow Truck - Unit A544		588,375											Community Growth	Grants - Federal / Fleet & Heavy
5.2	720 - Fleet	Building Inspector Vehicle		65,000											Operational	Financial Stabilization
Facilities																
6.0	724 - Facilities	Police & Public Safety Building Lot Security Upgrade	50,000	500,000											Operational	Facilities Reserve
6.1	724 - Facilities	City Hall Renovations		260,000	50,000	50,000									Operational	Facilities Reserve
6.2	724 - Facilities	RCMP HVAC DDC, Chiller & Controls		250,000											Operational	Facilities Reserve
6.3	724 - Facilities	Asset Renewal Program		80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000		Operational	Facilities Reserve
6.4	724 - Facilities	Video Surveillance System Ongoing Camera Renewal Program		30,000	30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	35,000		Operational	Facilities Reserve
6.5	724 - Facilities	Workstations for RCMP Members			12,000										Operational	Facilities Reserve
6.6	724 - Facilities	Energy and Water Consumption Reduction Projects		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		Operational	Carbon Neutral Reserve
6.7	724 - Facilities	Small Equipment		30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000		Operational	Furniture & Equipment Reserve
6.8	724 - Facilities	Centennial Pool Change house Renovations Design				347,607									Community Growth	Facilities Reserve
6.9	724 - Facilities	Enterprise Centre Backup Generator		25,000	175,000										Operational	Facilities Reserve
6.10	724 - Facilities	MHC Heat Pump / Fan Replacement & Building Automation		35,000	250,000										Operational	Facilities Reserve
6.11	724 - Facilities	Big House Pavilion Preservation		50,000											Operational	CWF
6.12	724 - Facilities	Discovery Pier Structural Repairs	62,712		150,000		150,000		175,000		175,000		175,000		Operational	Facilities Reserve
6.13	724 - Facilities	CRCC Gym Wall Partition Replacement			250,000										Operational	Facilities Reserve
6.14	724 - Facilities	CRCC Cooling Tower Replacement				100,000									Operational	Facilities Reserve
6.15	724 - Facilities	City Hall HVAC Upgrade				35,000	925,000								Operational	Facilities Reserve
6.16	724 - Facilities	Human Resource Offices / Workstations		25,000											Operational	Facilities Reserve
6.17	724 - Facilities	City Hall/Enterprise Centre Repaint			55,000										Operational	Facilities Reserve
6.18	724 - Facilities	Tidemark Theatre Envelope Rehabilitation				450,000									Operational	Facilities Reserve
6.19	724 - Facilities	City Hall Seismic Upgrades				140,000									Operational	Facilities Reserve
6.20	724 - Facilities	Fire Hall #2 Locker Rooms / Dorms				125,000									Operational	CWF
6.21	724 - Facilities	Tidemark Theatre Foundation Repairs				45,000									Operational	Facilities Reserve
6.22	724 - Facilities	Tidemark Theatre Window Replacement				30,000									Operational	Facilities Reserve
6.23	724 - Facilities	MHC Aluminum Window Replacement Allowance					100,000								Operational	Facilities Reserve
6.24	724 - Facilities	Sportsplex/Willow Point Park Entrance Signage					100,000								Operational	Facilities Reserve
6.25	724 - Facilities	Sportsplex Court Floor Replacement					75,000	75,000							Operational	CWF

Index	Department	Project Name	2023 CFwd	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Operating Costs	Relation to Strategic Priorities	Funding Source
6.26	724 - Facilities	City Hall Façade Improvements & Window Replacement					40,000	800,000							Operational	Facilities Reserve
6.27	724 - Facilities	MHC Roof Replacement							400,000						Operational	Facilities Reserve
6.28	724 - Facilities	Enterprise Centre Roof & Skylight Replacement							275,000						Operational	Facilities Reserve
6.29	724 - Facilities	Enterprise Centre Lifecycle Rehabilitation Works								1,000,000					Operational	Facilities Reserve
Roads																
7.0	730 - Roads	Argonaut Bridge Upgrades/Repairs	128,575	125,000											Healthy and Safe Community	CWF
7.1	730 - Roads	Asphalt Overlays	47,986	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000	650,000		Operational	CWF / Capital Works Reserve
7.2	730 - Roads	Traffic Control Upgrades - Replacement	157,299	220,000	-	230,000	-	-	-	-	-	-	-		Operational	CWF / Capital Works Reserve
7.3	730 - Roads	Transit Bus Shelters	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000		Operational	CWF
7.4	730 - Roads	Sidewalk Infill	327,009	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000		Operational	CWF / Roads DCC
7.5	730 - Roads	Parking Lot Improvements		35,000											Operational	Capital Works Reserve
7.6	730 - Roads	Cycling Infrastructure	235,987	100,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000		Operational	CWF / Carbon Neutral
7.7	730 - Roads	Intersection Improvements	20,000	235,000		20,000	245,000							1,000	Operational	Capital Works Reserve
7.8	730 - Roads	Pedestrian Signal Crossing Lights - Dogwood at Alder Overhead Lights		30,000											Operational	CWF
7.9	730 - Roads	Street Light Infill	90,000		90,000		90,000		90,000		90,000		90,000		Operational	CWF
7.10	730 - Roads	Cheviot Road Rehabilitation	100,000	350,000											Operational	CWF
7.11	730 - Roads	Seagull Walkway Surface Improvements - South				464,064									Operational	CWF
Parks																
8.0	732 - Parks	Parks Infrastructure Renewal Fund - Pathways		70,000											Community Growth	Parks Reserve
8.1	732 - Parks	Garden Beds		20,000											Operational	Parks Reserve
8.2	732 - Parks	Outdoor Washrooms		20,000											Operational	Parks Reserve
8.3	732 - Parks	Asset Management - Park Infrastructure Renewal Fund			180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000		Operational	Parks Reserve
8.4	732 - Parks	Baikie Island Bridge	236,194	50,000											Operational	Parks Reserve / CWF
8.5	732 - Parks	Cambridge Park Drainage System, Irrigation System and Trees	12,590	270,000											Operational	Capital Works Reserve / Parks
8.6	732 - Parks	Marine Foreshore Restoration		75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000		Operational	CWF
8.7	732 - Parks	Ostler Park Rubberized Surface Replacement			90,000										Operational	Parks Reserve
8.8	732 - Parks	Robron Artificial Turf Replacement					1,000,000								Operational	Parks Reserve
8.9	732 - Parks	Splash Park Renewal						200,000							Operational	Parks Reserve
8.10	732 - Parks	Washroom Facility at Nunn's Creek			294,000										Healthy and Safe Community	Parks Reserve
8.11	732 - Parks	Hwy 19A Cemetery Improvements			170,000										Operational	Parks Reserve
8.12	732 - Parks	Mclvor Lake Upgrades			50,000	200,000									Community Growth	Parks Reserve

Index	Department	Project Name	2023 CFwd	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Operating Costs	Relation to Strategic Priorities	Funding Source
8.13	732 - Parks	Entrance Sign Jubilee						165,000							Operational	Parks Reserve
Sewer																
9.0	780 - Sewer	Campbellton Sewer Upgrade	241,784	2,000,000											Community Growth	Sewer Reserve
9.1	790 - Sewer	Interceptor Corrosion Mitigation		250,000											Operational	Sewer Reserve
9.2	780 - Sewer	NWEC Blower Intake Air Filtration	20,000	150,000										2,000	Operational	Sewer Reserve
9.3	780 - Sewer	Sewer Main Replacement		2,500,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000		Community Growth	Sewer Reserve
9.4	780 - Sewer	City Wide Sewer Modelling Program	104,031	90,000											Community Growth	Sewer Reserve
9.5	780 - Sewer	Lift Station #4 Slope Stabilization & Repairs		300,000											Community Growth	Sewer Reserve
9.6	780 - Sewer	Sewer Facility Renewal	175,687	250,000	250,000	250,000	250,000	250,000	300,000	300,000	300,000	300,000	300,000		Community Growth	Sewer Reserve
9.7	780 - Sewer	NWEC Grizzly Contaminated Solids Dumping Site	20,000	180,000											Operational	Sewer Reserve
9.8	780 - Sewer	Collection System Chemical Addition Station		100,000	345,000									50,000	Operational	Sewer Reserve
9.9	780 - Sewer	Norm Wood Environmental Centre Biosolids Dewatering					150,000	2,250,000						480,000	Operational	Sewer Reserve
9.10	780 - Sewer	NWEC - Secondary Clarifiers 1 & 2 Refurbishment							100,000	400,000	400,000				Operational	Sewer Reserve
9.11	780 - Sewer	Foreshore Force Main & Lift Station 5 & 6 Abandonment				500,000									Operational	Sewer Reserve
9.12	780 - Sewer	NWEC Solids Handling Study and Process Construction				300,000	5,000,000								Community Growth	Sewer Reserve
9.13	780 - Sewer	Lift Station #11 Biofilter Reconstruction			134,150										Community Growth	Sewer Reserve
Storm Drains																
10.0	782 - Storm Drains	Quinsam Heights Integrated Storm Water Management Plan	136,412	50,000											Community Growth	Storm Water Reserve
10.1	782 - Storm Drains	Dogwood Detention Pond Rehabilitation	94,150	25,000											Community Growth	Storm Water Reserve
10.2	782 - Storm Drains	City Wide Storm Water Modelling Program	60,000	90,000										10,000	Community Growth	Storm Water Reserve
10.3	782 - Storm Drains	Storm System Renewals	264,192	370,000	425,000	425,000	425,000	425,000	425,000	425,000	425,000	425,000	425,000		Community Growth	Storm Water Reserve
10.4	782 - Storm Drains	Ditch Flow Monitoring Equipment		100,000										40,000	Community Growth	Storm Water Reserve
10.5	782 - Storm Drains	Homewood Road Pipe Arch	75,000		750,000										Community Growth	Storm Water Reserve
10.6	782 - Storm Drains	2nd and 4th Ave Outfall Upgrades			150,000										Community Growth	Storm Water Reserve
10.7	782 - Storm Drains	Petersen Road Drainage Rehabilitation			100,000	500,000									Community Growth	Storm Water Reserve
10.8	782 - Storm Drains	Nunns Creek Outfall Improvements		150,000	150,000	150,000								250	Community Growth	Storm Water Reserve
10.9	782 - Storm Drains	Nunns Creek/2nd Ave Detention Pond (Quinsam)			25,000	125,000	1,500,000								Community Growth	Storm Water Reserve
10.10	782 - Storm Drains	16th Ave Box Culvert Replacement									75,000	750,000			Community Growth	Storm Water Reserve
10.11	782 - Storm Drains	Redwood - 14th to 19th (Design listed Above the Line)						1,200,000							Community Growth	Storm Water Reserve
10.12	782 - Storm Drains	ERT Detention Study				500,000									Community Growth	Storm Water Reserve
10.13	782 - Storm Drains	14th - Spruce to Redwood (Construction listed Below the Line)			350,000										Community Growth	Storm Water Reserve

Index	Department	Project Name	2023 CFwd	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Operating Costs	Relation to Strategic Priorities	Funding Source
Water																
11.0	790 - Water	Erickson Road Renewal	2,527,195	1,753,484											Community Growth	CWF/Future Roadworks/Gaming
11.1	790 - Water	John Hart Reservoir	498,230		6,000,000									30,000	Community Growth	Water Reserve
11.2	790 - Water	Water Facility Renewal		500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000		Community Growth	Water Reserve
11.3	790 - Water	Wei Wai Kum/CCR Water Improvements	267,659		1,350,000										Community Growth	Water Reserve
11.4	790 - Water	Water Condition Assessments	75,000	100,000											Community Growth	Water Reserve
11.5	790 - Water	Water Service Renewal		60,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		Community Growth	Water Reserve
11.6	790 - Water	Watermain Renewal		2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000		Community Growth	Water Reserve
11.7	790 - Water	Fire Hydrant Renewal		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		Community Growth	Water Reserve
11.8	780 - Sewer/790 - Water	Meter Renewal		100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000		Community Growth	Sewer / Water
11.9	790 - Water	Transmission Main Renewal				600,000	6,000,000								Community Growth	Water Reserve
11.10	790 - Water	Rockland Road Transmission Main				100,000	875,000								Community Growth	Water Reserve
Recreation & Culture																
12.0	820 - Recreation & Culture	Recreation Equipment	34,161	19,700	55,300	32,200	29,400	27,450	23,700	37,600	10,400	36,300			Community Growth	Furniture & Equipment Reserve
12.1	820 - Recreation & Culture	Weight Room Floor			50,000										Community Growth	Facilities Reserve
Solid Waste																
13.0	830 - Solid Waste	Solid Waste Bins		1,000,000											Operational	Grants / Capital Works Reserve
TOTAL FUNDED PROJECTS			11,708,665	36,969,845	23,911,662	14,360,511	24,864,018	13,483,933	10,390,627	10,006,075	10,061,850	9,285,373	8,788,372	622,150		
UNFUNDED PROJECTS																
14.0	105 - Mayor & Council	Refresh Downtown - Upper and Lower Shoppers Row & 11th Ave			30,000	1,877,000		10,190,000						19,070	Healthy and Safe Community	TBD
14.1	105 - Mayor & Council	Pier Street South (Refresh)					260,000	2,600,000							Healthy and Safe Community	TBD
14.2	105 - Mayor & Council	Pier Street North (Refresh)						340,000	3,400,000						Healthy and Safe Community	TBD
14.3	310 - Finance	Separate Utility Billing				55,000								52,000	Organizational Capacity	TBD
14.4	400 - Director of Corporate Services	Staffweb Intranet Upgrade			64,000										Organizational Capacity	TBD
14.5	442 - Properties	Property Purchase		1,000,000											Community Growth	TBD
14.6	620 - Fire Protection	New Fire Station Headquarters Construction			2,100,000	18,900,000									Community Growth	TBD
14.7	620 - Fire Protection	Washer / Dryer #1 & #2 Firehalls		20,000											Operational	TBD
14.8	620 - Fire Protection	Mobile Cascade System		54,500											Operational	TBD
14.9	620 - Fire Protection	Rapid Intervention Vehicle (RIV) - Aircraft Response				750,000								15,000	Operational	TBD
14.10	620 - Fire Protection	Fire Station No. 3 North Campbell River					1,000,000	2,000,000							Community Growth	TBD
14.11	620 - Fire Protection	Aerial Apparatus Replacement					2,000,000								Community Growth	TBD
14.12	620 - Fire Protection	Fire Engine Replacement							1,500,000						Community Growth	TBD

2024-2033 FINANCIAL PLAN

APPROVED

CAPITAL PROJECTS

Appendix 4.0

Legend

Teal Text - Change to Planned Date

Index	Department	Project Name	2023 CFwd	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Operating Costs	Relation to Strategic Priorities	Funding Source
14.13	620 - Fire Protection	Temporary Storage Hall #1		10,500											Operational	TBD
14.14	620 - Fire Protection	Security Gate at Fire Hall #1		27,500											Operational	TBD
14.15	620 - Fire Protection	SCBA Breathing Air Compressor Replacement		82,000											Community Growth	TBD
14.16	710 - Airport	Expansion of Jet Fuel Storage - Construction		700,000											Community Growth	TBD
14.17	710 - Airport	Diesel/Gasoline Fuel System		180,000											Operational	TBD
14.18	710 - Airport	Pilot's Lounge		10,000										1,200	Community Growth	TBD
14.19	710 - Airport	Air Terminal Building - Universal Washroom		15,000											Operational	TBD
14.20	710 - Airport	Pilot's Lounge - Washroom facility		15,000										400	Community Growth	TBD
14.21	710 - Airport	Lavatory Cart			25,000									1,000	Operational	TBD
14.22	710 - Airport	Apron Expansion		200,000	2,000,000									15,000	Community Growth	TBD
14.23	710 - Airport	Extend Taxiway Bravo			250,000	2,500,000								20,000	Operational	TBD
14.24	710 - Airport	ATB HVAC					500,000								Community Growth	TBD
14.25	710 - Airport	Airport Drive Extension to PAL Aerospace		340,000											Community Growth	TBD
14.26	710 - Airport	NW Development Area Construction						8,200,000							Community Growth	TBD
14.27	710 - Airport	Public Parking Lot Lighting Upgrade							400,000						Community Growth	TBD
14.28	710 - Airport	Grader		75,000											Operational	TBD
14.29	724 - Facilities	Airport Overhead Door Replacement		80,000	80,000										Community Growth	TBD
14.30	724 - Facilities	Furniture Renewal Program		125,000	125,000	125,000	125,000	125,000	25,000	25,000					Community Growth	TBD
14.31	724 - Facilities	Building Access Upgrade		40,000	44,000	70,000									Community Growth	TBD
14.32	724 - Facilities	Fall Protection Installation		45,000											Operational	TBD
14.33	724 - Facilities	City Hall Courtyard Revitalization		40,000											Operational	TBD
14.34	724 - Facilities	Dogwood Operations Centre Construction			500,000	500,000		3,000,000							Community Growth	TBD
14.35	724 - Facilities	Library Redevelopment		1,473,000											Community Growth	TBD
14.36	724 - Facilities	City Hall Main Building Signs			60,000										Operational	TBD
14.37	724 - Facilities	Facility Level Condition Assessments			60,000			75,000							Community Growth	TBD
14.38	724 - Facilities	City Hall Foyer Accessible Washroom			45,000										Operational	TBD
14.39	724 - Facilities	MHC Energy Assessment / Design Engineering			25,000										Operational	TBD
14.40	724 - Facilities	Fire Hall 1 Rehabilitation Works			750,000										Community Growth	TBD
14.41	724 - Facilities	Pound Replacement							900,000						Community Growth	TBD
14.42	730 - Roads	Driveway Entrance and Sidewalk Replacement		100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000		Operational	TBD

2024-2033 FINANCIAL PLAN

APPROVED

CAPITAL PROJECTS

Appendix 4.0

Legend

Teal Text - Change to Planned Date

Index	Department	Project Name	2023 CFwd	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Operating Costs	Relation to Strategic Priorities	Funding Source
14.43	730 - Roads	Snow Removal Equipment				400,000									Operational	TBD
14.44	730 - Roads	Pay Parking at 1300 Island Highway		24,000											Community Growth	TBD
14.45	730 - Roads	South Petersen Improvements					400,000	2,250,000						10,000	Community Growth	TBD
14.46	730 - Roads	Ferry Terminal Access Improvements						200,000							Community Growth	TBD
14.47	732 - Parks	New Park/Playground - Maryland Green Space		80,000	687,000									12,000	Community Growth	TBD
14.48	732 - Parks	Ostler Park Greenspace Drainage and Turf Design Upgrades			250,000										Community Growth	TBD
14.49	732 - Parks	Nunns Creek Park Enhancements					175,000	6,000,000							Community Growth	TBD
14.50	732 - Parks	Quinsam Park Open Space Design & Development					32,000	475,000							Community Growth	TBD
14.51	732 - Parks	Centennial Park Tennis Court Renovation						570,000							Community Growth	TBD
14.52	732 - Parks	Playground Renewal Program					100,000	250,000	100,000	100,000	350,000		100,000		Community Growth	TBD
14.53	732 - Parks	East Walkway Construction at Robron Park			200,000										Community Growth	TBD
14.54	732 - Parks	Maryland to Jubilee Greenway Loop					400,000								Community Growth	TBD
14.55	732 - Parks	Maritime Heritage Park Construction					75,000	275,000						25,000	Community Growth	TBD
14.56	732 - Parks	Frank James Park Detailed Design and Construction Phases						156,000	200,000	313,000	720,000	238,000		TBD	Community Growth	TBD
14.57	790 - Water	Water Filtration Facility											70,000,000	500,000	Housing	TBD
14.58	790 - Water	Erickson Rd Renewal - Section 2 & 3			2,364,472										Community Growth	TBD
14.59	820 - Recreation & Culture	Sportsplex Chairs and Dollies		156,200											Community Growth	TBD
14.60	820 - Recreation & Culture	Spirit Square Enhancements		25,000	50,000	25,000									Community Growth	TBD
TOTAL UNFUNDED PROJECTS			-	4,917,700	9,809,472	26,084,000	12,111,000	29,180,000	6,938,000	1,195,000	338,000	200,000	70,100,000	670,670		

Carry-forward Projects																
Carry Forward Projects Completed/Required for Maintenance																
15.1	732 - Parks	Willow Point Field Drainage Upgrade	125,000												Community Growth	Parks Reserve
15.2	780 - Sewer	Highway 19A Sewer Upgrade - Twillingate to Barlow (DCC Eligible)	378,565												Community Growth	Sewer Reserve
15.3	782 - Storm Drains	Downtown Storm Mitigation	250,000												Community Growth	Storm Water Reserve
15.4	790 - Water	Watermain Renewal - Hiltchey Road Part 2 (Galerno Rd to Hwy 19A)	191,910												Community Growth	Water Reserve
15.5	820 - Recreation & Culture	Sportsplex Rehabilitation & Addition	129,144												Community Growth	Gaming Reserve
Carry Forward Projects Awaiting Final Invoicing																
15.6	620 - Fire Protection	Gas Detector Renewal	21,672												Community Growth	Fire Reserve
15.7	724 - Facilities	Community Centre Roof Replacement	353,341												Operational	Capital Lending Reserve / Facilities
15.8	724 - Facilities	Structure Demolition & Land Clearing	56,930												Housing	Capital Works Reserve
15.9	730 - Roads	Willis Road Pedestrian Upgrades - Pedestrian Path - Carolyn to Hwy 19	162,313												Community Growth	Capital Works Reserve

Index	Department	Project Name	2023 CFwd	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Operating Costs	Relation to Strategic Priorities	Funding Source
15.10	732 - Parks	Willow Point Park Ball Field Netting	174,638												Community Growth	Parks Reserve
15.11	780 - Sewer	2023 Sewer Main Replacement	1,499,725												Community Growth	Sewer Reserve
15.12	790 - Water	Pressure Reducing Valve Abandonment	41,607												Community Growth	Water Reserve
15.13	780 - Sewer	Lift Station #7 Pump and Controls Upgrade	2,534												Community Growth	Sewer Reserve
Carry Forward Projects Delayed for Operational Reasons																
15.14	400 - Director of Corporate Svcs	Council Chambers Sound System	39,700												Operational	IT Reserve
15.15	430 - IT	City Hall Wi-Fi Replacement	25,000												Operational	IT Reserve
15.16	430 - IT	Norm Wood Phone System	5,000												Operational	Sewer Reserve
15.17	442 - Properties	Property Purchase	8,205,000												Community Growth	Growing Communities /
15.18	442 - Properties	Potential Property Purchase	12,000												Community Growth	Financial Stabilization
15.19	510 - Development Services	Building Permit Process Modernization	2,105												Organizational Capacity	IT Reserve
15.20	610 - Bylaw Enforcement	Bylaw Officer Vehicle	63,729												Community Growth	Financial Stabilization
15.21	620 - Fire Protection	Downtown Fire Station #1 Server Room Fire Suppression System	69,630												Operational	Financial Stabilization
15.22	700 - Director of Operations	6th Ave - Thulin Utility Renewal	1,188,977												Community Growth	Storm / Sewer / Water
15.23	700 - Director of Operations	Seagull Walkway Design - North	1,253,364												Community Growth	Capital Lending Reserve
15.24	320 - Capital Projects	Asset Management Service Levels	50,000												Community Growth	CWF
15.25	320 - Capital Projects	Asset Management Risk Assessments	25,000												Community Growth	CWF
15.26	710 - Airport	Airport Lighting, Visual Aids and Taxiway Rehabilitation	1,070,547												Community Growth	AIF / ACAP Grant
15.27	710 - Airport	Airport De-icing Equipment	325,000												Community Growth	Financial Stabilization
15.28	710 - Airport	Expansion of Jet Fuel Storage - Design	97,641												Community Growth	Airport Reserve
15.29	724 - Facilities	Dogwood Operations Centre Master Plan	50,000												Community Growth	Facilities Reserve
15.30	732 - Parks	Mclvor Lake Electrical Gate Entrance	150,000											18,000	Operational	Parks Reserve
15.31	732 - Parks	Outdoor Washroom Installation - Beaver Lodge Lands South Parking Lot and Baikie	2,218												Community Growth	Parks Reserve
15.32	780 - Sewer	Norm Wood Environmental Centre Upgrades	3,744,791												Community Growth	Sewer / DCC
15.33	780 - Sewer	NWEC Solids Handling Study and Process Construction	150,000												Community Growth	Sewer Reserve
15.34	780 - Sewer	Norm Wood Environmental Centre Oxidation Ditch Diffuser - Upgrade	150,000												Community Growth	Sewer Reserve
15.35	780 - Sewer	2022 Sewermain Replacement	128,067												Community Growth	Sewer Reserve
15.36	780 - Sewer	Lift Stations Electrical Assessment	100,000												Operational	Sewer Reserve
15.37	782 - Storm Drains	Flail Mower Purchase	70,000												Operational	Storm Water Reserve
15.38	790 - Water	Watermain Replacement Designs	400,000												Community Growth	Water Reserve
15.39	790 - Water	Water System Strategic Action Plan Update	250,800												Community Growth	Water Reserve

Index	Department	Project Name	2023 CFwd	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Operating Costs	Relation to Strategic Priorities	Funding Source
15.40	790 - Water	Water Dept Temporary Location	173,270												Operational	Water Reserve
15.41	790 - Water	Backflow Management Software Replacement	100,000												Community Growth	Water Reserve
15.42	790 - Water	Water Cathodic Protection Survey	75,000												Community Growth	Water Reserve
15.43	790 - Water	Cross Connection Control Program Update	75,000												Community Growth	Water Reserve
15.44	810 - Long Range Planning	Master Transportation Plan Update	25,711												Community Growth	Capital Works Reserve
TOTAL CARRY-FORWARD PROJECTS			21,464,929	-	-	-	-	-	-	-	-	-	-	18,000		

Index	Department	Project Name	Capital Project Description	Capital Project Justification
Funded Projects				
Corporate Initiatives				
1.0	310 - Finance	Financial Systems/Accounting Software (UNIT4 Project)	Replacement of the City's current financial reporting software (Vadim).	The City's financial reporting software is over 12 years old and lacks the functionality that is necessary to meet the financial planning and reporting requirements of the City of Campbell River. This project will focus on innovating City processes and maximizing efficiencies. This project will replace the current financial reporting system (Vadim) as well enhance current capabilities through modules for budgeting, capital asset management, procurement management, human resource management, financial document retention, and payables management.
1.1	700 - Director of Operations	Capital Projects Department Labour	Reallocation from Capital Projects operating budget to capital.	70% of Capital Projects department charges need to be reallocated to capital project that are actively managed by the Capital Projects department to track capital costs of built infrastructure per accounting standards.
1.2	320 - Capital Projects	Operations Management Software Planning and Replacement	Replacement of the City's current operations management software system which is at the end of its useful life and moving to a fully digital modern asset management program. This centralized system manages all asset infrastructure data of the City as well as manages work orders for community requests. This system is linked to the GIS mapping tool and is integral to maintaining the operations of the City's service levels. Service contracts have already been awarded and the transition to a new system is expected to run through early 2025.	The City's current operations and work order software system Cartograph Navigator manages the City's infrastructure and integrates with the GIS system. Support for the current version ended in 2017, therefore the City must replace this software. This operating system is core to maintaining the operations of the City including management of parks, roads, facilities, fleet, storm water, sewer, and water departments and work flow/community service request management. Replacing it with Asset Management software will reduce administrative costs, improve service, and provide the City of Campbell River greater visibility into asset utilization, costs, and maintenance.
1.3	320 - Capital Projects	Corporate Asset Management	Ongoing Asset Management projects.	Annual allocation to undertake inventory and condition assessment for all general fund departments including roads, storm drain, fleet, parks, and airport. Prioritization within asset groups will occur under the AIM (Asset Infrastructure Management) team and the departmental capacity to take on the work. Annual funding for asset management ensures the City can implement asset management as part of securing ongoing Community Works Funds.

2024-2033 FINANCIAL PLAN
APPROVED
CAPITAL PROJECTS

Index	Department	Project Name	Capital Project Description	Capital Project Justification
1.4	400 - Director of Corporate Svcs	City Web Site Update	Development and implementation of a new City website to replace the existing site, along with other ancillary sites that the City currently maintains.	The website server needs to be replaced to meet current-day functional needs and the website content needs to be rewritten and reformatted to meet new provincial accessibility legislation and best practices. Website application errors and optimization issues have resulted in an unreliable site that lacks information integrity and user functionality. With website failures expected to continue to increase as the site ages, resulting in ongoing periods without public and staff access to the website, it is necessary that this project move forward now.
1.5	100 - City Manager	Social Housing initiative	Rapid response supportive housing development, for 40 low barrier micro-units including construction and operation for a three-year period.	Project supports Council's Strategic Priorities related to Healthy and Safe Communities by providing temporary housing for the unhoused.
Information Technology				
2.0	430 - IT	Workstation/Laptop Replacement	Annual renewal of City wide IT equipment.	Tech equipment has a useful life of 5 years and needs continual replacement to maximize staff productivity. Risk of failure to replace devices includes increased security vulnerabilities and failure rates.
2.1	430 - IT	Internet Security	This is the City's primary network security protection hardware. This device must be updated every 3 years to ensure the integrity of the network is maintained. Operating costs are required to support continuous software upgrades and hardware failure.	Replacement for the City's primary security appliances which protects the City network from outside intrusion. These security appliances are required for primary network security functions, and may need replacement at regular intervals based on vendor "end of life" requirements.
2.2	430 - IT	Printer/Photocopier Replacement	Scheduled replacement of photocopiers and printers.	Tech equipment has a useful life of 5 - 7 years, and needs continual replacement to maximize staff productivity.
2.3	430 - IT	GIS Orthophotos	10cm and 30cm orthophotos (aerial photos).	Funding is required to update orthophotos every 2 years. The Geographic Information Systems section of the Information Technology department is under increasing pressure to provide accurate and current information. The high usage of orthophotos, which is a reflection of the rapid changes we are seeing in the City, is one such requirement. These aerial photos are a key base layer in GIS and support both the development process and daily activities in utilities, fire and RCMP. All departments, contractors and the public via our interactive web maps utilize these orthophotos. A two year funding cycle will provide current imagery, better resolution and support projects that are outside of the Urban Containment Boundary.

Index	Department	Project Name	Capital Project Description	Capital Project Justification
2.4	430 - IT	Data Storage Upgrade & Primary File Server Replacement	Replacement of primary storage server at City Hall.	The primary file server is at it's end-of-life and has been identified as a security and operational risk. It has reached 90% storage capacity, with no further ability to increase storage space. The server is showing multiple error logs resulting in small outages impacting all staff at City Hall. This should be replaced every 4 years to reduce impact to staff and leverage efficiencies available with newer technology.
2.5	430 - IT	Dogwood DOC Phone System	Dogwood Operations Centre phone system upgrade.	The Dogwood Operations Centre phone system was upgraded in 2018; however, it will require replacement by 2029.
Fire Protection				
3.0	620 - Fire Protection	Portable Radio Replacement	Replacement of aging portable radio fleet (50 radios).	The portable radios no longer meet the current National Fire Protection Association Standard 1802, Standard on Two-Way, Portable RF Voice Communications Devices for Use by Emergency Services Personnel in the Hazard Zone, in many respects. We currently use an entry level all-purpose radio and fail to meet the intrinsic safety, information display, knob size, and IPX rating required to safely function as a firefighter radio.
3.1	620 - Fire Protection	Small Fire Fleet Replacement	Replacement of small fleet emergency response vehicles that have met their useful life cycle in accordance to City Policy.	The fire department utilizes its small vehicle fleet for emergency response, whether responding as the on duty officer , transporting career and paid on call firefighters to emergency incidents, or for transporting essential firefighting equipment to and from emergency scenes. It is essential that the City's response vehicles be in a reliable and ready state for any emergency incident.
3.2	620 - Fire Protection	Small Equipment Replacement	Replacement of firefighting equipment that has reached its useful life cycle.	To ensure a replacement plan is in place for firefighting equipment that reaches it useful life cycle (e.g.: portable fire pumps, ventilation fans, fire hose, firefighting nozzles).

Index	Department	Project Name	Capital Project Description	Capital Project Justification
3.3	620 - Fire Protection	New Fire Station Headquarters - Public Engagement/Detail Design	Conceptual design of new fire hall headquarters (replacing No. 2 Fire Hall).	<p>The City is protected by two fire stations, the No. 1 Fire Hall, built in 1978 located downtown and No. 2 Fire Hall built in 1968, located on Larwood Rd. Neither fire hall are post disaster constructed. No 1 fire hall is home to Fire Administration including Emergency Management, Fire Prevention, fire suppression and Fire Dispatch services. The fire hall has critical telecommunication equipment for the NI911 Fire Dispatch center, and critical telecommunications equipment for the City. No 1 fire hall currently sits within the flood inundation zone which poses a risk to the critical telecom equipment located in the fire hall. With the City experiencing significant growth in the South and a need to replace the aging fire stations, the City completed a comprehensive Feasibility Study on fire station locations to meet the needs of the community for the future. The feasibility study recommends the construction of a new Fire Headquarters in the South end of the City to replace the old No. 2 Fire Hall that would be home to Fire Administration including Emergency Management, Fire Prevention, Fire Suppression and Fire Dispatch. The new Headquarters in the South will improve response coverage in the South end of the City and reduce the risk to critical infrastructure in the downtown No. 1 Fire Hall.</p>
3.4	620 - Fire Protection	Decontamination Unit	Procurement of a mobile decontamination unit capable of decontaminating two firefighters at the same time, as well as providing personal hygiene amenities to all genders.	<p>Firefighters have abnormally high rates of cancer due to exposure to toxins in smoke. These toxins must be cleaned from the skin as soon as possible after a fire. This decontamination unit will significantly reduce the time that the toxins are being absorbed into their bodies. This unit will also provide washroom facilities and some privacy for all genders working on the fire ground.</p>

Index	Department	Project Name	Capital Project Description	Capital Project Justification
3.5	620 - Fire Protection	PPE Gear Washer/Extractor	<p>The largest issue with firefighter health today is occupational illnesses, specifically cancer. With modern manufacturing techniques and processes, pretty much every item constructed today in some way contains various chemicals. When these chemicals are exposed to the combustion process, they change into other chemicals which may have serious health impacts when they are absorbed into firefighters’ bodies from the air or contaminated fire gear.</p> <p>As a result of ever-evolving research, the City’s Fire Service strives to be a leader in firefighter health and safety with a strong focus on occupational disease / cancer reduction. Part of this reduction process is the laundering of fire service protective gear after it is exposed to the products of a fire. With the processes we now have in place, once a fire is extinguished, all PPE is now given a gross decontamination wash on scene, placed in garbage bags, and returned to the station for immediate laundering before re-use.</p>	<p>Hall 1 and 2 are equipped with 10 year old Kenmore Elite Smartwash machines which do not meet WSBC, NFPA or the manufacturers specifications for cleaning Firefighter's PPE. Residential washing machines are not designed to effectively clean and decontaminate turnout gear. They do not provide the required water temperatures, agitation, or specialized programs needed for thorough cleaning and removal of hazardous substances. Turnout gear requires specialized cleaning processes and equipment to ensure proper decontamination and maintenance. It is recommended to use commercial-grade extractors specifically designed for this purpose and to meet the requirements set out by the manufacturer’s specifications.</p> <p>An extractor is considered better than a residential washing machine for cleaning firefighters' turnout gear for several reasons: Compliance with NFPA1851: Cleaning turnout gear requires adherence to specific safety standards and regulations, such as those set by the National Fire Protection Association (NFPA 1851). Extractors designed explicitly for cleaning turnout gear often meet or exceed these standards, ensuring that the cleaning process complies with safety guidelines.</p>
3.6	620 - Fire Protection	Self-contained Breathing Apparatus (SCBA) Replacement at Fire Hall #1	Replacement of Self Contained Breathing Apparatus (SCBA).	The replacement of SCBA is a predictable capital expense and should be planned for operationally in order to meet regulatory replacement requirements. The replacement cycle on SCBA cylinders is 15 years.
Airport				
4.0	710 - Airport	Runway & Taxiway Rehabilitation	Refurbish existing runway pavement and upgrade Taxiway Bravo edge lights.	Last hot-in-place rehab on the runway was completed in 1995. The pavement has reached the end of its life cycle and is showing degradation and deformation; the last inspection by consultant rated pavement as poor. Taxiway Bravo edge lights are near end of life. Replacement and upgrade to LED technology.
14.16	710 - Airport	Expansion of Jet Fuel Storage - Construction	Expansion of the existing Jet Fuel storage system.	The current jet fuel storage system provides 60,000 L of above-ground storage of jet fuel for sale. With PAL Aerospace operating on a near daily basis, and strong demand in the summer, inadequate storage is available at peak times. Additional storage must be added to ensure the airport can always have an inventory of jet fuel available for sale. Jet fuel sales are the airport's single largest revenue source.
4.1	710 - Airport	Aircraft Viewing Lookout Area	Create a public aircraft viewing lookout adjacent to terminal building.	Provide a unique public amenity which allows the viewing of airside operations.

Index	Department	Project Name	Capital Project Description	Capital Project Justification
4.2	710 - Airport	Airport Condition Assessment	Asset Management Strategy - Gap 11. Determine and record condition assessment levels for airport assets.	The airport asset inventory list (registry) does not have adequate condition assessment details available to assist with maintenance and renewal decision making. Having accurate data will enhance maintenance and operational decisions and increase just-in-time asset renewals; saving money, lessening impacts of asset breakdowns and mitigating against critical infrastructure failure and risk to the City.
4.3	710 - Airport	Airport Drive Upgrade	Upgrade to roadway servicing north development lots.	Last road upgrade completed in 1997, need to continue paving program to the North.
4.4	710 - Airport	General Aviation Entrance Shelter	Install a covered entryway for general aviation customers.	Currently we do not have a covered area for general aviation customers waiting on private aircraft arrivals. Some of these customers store their baggage outside in the elements for an extended period of time. A shelter will provide shade in the summer and help keep passengers dry in the winter.
4.5	710 - Airport	Expand Airport Terminal Building Parking	Expand ATB Parking.	The airport parking lot currently runs at about 95% capacity during the busy summer months. The master plan identifies a suitable expansion area to create more parking, and allow the airport to grow its operating revenues through parking charges.
Fleet				
5.0	720 - Fleet	Fleet Replacement Plan	Renewal of the City's Operations and Airport Fleet.	Staff undertake an annual assessment of all Fleet & Heavy Equipment Pool assets using a scoring algorithm to prioritize replacements based on condition, utilization rate, redundancy, and impact to community service. (Some vehicles have longer delivery time due to supply challenges)
5.1	720 - Fleet	ACAP Replacement Airport Plow Truck - Unit A544	Replacement of Airport plow truck unit A544.	Airport Unit A544 is a 1996 single axle dump truck which is used for snow and ice control at the Airport. Staff have submitted a request through the Federal Airport Capital Assistance Program (ACAP) for 100% replacement funding
5.2	720 - Fleet	Building Inspector Vehicle	Purchase of a vehicle for building inspector use.	Inspection demands have increased over the last few years resulting in all inspectors being required to be out inspecting at the same time. To manage the demand, one inspector frequently uses their own vehicle to travel to various locations. An additional City vehicle will reduce liability risk and omit mileage reimbursement costs. To remain as 2023 project due to current supply chain delays for vehicles. This additional vehicle is anticipated to be required or "high" risk if not in operation by 2024
Facilities				

Index	Department	Project Name	Capital Project Description	Capital Project Justification
6.0	724 - Facilities	Police & Public Safety Building Lot Security Upgrade	Security enhancements and expansion of the rear lot at the Police & Public Safety Building.	The existing staff/RCMP parking lot to the rear of the Police and Public Safety Building is currently unsecured (open access to public) and severely undersized. Currently between 15-20 staff are parking at the adjacent Strathcona Gardens (SG) facility on a daily basis. This lot is used for the RCMP fleet, RCMP staff parking, as well as storage of auxiliary vehicles/equipment and impounded vehicles. City staff parking at SG has caused issues within the last years, particularly during large events held at SG. There is available City owned land immediately to the east of the current compound which could suit this purpose. Concurrently, in response to security concerns in recent years, the RCMP has requested the installation of automatic entry gates to the two lot entrances and replacement of the current perimeter fence to a high security 'E' Division standard.
6.1	724 - Facilities	City Hall Renovations	Minor renovations at City Hall to make improved use of space on the 2nd floor and renovate building washrooms to a modern standard.	Reconfiguration of the open floor area in east quadrant on second floor of City Hall and renovation of building washrooms to a modern standard (current washrooms are original from 1982). Budget includes cost of new furniture and relocation of a critical network switch. Project will add a combination of private and semi-private work spaces intended to support future remote or semi-remote employees.
6.2	724 - Facilities	RCMP HVAC DDC, Chiller & Controls	Replacement of the chiller at the Police and Public Safety Building. Recommissioning of Direct Digital Control (DDC) for entire HVAC system.	The chiller is original to the building and is nearing the end of its serviceable life. This equipment provides cooling to the building in the summer, including the cell block and is necessary to support proper indoor air quality. The building's HVAC controls have not been updated or re-commissioned since the building was constructed.
6.3	724 - Facilities	Asset Renewal Program	The Facilities Asset Renewal Program is designed to fund an annual budget that replaces end of life capital assets. This recurring annual project aims to systematically replace aging assets such as hot water heaters, small packaged HVAC systems, overhead doors, fire alarm panels, small structures etc. The program intends to address assets with a replacement value between \$5K and \$50K.	Currently, there is no ongoing budget allotment to replace small to medium sized assets that should be capitalized. This continues to put pressure on the operating budget and reduces levels of services when functional failures occur.
6.4	724 - Facilities	Video Surveillance System Ongoing Camera Renewal Program	Ongoing camera replacement plan for the City's extensive networked video surveillance system.	The City's extensive networked IP based surveillance system is now over 10 years old and requires routine annual camera replacements as equipment fails or reaches end of life. Annual software licensing updates are required to ensure new hardware is compatible with the existing system. Includes cameras at 13 facilities plus downtown public safety cameras. This fund is also used for server hardware.

Index	Department	Project Name	Capital Project Description	Capital Project Justification
6.5	724 - Facilities	Workstations for RCMP Members	Expansion of workstations.	Additional workstations will be required to accommodate an increased establishment strength.
6.6	724 - Facilities	Energy and Water Consumption Reduction Projects	Utilized to fund projects which reduce energy and water use intensity throughout the City's facilities.	When equipment fails there is often an opportunity to replace equipment with high efficiency, modern technology which reduces energy and/or water use. This opportunity fund allows for available funds to ensure the City continues to reduce its overall internal energy and water consumption.
6.7	724 - Facilities	Small Equipment	Minor capital equipment budget for all City operating departments, utilized to cover minor capital purchases (\$5,000 - \$30,000) which fall outside the Fleet and Heavy Equipment replacement program as well as new purchases.	There are a number of pieces of equipment that operating departments require for their day-to-day operations that exceed the threshold of the Tangible Capital Asset (TCA) Policy but which are not covered by the Fleet and Heavy Equipment reserve schedule. Purchases from this minor capital fund are for new or replacement, non-fleet related pieces of equipment. This fund is also utilized to increase the efficiency of the operation and long term with the goal of reducing operation cost (rental fees, etc.).
6.8	724 - Facilities	Centennial Pool Change house Renovations Design	Renovation and modernization of the change house facility at the Centennial Outdoor Pool. 2023 funding is sufficient to complete design, construction would be subject to a financing strategy which may include senior government grants.	The existing change house design is dated and does not provide sufficient facilities for those with mobility issues. Additionally the universal/family change room functionality is severely limited and does not meet a modern standard for recreational pool facilities. The renovation design options have been finalized and will come back to Council early 2024. Construction will require a financing strategy however the project is likely to meet criteria for senior government grand opportunities in a number of categories including accessibility.
6.9	724 - Facilities	Enterprise Centre Backup Generator	Addition of emergency back up power at the Enterprise Centre.	The Enterprise Centre now houses a number of City staff and is being utilized for low level EOC activations as it does not interrupt the use of Council Chambers for routine City business. The building also houses server connections supporting the CR Advantage utility. Currently the building has no back up emergency power provisions and the critical CR Advantage network gear is protected with battery backup UPS systems which have limited capacity before requiring a standby generator be brought on site during power interruptions to ensure fibre clients are not adversely impacted.
6.10	724 - Facilities	MHC Heat Pump / Fan Replacement & Building Automation	Replacement of the 6 heat pumps and exhaust fans / MUA at the Maritime Heritage Centre. Addition of building automation system for improved HVAC controls.	The heat pumps will be at the end of their serviceable life and replacing them in conjunction with adding a building automation system will provide good efficiency. The MHC has requested the City look at upgrades to this equipment to reduce their costly heating and cooling bills.

Index	Department	Project Name	Capital Project Description	Capital Project Justification
6.11	724 - Facilities	Big House Pavilion Preservation	Stakeholder engagement and consultation for refurbishment of the Big House Pavilion structure in Ostler Park.	In 2016, the City undertook an assessment of the structure by a professional engineer and timber frame structure specialist. The report found that the structure requires a major refurbishment including replacement or repair to most of the columns and first nations carvings / totems. The report recommended that work not be extended beyond 2017. The next phase will require engagement with multiple stakeholders and a timber frame consultant to develop a scope of work for rehabilitation and determine a project plan.
6.12	724 - Facilities	Discovery Pier Structural Repairs	Ongoing structural repairs to Discovery Pier.	An engineering level structural condition assessment is undertaken every two years and then recommendations for piling / structural member repair are undertaken in the following year. This structure is now 30 years old and due to its location receives significant water/wind exposure requiring continual maintenance. Increase in repair budget reflects cost escalation in market and the aging state of the structure.
6.13	724 - Facilities	CRCC Gym Wall Partition Replacement	Replacement of the gymnasium partition at the Community Centre.	The partition greatly increases the functionality of the entire gymnasium allowing multiple programs/activities to be running concurrently.
6.14	724 - Facilities	CRCC Cooling Tower Replacement	Replacement of the cooling tower at the Community Centre.	This equipment maintains air quality within the facility and is critical for maintaining air conditioning. It is approaching the end of its serviceable life.
6.15	724 - Facilities	City Hall HVAC Upgrade	Replacement of forced air furnace at City Hall.	Replacement of aging HVAC system which includes air handler, supply & return fan assemblies including the addition of building-wide cooling capacity which does not currently exist. In recent years interior building temperatures have exceeded 30 Celsius triggering humidex requirements through WorkSafe BC exposures for office staff.
6.16	724 - Facilities	Human Resource Offices / Workstations	Renovation of the Enterprise building to accommodate two new offices.	The Human Resources department will need two additional offices in the near future to accommodate staffing needs. Due to the nature of their work, Human Resources employees must be located in offices that allow privacy.
6.17	724 - Facilities	City Hall/Enterprise Centre Repaint	Envelope maintenance and painting around the City Hall / Enterprise Centre complex.	The City Hall / Enterprise Centre complex requires minor envelope maintenance and waterproofing including painting in several areas. The main City Hall entryway in particular requires a full repaint as it does not uphold the good image of the City.
6.18	724 - Facilities	Tidemark Theatre Envelope Rehabilitation	Refurbishment of the building envelope at the Tidemark Theatre including stucco.	The existing stucco rain screen has suffered failures in several areas resulting in leakage into the building interior. The rain screen is past its serviceable life and now requires a major repair.
6.19	724 - Facilities	City Hall Seismic Upgrades	Completion of seismic upgrades at City Hall as specified by a 2013 seismic assessment of the building.	City Hall was built in 1980. Damage to the building's exterior during the earthquake in September 2011 have led to speculation as to the structural integrity of the building in a large earthquake. An assessment of the building's compliance with current building code requirements has recommended upgrades to the building to improve its seismic resilience.

Index	Department	Project Name	Capital Project Description	Capital Project Justification
6.20	724 - Facilities	Fire Hall #2 Locker Rooms / Dorms	Addition of locker rooms and dormitories at Fire Hall #2.	This renovation seeks to add men's and women's locker rooms at Fire Hall #2 as well as a unisex washroom/shower area. Currently there is no dedicated locker room or segregated shower facilities for staff or volunteers. The current washroom/locker facilities do not allow the Fire Department to meet changing operational practices around handling fire affected turnout gear. Currently there are no dormitories on site however based on the increasing use of this facility, particularly in a community emergency requiring 24/7 operation, this function should be added at the same time as a moderately sized interior renovation to address the lack of locker rooms.
6.21	724 - Facilities	Tidemark Theatre Foundation Repairs	Repairs to the foundation of the Tidemark Theatre.	The foundation is showing minor failures and requires repair in order to ensure the overall integrity of building function including sanitary sewer lines.
6.22	724 - Facilities	Tidemark Theatre Window Replacement	Replacement of windows on the 2nd floor of the Tidemark Theatre.	Windows are of mixed age and use and are nearing the end of their serviceable life.
6.23	724 - Facilities	MHC Aluminum Window Replacement Allowance	Replacement of the main bay windows at the Maritime Heritage Centre.	The windows at the Maritime Heritage Centre are mixed aluminum and vinyl in varying stages of lifecycle.
6.24	724 - Facilities	Sportsplex/Willow Point Park Entrance Signage	Replacement of the aging main entrance signs at the Sportsplex with two new signs.	The existing signage at the Sportsplex is not illuminated making it difficult to see at night and does not provide any information on the other amenities available on the site. The sign does not provide any ability to advertise current or upcoming events at any of the City's premier recreation destinations.
6.25	724 - Facilities	Sportsplex Court Floor Replacement	Replacement of the flooring within the squash/racquetball courts.	Lifecycle replacement of the heavily used squash/badminton court floors.
6.26	724 - Facilities	City Hall Façade Improvements & Window Replacement	Replacement of the windows at City Hall and overall facade improvements including replacement of the building signage.	City Hall was built in 1980 and there has been limited work to the façade since its construction. All exterior windows are original and require replacement soon. A facade upgrade could allow for improved energy efficiency and building aesthetics to a modern standard.
6.27	724 - Facilities	MHC Roof Replacement	Replacement of the shingle roof at the MHC.	The roof will be nearing the end of its serviceable life.
6.28	724 - Facilities	Enterprise Centre Roof & Skylight Replacement	Replacement of the roof at the Enterprise Centre.	The roof will be approaching the end of its serviceable life.

Index	Department	Project Name	Capital Project Description	Capital Project Justification
6.29	724 - Facilities	Enterprise Centre Lifecycle Rehabilitation Works	Lifecycle rehabilitation and upgrades to the Enterprise Centre.	The Enterprise Centre was constructed in 1955 with a major renovation circa 2000. While much of the interior space has been renovated to a current standard, many of the building’s core systems including HVAC, electrical distribution, domestic hot water, sanitary sewer, and others are at or beyond the end of their serviceable life. The building will require a wholesale rehabilitation to ensure ongoing functionality for staff and building tenants.
Roads				
7.0	730 - Roads	Argonaut Bridge Upgrades/Repairs	In the 2022 bridge and culvert inspection, the Argonaut Bridge on the Quinsam Road needs upgrades to bridge structure. Work to be done is re-armouring the north abutment with riprap, geotechnical assessment of the existing slope erosion, removing debris around the piling and a seismic capacity assessment on the heavy corroded piles were identified as needing to be done in 1-5 years. There are a number of immediate and significant issues that will need to deal with in 2024(this is required for public safety and extend the useful life of this structure)	The Argonaut Bridge is an important part of road network and bridge infrastructure. In its current condition, the asset is going to fail and increasing potential for liability if remedial work on this bridge structure is not undertaken. There is potential for the bridge being undermined by the river if substantial amount of work is not done on the bridge structure.
7.1	730 - Roads	Asphalt Overlays	The City has had a on ongoing annual overlay program for over 10 years. This program is based on the priorities outlined in the Pavement Management Plan.	There is currently a number of roads identified in the 2018 Pavement Management Plan (to be updated in 2024) that require either an overlay of rebuilding of the roadway. This program needs to continue
7.2	730 - Roads	Traffic Control Upgrades - Replacement	City traffic lights have a serviceable life of 20 to 25 years before they need replacement or major upgrades. This project is replacing traffic light infrastructure in four locations in the City, identified in the last annual inspection (2022 for 2023 funding)	Infrastructure is aging and with this comes challenges to maintain older technology and physical structures. A number of the older traffic lights in the community were installed by MoTI over 20 years ago and have come to the end of their useful life and are beyond repair without major component replacement. This program will see a regular replacement of the existing traffic lights to ensure continued operations of these critical pieces of infrastructure in the community. The work being carried forward is repair/replacing of existing lights, standards or other critical parts in for locations in the community

Index	Department	Project Name	Capital Project Description	Capital Project Justification
7.3	730 - Roads	Transit Bus Shelters	The Transit Master Plan indicates the need to evaluate and install shelters where required in the community. The City continues to improve services for those using transit services. In order to assist with this the City has, over the past 10 years, installed a number of shelters to provide protection from the weather. Currently, BC Transit offers a cost sharing program for the capital cost to install shelters (47%/53% -this program will continue into 2024). With this grant funding, the City can install up to 5 shelters per year.	The City continues to improve service levels for those using transit services. In order to assist with this the City has installed a number of shelters to provide protection from the weather. The City received partnership funding from BC Transit (47% of the cost).
7.4	730 - Roads	Sidewalk Infill	Over the past number of years, the City has completed a number of projects to increase the conductivity of the pedestrian network in the Community.	There are a number of locations identified in the Master Transportation Plan (MTP). This year the goal will be to try to infill any obvious gaps in the system and provide better access to bus stops where an existing sidewalk may not be.
7.5	730 - Roads	Parking Lot Improvements	Council has identified areas for improvement for parking lot maintenance and some enhancements in the future. There are additional parking areas downtown and along the waterfront that could also use improvements and enhanced maintenance.	There are additional parking areas downtown and along the waterfront that could also use improvements and enhanced maintenance.
7.6	730 - Roads	Cycling Infrastructure	The Master Transportation Plan (MTP) has identified \$330,000 of worth of short term cycling infrastructure upgrades for the City. These upgrades will include the addition of cycling lanes, re-establishment of existing cycling lanes, introduction of way-finding signage and associated infrastructure to support cycling and pedestrians.	The cycling infrastructure upgrades will assist the City in providing alternative forms of transportation. They will also help in the promotion of the reduction of the City's carbon emissions while promoting active transportation within the community.
7.7	730 - Roads	Intersection Improvements	The Master Transportation Plan (MTP) identified a number potential locations for upgrades to traffic control at intersections.	As the City's community grows, so does the demand to improve the traffic control infrastructure. The City has a number of locations that currently meet or will meet in the coming years the warrants to support traffic lights at those intersections. A number have been identified and will be reviewed regularly to ensure the need is there and the timing for the installations meets the demand.
7.8	730 - Roads	Pedestrian Signal Crossing Lights - Dogwood at Alder Overhead Lights	This annual program supports public safety by providing enhanced safety features to assist pedestrians. Improvements after planned for Cheviot Road in 2024	This annual program supports public safety by providing enhanced safety features to assist pedestrians.

Index	Department	Project Name	Capital Project Description	Capital Project Justification
7.9	730 - Roads	Street Light Infill	This is part of the street light infill program is to ensure that areas that have been deemed to be deficient or lacking in adequate lighting are addressed. This is an on-going problem and is re-evaluated regularly to identify the locations where lights could be installed. There are a number of areas that could use additional street lights to insure safer public use, primarily along arterial and collector roadways. The City also receives a number of requests for street lights to be added. The cost to provide this service varies depending on if they are new City owned lights or the installation of additional lease lights. City owned lights are more capital intensive but less to operate, whereas lease lights (wooden poles) from BC Hydro have a lower initial capital cost, the long term operational costs are much greater than the City owned lights. CFWD Funding is being used at Ken Forde Park	The City has a number of areas that could use additional street lights to ensure safer public use, primarily along arterial and collector roadways.
7.10	730 - Roads	Cheviot Road Rehabilitation	Pedestrian infrastructure improvements.	This rehabilitation project is the result of need to improve pedestrian facilities and storm drainage along this section of Cheviot Road. The initial project was developed to just include minor storm water improvements and provide a sidewalk for pedestrian to have better access to from Petersen to the top pf the hill. The initial design review identified potential conflicts with existing drainage, water lines and services to properties that front the roadway. In order to address those concerns and provide the needed asset renewal, this project has developed into the replacement of the watermain, & services, the storm drainage system and the improvements/upgrades to the road surface and the addition of pedestrian infrastructure. Design will begin in 2023 and construction the pedestrian improvements are planned in 2024.
7.11	730 - Roads	Seagull Walkway Surface Improvements - South	Project will be considered in 2025 to coordinate with the work on the north section, anticipated to take place in 2024, subject to regulatory approvals	Project timing is being driven by coordination opportunities with adjacent development.
Parks				
8.0	732 - Parks	Parks Infrastructure Renewal Fund - Pathways	Resurfacing walkway that have been damage by tree roots and equipment. Areas to replace are Willow Point Parks and Dogwood.	Walkways along greenspaces are prone to tree roots uprooting pavement surfaces which leaves the pavement surface very acceptable to tripping hazards. As part of the City's sidewalk/walkway inspection program, surface with a known tripping hazarded must be rectified.

Index	Department	Project Name	Capital Project Description	Capital Project Justification
8.1	732 - Parks	Garden Beds	Garden beds throughout the City are aging and need upgrades. Forberg and City Hall beds will be upgraded.	Garden beds throughout the City are aging and need upgrades.
8.2	732 - Parks	Outdoor Washrooms	The permanent outdoor washrooms are in need of new door locking system. Willow Point, Ostler and Centennial will be upgraded.	The permanent outdoor washrooms are in need of new door locking system.
8.3	732 - Parks	Asset Management - Park Infrastructure Renewal Fund	Infrastructure Renewal Fund to fund annual repairs and upgrades to park infrastructure such as fencing, playgrounds, dugouts, and infields.	The parks system has aging infrastructure that needs repair. This would be an annual fund to repair and improve infrastructure such as infields, backstops, fencing, dugouts, and washrooms. A list of items to be repaired would be submitted to Council annually for approval.
8.4	732 - Parks	Baikie Island Bridge	The bridge foundation at Baikie Island needs to be replaced with the structure being built to allow GVW of 28,000kg fire pumper truck to gain access to Baikie Island.	In 2016 as part of the Bridge and Culvert inspection program, it was found that the bridge only has 5 years of remaining service life. The bridge structure is need to provide fire vehicles access to the Island in case of a wild fire. The 2021 report indicated that foundation needs to be reconstructed.
8.5	732 - Parks	Cambridge Park Drainage System, Irrigation System and Trees	To provide a detail design and construction for a drainage system in Cambridge Park.	Cambridge park is a very wet and is unusable for 8 months of the year. There are large volume of standing water puddles in the park and residents who are adjacent to park are being affected by the standing water. Water is entering their property and the residents feel that it may affect their perimeter drainage with the extra water coming from the park. As this park is adjacent to many homes and does have drainage issues, a drainage systems needs to be installed. The park is used by many of the residents when the ground is dry, therefore fixing the drainage system, will increase the use of the park.
8.6	732 - Parks	Marine Foreshore Restoration	Relocating gravel to damaged areas of the foreshore to proactively prevent or minimize future erosion damage by using soft shores approach. The majority of the material used for the restorations are sediments (beach gravels) collected and removed from Big Rock and Ken Forde boat Ramps.	Restoring and preserving the foreshore is critical to maintaining and upgrading City infrastructure, particularly Hwy 19a and Rotary Sea walk. The City's marine environment is integral to its community culture. The restoration plan provides a comprehensive and proactive management plan for the foreshore.
8.7	732 - Parks	Ostler Park Rubberized Surface Replacement	Replacement of rubber surface for Ostler Park Playground.	In 2016 Ostler Park Playground was built and a rubber surface was put in. The rubber surface life span is eight years and will need to be replaced to meet CSA standards.
8.8	732 - Parks	Robron Artificial Turf Replacement	Replacement of the Artificial Turf at Robron Field.	The life expectancy of the artificial turf is 10 years and will need to be replaced for safety reasons as the turf was installed in 2016.
8.9	732 - Parks	Splash Park Renewal	To replace the electrical hardware and components, resurface the area and replace existing water play apparatus features.	The splash park was built in June 2013 and after 15 years the park needs to be refurbished.

Index	Department	Project Name	Capital Project Description	Capital Project Justification
8.10	732 - Parks	Washroom Facility at Nunn's Creek	To Install a Portland Loo washroom at Nunn's Creek Park Adjacent to 16th Ave.	The existing washrooms were removed from the park as they were destroyed due to encampment of the vulnerable population at Nunn's Creek Park. A washroom is needed at the park for the user groups and the vulnerable population who travel through the area. The Portland Loo has been very successful at spirit square and vandalism is very low for these units.
8.11	732 - Parks	Hwy 19A Cemetery Improvements	Hwy19a Cemetery road and Plot improvements.	The Hwy 19a Cemetery was built in 1927 and is in need of some major repairs to the road and plots sections of the cemetery. The roads are now at a point where vehicle access is limited due to dips and tree roots in the roadway. The plot sites have sunken over time and minor repairs have left the site uneven, thus causing tripping hazards throughout the cemetery site. With these deficiencies it is hard to make the cemetery look attractive and to maintain throughout the year.
8.12	732 - Parks	Mclvor Lake Upgrades	Upgrades to Mclvor Lake from the Master Plan.	Upgrades to Mclvor Lake from the Master Plan.
8.13	732 - Parks	Entrance Sign Jubilee	Development of a low maintenance City of Campbell River welcoming sign at the south entrance to the City.	In order to assist with reducing annual maintenance requirements, a new welcome sign with low maintenance landscape display will be created to replace the labour intensive annual floral display.
Sewer				
9.0	780 - Sewer	Campbellton Sewer Upgrade	Sewer project related to the potential development of the We Wai Kai Quinsam reserve and the adjacent fee simple lands that are being considered for development.	Some sewer mains downstream of the We Wai Kai Reserve are currently operating over capacity. In order to accommodate anticipated development on We Wai Kai lands and the Campbellton Area these sections of sewer main must be upgraded.
9.1	790 - Sewer	Interceptor Corrosion Mitigation	Engaging consultants for options analysis to mitigate interceptor corrosion.	Investigation into primary sewer interceptor has uncovered signs of corrosion along sections between Maritime Heritage Centre and Discovery Plaza. The interceptor is responsible for conveying the majority of sanitary sewer from South Campbell River to NVEC. More investigation is needed to determine the extent of the corrosion, perform an options analysis and potential detailed design for replacement and rehabilitation.
9.2	780 - Sewer	NVEC Blower Intake Air Filtration	Year 1 design, Year 2 build a filtration system for the air blowers at NVEC	NVEC currently has 3 Turbo Blowers and a 4th is being installed in the NVEC Phase III upgrade. These blowers operate at 24,000rpm and the internal bearings are created with high pressure airflow. Contamination (dust, pollen, moisture) in the airflow cause the gap to decrease which heats up the surfaces which causes the gap to decrease further. Catastrophic failure of the blower motor or "Core" results and the cost is approximately \$26,000-\$30,000 and 6 weeks of downtime for every occurrence. The City routinely experience one failure each year which is far beyond the industry standard for these blowers. A key component to resolving this issue would be to better filter the air they take in. Extending the intakes vertically to draw and filter cleaner air from above the building is universally thought to be the best long term solution.

Index	Department	Project Name	Capital Project Description	Capital Project Justification
9.3	780 - Sewer	Sewer Main Replacement	Replacement of sewer mains as identified by condition assessment or as part of larger revitalization projects (e.g. downtown). Annual construction expenditure of minimum of \$1,000,000 to keep up with aging infrastructure with increases to \$2,000,000 per year in future years.	Aging sewers have reached the end of their service life. If old mains are not renewed/replaced, maintenance costs, risk of failure, and liability will increase.
9.4	780 - Sewer	City Wide Sewer Modelling Program	Develop and manage a City wide sewer model.	A sewer model is necessary to assist with long range planning as it relates to sewer system asset management. By not having a sewer model, developers are forced to conduct sewer models to determine capacity availability downstream of their projects, and in some cases are being forced to limit the size of their developments; delaying developments; and/or build downstream capacity. A sewer system model will allow the City to stay ahead of development and design sewer systems that meet the greater needs of the community.
9.5	780 - Sewer	Lift Station #4 Slope Stabilization & Repairs	Replacement of sewer mains as identified by condition assessment or as part of larger revitalization projects (e.g. downtown). Annual construction expenditure of minimum of \$1,000,000 to keep up with aging infrastructure with increases to \$2,000,000 per year in future years.	Aging sewers have reached the end of their service life. If old mains are not renewed/replaced, maintenance costs, risk of failure, and liability will increase.
9.6	780 - Sewer	Sewer Facility Renewal	Lift station #1 kiosk replacement and Lift station #15 electrical upgrade.	Aging infrastructure has a high risk of failure resulting in increased maintenance costs , service disruptions, liability, and the risk of release of untreated sewage to the environment. Exact budget will fluctuate based on specific projects.
9.7	780 - Sewer	NWEC Grizzly Contaminated Solids Dumping Site	Year 1 design, Year 2 build a suitable dumping site for sani contaminated fill.	Collections work completed in the City generates a significant amount of fill material including silt, sand, small and large aggregate mixed with raw sewage. This material must be dewatered before being disposed of. Engineering a dewatering pad such that the solids remain behind for easier disposal would lower maintenance costs. Currently LWS is not billing for this material either which eventually needs to be disposed of in a landfill at great expense. The addition of a pad where a quantity of fill could be assessed and billed accordingly would create a modes revenue stream. ROI is expected to be 10+ years.

Index	Department	Project Name	Capital Project Description	Capital Project Justification
9.8	780 - Sewer	Collection System Chemical Addition Station	Design and install a chemical addition station in the collection system with adequate tankage for bulk delivery.	After the commissioning the 750mm force main from LS 7 residents began complaining of a strong sewer odour in the immediate 6 blocks from where this upgraded force main turns to a gravity system. Multiple investigations, passive filtering options installed on city and private assets and renting air purification equipment for affected residents did not reduce the complaints. A dosing pump was installed which delivered 7.2L/hr of Calcium Nitrate the odours were eliminated. The chemical is delivered in 1460kg totes and is acidic. We store the totes at LS 7 partially blocking the primary entrance. This is not the best location for the chemical addition as it is most effective when dosed at the beginning of the system. There is also a safety concern around the constant handling of the totes, acid spills and tripping hazard. Installing a tank with adequate storage capacity would eliminate the issues surrounding the tote handling and would be far less time consuming and save money in chemical by buying in bulk.
9.9	780 - Sewer	Norm Wood Environmental Centre Biosolids Dewatering	Pending the results of the NWECC Solids Handling Study and Process Construction project planned for 2023. Significant changes over the past decade in the industry have resulted in a wider range of potential solutions to the Biosolids disposal problem.	Dewatering of biosolids will be required once land application is no longer an option (Est. 2030). Including administration and potentially an electrical room to the dewatering building, this will provide significant long-term capital cost savings. The "temporary" administration trailer, installed in 2010 is overcapacity. The management process for the dewatered biosolids is unknown at this time and operating costs are assumed to be \$300,000, based on tipping fees anticipated to be charged by the regional district. Operating costs for dewatering is estimated at \$180,000.
9.10	780 - Sewer	NWECC - Secondary Clarifiers 1 & 2 Refurbishment	Replace the internal metal components within secondary clarifiers 1 & 2.	The internal components of secondary clarifiers 1 & 2 are painted mild steel which started to rust and degrade the steel several years ago. In 2017 there was budget to repaint the components to extend the useful life of the components. Due to the complexity and costs associated with painting the components, it was determined that painting the components was almost the same cost as replacing them with stainless steel components which will have a significantly greater useful life. Therefore, it was decided to replace the internal components with stainless steel when the components reach end of life. Budget is for design in year 1, replace components of clarifier #1 in year 2, and replace components of clarifier #2 in year 3.
9.11	780 - Sewer	Foreshore Force Main & Lift Station 5 & 6 Abandonment	Decommissioning of abandoned pipes and removal of old lift stations.	Following the replacement of the foreshore force main and lift stations 5 and 6, the old infrastructure needs to be abandoned for safety, environmental, aesthetic, and financial reasons.

2024-2033 FINANCIAL PLAN
APPROVED
CAPITAL PROJECTS

Index	Department	Project Name	Capital Project Description	Capital Project Justification
9.12	780 - Sewer	NWEC Solids Handling Study and Process Construction	Commission a study to review options available to NWEC for the purpose of Solids Handling over the next 30 to 50 years.	NWEC will come to the end of its ability to land apply Biosolids onto the field in 8-10 years. The digester is in need of a significant overhaul in 1-5 years. The pH control system on the Digester requires a major overhaul in 0-2 years. The pivot and Biobasin will require a major overhaul in the next 5-10 years. Newer technologies are currently available that will eliminate the need for some or all of these assets. External organisations are also offering exceptionally large cost sharing opportunities which will significantly reduce the cost of new infrastructure. This study looks to explore the options available to the City for the long term solution to the Biosolids disposal problem. In doing so it will inform our short and mid term maintenance costs, provide a potential revenue source and eliminate the disposal costs of inert material.
9.13	780 - Sewer	Lift Station #11 Biofilter Reconstruction	The existing structure will be dismantled and disposed of and reconstructed of materials that will stand the test of time.	The existing structure was identified as past life its useful life expectancy and recommended for renewal in the 2017 facility assessment. The current structure is rusted to the point that it is no longer structurally sound and poses to be a safety risk to City staff.
Storm Drains				
10.0	782 - Storm Drains	Quinsam Heights Integrated Storm Water Management Plan	Develop an integrated storm water management plan to address localized and downstream storm water issues arising from existing and future development of Quinsam Heights.	There are several projects that are identified in the City's DCC program that originated from a previous Quinsam Heights Integrated Storm Water Management Study, but the projects were not completed before development ramped up in the Quinsam Heights area. As a result, developers have completed piecemeal solutions, which were not identified as solutions in the previous study, to allow them to commence with developments. A comprehensive study is required to determine how the existing works tie into the long range needs of the catchment and what future storm water upgrades are required to satisfy the rapid development within the Quinsam Drainage catchment.
10.1	782 - Storm Drains	Dogwood Detention Pond Rehabilitation	Complete a complete pond sediment removal and vegetation control service on this pond. Additionally structures in the pond may require attention as will access points and signage.	A complete rehabilitation is required as the pond has been allowed to deteriorate and is in exceptionally poor condition. Substantial winter flows may cause sediment to carry into the receiving stream which is fish bearing.
10.2	782 - Storm Drains	City Wide Storm Water Modelling Program	Develop and manage a City wide storm water model.	A storm water model is necessary to assist with long range planning as it relates to storm water asset management. By not having a storm water model, developers are forced to conduct storm water models to determine capacity availability downstream of their projects, and in some cases implement their own storm water retention systems to allow them to develop their lands. A storm water model will allow the City to stay ahead of development and design storm water management systems that meet the greater needs of the community.

Index	Department	Project Name	Capital Project Description	Capital Project Justification
10.3	782 - Storm Drains	Storm System Renewals	Annual Drainage Improvements. Focus will be on known areas on 6th Ave and connections to older outfall locations.	This is an ongoing annual program to deal with the replacement and repair to critical storm water infrastructure. Projects are based on ongoing evaluations of existing systems, Integrated Storm Water Management Plans and experience related to past storm events.
10.4	782 - Storm Drains	Ditch Flow Monitoring Equipment	Purchase of flow monitoring equipment to measure pressures on both the sanitary and storm drainage systems. Annual licencing fee is approximately \$1,000 per unit X 20 units. 1/2 belong to Storm and 1/2 belong to Sewer	Currently, inline/flow rate monitoring in the City’s sanitary and storm sewer systems is not being actively measured either in pipe or at manhole locations in the community. Flow monitoring equipment will assist in obtaining current data on areas of the community where concerns may already exist and in areas to assist with future system modeling to prepare not only for potential asset renewal but also upgrades to the existing system, as well as, assists in providing operators information to proactively plan for visual inspections, cleaning of lines and other maintenance.
10.5	782 - Storm Drains	Homewood Road Pipe Arch	Replace culvert under Homewood Road at the Nunns Creek crossing	The 2022 Bridge and Culvert inspection report identified this culvert as having zero life left. Increased inspections over the next year plus engineering of the replacement culvert should occur in 2023 with construction starting in early 2024
10.6	782 - Storm Drains	2nd and 4th Ave Outfall Upgrades	The City has over 60 outfalls along the waterfront; a number of which have been identified as requiring further assessment and upgrades.	This project was identified in the Integrated Storm Water Management Plan as an area with older outfalls that require upgrades. All upgrades will look at opportunities to not only control the storm water being discharged but to look at the quality of it as part of the outfall system.
10.7	782 - Storm Drains	Petersen Road Drainage Rehabilitation	Assess and upgrade the Storm system from Hopton Rd to 14th Ave along Pederson Rd.	The infrastructure in this area is a mixed up confusion of ditches, mains and culverts that cross city and private property and over 2 steep slopes. This project will address the aging infrastructure, ROW's and flow capacities in conjunction with the ERT Storm system as the two are connected at 1175 Pederson Rd
10.8	782 - Storm Drains	Nunns Creek Outfall Improvements	There are three primary outfall locations that feed into Nunns Creek that need to be reviewed and upgraded to mitigate heavy inflows to this area which are leading to downstream flooding.	As noted in the 2nd and 4th Ave outfalls, the City has over 50 outfall locations along the waterfront. A number of these are aged and require review and upgrades over time. This is a plan for an ongoing program to review and prioritize repairs and upgrades to these systems to ensure best practices for storm water discharge.
10.9	782 - Storm Drains	Nunns Creek/2nd Ave Detention Pond (Quinsam)	The Quinsam area requires the installation of retention/detention ponds to allow for further control of flooding in the area. Preliminary concepts were drafted a number of years ago however a number of changes have been made to the regulations associated with work in fish bearing/supporting creeks and ditches. This project will look at conceptual ideas, design and construction of this (or these) facilities	This project has been pushed out another year as there are several competing issues that directly affect it's outcome. The Willis road extension primarily however the ERT Detention Study planned for 2023 will also allow a better understanding of what is required and may offer better or more cost effective solutions.

Index	Department	Project Name	Capital Project Description	Capital Project Justification
10.10	782 - Storm Drains	16th Ave Box Culvert Replacement	Replace the box culvert under 16th Ave to prevent local flooding and tidal influence.	The bridge and Culvert assessment indicates 20+ years of life on the assets however this does not account for the increased storm flows from upstream development. This portion of 16th Ave is low lying and may also need road resurfacing/elevation work. An engineering study on appropriate tide mitigation and flood prevention strategies will inform the project. The ISMP's available and the multi year Quinsam heights ISMP currently out for tender will also play an important role in determining the requirements for this asset.
10.11	782 - Storm Drains	Redwood - 14th to 19th (Design listed Above the Line)	This has been identified in the Integrated Storm Water Management Plan (ISWMP) as being a high priory to replace the storm pipes in the area. Further investigation will be done to confirm the work required 1-2 years before the project is initiated.	Identified in the ISWMP, this is an area that require upgrading due to age and condition of the existing pipes. This project will be reviewed to confirm the remaining life of the system.
10.12	782 - Storm Drains	ERT Detention Study	Commission a study to investigate detention strategies along the West side of the ERT.	A significant about of development is occurring on Pederson Road and Old Pederson road which require storm water flow attenuation. The current proposals (future proposals will also follow precedence) all include a multitude of small detention ponds which become long term financial liabilities for the City. The study will investigate potential solutions for combining these on property detention ponds into a larger City owned underground detention system. If a successful solution can be found the City could work with developers to aid in funding the capital expense. Long term maintenance costs would be reduced, receiving stream health would result and the potential for environmental upset would be reduced.
10.13	782 - Storm Drains	14th - Spruce to Redwood (Construction listed Below the Line)	This has been identified in the Integrated Storm Water Management Plan (ISWMP) as being a high priory to replace the storm pipes in the area. Further investigation will be done to confirm the work required 1-2 years before the project is initiated.	Identified in the ISWMP, this is an area that requires upgrading due to age and condition of the existing pipes. This project will be reviewed to confirm the remaining life of the system.
Water				
11.0	790 - Water	Erickson Road Renewal	Design will include looking at all of the underground and surface infrastructure needs. Unless funded, the project will likley only include the replacement of aged watermain on Erickson Road.	Upfront design costs are required to take advantage of the opportunities for synergies involved in replacing the water, storm and road upgrades on Erickson Road.
11.1	790 - Water	John Hart Reservoir	Construction of a new 10,000 m3 reservoir at the new water supply facility.	The existing system is lacking adequate reservoir storage. The new reservoir will provide storage for the entire water system as well as buffer the flows for the treatment and pumping system.

Index	Department	Project Name	Capital Project Description	Capital Project Justification
11.2	790 - Water	Water Facility Renewal	Annual allowance for renewal of water facility infrastructure (pressure reducing valves, pumps, disinfection, etc.) due to condition.	Aging infrastructure has a high risk of failure resulting in increased maintenance costs , service disruptions, and liability. 2022 to involve design and installation of waterproof membrane system for the Evergreen and Beaver Lodge reservoirs. Evergreen reservoir was found to have small leaks in the roof during the liner project and both were identified for replacement during a facility condition assessment done in 2021.
11.3	790 - Water	Wei Wai Kum/CCR Water Improvements	Separation of CRIB/CCR water systems. Includes meters, backflow prevention, and watermain upgrades. Related to CRIB agreement.	Full separation of CRIB and CCR water systems will protect CCR water quality by installing backflow prevention at all points of connection to CRIB water system. Project will also allow for adequate billing for water and sewer as well as a financial incentive for water conservation within CRIB lands. Estimated construction costs included; updated budgets will be available after design works.
11.4	790 - Water	Water Condition Assessments	Asset management strategy - Gap 11. Determine and record condition assessment levels for water assets.	The water asset inventory list (registry) does not have adequate condition assessment details available to assist with maintenance and renewal decision making. Having accurate data will enhance maintenance and operational decisions and increase just-in-time asset renewals; saving money, lessening impacts of asset breakdowns and mitigating against critical infrastructure failure and risk to the City. The City's Strategic Plan states; "we plan proactively for the long term costs of maintaining our critical infrastructure" and FCM's 2016 Canadian Infrastructure Report Card states as asset conditions decrease, the rate of deterioration and reinvestment costs both increase substantially.
11.5	790 - Water	Water Service Renewal	Replacement of existing water services that are failing. This renewal program would enable the department to be pro-active and change 5 to 7 water services a year.	Currently, the City is responsible for over 14,000 water services both residential and commercial. In the past few years the City has observed an increase in water services failing due to corrosion from pipe age, pipe material, surrounding soil conditions, and ground movement. If the City continues its current reactive approach and repairing all water service failures as they occur, the water department's overall operation and maintenance costs will increase as will the service interruptions.
11.6	790 - Water	Watermain Renewal	Replacement of water mains as identified by condition assessment or as part of larger revitalization projects (e.g.. downtown). Annual construction expenditure of minimum of \$1,000,000 to keep up with aging infrastructure with increases to \$2,000,000 per year in future years.	Aging watermains have a high frequency of breaks resulting in increased maintenance costs, service disruptions, and liability.
11.7	790 - Water	Fire Hydrant Renewal	Replacement of existing fire hydrants which have reached the end of their operational life (40 years).	Hydrant renewal will increase the reliability for emergency services thus decreasing the liability for the City. Increasing maintenance costs for aging hydrants will be avoided.

Index	Department	Project Name	Capital Project Description	Capital Project Justification
11.8	780 - Sewer/790 - Water	Meter Renewal	Replacement of existing water meters (aging infrastructure) to ensure accuracy in water and sewer billing.	Failing meters underestimate water consumption resulting in a loss of revenue.
11.9	790 - Water	Transmission Main Renewal	Renew and realignment of 400AC transmission main and installation of a distribution main on Thulin St. S./Murphey St. S. between Bathurst Rd. and Merecroft Rd.	The 400AC transmission main has been identified as having increased risk of developing leaks resulting in property damage. There are multiple domestic services tapped into the main, contrary to City of Campbell River standards and best practices. Its current alignment also utilizes an easement situated between R-1 properties. The transmission main should be realigned to avoid the easement as a preventative maintenance measure. As well, a secondary water main should be installed to provide local water supply and to avoid adding unnecessary appurtenances on the transmission main.
11.10	790 - Water	Rockland Road Transmission Main	Installation of a duplicate 350mm diameter watermain on Rockland Road from Simms Creek to South Alder.	Increasing water demands are resulting in high velocities in existing transmission mains which creates high pressure losses in the water system. Increasing pipe capacity will decrease velocities and mitigate pressure loss.
Recreation & Culture				
12.0	820 - Recreation & Culture	Recreation Equipment	Recreation equipment replacement.	This is a reserve fund for replacement of weight room and cardio equipment, custodial equipment, tables and chairs. The price of cardio equipment has risen recently due to currency exchange rates.
12.1	820 - Recreation & Culture	Weight Room Floor	Replace weight room floor.	When new equipment was installed in 2018 it was discovered that the floor is uneven, worn and has holes from unbolting old equipment. The floor needs to be levelled and resurfaced with updated flooring.
Solid Waste				
13.0	830 - Solid Waste	Solid Waste Bins	This \$1 Million is for the Organics Facility was based on the previous model prior to the CVRD receiving a funding grant. These funds will be needed to support the start up of the organics curbside program and include the purchase of rolling totes for organics and curbside garbage.	This is to support the City's program or contribution to the Organics facility being built by the CVRD and still needs to be evaluated as to what this will entail as the scope of the project has now changed. The transition to curbside organics will see the City looking at a new solid waste collection program and possibly the requirement to purchase curbside roller totes for garbage, yard waste and organics
UNFUNDED PROJECTS				
14.0	105 - Mayor & Council	Refresh Downtown - Upper and Lower Shoppers Row & 11th Ave	Refresh Downtown upgrades will include sewer, water, storm water, roads, sidewalks, broadband, electrical, and surface improvements. Currently, there are no Fed/Prov. Funds to support the construction of this project.	The upgrades will replace aging infrastructure and deal with the ongoing issues in the downtown related to London plan trees, electrical capacity, and storm water flooding. These upgrades will also revitalize the downtown and promote livability, tourism and economic development in the City.
14.1	105 - Mayor & Council	Pier Street South (Refresh)	Refresh Downtown upgrades will include sewer, water, storm water, roads, sidewalks, electrical, and surface improvements.	The upgrades will replace aging infrastructure and deal with the ongoing issues in the downtown. These upgrades will also revitalize the downtown and promote livability, tourism and economic development in the City.

Index	Department	Project Name	Capital Project Description	Capital Project Justification
14.2	105 - Mayor & Council	Pier Street North (Refresh)	Refresh Downtown upgrades will include sewer, water, storm water, roads, sidewalks, electrical, and surface improvements.	The upgrades will replace aging infrastructure and deal with the ongoing issues in the downtown. These upgrades will also revitalize the downtown and promote livability, tourism and economic development in the City.
14.3	310 - Finance	Separate Utility Billing	The City's residential utility billings are currently included on the City's property tax notice and collected with general taxation by July 2nd annually. Most other municipalities manage their utility billing process on a separate billing cycle. The annual costs identified are for quarterly utility billings; the City could consider an annual (\$15K) or semi-annual (\$27K) billing cycle. The costs include the eBilling module in Tempest which would reduce postage costs, and communication to the community on billing changes.	The City has considered for many years separating the utility billings from the property tax notice. This would provide greater clarity to the community on the charges for general taxation funded City services versus City utilities including sewer, water, and solid waste. A separate billing cycle would also provide better cash flow management for the City by collecting cash to operate and fund the capital program early in the year.
14.4	400 - Director of Corporate Services	Staffweb Intranet Upgrade	Replacement of the City's internal intranet which was built in 2006.	The city's 17-year-old intranet website is scheduled for a long overdue upgrade. This website is currently hosted on an internal server and will be upgraded to a cloud solution. Upgrade for this website is critical to maintain effective internal communications.
14.5	442 - Properties	Property Purchase	In-camera item.	In-camera item.
14.6	620 - Fire Protection	New Fire Station Headquarters Construction	Replacement of Fire Hall #2.	The City is protected by two fire stations, the No. 1 Fire Hall, built in 1978 located downtown and No. 2 Fire Hall built in 1968, located on Larwood Rd. Neither fire hall are post disaster constructed. No 1 fire hall is home to Fire Administration including Emergency Management, Fire Prevention, Fire Suppression and Fire Dispatch services. With the City experiencing significant growth in the South and a need to replace the aging fire stations. This project is for the construction of a new firehall in the South of town that will become the Fire Headquarters.
14.7	620 - Fire Protection	Washer / Dryer #1 & #2 Firehalls	Procurement of two clothing washers and dryers, one set for each fire station, including installation.	Currently our staff take their station wear (uniform) home to launder. The pandemic has highlighted the need to provide staff with the ability to clean their uniform 'in-station', and not bring contaminates home to their families. These washers and dryers will be used to wash uniform and station laundry only, not our firefighting gear, which have their own dedicated machines.

Index	Department	Project Name	Capital Project Description	Capital Project Justification
14.8	620 - Fire Protection	Mobile Cascade System	This project will add the ability to fill air bottles (self contained breathing apparatus bottles) on scene, by installing a cascade filling station on our mobile decontamination unit.	During firefighting operations SCBA bottles are utilized to provide safe air for the firefighters to breath. Each air pack has a bottle installed on it, and has one spare bottle carried on the fire truck. As this air is consumed, the department is required to allocate precious resources to begin the ‘shuttling’ of empty bottles back to the fire station, have them filled, and driven back to the fire scene. This not only takes a firefighter away from the scene, it also can take significant time to get air bottles back if the fire is a large distance from the station.
14.9	620 - Fire Protection	Rapid Intervention Vehicle (RIV) - Aircraft Response	Purchase a Rapid Intervention Vehicle with ARFF (Airport Rescue Firefighting) capabilities.	The aging ARFF vehicle servicing the airport for fire protection has been removed from service and disposed due to safety concerns. A new smaller rapid intervention vehicle with ARFF capabilities (Dry Chemical, Foam system) would provide the necessary protection for servicing not only the airport but the City of Campbell River as a whole. To replace the retired ARFF vehicle with a similar ARFF vehicle is estimated between 1M - 1.5M and would only be suitable for use on airport lands. A smaller rapid intervention vehicle is estimated at \$750,000 and suitable for use on an off airport lands and would be utilized to improve the fire departments resources for wildland firefighting in addition to aircraft firefighting.
14.10	620 - Fire Protection	Fire Station No. 3 North Campbell River	Feasibility study and conceptual design for a new fire station to service the future growth in the North end of the City.	With future growth projection in North Campbell River a satellite fire station is recommended to effectively service the increase in industrial, commercial and residential growth. The City will need to complete a feasibility study prior to conceptual design in accordance to the Council Capital Project Management Policy for the new Fire Station. The City currently owns property at the corner of Orange Point Rd and Hwy 19 for a future fire station location. that would service the North end of the City.
14.11	620 - Fire Protection	Aerial Apparatus Replacement	Procurement of an aerial fire apparatus to replace our 36 year old (refurbished) apparatus.	The City's 1993 aerial apparatus was refurbished in 2017 and is expected to provide 10 additional years of service. Replacement of this apparatus in 2027 will happen at the mid life point of the City's other aerial apparatus, spacing out these capital investments.
14.12	620 - Fire Protection	Fire Engine Replacement	Procurement of a fire engine to replace a 20 year old apparatus.	In order to maintain our fire insurance ratings, a fire apparatus must be moved to reserve status after 20 years of service and replaced by a new fire engine.

Index	Department	Project Name	Capital Project Description	Capital Project Justification
14.13	620 - Fire Protection	Temporary Storage Hall #1	The need exists to provide additional storage options for Fire Hall #1. With the replacement of a new fire hall forecasted in the future the need to work within the constraints of the existing location exist. Of current concern is the lack of space associated with the emergency vehicle technician and his ability to facilitate repairs of vehicles and equipment. One of the issues is inadequate space for storage of materials, parts and tools as the internal space is grossly outgrown. Needed is temporary storage that can satisfy the current need with the ability to repurpose when the need no longer exists. The installation and rudimentary wiring of a shipping container would satisfy this need. A temporary 20' container can be installed within the compound at Hall #1 and be utilized to store items that are not affected by moisture or temperature. Simple wiring to provide internal lighting will be needed to complete this project. Further some minor internal renovations to the building would allow for a reorganization for equipment tools and items requiring internal storage.	Current storage capacity is negatively impacted, and the working space has limitations that is creating safety and working condition issues for our staff.
14.14	620 - Fire Protection	Security Gate at Fire Hall #1	Completion of the south compound security at Fire Hall #1. The installation of motorized gate opens/closers and fob access to the compound gates located on the South side of the station to provide additional security and safety, and efficient access/egress.	With the escalating issues arising from the vulnerable population located in the downtown core it has become an issue of safety and security to the members of the fire department. The completion of the project would provide a secure place to store fire equipment (fuel station) and City and personal vehicles as well as allow for safe access and egress from the station. Noted are multiple cases of vandalism, theft, and intimidation to our staff during the evenings. We have noted a rise in individuals using the fire hall areas to camp and use illicit substances. This project is a priority as it directly impacts the safety and well being of city personnel and their belongings.

Index	Department	Project Name	Capital Project Description	Capital Project Justification
14.15	620 - Fire Protection	SCBA Breathing Air Compressor Replacement	The use of Self-Contained Breathing apparatus (SCBA) is required any time personnel are in an atmosphere that is dangerous to their wellbeing. One of the needs of this equipment is the ability to fill bottles with clean and safe air. The use of breathing air compressors is required and stringently legislated by WorkSafeBC for testing and air quality. The city currently owns two compressors that allow for the efficient filling of bottles to allow for crews to perform work at fires. The compressor at Hall # 2 is at the end of life and requires replacement. Two compressors are required due to the distances between the stations, the volume of bottles needing filing at any one time and the practicality of travel and timeliness of the task. The current compressor is experiencing higher than normal costs associated with maintenance and repair and is also noting concerns related to the obsolescence of the parts required to repair the unit due to its age. This item needs to be replaced to minimize ongoing cost, to ensure compliance with air quality testing and to maintain the safety of crews.	This equipment is at the end of life. Although the replacement is not directly regulated the quality and use of the compressor is legislated by WorkSafeBC. The deferment of this replacement will note increasing cost to maintain, the possibility of unreasonable out-of-service times and noncompliance with regulations.
14.16	710 - Airport	Expansion of Jet Fuel Storage - Construction	Expansion of the existing Jet Fuel storage system.	The current jet fuel storage system provides 60,000 L of above-ground storage of jet fuel for sale. With PAL Aerospace operating on a near daily basis, and strong demand in the summer, inadequate storage is available at peak times. Additional storage must be added to ensure the airport can always have an inventory of jet fuel available for sale. Jet fuel sales are the airport's single largest revenue source.
14.17	710 - Airport	Diesel/Gasoline Fuel System	Replacement of the gasoline/diesel fuel storage and dispensing equipment.	The current gasoline and diesel storage/dispensing system is 40 years old and too small to meet demand from the airport's mobile equipment fleet. In winter 2021/22 emergency deliveries of diesel were necessary as winter conditions resulted in diesel demand that emptied the tank within a day of delivery. Having an adequate supply of gasoline and diesel onsite is necessary to ensure airport operations can continue uninterrupted during severe weather and supply chain challenges.
14.18	710 - Airport	Pilot's Lounge	Renovate available space in the Airport Administration Office to provide a comfortable pilot's lounge.	Visiting General Aviation (GA) pilots currently have no available pilot's lounge. Often pilots will ask to use computer equipment or other amenities in the City's airport administration office. Space exists in this building that could be renovated with some paint, new flooring, and furniture to have a lounge that is accessible 24 hours per day.

Index	Department	Project Name	Capital Project Description	Capital Project Justification
14.19	710 - Airport	Air Terminal Building - Universal Washroom	Renovate the universal washroom at the Airport Terminal Building.	The current washroom has peeling flooring, tattered paint, and poor fixtures and furnishing. The sewer drain pipe is partially crushed and requires periodic washroom closure and auguring to prevent backups from occurring.
14.20	710 - Airport	Pilot's Lounge - Washroom facility	Add a washroom facility to a new pilot's lounge. Note: this "option" would be contingent on receiving funding for the Pilot's lounge.	Add a small washroom to a new pilot's lounge so that the lounge is self-contained. Without, pilots would need to use the restroom facilities in the terminal building.
14.21	710 - Airport	Lavatory Cart	Acquire a lavatory cart to service corporate jet lavatories.	The airport does not have the capability to properly service aircraft lavatories. There is high demand for this service, particularly over the busy summer months. Acquiring a lavatory cart would open up a new fee-for-service revenue generation opportunity and enhance YBL's capabilities to service the growing corporate and private general aviation market.
14.22	710 - Airport	Apron Expansion	Expand Apron 2 to grass parking area.	Ramp 2 is the primary parking area for itinerant general aviation. Parking is at a premium in the busy summer months and expansion to cover the existing grass parking area will enhance aircraft parking for all patrons, and generate additional revenues as pilots will pay significantly more to park their aircraft on a paved surface.
14.23	710 - Airport	Extend Taxiway Bravo	Extend Taxiway Bravo	Extend Taxiway Bravo from the current terminus at the old 5,000' runway threshold to the threshold of the extended 6,500' runway.
14.24	710 - Airport	ATB HVAC	Systems are 30-plus years old.	We have had a complete evaluation of the current HVAC system completed in 2017. Several furnaces are inadequate to meet the existing building demands. The air distribution system need to be balanced which will entail re-re of existing ducting. Numerous sensors are incorrectly located and baseboard heating units up to 20 years old.
14.25	710 - Airport	Airport Drive Extension to PAL Aerospace	Extend Airside Drive to new PAL Aerospace.	Better access to PAL Aerospace.
14.26	710 - Airport	NW Development Area Construction	The Northwest Development Area is approximately 9 hectares in size and is divided into 2 development phases. Each phase requires the construction of access roads, water and sewer services, utilities and airfield access (e.g. taxiways). The development area will be developed based on anticipated demand from the development community.	Project budget is taken from the 2016 Master plan. Phasing options can be identified through the Land Use and Development Strategy and brought forward for future consideration.
14.27	710 - Airport	Public Parking Lot Lighting Upgrade	Replace existing parking lot lighting.	Existing public parking lot lights have been in service 25 plus years. Currently they do not meet regulatory requirements for public parking lot lighting output. Additional concerns regarding the light bases as they have been hit by vehicles in the past. Existing bases on the East side are not structurally sufficient. increased supply and labour costs

Index	Department	Project Name	Capital Project Description	Capital Project Justification
14.28	710 - Airport	Grader	Acquisition of a grader through the Airport Capital Assistance Program (ACAP)	The ACAP program offers federal funding for airport equipment and other capital upgrades. While the Campbell River Airport qualifies for 100% funding of mobile equipment, approximately 15% of grader use will be for offsite works. ACAP will pro-rate their contribution accordingly. If successful, the airport would acquire the grader with the federal government contributing 85% of the total cost. The grader would be used for airport surface maintenance, with it shared to the Roads department for periodic use on City streets and other projects.
14.29	724 - Facilities	Airport Overhead Door Replacement	Replace overhead doors in the lower shop building (2023) and the Combined Services Building (2024).	Overhead doors in the lower maintenance shop are original to the building (circa 1965) and are well past their useful life. The Combined Services Building (circa 1980) has had two of four doors replaced in the last 6 years due to catastrophic failure. The remaining two doors are expected to fail in the near future.
14.30	724 - Facilities	Furniture Renewal Program	The Furniture Renewal Program is an initiative aimed at revitalizing our organizations workspace by renewing and updating existing furniture assets on an annual basis. The program aims to supply updated furniture to improve ergonomics, innovation, efficiency and employee satisfaction.	The city's furniture assets are of varying ages, conditions and designs. There is no approved, funded plan to replace furniture. Replacements have been on an as needed basis. Approximately 50% of the City's furniture assets have been updated. Another 102 work spaces are still required to be updated.
14.31	724 - Facilities	Building Access Upgrade	The Building Access Upgrade project involves converting the existing keyed access system to a fob access system to align with other City owned buildings. The goal of this project is to enhance security, convenience and control of access to the buildings. The project will upgrade the systems over a three-year period targeting the Sportsplex, Campbell River Community Center, Fire Hall #1, Fire Hall #2, Down Town Safety Office, Centennial Pool and the Pier.	Enhance security, convenience and control of access to buildings. Allows the City to operate on one platform
14.32	724 - Facilities	Fall Protection Installation	The City of Campbell River requires a fall protection system for the Museum and Fire Training School. The primary goal of the project is to create a secure environment, preventing falls and minimizing potential hazards associated with working at heights.	The City has installed fall protection systems on several buildings. However, the Museum and Fire Training School have not received a system.
14.33	724 - Facilities	City Hall Courtyard Revitalization	The City Hall's courtyard is a place where City staff are able to congregate for lunch, meetings, quiet time etc. The courtyard has reached the end of its serviceable life and requires an update to be fully functional and safe. The intent of the project is to replace the existing wood floor structure with composite and provide new furniture.	Courtyard has reached the end of its serviceable life and requires an update to be fully functional and safe. The courtyard is currently closed to staff due to safety concerns of the decking.

Index	Department	Project Name	Capital Project Description	Capital Project Justification
14.34	724 - Facilities	Dogwood Operations Centre Construction	Completion and execution of a Site Master Plan for the City's Dogwood Operations Centre.	The Dogwood Operations Centre facility was constructed in 1977. The site acts as the primary staging site for the Operations Division housing central services such as dispatch, maintenance services, stores, a fuel depot, and aggregate storage. It also serves as the home base for the Roads, Parks, and Fleet & Facilities Departments. The facility and site are facing considerable space limitations for office and administration areas, storage, maintenance and staging areas, workshop space, change rooms, washrooms, yard laydown areas, and vehicle parking (public, staff, covered parking for equipment). There is need to develop a long range plan for this site to ensure efficient long-term functionality of the City's Operations Division.
14.35	724 - Facilities	Library Redevelopment	Streetscape Improvements to City-Owned Lands in Cultural Precinct and Library site assessment works and servicing.	Redevelopment of the Library/Tidemark Theatre courtyard and boulevard. Scope TBD. Completion of site assessment works of the Library building in anticipation of future upgrades. Includes a remediation and utility servicing for the Library facility and site. Work is anticipated to include a Phase 1 or 2 Environmental Site Assessment, hazardous materials assessment, and architectural planning.
14.36	724 - Facilities	City Hall Main Building Signs	One of the two main lit City Hall building signs has now failed and repair is not feasible. The signs would be replaced with signage consistent with the City's Signage Bylaw.	The existing signs are original to the building (1982) and are at the end of their anticipated lifecycle. The replacement signs will help to start the modernization of the City Hall façade.
14.37	724 - Facilities	Facility Level Condition Assessments	Ongoing engineering level facility condition assessments.	Undertaking detailed condition assessments of the entire portfolio is good business practice on a five year cycle.
14.38	724 - Facilities	City Hall Foyer Accessible Washroom	Renovation of the 1st floor entry foyer of City Hall to add an accessible public washroom.	The public washroom at City Hall is located in the basement which, although code compliant, does not provide a welcoming standard for the visiting public, particularly for those with mobility issues. Additionally, having the washrooms open during evening Council meetings provides a security risk. Adding a public washroom to the main 1st floor foyer within eyesight of front reception would address both of these concerns.
14.39	724 - Facilities	MHC Energy Assessment / Design Engineering	Mechanical ventilation / HVAC assessment for Maritime Heritage Centre.	Building is serviced by a series of heat pumps with limited ability to program entire system. Ongoing building complaints regarding indoor heating quality and energy costs.

2024-2033 FINANCIAL PLAN
APPROVED
CAPITAL PROJECTS

Teal Text - Change to Planned Date

Index	Department	Project Name	Capital Project Description	Capital Project Justification
14.40	724 - Facilities	Fire Hall 1 Rehabilitation Works	Lifecycle Rehabilitation works for Fire Hall #1.	It is anticipated that the #1 Fall Hall will now need to remain operational for a period of approximately 10 years. The facility was constructed in 1977 and exhibits a number of deficiencies that have been deferred in the anticipation of a newly constructed fire hall. These deficiencies correlate to a number of building services and functions including electrical, lighting, havoc, structural, building envelope, and interior finishing. Many will need to be addressed if the facility is intended to remain within the City's portfolio for the immediate to medium term future.
14.41	724 - Facilities	Pound Replacement	Replacement of the City's 2500 sq. ft. animal control facility.	The City's Pound facility was constructed in 1979 and is approaching the end of it's serviceable life. Many building systems are in need of replacement or upgrade and the layout is not conducive to a safe and modern animal control function. Redevelopment of the pound facility would be considered in conjunction with the City's overall facility portfolio and could be relocated if appropriate.
14.42	730 - Roads	Driveway Entrance and Sidewalk Replacement	Replace concrete driveways and sidewalks that have been damaged by city owned street trees.	When the subdivision was developed trees were planted incorrectly and subdivision bylaw was not followed. Wrong trees were selected for this area and no root guards were used to prevent roots from damaging driveways and sidewalks.
14.43	730 - Roads	Snow Removal Equipment	Purchase snow removal equipment.	As the city continues to grow, more snow removal equipment will be need to provide snow removal service that is set out in the snow and ice management policy.
14.44	730 - Roads	Pay Parking at 1300 Island Highway	Preparation and installation of infrastructure to support pay parking services at 1300 Island Hwy.	In April 2023 Council endorsed implementing pay parking services at 1300 Island Hwy. The site requires preparation and installation of City signage, power to the lot for meter placement, concrete pad for meter, and installation of a kiosk to house the meter and shelter it from inclement weather. It is also anticipated there will be ongoing annual maintenance costs of approx. \$3,000, which will be offset by revenues generated through a parking services agreement.
14.45	730 - Roads	South Petersen Improvements	Work to improve Petersen from Evergreen to Merecroft. Will include road, curb and gutter improvements as well as storm and water improvements.	This area is growing and the aged infrastructure requires improvements to accommodate this growth

Index	Department	Project Name	Capital Project Description	Capital Project Justification
14.46	730 - Roads	Ferry Terminal Access Improvements	The Master Transportation Plan (MTP) has identified the need to address access issues with the ferry terminal that could include the addition/modification of the turning lanes and the addition of traffic lights. The design review started in 2017 and completed in 2018/19 with improvements to be undertaken in 2020, subject to MoTI and BC Ferries input. BC Ferries is currently undertaking a consultation/capital improvement planning process that the City may wish to partner with BCF and MoTI in future improvements at this location. This may require the capital funding to be moved forward into the future.	Access to the ferry terminal from Hwy 19A is very poorly set up and is confusing to users which increases potential for accidents at this location. The work will look at the design to provide options to reduce confusion and ultimately improve access to the entrance and from the exit of this site.
14.47	732 - Parks	New Park/Playground - Maryland Green Space	Design and construction of a new park with an accessible playground structure.	There is Park land available on Maryland Drive that would need to be developed into a park for the play structure to be located there. As Maryland area is a fast growing development area there is a need for parkland development.
14.48	732 - Parks	Ostler Park Greenspace Drainage and Turf Design Upgrades	Detail design of Ostler Park Greenspace. Construction to follow.	Ostler Park was built in 1969 and the greenspace is in needed of a total re-design. The park has serious drainage issues and an irrigation system that is 30 plus years old. This is a very highly used park with many functions happening there through-out the spring/summer and fall. With the addition of the new playground structure this park is well used at all times during the year. The upgrade will enhance the use of the park and draw more people to the down town core.
14.49	732 - Parks	Nunns Creek Park Enhancements	Detail design for Nunn's Creek Park and Frank James Park so the upgrades would be shovel ready for grant funding opportunity. Construction to follow.	A comprehensive design for upgrading Nunn's Creek Park, including the Nunn's Creek Nature Trust Lands, Baseball Fields and Festival Area(Logger Sports). The park is at a point where it needs to be upgraded due to the age and many safety concerns for ball players and users of the park. The park is at a point where it needs to be upgraded due to the age and many safety concerns for ball players and users of the park. Also CRMBA is in need of additional field to be able to host tournaments. Phase 1 would include relocating the parking and extending on-street parking. Phase 2 would include updating the sea walk, small beach seating areas and viewpoints. Phase 3 would include Festival lawn, event plaza lockout, new washroom, picnic lawn, new crosswalk and park entry feature. Phase 4 would include Sybil Andrews walk and celebration space.
14.50	732 - Parks	Quinsam Park Open Space Design & Development	Pursuant to the Parks Master Plan.	Pursuant to the Parks Master Plan.

Index	Department	Project Name	Capital Project Description	Capital Project Justification
14.51	732 - Parks	Centennial Park Tennis Court Renovation	Total rebuild of the tennis court facility, including subface, asphalt, courts surfacing and fencing.	The Centennial tennis courts are well over 25 years old, and minor upgrades have happen over the years. The facility has now reached its end of its life cycle and a major renovation needs to be undertaken. The upgrades could include additional pickleball courts.
14.52	732 - Parks	Playground Renewal Program	Replace existing playgrounds equipment.	In 2006 council started a playground replace program. A playground has a 20 year life span. This program starting in 2026 would start to replace the playgrounds that were installed in 2006.
14.53	732 - Parks	East Walkway Construction at Robron Park	400 meters of paved walkway construction at Robron Park.	Construction of 400 meters of paved walkway on the east side of Robron Park. This will complete the paved trail installation associated with the construction of the artificial turf field, field house and pickleball courts.
14.54	732 - Parks	Maryland to Jubilee Greenway Loop	Finish the Greenway Loop in the south end of the City; install walkway, retaining wall and complete the loop.	Finish the Greenway Loop in the south end of the City; install walkway, retaining wall and complete the loop.
14.55	732 - Parks	Maritime Heritage Park Construction	Maritime Heritage Park Construction Phase One. A detail design of the park has been completed and the construction of the park has been split into two phases.	This project detail design was completed in 2011, but was delayed due to the unknown location of the sewer force main project. Now with the sewer force main location decided, this park can be constructed. The first phase will be access way from Hwy19a to the Maritime Heritage Park. The second phase will be the construction of the pocket park east of Maritime Heritage Centre. Rotary has committed to partial funding (the amount has not been defined).
14.56	732 - Parks	Frank James Park Detailed Design and Construction Phases	Detail design for Frank James Park so the upgrades would be shovel ready for grant funding opportunity. Construction to follow in 4 phases.	Frank James Park is in a highly visible area and improvements are warranted given it's popularity. This park is also adjacent to the highway generating safety concerns for the users.
14.57	790 - Water	Water Filtration Facility	Construction of a water filtration facility.	The City's water system is currently operating with a filtration deferral. Should the quality of the source water degrade or legislation change, the City will be required to filter the community's drinking water.
14.58	790 - Water	Erickson Rd Renewal - Section 2 & 3	Replacement of aged watermain on Erickson Road from Harrogate to Hwy 19A and Martin Road.	Upfront design costs are required to take advantage of the opportunities for synergies involved in replacing the water, storm and road upgrades on Erickson Road.
14.59	820 - Recreation & Culture	Sportsplex Chairs and Dollies	The chairs and dollies stacking system at the Sportsplex have surpassed end of life and pose serious risk to patrons and staff.	The plastic chairs are cracking and pose serious risk from the pinch points or collapsing. The stacking systems are unsafe to move the chairs around. Staff and patrons are at serious risk of the stack of chairs falling on them. The proposal is to order new chairs and dolly systems, similar to what we have at the Community Centre, which are much safer. It also enables us to have matching rental equipment when required to borrow from one facility or the other.
14.60	820 - Recreation & Culture	Spirit Square Enhancements	Spirit Square Enhancements.	Additional power outlets throughout Spirit Square (110 & 220), temporary or permanent storage, retractable awning over main stage, shade sails throughout park but concentrated near stage, permanent lockable bulletin board. The power outlets, additional storage, lockable sign / memo board are all high priority, then the retractable awning and then the shade sails.

Index	Department	Project Name	Capital Project Description	Capital Project Justification
Carry-forward Projects				
Carry Forward Projects Completed/Required for Maintenance				
15.1	732 - Parks	Willow Point Field Drainage Upgrade	To improve drainage in the south end of the soccer/slow-pitch playing fields at Willow Point.	Over the years the south end of the playing fields at Willow Point have become saturated with heavy rains. This has made the area difficult to maintain which could lead to injuries for the user groups that use the field.
15.2	780 - Sewer	Highway 19A Sewer Upgrade - Twillingate to Barlow (DCC Eligible)	Upgrade Hwy 19A Sewer main.	Increased development in the Maryland area requires an upgrade to the sewer main due to capacity constraints.
15.3	782 - Storm Drains	Downtown Storm Mitigation	Further investigation and conceptual design of new underground storm sewer. Included in the review and design will be a review of storage capacity and outfall structures to limit inflow during storm and tide events. Surface storage options and sea level rise concerns will be investigated. This will be a multi year project that will look at dealing with some long term storm water issues in the downtown area. The planning and construction/mitigation work is ongoing. This is also being looked at as part of the Sea Level Rise work underway.	The downtown area has experienced a number of recent flooding issues that will continue to increase as we deal with more intense weather trends and sea level rise. The downtown system has a number of challenges to need to be further reviewed to determine if there are ways to reduce or eliminate future flooding issues in this area. Areas to be reviewed include surface storage, overland flood routes, underground storage and changes to the outfall system. Decisions and results from the Quinsam Heights ISMP, Homewood and 16th Ave culvert upgrade projects and the City Wide Storm Modeling Program will all contribute to resolving this issue.
15.4	790 - Water	Watermain Renewal - Hilchey Road Part 2 (Galerno Rd to Hwy 19A)	Replacement of water mains as identified by condition assessment or as part of larger revitalization projects (e.g.. downtown). Annual construction expenditure of minimum of \$1,000,000 to keep up with aging infrastructure with increases to \$2,000,000 per year in future years.	Aging watermainns have a high frequency of breaks resulting in increased maintenance costs, service disruptions, and liability.
15.5	820 - Recreation & Culture	Sportsplex Rehabilitation & Addition	Major mid-life rehabilitation of the Sportsplex major building systems including replacement of the existing fastened metal roof assembly, all rooftop air handling units/exhaust fans, and windows plus repair to large sections of the envelope. The project also includes an 1,100 sq. ft. addition for enhanced gymnasium storage.	The project seeks to remedy many envelope issues that have been present for many years (water penetration during heavy/windy rainfall events) and carry the facility through a further 25-30 years at which point it will be nearing end of life. The expansion of the gymnasium storage area will assist in coordinating and supporting a variety of current and future programming, particularly when the gym is split for separate functions.

Index	Department	Project Name	Capital Project Description	Capital Project Justification
Carry Forward Projects Awaiting Final Invoicing				
15.6	620 - Fire Protection	Gas Detector Renewal	Replace end-of-life fleet of five multi-gas detectors.	The fire department's current fleet of multi-gas detectors are no longer supported by the manufacturer, and have reached end-of-life. These are needed to support confined space rescue and other emergency responses with IDLH atmospheres.
15.7	724 - Facilities	Community Centre Roof Replacement	Replacement of the roof at the Community Centre.	The roof is nearing the end of its serviceable life and is showing symptoms of premature failure including significant alligating and bubbling. Minor roof leaks have been experienced to date. Budget has been increased to include fall protection and Class A construction estimate based on severe cost escalations in roofing market.
15.8	724 - Facilities	Structure Demolition & Land Clearing	Demolition of a residential house, garage, and other structures on City property in preparation for future land development.	Council has directed staff to begin the demolition planning process for a City owned residential house.
15.9	730 - Roads	Willis Road Pedestrian Upgrades - Pedestrian Path - Carolyn to Hwy 19	Pedestrian upgrades in the Willis/Peterson area.	This project will carry on to the west from Carolyn Road to Nikola Road. Work will include a paved walking path and storm water improvements. Budget is for walkway completion.
15.10	732 - Parks	Willow Point Park Ball Field Netting	Provide netting around field 1 and 3 at Willow Point for protection of spectators and parks users.	With CRMBA moving their ball organization to Willow Point and using the fields for baseball it has causes a hazard to park users. Temporary backstop fencing was put into place until the move officially become permanent. With the installation of the lights system on field 1 and 3 it appears the decision will be permanent therefore the temporary fencing needs to be replaced with netting so baseball can hold provincial tournaments as currently the temporary backstop fencing would stop them from holding provincial tournaments.
15.11	780 - Sewer	2023 Sewer Main Replacement	Replacement of sewer mains as identified by condition assessment or as part of larger revitalization projects (e.g. downtown). Annual construction expenditure of minimum of \$1,000,000 to keep up with aging infrastructure with increases to \$2,000,000 per year in future years.	Aging sewers have reached the end of their service life. If old mains are not renewed/replaced, maintenance costs, risk of failure, and liability will increase.
15.12	790 - Water	Pressure Reducing Valve Abandonment	Abandonment of four pressure reducing valves supplied by the 400mm diameter transmission main on Alder and PRVs Parkway, Holm, Erickson and Goodwin (multi year).	The Water System Strategic Action Plan recommends that the pressure zone management within the water system be simplified. As a result, four existing pressure reducing valves supplied by the Alder transmission main can be abandoned.
15.13	780 - Sewer	Lift Station #7 Pump and Controls Upgrade	Replace the jockey pump and related electrical components.	By increasing the volume and redirection of the flows up hidden harbour hill from lift station #7 the jockey pump can not overcome the increase pressure in the new force main to pump over hill. A larger pump needs to be installed in its place to provide the necessary redundancy to maintain winter flows.

Index	Department	Project Name	Capital Project Description	Capital Project Justification
Carry Forward Projects Delayed for Operational Reasons				
15.14	400 - Director of Corporate Svcs	Council Chambers Sound System	New sound system for the council chambers.	Council and senior management have expressed concern over the audio system installed in the council chambers. The current system utilizes basic technology and was installed in 2005. An upgraded system will provide advanced features such as a primary control unit (mayor) which manages speaker queuing (council and delegations), council vote tabulation, microphone volume and activation/deactivation.
15.15	430 - IT	City Hall Wi-Fi Replacement	Replace all Wi-Fi____33 Access Points at City Hall.	The Wi-Fi____33 at City Hall is using technology that is no longer supported by the vendor, and also cannot be configured with a modern security configuration leaving the City vulnerable to risk of a cyber incident. This project will provide funding for IT to purchase current Access Points, and includes funding for contracted resources to assist the Network Administrators with installation and modern security configuration.
15.16	430 - IT	Norm Wood Phone System	Upgrade Norm Wood phone system to support added functionality and additional staff.	Existing system cannot support additional staff and lacks functionality. City Hall and DOC have been upgraded.
15.17	442 - Properties	Property Purchase	In Camera	In Camera
15.18	442 - Properties	Potential Property Purchase	In Camera	In Camera
15.19	510 - Development Services	Building Permit Process Modernization	Purchase of hardware and software to complete digital conversion of the Building Permitting process.	During the outbreak of the pandemic the building department was forced to immediately develop a contactless system to process building permits. The traditional paper based process was modified to the extent possible but has left some process shortcomings. To truly complete the paperless permit processing digital hardware/software will be required to review and mark up digitally submitted drawings, support additional large format monitors and view digital plans in the field.
15.20	610 - Bylaw Enforcement	Bylaw Officer Vehicle	Purchase of a vehicle for bylaw enforcement use.	Currently, the Bylaw Enforcement Department has 2 vehicles that are shared by 3 officers. A request has been made to hire a 4th officer. If the Department get a 4th officer then it is recommended that the Department get a 3rd vehicle to provide officers with the ability to investigate calls for service and conduct proactive patrols. Having only 2 vehicles for 4 officers would create inefficiencies.

Index	Department	Project Name	Capital Project Description	Capital Project Justification
15.21	620 - Fire Protection	Downtown Fire Station #1 Server Room Fire Suppression System	Purchase and installation of a clean agent fixed fire suppression system for the server room at Fire Hall #1 to meet NFPA standards and satisfy contract between City and NI911.	Critical IT infrastructure for the North Island 911 system and the City is left unprotected from fire in the basement of fire station #1. As part of the contract with NI911 the City is obligated to install a clean agent fire suppression system.
15.22	700 - Director of Operations	6th Ave - Thulin Utility Renewal	Design work and planning for this project to be constructed in 2023.	On going assets management have addressed a number of areas that need rehabilitation; this is one of those multi year projects that started in 2021.
15.23	700 - Director of Operations	Seagull Walkway Design - North	In the 2011 bridge and culvert inspection, the pilings associated with the Pier Street walkway (near the fisherman's wharf) were identified as needing replacing in 3-5 years. A follow-up inspection was performed in 2013 that identified a number of immediate and significant issues that will need to dealt with over the next year to two years (this is required for public safety and extend the useful life of this structure). Some basic remedial work was done in 2014 and 2015, but major work is required to insure the walkway does not fail as the substructure is being washed away.	The Seagull Walkway is an importation part of our downtown infrastructure. In its current condition, the asset will fail and increasing potential for liability if remedial work on this walkway structure is not undertaken. There is potential for underground infrastructure and the adjacent building foundations to be adversely affected without a substantial amount of work done on this walkway. Design works will provide project scope and total costs; project budget will be included in future budgets.
15.24	320 - Capital Projects	Asset Management Service Levels	Development of Asset Management Service Levels.	Service Levels are a key component of asset management plans.
15.25	320 - Capital Projects	Asset Management Risk Assessments	Development of Asset Management Risk Assessments.	Risk assessments are key components of asset management plans.
15.26	710 - Airport	Airport Lighting, Visual Aids and Taxiway Rehabilitation	Commercial aircraft operating parking stands including apron rehabilitation, replacing approach lighting systems and existing life cycled airfield signage.	Existing aircraft parking stands and apron are 20 years old, pavement is deforming leaving ruts aircraft have to power out, widening taxi "C" to meet design aircraft requirements (SAAB 340). Lighting approaches and sign bases, including sign faces, were installed in 1997 and have now reached the end of their useful lives. These assets have become increasingly difficult to source as new technology has been manufactured. CFWD: RFP closed and under review. ACAP funding package has been submitted. (Multi-year project).
15.27	710 - Airport	Airport De-icing Equipment	Purchase of a single operator de-icing truck for use at the Campbell River Airport.	The Campbell River Airport has only rudimentary de-icing capability, with the airlines using out-of-date equipment that is near end of life. Additionally, the equipment is only capable of providing Type 1 de-icing services, which often does not provide the necessary turnover time to allow a flight to depart after the application of de-icing fluids

Index	Department	Project Name	Capital Project Description	Capital Project Justification
15.28	710 - Airport	Expansion of Jet Fuel Storage - Design	Expansion of the existing Jet Fuel storage system.	The current jet fuel storage system provides 60,000 L of above-ground storage of jet fuel for sale. With PAL Aerospace operating on a near daily basis, and strong demand in the summer, inadequate storage is available at peak times. Additional storage must be added to ensure the airport can always have an inventory of jet fuel available for sale. Jet fuel sales are the airport's single largest revenue source.
15.29	724 - Facilities	Dogwood Operations Centre Master Plan	Completion and execution of a Site Master Plan for the City's Dogwood Operations Centre and other Operations facilities.	The Dogwood Operations Centre facility was constructed in 1977. The site acts as the primary staging site for the Operations Division housing central services such as dispatch, maintenance services, stores, a fuel depot, and aggregate storage. It also serves as the home base for the Roads, Parks, and Fleet & Facilities Departments. The facility and site are facing considerable space limitations for office and administration areas, storage, maintenance and staging areas, workshop space, change rooms, washrooms, yard laydown areas, and vehicle parking (public, staff, covered parking for equipment). Concurrently the City requires an immediate plan for relocation of our Water Department which is currently operating out of a leased facility and the Norm Wood Environmental Centre staff are working out of a portable trailer. There is need to develop a long range plan for either re-development of the DOC site or an alternative location to ensure efficient long-term functionality of the City's Operations Division.
15.30	732 - Parks	Mclvor Lake Electrical Gate Entrance	Place a electrical gate entrance into Mclvor Lake	The entrance into Mclvor Lake has an old manual gate that has not be used for years as the gate was very cumbersome to open and close and not safe for the residents who need to access the gate to gain entrance to their property. Since the gate has been left open and the general public now has access 24 hours a day. Over the years parties, large fires and vandalism have steady increased. Residents are concerned about fires and the large amount of people at the three beach sites at night. By installation an electric gate, the residents can gain easy and safely access their property and this would stop the general public enter the Mclvor lake after hours.
15.31	732 - Parks	Outdoor Washroom Installation - Beaver Lodge Lands South Parking Lot and Baikie Island	Purchase and installation of permanent outdoor washrooms on the Jubilee Trail and Baikie Island.	The Jubilee Trail, completed in 2011, has become a very popular trail for residents of the growing developments in Willow Point. The City has received a number of requests for a washroom on this trail. The completion of the Baikie Island Rehabilitation Project has resulted in a substantial increase in the number of people using the Baikie Island and Raven Park trails. Permanent washrooms are needed at the site to service this increase in use.

Index	Department	Project Name	Capital Project Description	Capital Project Justification
15.32	780 - Sewer	Norm Wood Environmental Centre Upgrades	Digester, air headers, generator and electrical system upgrades.	<p>Upgrades required to address existing capacity, redundancy, operational and condition issues as identified in the NWECC Pre-design report and 2019 electrical assessment. The existing digester is at capacity, the air headers to the digester and oxidation ditch #1 have degraded beyond repair, critical electrical components are at end of life and are no longer supported by their suppliers, and the existing generator is at end of life and only able to support minimal process equipment operation and is not able to sustain lengthy outages.</p> <p>CFWD: Revised scope confirmed and engineering services being secured. Preparation work for the SCADA Upgrade has been completed in 2021. To reduce duplications in work it was recommended that the integration to Clear SCADA be done within the NWECC Phase III project. The CFWD value of the SCADA upgrade has been combined with the NWECC Phase III project.</p>
15.33	780 - Sewer	NWECC Solids Handling Study and Process Construction	Commission a study to review options available to NWECC for the purpose of Solids Handling over the next 30 to 50 years.	<p>NWECC will come to the end of its ability to land apply Biosolids onto the field in 8-10 years. The digester is in need of a significant overhaul in 1-5 years. The pH control system on the Digester requires a major overhaul in 0-2 years. The pivot and Biobasin will require a major overhaul in the next 5-10 years. Newer technologies are currently available that will eliminate the need for some or all of these assets. External organisations are also offering exceptionally large cost sharing opportunities which will significantly reduce the cost of new infrastructure. This study looks to explore the options available to the City for the long term solution to the Biosolids disposal problem. In doing so it will inform our short and mid term maintenance costs, provide a potential revenue source and eliminate the disposal costs of inert material.</p>
15.34	780 - Sewer	Norm Wood Environmental Centre Oxidation Ditch Diffuser - Upgrade	Addition of 1,000 new diffusers in each oxidation ditch.	<p>As flows and planed loading increases, additional diffusers will be required to adequately process the wastewater.</p>
15.35	780 - Sewer	2022 Sewermain Replacement	Replacement of sewer mains as identified by condition assessment or as part of larger revitalization projects (e.g. downtown). Annual construction expenditure of minimum of \$1,000,000 to keep up with aging infrastructure with increases to \$2,000,000 per year in future years.	<p>Aging sewers have reached the end of their service life. If old mains are not renewed/replaced, maintenance costs, risk of failure, and liability will increase.</p>

Index	Department	Project Name	Capital Project Description	Capital Project Justification
15.36	780 - Sewer	Lift Stations Electrical Assessment	Asset Management - Assess the aging electrical components with our aging lift stations electrical kiosks to determine if they meet current code, and schedule replacement of critical components before end of life.	The sewer asset inventory list (registry) does not have adequate lift station electrical condition assessment details available to assist with maintenance and renewal decision making. Having accurate data will enhance maintenance and operational decisions and increase just-in-time asset renewals; saving money, lessening impacts of asset breakdowns and mitigating against critical infrastructure failure and risk to the City.
15.37	782 - Storm Drains	Flail Mower Purchase	Working with other departments (Airport, Roads and possibly Parks and Water) to procure a flail mower attachment suitable for ditch clearing.	The essential ditch clearing activities completed each year are currently contracted out. Finding operators willing to do this work reliably is becoming harder to accomplish. Additionally the mower can be used by the Roads department for the work they require as well. Adequate labour related budget exists to complete the work required.
15.38	790 - Water	Watermain Replacement Designs	Preparation of watermain renewal designs.	There have been a multiple delays in the current watermain renewal schedule due to archaeology permits, contractor shortages and funding applications. The intent of this project is to leverage utilize existing watermain replacement funding for the creation of replacement designs and allow for 'shovel-ready' projects that can be implemented beyond 2023.
15.39	790 - Water	Water System Strategic Action Plan Update	Update to the Water System Strategic Action Plan.	The Water System Strategic Action Plan was last updated in 2017 and needs to be revised to capture the significant growth and system upgrades that have happened since. An updated action plan is essential to ensure clarity in expected short term and long term improvements and their timelines.
15.40	790 - Water	Water Dept Temporary Location	Cleaning, network upgrades and minor renovations for the Evergreen operating location.	The Water Department has been granted an extended lease at the Evergreen location until the end of 2023. This will allow the department to perform much needed renovations such as the installation of a direct connection to the City network. The Water Department will also be able to utilize the entire building for operations.
15.41	790 - Water	Backflow Management Software Replacement	Backflow Management Software Replacement.	Support for the City's current Backflow Management Software expires in April of 2024. To ensure ongoing support, replacement software will need to be purchased and existing data will need to be transferred from the current management software to the new one.

Index	Department	Project Name	Capital Project Description	Capital Project Justification
15.42	790 - Water	Water Cathodic Protection Survey	City wide testing and inspection of the existing cathodic protection system.	It's been four years since the last wholistic look at the water systems cathodic protection. This inspection will be a foundation of a Cathodic Protection Program. Cathodic protection helps maintain the integrity of metal watermainns that are subject to corrosive attack due to a wet environment. Lack of cathodic protection on metal pipes can result in corrosion which could lead to an increase in watermain breaks and decreased life of these critical transmission watermainns.
15.43	790 - Water	Cross Connection Control Program Update	Update of Cross Connection Control Program.	The current Cross Connection Program was completed in 2006 and needs to be updated. A Cross Connection Control Program is required to be in compliance with the City's Permit to Operate. A Cross Connection Control Program addresses the backflow threat as a result of cross connections by establishing operating policies and procedures, and backflow protector installation and maintenance.
15.44	810 - Long Range Planning	Master Transportation Plan Update	Review the Master Transportation Plan and Dogwood Corridor to determine and plan future improvements that would include intersection improvements, additional turning lanes and bus pull outs.	The Master Transportation Plan was adopted by Council in 2012 and should be reviewed and updated every 10 years to ensure the plan is current and reflects work done and provides for the next 10 years. This includes a review of the Dogwood Corridor to look for and develop priorities for improvements which may include developing land acquisition plans, determining future intersection options/additions of turning lanes, the addition of bus pullouts and consideration for pedestrian movements along this route.

2024-2033 Financial Planning

Reserve Fund Continuity Summary

Reserve Balances Summary	2024 Closing	2025 Closing	2026 Closing	2027 Closing	2028 Closing	2029 Closing	2030 Closing	2031 Closing	2032 Closing	2033 Closing
Interest	4.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Unrestricted Reserves:										
Airport Reserve	146,601	157,501	197,588	239,292	250,516	88,360	126,248	469	4,978	40,994
Capital Works Reserve	804,706	46,972	53,163	851,846	2,889,132	4,964,387	7,732,928	11,176,489	15,928,447	20,869,935
Facilities Reserve	622,311	336,706	302,028	302,356	302,691	300,993	300,281	300,575	362,074	300,364
Financial Stabilization Reserve	2,525,601	1,018,767	1,710,728	2,168,057	2,608,372	3,205,394	3,717,966	4,321,370	4,827,192	5,467,570
Financial Stabilization - Covid Restart Funds	578,927	107,927	104,191	104,191	96,719	96,719	96,719	96,719	96,719	96,719
Fire Reserve	52,140	50,123	50,615	51,628	52,150	52,173	50,157	66,460	82,069	96,970
Fleet & Heavy Equipment Reserve	450,861	450,699	450,022	450,863	450,190	455,114	585,596	658,508	666,578	909,410
Furniture & Equipment Reserve	54,324	50,005	50,801	51,409	51,978	52,303	53,757	82,985	86,378	72,806
Gaming Reserve	8,492	95,872	532,820	828,506	1,130,106	1,437,738	1,751,523	2,071,584	2,398,045	2,731,036
IT Reserve	20,997	20,511	21,002	21,621	26,074	36,082	37,265	36,457	39,279	40,021
International Relationship Reserve	45,237	50,933	56,741	62,661	68,697	74,850	75,174	81,450	81,781	88,183
Legacy Landmark Reserve	116,529	118,860	121,237	123,662	126,135	128,658	131,231	133,855	136,532	139,263
TOTAL	5,426,726	2,504,874	3,650,935	5,256,091	8,052,760	10,892,772	14,658,845	19,026,920	24,710,074	30,853,271
Sewer/Water Funds:										
Sewer Reserve	6,482,912	7,999,589	9,562,450	7,021,753	7,175,484	9,785,473	12,452,767	15,448,031	19,270,102	23,500,157
Water Reserve	28,633,523	23,507,663	25,429,447	21,373,590	24,543,042	28,081,664	32,011,087	36,347,769	41,111,948	46,324,615
TOTAL	35,116,435	31,507,252	34,991,897	28,395,343	31,718,526	37,867,137	44,463,854	51,795,799	60,382,050	69,824,773
Internally Restricted:										
Carbon Neutral Reserve	809,828	622,025	430,466	235,075	137,776	140,532	143,342	146,209	149,134	152,116
Parks Parcel Tax Reserve	496,762	235,417	406,487	82,787	88,931	470,762	863,391	1,267,035	1,682,015	2,105,296
Solid Waste Reserve	-	-	-	-	-	-	-	-	-	-
Storm Water Parcel Tax Reserve	1,091,565	855,439	879,687	685,019	802,556	2,156,541	3,547,703	4,900,288	5,601,521	7,081,780
TOTAL	2,398,156	1,712,881	1,716,640	1,002,881	1,029,263	2,767,834	4,554,437	6,313,532	7,432,670	9,339,192
Statutory:										
Capital Lending Reserve	257,725	847,862	1,405,002	1,973,285	2,552,933	3,081,138	3,619,907	4,169,452	4,729,987	5,301,734
Deferred Revenue - Cash in Lieu of Parks	616,065	628,387	640,955	653,774	666,849	680,186	693,790	707,666	721,819	736,255
Parkland Acquisition DCC	1,221,566	1,389,077	1,559,938	1,734,217	1,911,981	2,093,301	2,278,247	2,466,892	2,659,310	2,855,576
Parkland Development DCC	1,627,178	1,733,162	1,841,265	1,951,530	2,064,001	2,178,721	2,295,735	2,415,090	2,536,832	2,661,008
Roads DCC	2,241,312	2,423,838	2,610,015	2,799,915	2,993,613	3,191,185	3,392,709	3,598,263	3,807,929	4,021,787
Sewer DCC	1,978,378	2,188,286	2,402,392	2,620,779	2,843,535	3,070,746	3,302,501	3,538,891	3,780,008	4,025,949
Storm Drain Quinsam DCC	2,992,269	3,154,115	3,319,197	3,487,581	3,659,333	3,834,519	4,013,210	4,195,474	4,381,383	4,571,011
Water DCC	6,751,830	7,280,817	7,822,355	8,376,702	8,944,126	9,524,898	10,119,295	10,727,599	11,350,099	11,987,089
TOTAL	17,686,323	19,645,543	21,601,117	23,597,783	25,636,371	27,654,694	29,715,394	31,819,326	33,967,367	36,160,409
Deferred Revenue:										
Community Works Gas Tax Reserve	155,794	90,654	249,656	325,138	391,930	342,758	384,402	335,079	376,570	327,091
Growing Communities Fund	457,000	457,000	457,000	457,000	457,000	457,000	457,000	457,000	457,000	457,000
Deferred Revenue - Density Bonus	-	-	-	-	-	-	-	-	-	-
Deferred Revenue - Future Roadworks	2,384,052	2,384,052	2,384,052	2,384,052	2,384,052	2,384,052	2,384,052	2,384,052	2,384,052	2,384,052
Deferred Revenue - Street Trees	108,348	108,348	108,348	108,348	108,348	108,348	108,348	108,348	108,348	108,348
TOTAL	3,105,195	3,040,054	3,199,056	3,274,539	3,341,331	3,292,158	3,333,803	3,284,480	3,325,971	3,276,491
Surplus Reserves:										
General Accumulated Surplus	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000	4,400,000
Sewer Accumulated Surplus	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000
Water Accumulated Surplus	850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000
TOTAL	6,050,000	6,050,000	6,050,000	6,050,000	6,050,000	6,050,000	6,050,000	6,050,000	6,050,000	6,050,000
GRAND TOTAL	69,782,835	64,460,605	71,209,646	67,576,637	75,828,250	88,524,596	102,776,332	118,290,057	135,868,132	155,504,135

2024-2033 Financial Planning Reserve Fund Continuity Summary

	A	B	C	D	G	H	I	J	K	L	M	N	O	P
1	Airport Reserve Budget 2024-2033													
2														
3														
4														
5														
6					2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
7														
8				Brought Forward	773,643	146,601	157,501	197,588	239,292	250,516	88,360	126,248	469	4,978
9				Airport Improvement Fees	150,000	150,800	151,600	152,400	153,200	154,000	154,800	155,600	156,400	157,200
10				Additional Funding Required						600,000		738,000		
11				Interest at Year End	5,639	3,088	3,874	4,692	4,912	1,733	2,475	9	98	804
12				Total	929,281	300,489	312,976	354,680	397,404	1,006,248	245,636	1,019,857	156,966	162,982
13														
14				Expenditures (detail below)	(782,680)	(142,988)	(115,388)	(115,388)	(146,888)	(917,888)	(119,388)	(1,019,388)	(151,988)	(121,988)
15				Carry forward to next year	146,601	157,501	197,588	239,292	250,516	88,360	126,248	469	4,978	40,994
16														
17														
18	Dept	CC#	Res#	Project Name										
19														
20	CAPITAL													
21	710 - Airport	3018	CFwd	Airport Lighting, Visual Aids and Taxiway Rehabilitation	403,039									
22	710 - Airport	3030	CFwd	Expansion of Jet Fuel Storage-Design	97,641									
23	710 - Airport	3024		Airport Condition Assessment	20,000									
24	710 - Airport	NEW		Aircraft Viewing Lookout Area	40,000									
25	710 - Airport	3028		General Aviation Entrance Shelter		30,000								
26	710 - Airport	NEW		Airside Drive Upgrade						800,000				
27	710 - Airport	NEW		Expand ATB Parking								900,000		
28				Sub-Total (Capital)	560,680	30,000	-	-	-	800,000	-	900,000	-	-
29														
30	OPERATING													
31	710 - Airport	S149	CFwd	Update Airport Land Use & Development Strategy	50,000									
32	710 - Airport	S128		Wings & Wheels Event	15,000	15,000	16,000	16,000	16,000	17,000	17,000	17,000	18,000	18,000
33	710 - Airport	S068		Flight Way Clearing	30,000				30,000				30,000	
34	710 - Airport	S049		Crack Sealing	35,000		36,400		37,900		39,400		41,000	
35	710 - Airport	S207		Temp Auxiliary Labour	74,000									
36	710 - Airport	NEW		Enhanced regulatory training	12,000									
37	710 - Airport	NEW		Carbon Monoxide (CO) Sensor	6,000									
38	710 - Airport	S048		Runway Line Painting		35,000		36,400		37,900		39,400		41,000
39				Sub-Total (Operating)	222,000	50,000	52,400	52,400	83,900	54,900	56,400	56,400	89,000	59,000
40	OPERATING - REPAYMENT													
41	710 - Airport	3027		Runway & Taxiway Rehabilitation		62,988	62,988	62,988	62,988	62,988	62,988	62,988	62,988	62,988
42				Sub-Total (Repayment)	-	62,988	62,988	62,988	62,988	62,988	62,988	62,988	62,988	62,988
43														
44				Grand Total	782,680	142,988	115,388	115,388	146,888	917,888	119,388	1,019,388	151,988	121,988
45														
46														

2024-2033 Total Expenditures

3,633,972



2024-2033 Financial Planning Reserve Fund Continuity Summary

Appendix 5

	A	B	C	D	G	H	I	J	K	L	M	N	O	P																																																																																								
1	<div>Capital Works Reserve</div> <div>Budget 2024-2033</div> <table><thead><tr><th></th><th>2024</th><th>2025</th><th>2026</th><th>2027</th><th>2028</th><th>2029</th><th>2030</th><th>2031</th><th>2032</th><th>2033</th></tr></thead><tbody><tr><td>Brought Forward - Capital Works Reserve</td><td>4,515,818</td><td>804,706</td><td>46,972</td><td>53,163</td><td>851,846</td><td>2,889,132</td><td>4,964,387</td><td>7,732,928</td><td>11,176,489</td><td>15,928,447</td></tr><tr><td>Annual Existing Taxation Transfer</td><td>220,000</td><td>220,000</td><td>220,000</td><td>220,000</td><td>220,000</td><td>220,000</td><td>220,000</td><td>220,000</td><td>220,000</td><td>220,000</td></tr><tr><td>Increased Funding from Net Funding Model</td><td>1,013,700</td><td>877,900</td><td>1,665,400</td><td>1,436,000</td><td>2,393,500</td><td>2,332,900</td><td>2,971,900</td><td>3,583,400</td><td>4,802,700</td><td>4,899,500</td></tr><tr><td>Interest at Year End</td><td>30,950</td><td>921</td><td>1,042</td><td>16,703</td><td>56,650</td><td>97,341</td><td>151,626</td><td>219,147</td><td>312,322</td><td>409,214</td></tr><tr><td>Total - Capital Works Reserve</td><td>5,780,468</td><td>1,903,527</td><td>1,933,414</td><td>1,725,866</td><td>3,521,996</td><td>5,539,373</td><td>8,307,913</td><td>11,755,475</td><td>16,511,512</td><td>21,457,161</td></tr><tr><td>Expenditures (detail below)</td><td>(4,975,762)</td><td>(1,856,556)</td><td>(1,880,251)</td><td>(874,020)</td><td>(632,864)</td><td>(574,985)</td><td>(574,985)</td><td>(578,985)</td><td>(583,065)</td><td>(587,226)</td></tr><tr><td>Carry forward to next year</td><td>804,706</td><td>46,972</td><td>53,163</td><td>851,846</td><td>2,889,132</td><td>4,964,387</td><td>7,732,928</td><td>11,176,489</td><td>15,928,447</td><td>20,869,935</td></tr></tbody></table>															2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Brought Forward - Capital Works Reserve	4,515,818	804,706	46,972	53,163	851,846	2,889,132	4,964,387	7,732,928	11,176,489	15,928,447	Annual Existing Taxation Transfer	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000	Increased Funding from Net Funding Model	1,013,700	877,900	1,665,400	1,436,000	2,393,500	2,332,900	2,971,900	3,583,400	4,802,700	4,899,500	Interest at Year End	30,950	921	1,042	16,703	56,650	97,341	151,626	219,147	312,322	409,214	Total - Capital Works Reserve	5,780,468	1,903,527	1,933,414	1,725,866	3,521,996	5,539,373	8,307,913	11,755,475	16,511,512	21,457,161	Expenditures (detail below)	(4,975,762)	(1,856,556)	(1,880,251)	(874,020)	(632,864)	(574,985)	(574,985)	(578,985)	(583,065)	(587,226)	Carry forward to next year	804,706	46,972	53,163	851,846	2,889,132	4,964,387	7,732,928	11,176,489	15,928,447	20,869,935
															2024	2025	2026	2027	2028	2029	2030	2031	2032	2033																																																																														
Brought Forward - Capital Works Reserve															4,515,818	804,706	46,972	53,163	851,846	2,889,132	4,964,387	7,732,928	11,176,489	15,928,447																																																																														
Annual Existing Taxation Transfer															220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000																																																																														
Increased Funding from Net Funding Model															1,013,700	877,900	1,665,400	1,436,000	2,393,500	2,332,900	2,971,900	3,583,400	4,802,700	4,899,500																																																																														
Interest at Year End															30,950	921	1,042	16,703	56,650	97,341	151,626	219,147	312,322	409,214																																																																														
Total - Capital Works Reserve															5,780,468	1,903,527	1,933,414	1,725,866	3,521,996	5,539,373	8,307,913	11,755,475	16,511,512	21,457,161																																																																														
Expenditures (detail below)															(4,975,762)	(1,856,556)	(1,880,251)	(874,020)	(632,864)	(574,985)	(574,985)	(578,985)	(583,065)	(587,226)																																																																														
Carry forward to next year															804,706	46,972	53,163	851,846	2,889,132	4,964,387	7,732,928	11,176,489	15,928,447	20,869,935																																																																														
22																																																																																																						
23															Dept	CC1	Res #	Project Name																																																																																				
24																																																																																																						
25															CAPITAL																																																																																							
26															830 - Solid Waste	4053		Solid Waste Bins	350,000																																																																																			
27															730 - Roads	6034	CFwd	Willis Road Pedestrian Upgrades Phase 2	162,313																																																																																			
28	700 - Dir of Ops	8006		Capital Works Management	181,133	184,756	188,451	192,220	196,064	199,985	199,985	203,985	208,065	212,226																																																																																								
29	730 - Roads	6025	CFwd	Asphalt Overlay	47,986																																																																																																	
30	730 - Roads	6025		Asphalt Overlay				325,000	325,000	325,000	325,000	325,000	325,000	325,000																																																																																								
31	810 - LRPS	6039	CFwd	Master Transportation Plan	25,711																																																																																																	
32	724- Facilities	4104	CFwd	Structure Demolition & Land Clearing	56,930																																																																																																	
33	700 - Dir of Ops	2020		Asset Management	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000																																																																																								
34	732 - Parks	9089	CFwd	Cambridge Park Drainage System	12,590																																																																																																	
35	732 - Parks	9089		Cambridge Park Drainage System	200,000																																																																																																	
36	730 - Roads	6002	CFwd	Intersection Improvements	20,000																																																																																																	
37	730 - Roads	6002		Intersection Improvements	235,000		20,000	245,000																																																																																														
38	730 - Roads	6020	CFwd	Traffic Control Upgrades - Replacement	157,299																																																																																																	
39	730 - Roads	6044	CFwd	Bike Lanes on Hilchey Road (CWGTR)																																																																																																		
40	730 - Roads	6046		Parking lot Improvements	35,000																																																																																																	
48	810 - LRPS	NEW	CFwd	Village - Capital Costs	1,200,000																																																																																																	
49	810 - LRPS	NEW		Village - Capital Costs	540,000																																																																																																	
50	810 - LRPS	NEW		Village - Operating Costs	1,640,000	1,560,000	1,560,000																																																																																															
51	Sub-Total (Capital)				4,913,962	1,794,756	1,818,451	812,220	571,064	574,985	574,985	578,985	583,065	587,226																																																																																								
55	OPERATING - REPAYMENT																																																																																																					
56	730 - Roads			Hwy 19A Repayment	61,800	61,800	61,800	61,800	61,800																																																																																													
57																																																																																																						
58	Sub-Total (Operating)				61,800	61,800	61,800	61,800	61,800	-	-	-	-	-																																																																																								
59																																																																																																						
60	Grand Total				4,975,762	1,856,556	1,880,251	874,020	632,864	574,985	574,985	578,985	583,065	587,226																																																																																								
61																																																																																																						
62	2024-2033 Total Expenditures													13,118,700																																																																																								



2024-2033 Financial Planning Reserve Fund Continuity Summary

Appendix 5

	A	B	C	D	G	H	I	J	K	L	M	N	O	P	
1	<div>Carbon Neutral Reserve</div> <div>Budget 2024-2033</div>														
2															
4															
5															
6															
7					2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
8	Brought Forward				778,134	809,828	622,025	430,466	235,075	137,776	140,532	143,342	146,209	149,134	
9	Contribution to Carbon Neutral Reserve				65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	
10	Contribution from LGCAP				188,082										
11	Interest at Year End				23,913	12,197	8,441	4,609	2,701	2,756	2,811	2,867	2,924	2,983	
12	Total				1,055,129	887,025	695,466	500,075	302,776	205,532	208,342	211,209	214,134	217,116	
13															
14	Expenditures (detail below)				(245,301)	(265,000)	(265,000)	(265,000)	(165,000)	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)	
15	Carry forward to next year				809,828	622,025	430,466	235,075	137,776	140,532	143,342	146,209	149,134	152,116	
16															
17	Dept	CC#	Res#	Project Name											
18															
19	CAPITAL														
20	730 - Roads	6001	CFwd	Cycling Infrastructure-from CWF	55,301										
21	730 - Roads	6001		Cycling Infrastructure-from CWF	100,000	200,000	200,000	200,000	100,000						
22	724 - Facilities	4052		Energy and Water Consumption Reduction Projects	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	
25	Sub-Total (Capital)				205,301	250,000	250,000	250,000	150,000	50,000	50,000	50,000	50,000	50,000	
26															
27	OPERATING														
28	810 - Long Range	S129		Energy Rebate & EV Programs	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
29	810 - Long Range	S173		E-Bike and Bike Share Strategy	25,000										
30	724 - Facilities	NEW		EV Charging Station - Sportsplex								7,500			
31															
32	Sub-Total (Operating)				40,000	15,000	15,000	15,000	15,000	15,000	15,000	22,500	15,000	15,000	
33															
34	Grand Total				245,301	265,000	265,000	265,000	165,000	65,000	65,000	72,500	65,000	65,000	
35															
36											2024-2033 Total Expenditures				1,537,801



2024-2033 Financial Planning Reserve Fund Continuity Summary

	A	B	C	D	G	H	I	J	K	L	M	N	O	P
1	<div>Community Partnership Committee Reserve</div> <div>Budget 2024-2033</div>													
2														
4														
5														
6	<div>2024202520262027202820292030203120322033</div>													
7														
8	Brought Forward				-	-	-	-	-	-	-	-	-	-
9	Annual Contribution													
10	Interest at Year End				-	-	-	-	-	-	-	-	-	-
11	Total				-	-	-	-	-	-	-	-	-	-
12														
13	Expenditures (detail below)				-	-	-	-	-	-	-	-	-	-
14	Carry forward to next year				-	-	-	-	-	-	-	-	-	-
15														
16	Dept	CC#	Res#	Project Name										
17														
18														
19														
20														
21														
22														
23														
24														
25														
26														
27														
28														
29														
30														
31														
32														
33	Grand Total				-	-	-	-	-	-	-	-	-	-
34														
35	2024-2033 Total Expenditures													-

2024-2033 Financial Planning Reserve Fund Continuity Summary

	A	B	C	D	G	H	I	J	K	L	M	N	O	P
1	Community Works Gas Tax Reserve Budget 2024-2033													
2														
3														
4														
5														
6					2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
7														
8				Brought Forward	3,693,913	155,794	90,654	249,656	325,138	391,930	342,758	384,402	335,079	376,570
9				Annual Contribution	1,556,607	1,556,607	1,556,607	1,556,607	1,556,607	1,556,607	1,556,607	1,556,607	1,556,607	1,556,607
10				Interest at Year End	5,992	1,778	4,895	6,375	7,685	6,721	7,537	6,570	7,384	6,414
11				Total	5,256,512	1,714,179	1,652,156	1,812,638	1,889,430	1,955,258	1,906,902	1,947,579	1,899,070	1,939,591
12														
13				Funds held for Council Priorities				(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)
14				Expenditures (detail below)	(5,100,718)	(1,623,525)	(1,402,500)	(887,500)	(897,500)	(1,012,500)	(922,500)	(1,012,500)	(922,500)	(1,012,500)
15				Carry forward to next year	155,794	90,654	249,656	325,138	391,930	342,758	384,402	335,079	376,570	327,091
16														
17	Dept	CC#	Res#	Project Name										
18														
19	CAPITAL													
20	700 - Dir of Ops	8011		Seagull Walkway Surface Improvements		464,064								
21	700 - Dir of Ops	7804	CFwd	Erickson Road Watermain Replacement	600,000									
22	700 - Dir of Ops	7804		Erickson Road Watermain Replacement	1,753,484									
23	700 - Dir of Ops	8015	CFwd	Asset Management Service Levels	50,000									
24	700 - Dir of Ops	8016	CFwd	Asset Management Risk Assessments	25,000									
25	720 - Parks	9008		Marine Foreshore Restoration	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
26	720 - Parks	9068	CFwd	Baikie Island Bridge	90,964									
27	720 - Parks	9068		Baikie Island Bridge	50,000									
28	724 - Facilities	4039		Big House Pavilion Preservation	50,000									
29	724 - Facilities	NEW		Fire Hall 2 Locker Rooms			125,000							
30	724 - Facilities	4088		Sportsplex Gym Floor Refurbishment				75,000	75,000					
31	730 - Roads	6006	CFwd	Sidewalk Infill	77,009									
32	730 - Roads	6006		Sidewalk Infill	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
33	730 - Roads	6007	CFwd	Transit Bus Shelters	40,000									
34	730 - Roads	6007		Transit Bus Shelters	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
35	730 - Roads	6024	CFwd	Street Light Infill	90,000									
36	730 - Roads	6024		Street Light Infill		90,000		90,000		90,000		90,000		90,000
37	730 - Roads	6025		Asphalt Overlay	650,000	650,000	650,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000
38	730 - Roads	6020		Traffic Control Upgrades - Replacement	220,000		230,000							
39	730 - Roads	6001	CFwd	Cycling Infrastructure	180,686									
40	730 - Roads	6001		Cycling Infrastructure				100,000	200,000	200,000	200,000	200,000	200,000	200,000
41	730 - Roads	8014	CFwd	Cheviot Road Rehabilitation	100,000									
42	730 - Roads	8014		Cheviot Road Rehabilitation	350,000									
43	730 - Roads	6047	CFwd	Argonaut Bridge Upgrades/Repairs	128,575									
44	730 - Roads	6047		Argonaut Bridge Upgrades/Repairs	125,000									
45	730 - Roads	6012	CFwd	Pedestrian Signals Crossing	30,000									
52				Sub-Total (Capital)	4,850,718	1,444,064	1,245,000	730,000	740,000	855,000	765,000	855,000	765,000	855,000

2024-2033 Financial Planning Reserve Fund Continuity Summary

	A	B	C	D	G	H	I	J	K	L	M	N	O	P
1														
2	Community Works Gas Tax Reserve													
4	Budget 2024-2033													
6					2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
8	Brought Forward				3,693,913	155,794	90,654	249,656	325,138	391,930	342,758	384,402	335,079	376,570
9	Annual Contribution				1,556,607	1,556,607	1,556,607	1,556,607	1,556,607	1,556,607	1,556,607	1,556,607	1,556,607	1,556,607
10	Interest at Year End				5,992	1,778	4,895	6,375	7,685	6,721	7,537	6,570	7,384	6,414
11	Total				5,256,512	1,714,179	1,652,156	1,812,638	1,889,430	1,955,258	1,906,902	1,947,579	1,899,070	1,939,591
12														
13	Funds held for Council Priorities							(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)
14	Expenditures (detail below)				(5,100,718)	(1,623,525)	(1,402,500)	(887,500)	(897,500)	(1,012,500)	(922,500)	(1,012,500)	(922,500)	(1,012,500)
15	Carry forward to next year				155,794	90,654	249,656	325,138	391,930	342,758	384,402	335,079	376,570	327,091
16														
17	Dept	CC#	Res#	Project Name										
53	OPERATING - PROJECTS & REPAYMENTS													
54	810 - LRPS	S200		Official Community Plan (OCP) & Zoning Bylaw Update	150,000									
55	720 - Parks	NEW		Robron Repayment	100,000	21,961								
56	320 - Capital Wor	NEW		Seagull Walkway Repairs Repayment (10 yrs)	-	157,500	157,500	157,500	157,500	157,500	157,500	157,500	157,500	157,500
57	Sub-Total (Operating)				250,000	179,461	157,500	157,500	157,500	157,500	157,500	157,500	157,500	157,500
58														
59	Grand Total				5,100,718	1,623,525	1,402,500	887,500	897,500	1,012,500	922,500	1,012,500	922,500	1,012,500
60														
61	2024-2033 Total Expenditures													14,794,243



2024-2033 Financial Planning Reserve Fund Continuity Summary

	A	B	C	D	G	H	I	J	K	L	M	N	O	P
1	<div>Deferred Revenue - Density Bonus</div> <div>Budget 2024-2033</div>													
2														
3														
4														
5														
6	<div>2024202520262027202820292030203120322033</div>													
7														
8	Opening Balance				-	-	-	-	-	-	-	-	-	-
9	Developer's Contributions													
10	Interest at Year End													
11	Total				-	-	-	-	-	-	-	-	-	-
12														
13	Expenditures (detail below)													
14	Ending Balance				-	-	-	-	-	-	-	-	-	-
15														
16	Dept	CC1	Res#	Project Name										
17														
18														
19														
20														
21														
22														
23														
24														
25														
26														
27														
28														
29														
30														
31														
32														
33	Grand Total				-	-	-	-	-	-	-	-	-	-
34														
35	2024-2033 Total Expenditures													-

2024-2033 Financial Planning Reserve Fund Continuity Summary

	A	B	C	D	G	H	I	J	K	L	M	N	O	P
1	Financial Stabilization Reserve													
2	Budget 2024-2033													
3					2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
4														
5														
6														
7														
8														
9														
10														
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14														
15														
16														
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20														
21														
22														
23														
24	442 - Properties	4030	CFwd	Property Acquisition - 1302 Shoppers Row	(75,000)									
25	732 - Parks	S151	CFwd	Continue Downtown Cleanliness Program	(110,000)									
26	732 - Parks	S151		Continue Downtown Cleanliness Program	(110,000)	(110,000)								
27	610 - Bylaw Enforcement	S215	CFwd	Bylaw Enforcement Officers & Outfitting	(216,000)									
28	610 - Bylaw Enforcement	S215		Bylaw Enforcement Officers & Outfitting	(219,736)	(216,000)	(3,736)		(7,472)					
29	610 - Bylaw Enforcement	S199	CFwd	DownTown Security Patrol	(145,000)									
30	610 - Bylaw Enforcement	S199		DownTown Security Patrol	(145,000)	(145,000)								
31				COVID Funds - Carry forward to next year	578,927	107,927	104,191	104,191	96,719	96,719	96,719	96,719	96,719	96,719
32														
33				GL Total	3,104,528	1,126,694	1,814,919	2,272,248	2,705,091	3,302,113	3,814,685	4,418,089	4,923,911	5,564,289
34														
35	Dept	CC#3	Res #	Project Name										
36														
37	CAPITAL													
38	730 - Roads	6006		Sidewalk Infill										
39	442 - Properties	4030	CFwd	Property Acquisition - 260 Cedar St	12,000									
40	620 - Fire Protection	1012		Decontamination Unit	150,000									
41	720 - Fleet	2039		Building Inspector Vehicle	65,000									
42	610 - Bylaw Enforcement	4096	CFwd	Bylaw Officer Vehicle	63,729									
43	710 - Airport	3031		Airport De-Icer	325,000									
44	710 - Airport	NEW		Expansion of Jet Fuel Storage - City Portion	170,000									
45	322 - Fire	1017	CFwd	FH1 Server Room Fire Suppression System	69,630									
46				Sub-Total (Capital)	855,359	-	-	-	-	-	-	-	-	-
47														
48	OPERATING													
49														
50														
51	510 - Development Svcs	S100	CFwd	Development Process Update	20,000									
52	440 - Legislative Services	S102		Municipal Election			61,000				63,000			
53	410 - Communications	S110		Statistically Valid Community Survey		13,000		13,500	-	14,000		14,500		
54	420 - Human Resources	S111		Exempt Salary Survey	15,000			15,000					15,000	15,000
55	420 - Human Resources	S112		CUPE Agreement Renewal	15,000			15,000				15,000		
56	510 - Development Svcs	S113	CFwd	Big Rock Boat Ramp - Environmental Monitoring	11,000									
57	532 - Roads	S114		Bridge Inspections	21,000		22,500		24,000		25,500		27,000	
58	264 - Economic Devlpmt	S126	CFwd	Economic Development Strategic Planning	19,554									
59	620 - Fire	S156		Paid On Call (POC) Recruitment	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
60	410 - Human Resources	S163		Workplace Culture - Survey	20,000		20,000							

2024-2033 Financial Planning Reserve Fund Continuity Summary

	A	B	C	D	G	H	I	J	K	L	M	N	O	P
1	Financial Stabilization Reserve													
2	Budget 2024-2033													
3					2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
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21														
22														
23														
24	442 - Properties	4030	CFwd	Property Acquisition - 1302 Shoppers Row	(75,000)									
25	732 - Parks	S151	CFwd	Continue Downtown Cleanliness Program	(110,000)									
26	732 - Parks	S151		Continue Downtown Cleanliness Program	(110,000)	(110,000)								
27	610 - Bylaw Enforcement	S215	CFwd	Bylaw Enforcement Officers & Outfitting	(216,000)									
28	610 - Bylaw Enforcement	S215		Bylaw Enforcement Officers & Outfitting	(219,736)	(216,000)	(3,736)		(7,472)					
29	610 - Bylaw Enforcement	S199	CFwd	DownTown Security Patrol	(145,000)									
30	610 - Bylaw Enforcement	S199		DownTown Security Patrol	(145,000)	(145,000)								
31				COVID Funds - Carry forward	578,927	107,927	104,191	104,191	96,719	96,719	96,719	96,719	96,719	96,719
32				GL Total	3,104,528	1,126,694	1,814,919	2,272,248	2,705,091	3,302,113	3,814,685	4,418,089	4,923,911	5,564,289
33														
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61	310 - Finance	S165	CFwd	Asset Retirement Obligations PSA 3280 Implementation	150,000									
62	810-Long Range Planning	S166	CFwd	Quinsam Heights Neighbourhood Plan & Land Use Planning with We Wai Kai & Wei Wai Kum	41,152									
63	740 - Recreation & Culture	S167	CFwd	Parks and Recreation Strategic Plan	150,000									
64	740 - Recreation & Culture	S167	CFwd	Parks and Recreation Strategic Plan	10,000									
65	310 - Finance	S170		Financial Systems/Accounting Software	148,500									
66	732 - Parks	S151		Continue Downtown Cleanliness Program	125,000	129,000								
67	110 - City Manager	S186		Revenue Study	150,000									
68	112 - Economic Dev	S188	CFwd	Airport Marketing / Investment Attraction	28,947									
69	400 - Director of Corporate Services	S189	CFwd	Accessibility Committee and Accessibility Plan	15,000									
70	400 - Director of Corporate Services	S190	CFwd	Corporate Workplace Culture Initiatives	28,693									
71	400 - Director of Corporate Services	S191	CFwd	Corporate Training Requirements	20,000									
72	410 - Communications	S192	CFwd	Communications and Engagement	37,950									
73	410 - Human Resources	S194		Certificate of Recognition (COR) - Safety Achievement	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
74	430 - IT	S196	CFwd	Software Licenses Increase	15,000									
75	610 - Bylaw Enforcement	S150		Overnight Security Patrols	29,634									
76	610 - Bylaw Enforcement	S199	CFwd	Increase Downtown Security Patrols	50,000									
77	610 - Bylaw Enforcement	S199		Increase Downtown Security Patrols	50,000	50,000								
78	110 - City Manager	S185	CFwd	Corporate Business Analyst	50,000									



2024-2033 Financial Planning Reserve Fund Continuity Summary

	A	B	C	D	G	H	I	J	K	L	M	N	O	P
1	Financial Stabilization Reserve													
2	Budget 2024-2033													
3					2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
7														
8	Brought Forward				4,978,918	2,525,601	1,018,767	1,710,728	2,168,057	2,608,372	3,205,394	3,717,966	4,321,370	4,827,192
9	Transfer from General Operating Accumulated Surplus				1,000,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
10	Transfer to Net Funding Model for Capital				(674,100)	(1,272,700)	281,700	(30,000)						
11	Transfer from Covid -19				28,616									
12	Interest at Year End				287,535	108,367	121,861	130,828	139,316	151,022	161,072	172,904	182,822	195,378
13	Total				5,620,969	1,861,267	1,922,328	2,311,557	2,807,372	3,259,394	3,866,466	4,390,870	5,004,192	5,522,570
14														
15	Expenditures (detail below)				(3,095,369)	(842,500)	(211,600)	(143,500)	(199,000)	(54,000)	(148,500)	(69,500)	(177,000)	(55,000)
16	Carry forward to next year				2,525,601	1,018,767	1,710,728	2,168,057	2,608,372	3,205,394	3,717,966	4,321,370	4,827,192	5,467,570
17														
18	COVID Funds - Carry forward				1,599,663	578,927	107,927	104,191	104,191	96,719	96,719	96,719	96,719	96,719
19														
24	442 - Properties	4030	CFwd	Property Acquisition - 1302 Shoppers Row	(75,000)									
25	732 - Parks	S151	CFwd	Continue Downtown Cleanliness Program	(110,000)									
26	732 - Parks	S151		Continue Downtown Cleanliness Program	(110,000)	(110,000)								
27	610 - Bylaw Enforcement	S215	CFwd	Bylaw Enforcement Officers & Outfitting	(216,000)									
28	610 - Bylaw Enforcement	S215		Bylaw Enforcement Officers & Outfitting	(219,736)	(216,000)	(3,736)		(7,472)					
29	610 - Bylaw Enforcement	S199	CFwd	DownTown Security Patrol	(145,000)									
30	610 - Bylaw Enforcement	S199		DownTown Security Patrol	(145,000)	(145,000)								
31	COVID Funds - Carry corward to next year				578,927	107,927	104,191	104,191	96,719	96,719	96,719	96,719	96,719	96,719
32														
33	GL Total				3,104,528	1,126,694	1,814,919	2,272,248	2,705,091	3,302,113	3,814,685	4,418,089	4,923,911	5,564,289
79	110 - City Manager	S185		Corporate Business Analyst	50,000	50,000								
80	310 - Finance	S187		Fee Review	40,000									
81	730 - Roads	NEW		Pavement Management Plan	110,000				100,000					
82	310 - Finance	NEW		PT Clerk III Position	63,000	65,500	68,100							
83	442 - Properties	NEW		Senior Centre Lease	85,580									
84	430 - IT	NEW		Microsoft Cloud Migration	100,000									
85	264 - Economic Devlpmt	NEW		Lease Property for Doctors	30,000									
86	510 - Development Svcs	S208		23-024C DCCs for Sandowne Dr Child Care										
87	510 - Development Svcs	S209		23-024C DCCs for Hudson Rd Child Care										
88	510 - Development Svcs	S210		23-024C DCCs for Birch St Child Care										
89	510 - Dev Svcs	S164		CFwd Building Inspector In Training										
90	310 - Finance	S165		CFwd Asset Retirement Obligations PSA 3280 Implementation										
91	510 - Development Svcs	S211		23-024C DCCs for Cheviot Rd Child Care										
92	510 - Development Svcs	S212		23-024C DCCs for 4th Ave Child Care										
93	330 - Risk Mgmt.	S168		CFwd Property Appraisal Services				75,000					75,000	
94	510 - Development Svcs	C036		CFwd Zoning/OCP Update										
95	820 - Recreation & Culture	S104		Security presence at the Sportsplex Skatepark										
96	820 - Recreation & Culture	S108		PLAY Campbell River										
97	620 - Fire	S214		23-028C Flex Firefighter (2023)										
98				Contingency for Major Crime	500,000	495,000								
99				Sub-Total (Operating)	2,240,010	842,500	211,600	143,500	199,000	54,000	148,500	69,500	177,000	55,000
100														
101				Grand Total	3,095,369	842,500	211,600	143,500	199,000	54,000	148,500	69,500	177,000	55,000

2024-2033 Financial Planning Reserve Fund Continuity Summary

	A	B	C	D	G	H	I	J	K	L	M	N	O	P
1	Facilities Reserve													
2	Budget 2024-2033													
3					2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
4														
5														
6														
7														
8	Brought Forward				716,029	622,311	336,706	302,028	302,356	302,691	300,993	300,281	300,575	362,074
9	Annual Contribution				190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000
10	Increased Funding from Net Funding Model				1,234,000	988,000	750,000	1,250,000	735,000	788,000	939,000	115,000		53,000
11	Interest at Year End				23,935	6,602	5,922	5,929	5,935	5,902	5,888	5,894	7,099	5,889
12	Total				2,163,964	1,806,913	1,282,628	1,747,956	1,233,291	1,286,593	1,435,881	611,175	497,674	610,964
13														
14	Expenditures (detail below)				(1,541,653)	(1,470,208)	(980,600)	(1,445,600)	(930,600)	(985,600)	(1,135,600)	(310,600)	(135,600)	(310,600)
15	Carry forward to next year				622,311	336,706	302,028	302,356	302,691	300,993	300,281	300,575	362,074	300,364
16														
17	Dept	CC#	Res#	Project Name										
18														
19	CAPITAL													
20	724 - Facilities	4091	CFwd	CRCC Roof Replacement	153,341									
21	724 - Facilities	4038	CFwd	Discovery Pier Structural Repairs	62,712									
22	724 - Facilities	4038		Discovery Pier Structural Repairs		150,000		150,000		175,000		175,000		175,000
23	724 - Facilities	4097	CFwd	Police & Public Safety Building Parking Expansion	50,000									
24	724 - Facilities	4097		Police & Public Safety Building Parking Expansion	500,000									
25	724 - Facilities	4085	CFwd	Dogwood Operations Centre Master Plan	50,000									
26	724 - Facilities	4103		RCMP HVAC DCC & Chiller Replacement	250,000									
27	724 - Facilities	4065		Video Surveillance System Server & Licence Update	30,000	30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	35,000
28	724 - Facilities	4100		Workstations for RCMP Members		12,000								
29	724 - Facilities	4078		Centennial Pool Changehouse Renovations		347,608								
30	724 - Facilities	NEW		City Hall Renovations	260,000	50,000	50,000							
31	724 - Facilities	NEW		Asset Renewal Program	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
32	724 - Facilities	NEW		MHC Heat Pump / Fan Replacement & Building Automation	35,000	250,000								
33	724 - Facilities	NEW		Enterprise Centre Backup Generator	25,000	175,000								
34	724 - Facilities	NEW		Human Resource Offices / Workstations	25,000									
35	724 - Facilities	NEW		CRCC Gym Wall Partition Replacement		250,000								
36	724 - Facilities	NEW		City Hall/Enterprise Centre Envelope Repairs & Repaint		55,000								
37	740 - Recreation	NEW		Weight Room Floor		50,000								
38	724 - Facilities	NEW		City Hall HVAC Upgrade			35,000	925,000						
39	724 - Facilities	NEW		Tidemark Theatre Envelope Rehabilitation (Stucco)			450,000							
40	724 - Facilities	NEW		City Hall Seismic Upgrades			140,000							
41	724 - Facilities	NEW		CRCC Cooling Tower Replacement			100,000							
42	724 - Facilities	NEW		Tidemark Theatre Foundation Repairs			45,000							
43	724 - Facilities	NEW		Tidemark Theatre Window Replacement			30,000							
44	724 - Facilities	NEW		MHC Aluminum Window Replacement Allowance				100,000						
45	740 - Recreation	NEW		Willow Point Park / Sportsplex Entrance Signage				100,000						
46	724 - Facilities	NEW		City Hall Façade Improvements & Window Replacement				40,000	800,000					
47	724 - Facilities	NEW		MHC Roof Replacement						400,000				
48	724 - Facilities	NEW		Enterprise Centre Roof Replacement & Skylights						275,000				
49	740 - Recreation	NEW		Enterprise Centre Lifecycle Rehabilitation Works							1,000,000			
50	Sub-Total (Capital)				1,521,053	1,449,608	960,000	1,425,000	910,000	965,000	1,115,000	290,000	115,000	290,000



2024-2033 Financial Planning Reserve Fund Continuity Summary

Appendix 5

	A	B	C	D	G	H	I	J	K	L	M	N	O	P
1	<div>Facilities Reserve</div> <div>Budget 2024-2033</div>													
2														
4														
5														
6														
7														
8														
9	Annual Contribution				190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000
10	Increased Funding from Net Funding Model				1,234,000	988,000	750,000	1,250,000	735,000	788,000	939,000	115,000		53,000
11	Interest at Year End				23,935	6,602	5,922	5,929	5,935	5,902	5,888	5,894	7,099	5,889
12	Total				2,163,964	1,806,913	1,282,628	1,747,956	1,233,291	1,286,593	1,435,881	611,175	497,674	610,964
13														
14	Expenditures (detail below)				(1,541,653)	(1,470,208)	(980,600)	(1,445,600)	(930,600)	(985,600)	(1,135,600)	(310,600)	(135,600)	(310,600)
15	Carry forward to next year				622,311	336,706	302,028	302,356	302,691	300,993	300,281	300,575	362,074	300,364
16														
17	Dept	CC#	Res#	Project Name										
18														
56														
57	OPERATING - REPAYMENT													
58	Capital Lending	4091		CRCC Roof Replacement	20,600	20,600	20,600	20,600	20,600	20,600	20,600	20,600	20,600	20,600
59														
60	Sub-Total (Operating)				20,600	20,600	20,600	20,600	20,600	20,600	20,600	20,600	20,600	20,600
61														
62	Grand Total				1,541,653	1,470,208	980,600	1,445,600	930,600	985,600	1,135,600	310,600	135,600	310,600
63														
64														
2024-2033 Total Expenditures														9,246,661



2024-2033 Financial Planning Reserve Fund Continuity Summary

Appendix 5

	A	B	C	D	G	H	I	J	K	L	M	N	O	P
1														
2	Fire Reserve													
4	Budget 2024-2033													
6					2024	2025	2026	2027	2028	2029	2030	231	2032	2033
8	Brought Forward				502,800	52,140	50,123	50,615	51,628	52,150	52,173	50,157	66,460	82,069
9	Annual Contribution													
10	Increased Funding from Net Funding Model				606,000	1,026,000	119,000	31,000	121,000	32,000	31,000	50,000	50,000	50,000
11	Interest at Year End				2,005	983	992	1,012	1,023	1,023	983	1,303	1,609	1,901
12	Total				1,110,806	1,079,123	170,115	82,628	173,650	85,173	84,157	101,460	118,069	133,970
14	Expenditures (detail below)				(1,058,666)	(1,029,000)	(119,500)	(31,000)	(121,500)	(33,000)	(34,000)	(35,000)	(36,000)	(37,000)
15	Carry forward to next year				52,140	50,123	50,615	51,628	52,150	52,173	50,157	66,460	82,069	96,970
17	Dept	CC#	Res #	Project Name										
19	CAPITAL													
20	620 - Fire	1004	CFwd	Fire Small Equipment	27,000									
21	620 - Fire	1004		Fire Small Equipment	28,000	29,000	30,000	31,000	32,000	33,000	34,000	35,000	36,000	37,000
22	620 - Fire	1006	CFwd	New Fire Station Headquarters - Public Engagement/Detail Design	285,729									
23	620 - Fire	1006		New Fire Station Headquarters - Public Engagement/Detail Design	64,322									
24	620 - Fire	1015	CFwd	Small Fire Fleet Replacement	105,739		89,500		89,500					
25	620 - Fire	1018		Gas Detector Renewal	21,672									
26	620 - Fire	NEW		Portable Radio Replacement	165,000									
27	620 - Fire	NEW		PPE Gear Washer/Extractor	34,200									
28	620 - Fire	NEW		SCBA Replacement		1,000,000								
30	Sub-Total (Capital)				731,662	1,029,000	119,500	31,000	121,500	33,000	34,000	35,000	36,000	37,000
31	OPERATING - REPAYMENT													
32	620 - Fire			Pumper Repayment	327,004									
33	Sub-Total (Operating)				327,004									
35	Grand Total				1,058,666	1,029,000	119,500	31,000	121,500	33,000	34,000	35,000	36,000	37,000
37	2024-2033 Total Expenditures													2,534,666

2024-2033 Financial Planning Reserve Fund Continuity Summary

	A	B	C	D	G	H	I	J	K	L	M	N	O	P
1														
2	Fleet & Heavy Equipment Reserve													
4	Budget 2024-2033													
6					2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
8				Brought Forward	1,909,588	450,861	450,699	450,022	450,863	450,190	455,114	585,596	658,508	666,578
10				Annual Contribution	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
11				Increased Funding from Net Funding Model	525,000	1,266,000	510,500	617,000	490,500	471,000	609,000	355,000	375,000	625,000
12				Interest at Year End	17,341	8,837	8,824	8,840	8,827	8,924	11,482	12,912	13,070	17,832
13				Total	2,651,929	1,925,699	1,170,022	1,275,863	1,150,190	1,130,114	1,275,596	1,153,508	1,246,578	1,509,410
15				Expenditures (detail below)	(2,201,068)	(1,475,000)	(720,000)	(825,000)	(700,000)	(675,000)	(690,000)	(495,000)	(580,000)	(600,000)
16				Carry forward to next year	450,861	450,699	450,022	450,863	450,190	455,114	585,596	658,508	666,578	909,410
18				Suggested minimum balance	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000
19				(Over expended)	861	699	22	863	190	5,114	135,596	208,508	216,578	459,410
21	Dept	CC#	Res #	Project Name										
23	CAPITAL													
24	720 - Fleet	4009	CFwd	Fleet Replacement	1,406,068									
25	720 - Fleet	4009		Fleet Replacement	765,000	1,475,000	720,000	825,000	700,000	675,000	690,000	495,000	580,000	600,000
26	720 - Fleet	NEW		ACAP Replacement Airport Plow Truck - Unit A544	30,000									
31				Sub-Total (Capital)	2,201,068	1,475,000	720,000	825,000	700,000	675,000	690,000	495,000	580,000	600,000
33				Grand Total	2,201,068	1,475,000	720,000	825,000	700,000	675,000	690,000	495,000	580,000	600,000
35	2024-2033 Total Expenditures													8,961,068



2024-2033 Financial Planning Reserve Fund Continuity Summary

Appendix 5

	A	B	C	D	G	H	I	J	K	L	M	N	O	P
1	Furniture & Equipment Reserve													
2	Budget 2024-2033													
3														
4														
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2024-2033 Financial Planning Reserve Fund Continuity Summary

Appendix 5

	A	B	C	D	G	H	I	J	K	L	M	N	O	P
1	Furniture & Equipment Reserve													
2	Budget 2024-2033													
3														
4														
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2024-2033 Financial Planning

Reserve Fund Continuity Summary

	A	B	C	D	G	H	I	J	K	L	M	N	O	P
1	Gaming Reserve													
2	Budget 2024-2033													
3														
4														
5														
6														
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2024-2033 Financial Planning Reserve Fund Continuity Summary

Appendix 5

	A	B	C	D	G	H	I	J	K	L	M	N	O	P
1	<div>Gaming Reserve</div> <div>Budget 2024-2033</div>													
2														
4														
5														
6														
7														
8														
8	Brought Forward				1,195,666	8,492	95,872	532,820	828,506	1,130,106	1,437,738	1,751,523	2,071,584	2,398,045
9	Annual Contribution				950,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
10	Transfer to Net Funding Model for Capital													
11	Interest at Year End				327	1,880	10,447	19,186	25,100	31,132	37,285	43,560	49,962	56,491
12	Total				2,145,993	1,010,372	1,106,320	1,552,006	1,853,606	2,161,238	2,475,023	2,795,084	3,121,545	3,454,536
13														
14	Funds held for Council Priorities				-	-	-	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
15	Expenditures (detail below)				(2,137,500)	(914,500)	(573,500)	(573,500)	(573,500)	(573,500)	(573,500)	(573,500)	(573,500)	(573,500)
16	Carry forward to next year				8,492	95,872	532,820	828,506	1,130,106	1,437,738	1,751,523	2,071,584	2,398,045	2,731,036
17														
18	Dept	CC#	Res#	Project Name										
19														
68	COUNCIL CONTINGENCY													
76	310 - Mayor & Council				58,792									
77	Council Contingency Carry-forward													
77	Sub-Total (Council Contingency CFWD)				58,792	-	-	-	-	-	-	-	-	-
78														
90	310 - Mayor & Council				75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
91														
92	Council Contingency Annual Allocation													
92	Sub-Total (Council Contingency NEW)				75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
93														
94	Sub-Total (Operating and Council Contingency)				1,878,356	914,500	573,500	573,500	573,500	573,500	573,500	573,500	573,500	573,500
95														
96	Grand Total				2,137,500	914,500	573,500	573,500	573,500	573,500	573,500	573,500	573,500	573,500
97														
98														
	2024-2033 Total Expenditures											7,640,000		

2024-2033 Financial Planning Reserve Fund Continuity Summary

	A	B	C	D	G	H	I	J	K	L	M	N	O	P
1														
2	Growing Communities Fund													
4	Budget 2024-2033													
6					2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
8	Brought Forward				8,587,000	457,000	457,000	457,000	457,000	457,000	457,000	457,000	457,000	457,000
9	Annual Contribution				-	-	-	-	-	-	-	-	-	-
10	Interest at Year End				-	-	-	-	-	-	-	-	-	-
11	Total				8,587,000	457,000	457,000	457,000	457,000	457,000	457,000	457,000	457,000	457,000
14	Expenditures (detail below)				(8,130,000)	-	-	-	-	-	-	-	-	-
15	Carry forward to next year				457,000	457,000	457,000	457,000	457,000	457,000	457,000	457,000	457,000	457,000
17	Dept	CC#	Res#	Project Name										
19	CAPITAL													
20	442 - Properties	4030	CFwd	Property Purchase	8,130,000									
22	Sub-Total (Capital)				8,130,000	-	-	-	-	-	-	-	-	-
27	Grand Total				8,130,000	-	-	-	-	-	-	-	-	-
29	2024-2033 Total Expenditures													8,130,000



2024-2033 Financial Planning Reserve Fund Continuity Summary

Appendix 5

	A	B	C	D	G	H	I	J	K	L	M	N	O	P
1	International Relationship Reserve													
2														
4	Budget 2024-2033													
5														
6					2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
7														
8	Brought Forward (Ishikari Reserve Portion)				8,865	14,420	19,808	25,305	30,911	36,629	36,629	42,461	42,461	48,411
9	Annual Tax Contribution				5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
10	Expenditures (detail below)								-	-	-	-	-	-
11	Interest at Year End				555	388	496	606	718	833	833	949	949	1,068
12	Sub-Total				14,420	19,808	25,305	30,911	36,629	42,461	42,461	48,411	48,411	54,479
13														
14	Brought Forward (Economic Twinning Reserve Portion)				30,512	30,817	31,125	31,436	31,750	32,068	32,389	32,713	33,040	33,370
15	Expenditures (detail below)													
16	Interest at Year End				305	308	311	314	318	321	324	327	330	334
17	Sub-Total				30,817	31,125	31,436	31,750	32,068	32,389	32,713	33,040	33,370	33,704
18														
19	Carry forward to next year				45,237	50,933	56,741	62,661	68,697	74,850	75,174	81,450	81,781	88,183
20														
21	Dept	CC#	Res#	Project Name										
22														
24														
25	Sub-Total (Ishikari Portion)				-	-	-	-	-	-	-	-	-	-
26														
27														
28														
29														
30														
31	Sub-Total (Economic Twinning Portion)													
32														
33	Grand Total				-	-	-	-	-	-	-	-	-	-
34														
35	2024-2033 Total Expenditures													-



2024-2033 Financial Planning Reserve Fund Continuity Summary

Appendix 5

	A	B	C	D	G	H	I	J	K	L	M	N	O	P
1	<div>Legacy Landmark Reserve</div> <div>Budget 2024-2033</div>													
2														
4														
5														
6														
7														
8					2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
9	Brought Forward				112,047	116,529	118,860	121,237	123,662	126,135	128,658	131,231	133,855	136,532
10	20% Perpetual Care for the Year													
11	Interest at Year End				4,482	2,331	2,377	2,425	2,473	2,523	2,573	2,625	2,677	2,731
12	Total				116,529	118,860	121,237	123,662	126,135	128,658	131,231	133,855	136,532	139,263
13	Expenditures (detail below)													
14	Carry forward to next year				116,529	118,860	121,237	123,662	126,135	128,658	131,231	133,855	136,532	139,263
15														
16	Dept	CC#	Res#	Project Name										
17														
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32														
33	Grand Total				-	-	-	-	-	-	-	-	-	-
34														
35	2024-2033 Total Expenditures													-



2024-2033 Financial Planning Reserve Fund Continuity Summary

Appendix 5

	A	B	C	D	G	H	I	J	K	L	M	N	O	P
1														
2	Deferred Revenue - Cash in Lieu of Parks													
4	Budget 2024-2033													
5														
6					2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
7														
8	Opening Balance				592,371	616,065	628,387	640,955	653,774	666,849	680,186	693,790	707,666	721,819
9	Developer's Contributions													
10	Interest at Year End				23,695	12,321	12,568	12,819	13,075	13,337	13,604	13,876	14,153	14,436
11	Total				616,065	628,387	640,955	653,774	666,849	680,186	693,790	707,666	721,819	736,255
12														
13	Expenditures (detail below)													
14	Ending Balance				616,065	628,387	640,955	653,774	666,849	680,186	693,790	707,666	721,819	736,255
15														
16	Dept	CC3	Res#	Project Name										
17														
18														
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31														
32														
33	Grand Total				-	-	-	-	-	-	-	-	-	-
34														
35	2024-2033 Total Expenditures -													

	A	B	C	D	G	H	I	J	K	L	M	N	O	P
1														
2	Parkland Acquisition DCC													
4	Budget 2024-2033													
6					2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
8				Brought Forward	1,034,525	1,221,566	1,389,077	1,559,938	1,734,217	1,911,981	2,093,301	2,278,247	2,466,892	2,659,310
9				DCC Contribution	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000
10				Contribution From S. Island Hwy Rental Property	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500
12				Interest at Year End	46,541	27,011	30,362	33,779	37,264	40,820	44,446	48,145	51,918	55,766
13				Total	1,221,566	1,389,077	1,559,938	1,734,217	1,911,981	2,093,301	2,278,247	2,466,892	2,659,310	2,855,576
15				Expenditures (detail below)	-	-	-	-	-	-	-	-	-	-
16				Carry forward to next year	1,221,566	1,389,077	1,559,938	1,734,217	1,911,981	2,093,301	2,278,247	2,466,892	2,659,310	2,855,576
18	Dept	CC#	Res#	Project Name										
19														
23														
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33														
34				Grand Total	-	-	-	-	-	-	-	-	-	-
35														
36	2024-2033 Total Expenditures -													



2024-2033 Financial Planning Reserve Fund Continuity Summary

	A	B	C	D	G	H	I	J	K	L	M	N	O	P
1	<div>Parkland Development DCC</div> <div>Budget 2024-2033</div>													
2														
4														
5														
6														
7														
8					2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
9	Brought Forward				1,492,594	1,627,178	1,733,162	1,841,265	1,951,530	2,064,001	2,178,721	2,295,735	2,415,090	2,536,832
10	DCC Contributions				72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000
11	Interest at Year End				62,584	33,984	36,103	38,265	40,471	42,720	45,014	47,355	49,742	52,177
12	Total				1,627,178	1,733,162	1,841,265	1,951,530	2,064,001	2,178,721	2,295,735	2,415,090	2,536,832	2,661,008
13														
14	Expenditures (detail below)													
15	Carry forward to next year				1,627,178	1,733,162	1,841,265	1,951,530	2,064,001	2,178,721	2,295,735	2,415,090	2,536,832	2,661,008
16														
17	Dept	CC#	Res#	Project Name										
18														
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33														
34				Grand Total	-	-	-	-	-	-	-	-	-	-
35														
36	2024-2033 Total Expenditures													-



2024-2033 Financial Planning Reserve Fund Continuity Summary

Appendix 5

	A	B	C	D	G	H	I	J	K	L	M	N	O	P
2	Parks Parcel Tax Reserve													
4	Budget 2024-2033													
6					2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
8	Brought Forward				817,942	496,762	235,417	406,487	82,787	88,931	470,762	863,391	1,267,035	1,682,015
9	Annual Contribution - Parks Parcel Tax				536,800	540,000	543,100	546,300	549,400	552,600	555,700	558,800	562,000	562,000
10	Increased Funding from Net Funding Model							310,000						
11	Interest at Year End				19,106	4,616	7,970	-	1,744	9,231	16,929	24,844	32,981	41,280
12	Total				1,373,848	1,041,378	786,487	1,262,787	633,931	650,762	1,043,391	1,447,035	1,862,015	2,285,296
14	Expenditures (detail below)				(877,086)	(805,961)	(380,000)	(1,180,000)	(545,000)	(180,000)	(180,000)	(180,000)	(180,000)	(180,000)
15	Carry forward to next year				496,762	235,417	406,487	82,787	88,931	470,762	863,391	1,267,035	1,682,015	2,105,296
17	Dept	CC#	Res#	Project Name										
19	CAPITAL													
20	732 - Parks	9029		Entrance Sign Jubilee					165,000					
21	732 - Parks	9068	CFwd	Baikie Island Bridge Replacement	145,230									
22	732 - Parks	9079	CFwd	Outdoor Washroom Installation - Beaver Lodge Lands S. Parking Lot and Baikie Island	2,218									
23	732 - Parks	NEW		Parks Infrastructure Renewal Fund - Pathways	70,000									
24	732 - Parks	NEW		Cambridge Park Drainage System, Irrigation System and Trees	70,000									
25	732 - Parks	NEW		Garden Beds	20,000									
26	732 - Parks	NEW		Outdoor Washrooms	20,000									
27	732 - Parks			Asset Management - Park Infrastructure Renewal Fund		180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000
28	732 - Parks	9087	CFwd	Willow Point Field Drainage Upgrade	125,000									
29	732 - Parks	9086		Willow Point Park Ball Field Netting	174,638									
30	732 - Parks	9088	CFwd	Mclvor Lake Electrical Gate Entrance	150,000									
31	732 - Parks	NEW		Washroom Facility at Nunn's Creek		294,000								
32	732 - Parks	NEW		Mclvor Lake Upgrades		50,000	200,000							
33	732 - Parks	NEW		Ostler Park Rubberized Surface Replacement		90,000								
34	732 - Parks	NEW		Hwy 19a Cemetery Improvements		170,000								
35	732 - Parks	NEW		Robron Artificial Turf Replacement				1,000,000						
36	732 - Parks	NEW		Splash Park Renewal					200,000					
48	Sub-Total (Capital)				777,086	784,000	380,000	1,180,000	545,000	180,000	180,000	180,000	180,000	180,000
49	OPERATING - REPAYMENT													
50	720 - Parks			Robron Park Repayment	100,000	21,961								
51	Sub-Total (Operating)				100,000	21,961	-	-	-	-	-	-	-	-
53	Grand Total				877,086	805,961	380,000	1,180,000	545,000	180,000	180,000	180,000	180,000	180,000
55	2024-2033 Total Expenditures													4,688,047



2024-2033 Financial Planning Reserve Fund Continuity Summary

Appendix 5

	A	B	C	D	G	H	I	J	K	L	M	N	O	P
1	Roads DCC Budget 2024-2033													
2														
3														
4														
5														
6														
7					2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
8	Brought Forward				2,270,107	2,241,312	2,423,838	2,610,015	2,799,915	2,993,613	3,191,185	3,392,709	3,598,263	3,807,929
9	DCC Contribution				260,000	260,000	260,000	260,000	260,000	260,000	260,000	260,000	260,000	260,000
10	Deferred Revenue Received													
11	Interest at Year End				86,204	47,526	51,177	54,900	58,698	62,572	66,524	70,554	74,665	78,859
12	Total				2,616,312	2,548,838	2,735,015	2,924,915	3,118,613	3,316,185	3,517,709	3,723,263	3,932,929	4,146,787
13														
14	Expenditures (detail below)				(375,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)
15	Carry forward to next year				2,241,312	2,423,838	2,610,015	2,799,915	2,993,613	3,191,185	3,392,709	3,598,263	3,807,929	4,021,787
16														
17	Dept	CC#	Res#	Project Name										
18														
19	CAPITAL													
20														
21	532 - Roads	6006	CFwd	Sidewalk Infill	250,000									
22	532 - Roads	6006		Sidewalk Infill	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
23														
24														
25	Sub-Total (Capital)				375,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
26														
27	Grand Total				375,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
28														
29														
	2024-2033 Total Expenditures													1,500,000



2024-2033 Financial Planning Reserve Fund Continuity Summary

Appendix 5

	A	B	C	D	G	H	I	J	K	L	M	N	O	P
1	Sewer Reserve													
2	50-5-995380-1500													
4														
5														
6														
7														
8														
9														
10														
11														
12														
13														
14														
15														
16														
17														
18	Dept	CC#	Res #	Project Name										
19														
20	CAPITAL													
21	20 - Capital Work	2030	CFwd	Operations Management Software Replacement	196,017									
22	20 - Capital Work	2030		Operations Management Software Replacement	63,600	45,000								
23	580 - Sewer	5006	CFwd	NWEC Upgrades	3,284,791									
24	580 - Sewer	5024	CFwd	Sewer Facility Renewal	175,687									
25	580 - Sewer	5024		Sewer Facility Renewal	250,000	250,000	250,000	250,000	250,000	300,000	300,000	300,000	300,000	300,000
26	580 - Sewer	5033	CFwd	Lift Station #7 Pump and Controls Upgrade	2,534									
27	580 - Sewer	5035		Lift Station #11 Biofilter Reconstruction		134,150								
28	580 - Sewer	5037	CFwd	Hwy 19A Sewer Upgrade - Twillingate to Barlow - phase 2	378,565									
29	580 - Sewer	5038	CFwd	City Wide Sewer Modelling Program	104,031									
30	580 - Sewer	5038		City Wide Sewer Modelling Program	90,000									
31	430 - IT	5039	CFwd	Norm Wood Phone System	5,000									
32	580 - Sewer	5040	CFwd	Campbellton Sewer Upgrade	241,784									
33	580 - Sewer	5040		Campbellton Sewer Upgrade	2,000,000									
34	580 - Sewer	5041		Lift Station #4 Slope Stabilization & Repairs	300,000									
35	580 - Sewer	6501	CFwd	6th Ave - Thulin Utility Renewal	263,032									
36	580 - Sewer	8002		Meter Renewal	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
37	20 - Capital Work	8006		Capital Works Management	135,850	138,567	141,338	144,165	147,048	149,989	149,989	152,989	156,049	159,170
38	580 - Sewer	5046	CFwd	NWEC Oxidation Ditch Diffuser - Upgrade	150,000									
39	580 - Sewer	5043	CFwd	NWEC Solids Handling Study and Process Construction	150,000									
40	580 - Sewer	5044	CFwd	Lift Stations Electrical Assessment	100,000									
41	580 - Sewer	5042	CFwd	NWEC Blower Intake Air Filtration	20,000									
42	580 - Sewer	5042		NWEC Blower Intake Air Filtration	150,000									
43	580 - Sewer	5045	CFwd	NWEC Grizzly Contaminated Solids Dumping Site	20,000									
44	580 - Sewer	5045		NWEC Grizzly Contaminated Solids Dumping Site	180,000									
45	580 - Sewer	NEW		Interceptor Corrosion Mitigation	250,000									
46	580 - Sewer	NEW		Collection System Chemical Addition Station	100,000	345,000								
47	580 - Sewer	NEW		Foreshore Force Main & Lift Station 5 & 6 Abandonment			500,000							
48	580 - Sewer	NEW		NWEC Solids Handling Study and Process Construction			300,000	5,000,000						
49	580 - Sewer	NEW		NWEC Biosolids Dewatering				150,000	2,250,000					
50	580 - Sewer	NEW		NWEC - Secondary Clarifiers 1 & 2 Refurbishment						100,000	400,000	400,000		



2024-2033 Financial Planning Reserve Fund Continuity Summary

Appendix 5

	A	B	C	D	G	H	I	J	K	L	M	N	O	P
1	<div>Storm Water Parcel Tax Reserve</div> <div>Budget 2024-2033</div>													
2														
3														
4														
5														
6														
7														
8														
9														
10														
11					2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
12														
13														
14														
15														
16														
17	Dept	CC#	Res#	Project Name										
18														
19	CAPITAL													
20	550 - Storm Drains	6501	CFwd	6th Ave - Thulin Utility Renewal	388,192									
21	550 - Storm Drains	6502	CFwd	Downtown Storm Mitigation	250,000									
22	700 - Dir of Ops	7804	CFwd	Erickson Road Watermain Replacement	715,658									
23	550 - Storm Drains	6508	CFwd	Quinsam Heights Integrated Storm Water Management Plan	136,412									
24	550 - Storm Drains	6508		Quinsam Heights Integrated Storm Water Management Plan	50,000									
25	550 - Storm Drains	6050	CFwd	City Wide Storm Water Modelling Program	60,000									
26	550 - Storm Drains	6050		City Wide Storm Water Modelling Program	90,000									
27	550 - Storm Drains	6048	CFwd	Dogwood Detention Pond Rehabilitation	94,150									
28	550 - Storm Drains	6048		Dogwood Detention Pond Rehabilitation	25,000									
29	550 - Storm Drains	6049	CFwd	Homewood Road Pipe Arch	75,000	750,000								
30	550 - Storm Drains	6051		ERT Detention Study			500,000							
31	550 - Storm Drains	6052	CFwd	Flail Mower Purchase	70,000									
32	550 - Storm Drains	NEW		Nunns Creek Outfall Improvements	150,000	150,000	150,000							
33	550 - Storm Drains	NEW		Ditch Flow Monitoring Equipment	100,000									
34	550 - Storm Drains	NEW		2nd and 4th Ave Outfall Upgrades		150,000								
35	550 - Storm Drains	NEW		Petersen Road Drainage Rehabilitation		100,000	500,000							
36	550 - Storm Drains	NEW		Nunns Creek/2nd Ave Detention Pond (Quinsam)		25,000	125,000	1,500,000						
37	550 - Storm Drains	NEW		Redwood - 14th to 19th (Design listed Above the Line)				1,200,000						
38	550 - Storm Drains	NEW		16th Ave Box Culvert Replacement								75,000	750,000	
39	550 - Storm Drains	NEW		14th - Spruce to Redwood		350,000								
40	550 - Storm Drains	6600	CFwd	Storm System Renewals	264,192									
41	550 - Storm Drains	6600		Storm System Renewals	370,000	425,000	425,000	425,000	425,000	425,000	425,000	425,000	425,000	425,000
42														
43														
44														
45	OPERATING													
46	550 - Storm Drains	NEW		Storm Drains Operating Budget Funding	410,250									
47	550 - Storm Drains	S213	CFwd	Stormwater Utility Consultant RFQ	100,000									
48	550 - Storm Drains	S213		Stormwater Utility Consultant RFQ	100,000									
49														
50														
51														
52														
53														
54														
55														
56														
					2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
					3,421,486	1,091,565	855,439	879,687	685,019	802,556	2,156,541	3,547,703	4,900,288	5,601,521
					1,687,200	1,697,100	1,707,000	1,716,900	1,726,800	1,736,700	1,746,600	1,756,500	1,766,400	1,766,400
					41,983	16,773	17,249	13,432	15,736	42,285	69,563	96,084	109,834	138,858
					5,150,669	2,805,439	2,579,687	2,610,019	2,427,556	2,581,541	3,972,703	5,400,288	6,776,521	7,506,780
					(4,059,104)	(1,950,000)	(1,700,000)	(1,925,000)	(1,625,000)	(425,000)	(425,000)	(500,000)	(1,175,000)	(425,000)
					1,091,565	855,439	879,687	685,019	802,556	2,156,541	3,547,703	4,900,288	5,601,521	7,081,780
</														



2024-2033 Financial Planning Reserve Fund Continuity Summary

	A	B	C	D	G	H	I	J	K	L	M	N	O	P
1	Water Reserve													
2	Budget 2024-2033													
3														
4														
5														
6					2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
7														
8				Brought Forward	30,330,742	28,633,523	23,507,663	25,429,447	21,373,590	24,543,042	28,081,664	32,011,087	36,347,769	41,111,948
9				Transfer from Water Surplus	4,400,004	4,655,106	4,972,838	5,252,552	5,543,598	5,846,324	6,160,077	6,485,303	6,822,445	7,171,845
10				Interest at Year End	1,133,982	477,601	515,283	435,757	497,903	567,288	644,335	729,368	822,783	924,992
11				Total	35,864,728	33,766,230	28,995,785	31,117,755	27,415,091	30,956,653	34,886,076	39,225,758	43,992,997	49,208,785
12														
13				Expenditures (detail below)	(7,231,205)	(10,258,567)	(3,566,338)	(9,744,165)	(2,872,048)	(2,874,989)	(2,874,989)	(2,877,989)	(2,881,049)	(2,884,170)
14				Carry forward to next year	28,633,523	23,507,663	25,429,447	21,373,590	24,543,042	28,081,664	32,011,087	36,347,769	41,111,948	46,324,615
15	Dept	CC#	Res #	Project Name										
16														
17	CAPITAL													
18	820 - Capital Work	2030	CFwd	Operations Management Software Replacement	196,017									
19	820 - Capital Work	2030		Operations Management Software Replacement	63,600	45,000								
20	590 - Water	6501	CFwd	6th Ave - Thulin Utility Renewal	537,753									
21	590 - Water	7026		Fire Hydrant Renewal	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
22	590 - Water	7027		Water Service Renewal	60,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
23	590 - Water	7033	CFwd	Water Dept. Temporary Location	173,270									
24	590 - Water	7034	CFwd	CRIB/CCR Water Improvements	267,659									
25	590 - Water	7034		CRIB/CCR Water Improvements		1,350,000								
26	590 - Water	7038	CFwd	Pressure Reducing Valve Abandonment	41,607									
27	590 - Water	7049	CFwd	Water System Strategic Action Plan Update	250,800									
28	590 - Water	7052	CFwd	Water Cathodic Protection Survey	75,000									
29	590 - Water	7053	CFwd	Cross Connection Control Program Update	75,000									
30	590 - Water	7054	CFwd	Backflow Management Software Repacement	100,000									
31	590 - Water	7055	CFwd	Water Condition Assessments	75,000									
32	590 - Water	7055		Water Condition Assessments	100,000									
33	590 - Water	7056	CFwd	Watermain Replacement Designs	400,000									
34	590 - Water	8002		Meter Renewal	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
35	448 - Capital Wor	8006		Capital Works Management	135,850	138,567	141,338	144,165	147,048	149,989	149,989	152,989	156,049	159,170
36	590 - Water	7047	CFwd	John Hart Reservoir - moved funding from DCC	498,230									
37	590 - Water	7047		John Hart Reservoir - moved funding from DCC		6,000,000								
38	590 - Water	NEW		Transmission Main Renewal			600,000	6,000,000						
39	590 - Water	NEW		Rockland Road Transmission Main			100,000	875,000						
40	590 - Water	7500		Water Facility Renewal - Parent	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
41	590 - Water	7800		Watermain Renewal - Parent	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
42	590 - Water	7803	CFwd	Watermain Renew - Hilchey Rd (Ph 2)	191,910									
43	700 - Dir of Ops	7804	CFwd	Erickson Road Watermain Replacement	1,011,404									
44	810 - LRPS	NEW		Village - Capital Costs	50,000									
50				Sub-Total (Capital)	6,903,100	10,183,567	3,491,338	9,669,165	2,797,048	2,799,989	2,799,989	2,802,989	2,806,049	2,809,170
54	OPERATING													
55	590 - Water	S074		Water Conservation Program	135,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
56	590 - Water	S089	CFwd	Confined Space Entry Alternate Procedures	34,120									
57	590 - Water	S203	CFwd	Leak Detection Equipment Pilot	37,985									
58	590 - Water	S203		Leak Detection Equipment Pilot	40,000									
59	580 - Sewer	NEW		Water Demand/Meter Audit	81,000									
62				Sub-Total (Operating)	328,105	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
63														
64				Grand Total	7,231,205	10,258,567	3,566,338	9,744,165	2,872,048	2,874,989	2,874,989	2,877,989	2,881,049	2,884,170
65														
66														



2024-2033 Financial Planning Reserve Fund Continuity Summary

Appendix 5

	A	B	C	D	G	H	I	J	K	L	M	N	O	P
1	<div>Water DCC</div> <div>Budget 2024-2033</div>													
2														
4														
5														
6														
7					2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
8	Brought Forward				6,107,839	6,751,830	7,280,817	7,822,355	8,376,702	8,944,126	9,524,898	10,119,295	10,727,599	11,350,099
9	DCC Contribution				384,305	386,227	388,158	390,099	392,049	394,009	395,979	397,959	399,949	401,949
10	Deferred Revenue Received													
11	Interest at Year End				259,686	142,761	153,380	164,249	175,375	186,763	198,418	210,345	222,551	235,041
12	Total				6,751,830	7,280,817	7,822,355	8,376,702	8,944,126	9,524,898	10,119,295	10,727,599	11,350,099	11,987,089
13														
14	Expenditures (detail below)				-	-	-	-	-	-	-	-	-	-
15	Carry forward to next year				6,751,830	7,280,817	7,822,355	8,376,702	8,944,126	9,524,898	10,119,295	10,727,599	11,350,099	11,987,089
16														
17	Dept	CC#	Res#	Project Name										
18	CAPITAL													
19														
20														
21														
22														
23														
24														
25														
26														
27														
28	Grand Total				-	-	-	-	-	-	-	-	-	-
29														
30	2024-2033 Total Expenditures													-

Financial Stability & Resiliency Policy

Purpose

The purpose of the *Financial Stability & Resiliency Policy* is to guide the City's financial planning to meet financial obligations while providing high quality services.

Objectives

- To develop guiding principles so that taxpayers can look forward to predictable, stable, equitable and accountable property taxation.
- To support and guide decision-making, providing continuity and assurance to the City's financial management.

Policies

1. Financial Plan Bylaw Adoption – The City's Financial Plan Bylaw for the next fiscal year will be approved prior to December 31.
2. Long-Term Budgeting – At a minimum, the City will produce a 10-year financial plan.
3. Budget Parameters – Budget parameters will maintain service levels, provide an opportunity to enhance services, and invest in critical infrastructure. The parameters for each budget component, expressed in terms of a general tax increase, are:
 - 3.1 Operating costs of capital will be included as part of the base budget parameter unless funding pressure requires a tax levy increase.
 - 3.2 Debt servicing will be funded within the capital budget parameter unless funding pressure requires a tax levy increase.
 - 3.3 One-time operating projects will be funded by reserve in order to stabilize and smooth out tax increases.

BUDGET COMPONENT	Low (%)	High (%)
Base Budget	1.5	2.0
Capital Budget	0.5	1.0
Ongoing New Services	0.0	0.5
ALL SERVICES	2.0%	3.5%
TOTAL UTILITY FEE INCREASE (includes sewer, water, solid waste and storm water parcel tax)	3.5%	5.0%

4. Non-Market Change – Revenues from non-market change will be adjusted from general taxation levy calculations. To alleviate pressure to increase taxes, provide stability and maintain the integrity of the budget parameters non-market change revenue will first be applied to maintain the base budget parameter of 1.5-2 per cent and then allocated towards new services.

4.1 The City will budget 100% of BC Assessment's mid-November NMC estimate.

5. Zero Base Operating Budget Increases – The base operating budget provides annual funding to ongoing City services. Any increases to base operating budgets outside of contractual obligations or utility increases will be considered a new ongoing service level increase and will be evaluated during financial planning proceedings against other priorities.
6. Investment in Critical Infrastructure – Continued investment in infrastructure is critical to ensure service levels are maintained. The capital budget parameter of an annual 0.5 to 1 per cent increase to taxation will be invested in the City's capital program to support ongoing investment in infrastructure to ensure effective delivery of services and asset management.

6.1 Newfound revenue, such as debt servicing for newly retired debt, will be allocated towards the capital program

7. Asset Infrastructure Management – The City will invest in asset management to keep infrastructure in a proper state of repair to avoid costly failures. Asset management ensures assets are maintained in a state of good repair while optimizing capital investment to maintain service levels and ensure best value for taxpayer's dollars.
8. Reserve Waterfall Structure – The City's Reserve Policy will be applied to ensure funds are not sitting idle in any one reserve and are suitably allocated. The waterfall will follow policy to ensure desired levels of each reserve is preserved; current year surplus is to be transferred into working capital accumulated surplus with excess balances transferred to the Financial Stabilization Reserve and then allocated to capital reserves to fund the capital program.
9. Debt Policy – The City's long-term debt policy establishes borrowing limits and uses of debt for external borrowing.
10. Business Case Decision Making and Capital Project Planning – All requests for staffing and significant operating projects or new services require a business case. New capital projects require a project plan.

11. Property Tax Increase – Each budget cycle, Council will consider the property tax increase required by first covering the projected cost increase for existing services at current service levels and then consider other enhancements.

11.1 The City's tax increase will be calculated based on additional revenue required to balance the budget as required by the *Community Charter* and communicated as a percent increase over the prior year's general municipal revenue collected.

11.2 The City will phase in tax increases when changes influencing City finances are known to promote stability for taxpayers.

12. Self Financed Programs –The City's self financed programs include the Water Utility, Sewer Utility, Stormwater Utility, and Solid Waste and Recycling programs. The costs for self financed programs should be fully funded by user fees. Any surplus or deficit from these programs is to be transferred at the end of each year to or from each reserve. These funds will also follow policy clauses 2,3,5,6,7,8,9,10 and 11.

RESERVE AND SURPLUS POLICY

1 PURPOSE OF POLICY

This policy has been developed to provide guidance and direction for the development, maintenance, and the use of City's reserve and surplus funds.

2 DEFINITIONS

(A) "Annual Surplus" means the accumulated excess of revenues over expenses for the current year.

(B) "Accumulated Surplus" means the accumulated excess of revenues over expenses from prior years which has not been set aside for specific purposes.

(C) "Reserve Funds" means funds that are set aside for a specified purpose by Council pursuant to section 188 (1) of the *Community Charter*. These reserves are established via City bylaws and are discretionary on the part of Council.

(D) "Mandatory Reserve Funds" means funds set aside for specified purposes as required by and pursuant to specific legislation. These reserves are established via City bylaws and are nondiscretionary on the part of Council.

(E) "Reserves" means all of the City's reserve funds and mandatory reserve funds.

3 POLICY ADMINISTRATION

3.1 RESPONSIBILITIES

The Finance Manager shall be responsible for:

- Ensuring reserve/surplus funds are established and maintained in compliance with this policy;
- Conducting an annual review of the reserve/surplus funds and reporting the results to City Council;
- On an "as required basis", recommended revisions or amendments to this policy, due to changes in applicable statutes, accounting standards, or economy.

3.2 CORPORATE PURPOSE

Reserves must have a unique and specific corporate purpose. Every effort must be made to:

- Reduce complexity by combining amounts with similar purposes,
- Eliminating those with redundant or outdated purposes,
- Re-focus departmental reserves to corporate purposes and strategic plans.

RESERVE AND SURPLUS POLICY

3.3 RESERVE CONTRIBUTIONS

Annual and/or periodic contributions to reserve funds shall be specific to each reserve, as approved by Council through the City's annual financial planning bylaw.

3.4 MINIMUM AND OPTIMUM RESERVE BALANCES

A minimum and optimum balance shall be established for each reserve/surplus fund. The minimum balance will ensure that each fund is not depleted to the degree that it is no longer able to serve its intended purpose. The optimum balance ensures the City's guiding principles are achieved and that excess funds are not remaining idle that could be otherwise utilized for other corporate priorities. A review of actual, minimum and optimal fund balances shall be undertaken annually.

3.5 INTERNAL BORROWING

Internal borrowing from reserve/surplus funds shall be permissible as allowed for by legislation, if a clearly defined and attainable payback plan, including payment of foregone interest is in place. Internal borrowing allows for more flexibility in terms of payback amount and loan duration than external borrowing. Paybacks shall be executed according to plan.

3.6 INTEREST

All reserve funds will earn interest each year. Interest will be calculated based on the Fund balances at the end of year using the City's average rate of return on investments. Per section 189 (1) of the *Community Charter*, any interest earned in a reserve fund must be used only for the purpose for which the fund was established.

3.7 GUIDE AND TRANSITION

The minimum and optimal fund balance guidelines shown in this policy serve as a guide in moving the City towards the goals or targets it wishes to attain, in terms of individual fund balances. It is recognized that the City's fund balances are not reaching minimum and optimal levels at the time of enacting this policy; however, the City is transitioning towards its optimal targets.

4 GUIDING PRINCIPLES AND OBJECTIVES

GUIDING PRINCIPLES

All reserve and surplus funds must be established, maintained and used for a specified purpose as mandated by this policy, statute, or City by-law.

The City's management of reserve and surplus funds needs to conform to the statutory and legal requirements of the *Local Government Act* and the *Community Charter*.

RESERVE AND SURPLUS POLICY

OBJECTIVES

The primary objectives of the City's reserve and surplus funds are to:

a. Ensure Stable and Predictable Levies

The City recognizes that unstable and unpredictable tax levies can adversely affect residents and businesses in Campbell River. In order to maintain stable and predictable levies, the City will maintain sufficient reserves to buffer the impact of any unusual or unplanned cost increases and revenue volatility over multiple budget cycles.

b. Provide for Operating Emergencies

The City is exposed to unusual operating emergencies resulting from inclement weather, catastrophic events, law enforcement issues, legal claims, insurance claims, tax assessment appeals, environmental hazards and various other events. It may not be feasible, or cost-effective, to absorb the costs in one budget cycle. The City will maintain adequate reserves to minimize the financial impact of such emergencies, extensive service interruptions, and prevent risks to infrastructure and public safety.

c. Finance New Capital Assets

The use of reserve funds for financing new capital assets is an effective means of matching one-time funds to one-time capital projects. In addition, the City requires financial resources to leverage external funding or to quickly respond to opportunities that could provide capital infrastructure through private sector partnerships, and other alternative service delivery methods. Typically new capital assets are for an increase to service levels.

d. Safeguard and Maintain Existing Assets

The City has an inventory of specialized machinery, equipment, technology and infrastructure that are necessary for the efficient delivery of services to the public. These capital assets need to be maintained and replaced according to service lifecycle. The reserve balances are focused on maintaining enough funds overall to manage risk of asset failure with a focus on annual spending and investment of infrastructure rather than maintaining significant balances in reserve. Typically to maintaining existing assets are for maintaining existing service levels.

e. Focus on Long-Term Financial Stability

The City recognizes that adequate reserve/surplus levels are important in achieving community goals including financial health and stability. The City will strive to be proactive in achieving long-term financial stability and balancing the costs of maintaining healthy reserves/surplus levels to current and future taxpayers.

RESERVE AND SURPLUS POLICY

5 RESERVE CATEGORY

Reserve funds have been categorized by the purpose of the funds to provide additional clarity and direction for the use of the reserve funds. Some reserve funds include more than one category as applicable, mainly the capital reserves that cover both risk mitigation and planned capital spending.

a. Working Capital

Working capital reserve funds are for cash flow purposes which are the accumulated surplus of each City fund, including general, airport, sewer and water.

b. Opportunity

Opportunity reserve funds are available to spend on opportunities, outside of regular City maintenance and Community Charter requirements. These reserve funds offer flexibility in the financial planning process.

c. Dedicated Revenue Source

Dedicated revenue source reserve funds have a dedicated revenue source through the *Community Charter*, external grant funding or as directed by Council; this includes the DCC reserve funds and gaming and community works fund reserve funds.

d. Risk Mitigation

Reserve fund balances in the capital reserves are focused on maintaining adequate levels in these reserves to cover risk of uninsured asset failure overall, rather than maintaining significant balances in each of the reserve funds.

e. Planned Capital Spending

Reserve funds are the key mechanism to fund the capital project plan of the City; funding is allocated through the reserve funds from different funding sources. By flowing the funding through reserves, the tracking of spend for each asset category is more efficient.

6 ACCUMULATED SURPLUSES

The City needs to maintain accumulated surplus balances in its four operating funds (general, airport, sewer, water) for working capital or cash flow purposes. Maintaining minimum working capital funds eliminates the need to borrow externally and/or internally to cover operating expenses before property taxes, user fees and other revenues are collected.

RESERVE AND SURPLUS POLICY

Surplus funds in excess of adequate levels as established by this policy will be transferred to a reserve fund. For general fund, excess will be transferred to the financial stabilization reserve. The airport is funded by general fund therefore the accumulated surplus will be maintained in general accumulated surplus. For sewer and water accumulated surplus; excess funds will be transferred to the respective capital reserves for these funds.

7 OPERATING AND OPPORTUNITY RESERVES

Pursuant to subsection 188 (1) of the *Community Charter*, Council may, by bylaw, establish a reserve fund for a specified purpose and direct that money be placed to the credit of the reserve fund. The following reserve funds have been established for the purpose(s) identified:

7.1 Carbon Neutral Reserve

This reserve is to provide funding for carbon neutral initiatives; part of working towards carbon neutrality as per the Climate Action Charter commitment.

7.2 Community Partnership Committee Reserve

This reserve is to provide flexibility for approval of additional amounts for grants-in-aid over and above the annual budget allocation.

7.3 Community Works Gas Tax Reserve

This reserve is to be used pursuant to the Community Works Gas Tax Agreement; funds to be used to build and revitalize their public infrastructure that supports national objectives of productivity and economic growth, a clean environment and strong cities and communities. This reserve will be used for enhancements and betterments to the community and to fund Council's strategic capital projects.

7.4 Financial Stabilization Reserve

The financial stabilization reserve has been established for the following purposes:

Significant Operating Events and Environmental Emergencies – these appropriations are for major non-reoccurring costs related to significant operating events and various emergency events or situations, for instance significant legal costs/claims, insurance claims/deductibles, significant RCMP events, inclement weather, environmental hazards, and the like.

Revenue Stabilization and Operating Contingency – these appropriations are intended to stabilize the impacts of cyclical revenue downturns and operating cost increases that are largely temporary and not within the City's ability to adjust to in the short-term.

One-Time and Intermittent Projects – these appropriations are to allow the City the flexibility to fund one-time and intermittent operating projects without resulting in a spikes and declines in general taxation.



RESERVE AND SURPLUS POLICY

This reserve can be utilized by the airport fund as necessary.

Any excess of the financial stabilization reserve will be transferred to the capital reserves.

7.5 Gaming Reserve

This reserve is to support Council strategic priorities and initiatives; this fund can be used for any municipal purpose however Council has a general policy to use a portion of the funds for social issues and Council contingency.

7.6 International Relationship Reserve

This reserve is to fund maintaining international relations with other countries; it includes funds for the Ishikari anniversary relationship and Twinning Asia Pacific relationships.

7.7 Legacy Landmark Reserve

This reserve is to fund the maintenance and replacement of legacy landmark program trees, benches and picnic tables.

7.8 Solid Waste Reserve

This reserve is to fund solid waste initiatives and to offset solid waste user fee increases using prior year solid waste function surpluses.

8 CAPITAL RESERVES

Pursuant to subsection 188 (1) of the *Community Charter*, Council may, by bylaw, establish a reserve fund for a specified purpose and direct that money be placed to the credit of the reserve fund. The following reserve funds have been established for the purpose(s) identified, in addition to any asset related operational expenses:

8.1 Airport Reserve

This reserve is to fund airport projects and initiatives including the 5% of City funding used to leverage 95% ACAP (Transport Canada) funding for capital infrastructure projects including heavy equipment.

8.2 Capital Works Reserve

This reserve is to fund roads capital and replacement projects including roads, traffic signals, curb and gutters, sidewalks and streetlights. This reserve can also be used to fund other capital projects as needed.

RESERVE AND SURPLUS POLICY

8.3 Facilities Reserve

This reserve is to fund major repairs, upgrades, replacement and expansions of municipal buildings, ancillary structures, and site services, including pier marine infrastructure.

8.4 Fleet and Heavy Equipment Reserve

This reserve is to fund the replacement of City fleet and heavy equipment, excluding fire trucks and airport heavy equipment eligible for ACAP funding.

8.5 Fire Reserve

This reserve is to fund the purchase and replacement of fire trucks and fire equipment.

8.6 Furniture and Equipment Reserve

This reserve is to fund the purchase and replacement of City furniture and equipment, including airport.

8.7 Information Technology Reserve

This reserve is to fund the purchase and replacement of information technology assets and enterprise information system infrastructure and software, including enhancements to those systems. This includes general, airport, sewer and water.

8.8 Parks Reserve

This reserve to fund the acquisition and development of parkland as per Council bylaw. This reserve includes funding for rip rap and boat ramp marine infrastructure.

8.9 Sewer Reserve

This reserve is to fund sewer utility equipment, buildings, land improvements, and infrastructure.

8.10 Storm Water Reserve

This reserve is to fund storm water infrastructure.

8.11 Water Reserve

This reserve is to fund water utility equipment, buildings, land improvements, and infrastructure.

9 MANDATORY RESERVE FUNDS

If monies are received from specific sources, certain reserve funds must be established for administering these funds, as per specific legislation. These reserve funds are termed by the City to be mandatory reserve funds, and are as noted below.

RESERVE AND SURPLUS POLICY

9.1 Development Cost Charge (DCC) Reserve Funds

Per subsection 188 (2) (a) of the *Community Charter*, separate reserves need to be established for DCC collections and use, under section 935 of the *Local Government Act*. The following DCC reserves have been established for the purpose so identified in the associated DCC bylaws and are as follows:

- Parkland Acquisition DCC
- Parkland Development DCC
- Roads DCC
- Sewer DCC
- Storm Drain Quinsam DCC
- Water DCC

9.2 Parkland Acquisition Reserve Fund

Per subsection 188 (2) (b) of the *Community Charter*, Funds received from the sale or disposal of parkland as well as funds received pursuant to section 941 of the *Local Government Act* (parkland funds received upon subdivision) must be set aside in a reserve and be used exclusively to purchase parkland. The parkland acquisition reserve fund has been established for accumulating and expending monies as per this requirement.

9.3 Capital Lending Reserve

Per subsection 188 (2) (e) of the *Community Charter*, except for tax sale proceeds and parkland proceeds, money received from the sale of land and improvements must be used to pay any debt remaining in relation to the property, with any remaining funds to be used for acquiring land, improvements and other assets of a capital nature.

Net proceeds of any land sale (excluding parkland) are transferred to the capital lending reserve for internal borrowing opportunities. Repayment to the reserve must be at a maximum of 15 year term. Repayments must be made in equal annual installments throughout the term of the loan; borrowing can be repaid at any time without penalty. The interest rate will be fixed to Municipal Finance Authority interim financing rates at the time of borrowing, calculated annually.

The fund can be used for general and airport capital projects.

10 APPENDIX

The reserves/surplus policy appendix includes additional detail on the City's reserve funds including the funding source, minimum and optimum levels and the rationale for levels established.

RESERVE AND SURPLUS POLICY APPENDIX

Reserve	Category	Purpose	Funding Source(s)	Minimum \$ Level	Optimum \$ Level	Rationale for \$ Levels Established
Airport Accumulated Surplus	Working capital	For working capital purposes in the airport operating fund.	Annual airport operating surplus.	\$150,000 1 month of operating expenses (excluding depreciation and internal cost allocations)	\$300,000 2 months of operating expenses (excluding depreciation and internal cost allocations).	To provide cash flows before revenues are received. Regular revenue activity, with increased costs and revenues in the summer season. Airport operation deficits are currently funded by general fund therefore the minimum surplus balanced is funded by general accumulated surplus.
Airport Reserve	Opportunity, Planned capital spending	To fund airport projects and initiatives. Includes TCA classes 1215 airport runways and 2000 airport buildings.	Airport improvement fee revenue and net capital funding allocations as necessary.	\$200,000 1% of total cost of airport building and land improvement tangible capital assets.	\$500,000 2.5% of total cost of airport building and land improvement tangible capital assets.	This reserve is utilized to leverage 5% of City funding for 95% ACAP (Transport Canada) grant funds on airport infrastructure including heavy equipment. Additionally, this reserve is used to invest in business opportunities and other initiatives to increase airport profitability.
Capital Lending Reserve	Opportunity, Dedicated revenue source	To provide an opportunity for investing in capital projects through internal borrowing.	100% of net land sale proceeds, excluding parkland and net capital funding allocations as necessary.	N/A	N/A	Funds in this reserve can be utilized to invest in projects where funding would otherwise not be available. Required annual repayment on withdraws, up to 15 year term.

RESERVE AND SURPLUS POLICY APPENDIX

Reserve	Category	Purpose	Funding Source(s)	Minimum \$ Level	Optimum \$ Level	Rationale for \$ Levels Established
Capital Works Reserve	Risk mitigation, Planned capital spending	To fund roads capital and replacement projects including roads, traffic signals, curb and gutters, sidewalks and streetlights. Includes TCA classes 4000 linear assets – roads and bridges; as well as other assets as needed. This reserve is the flexible capital reserve.	Annual contribution from taxation, in addition to any other revenue sources that can be attributed to the capital program. Capital works reserve is the flow through reserve to allocate additional capital funding.	\$1,200,000 1% of total cost of roads tangible capital assets.	\$3,000,000 2.5% of total costs of roads tangible capital assets.	The minimum and optimum levels are based on maintaining a sufficient balance in all capital reserves to cover risk of uninsured asset failure. The annual reserve contributions will be based on planned capital spending and priority needs. Includes Erickson Road funds from the Ministry of Transportation (MoT).

**RESERVE AND SURPLUS POLICY
APPENDIX**

Reserve	Category	Purpose	Funding Source(s)	Minimum \$ Level	Optimum \$ Level	Rationale for \$ Levels Established
Carbon Neutral Reserve	Opportunity	To provide funding for carbon neutral initiatives; part of working towards carbon neutrality as per the Climate Action Charter commitment.	Annual transfer from community works gas tax reserve in lieu of purchasing carbon offsets, in addition to annual CARIP (Climate Action Revenue Incentive Program) funding.	N/A	N/A	Annual funding to this reserve of an estimated \$40,000 are based on climate mitigation and adaptation strategies that target energy and GHG reductions associated with facilities or transportation of either City-owned assets or Community public lands and services. CARIP grants of approximately \$30,000 per year are received from the Province as part of being a member of the Climate Action Charter commitment.
Community Partnership Committee Reserve	Opportunity	To provide flexibility for approval of additional amounts for grants-in-aid over and above the annual budget allocation.	Budgeted transfers as available from remaining annual allocation.	N/A	N/A	Grants-in-aid provided to local recreation and culture organizations is based on 1.7% of general operating fund revenues per year; excess funds in any given year can be transferred to reserve for future grants as determined by Council.

**RESERVE AND SURPLUS POLICY
APPENDIX**

Reserve	Category	Purpose	Funding Source(s)	Minimum \$ Level	Optimum \$ Level	Rationale for \$ Levels Established
Community Works Gas Tax Reserve	Dedicated revenue source, Planned capital spending	To be used pursuant to the Community Works Gas Tax Agreement; funds to be used to build and revitalize their public infrastructure that supports national objectives of productivity and economic growth, a clean environment and strong cities and communities. Fund utilized for ongoing enhancements and betterments to the community and Council strategic capital projects.	Federal Community Works Gas Tax funds distributed by the Union of BC Municipalities (UBCM).	N/A	N/A	Reserve level and related spending is dependent upon gaming funds received. The intent is to spend all funds received. Historically, funding has been used 90% for capital initiatives and 10% for operating initiatives.

**RESERVE AND SURPLUS POLICY
APPENDIX**

Reserve	Category	Purpose	Funding Source(s)	Minimum \$ Level	Optimum \$ Level	Rationale for \$ Levels Established
Facilities Reserve	Risk mitigation, Planned capital spending	To fund major repairs, upgrades, replacement and expansions of municipal buildings, ancillary structures and site services, and pier marine infrastructure. Includes TCA classes 2000 buildings (excluding airport, sewer, water) and 8001 docks and wharves. Excludes airport, sewer, water funds.	Annual contribution from taxation and net capital funding allocations as necessary.	\$300,000 1% of total cost of facilities tangible capital assets.	\$750,000 2.5% of total cost of facilities equipment tangible capital assets.	The minimum and optimum levels are based on maintaining a sufficient balance in all capital reserves to cover risk of uninsured asset failure. The annual reserve contributions will be based on planned capital spending and priority needs. Includes MHC repair and maintenance reserve, SPCA building reserve, and Norm Wood salt storage building reserve.
Financial Stabilization Reserve	Risk mitigation, Opportunity	For major emergent operating issues, one-time and intermittent projects, and to offset unrealized revenues.	Excess funds transferred from accumulated surplus general.	\$950,000 2.5% of general operating fund revenues.	\$1,900,000 5% of general operating fund revenues.	Stabilization in part funds emergent issues and offset unrealized revenues which generally do not exceed a percentage of the general operating fund budget. Excess balances transferred to capital reserves.

**RESERVE AND SURPLUS POLICY
APPENDIX**

Reserve	Category	Purpose	Funding Source(s)	Minimum \$ Level	Optimum \$ Level	Rationale for \$ Levels Established
Fleet and Heavy Equipment Reserve	Risk mitigation, Planned capital spending	To fund the purchase and replacement of City fleet and heavy equipment, excluding fire trucks. Includes airport, sewer, water fleet and heavy equipment; excludes airport heavy equipment eligible for ACAP (Transport Canada) funding. Includes TCA classes 3400 licensed & unlicensed vehicles (excluding 3402/3402 fire trucks).	Net gain/loss from fleet and heavy equipment disposals. Annual contribution from taxation; contribution derived from net charges recovered from City departments after payments for fleet/equipment expenses. Net capital funding allocations as necessary.	\$450,000	\$450,000	Fleet failure is a risk to the City and does interrupt business operations therefore minimum and maximum balances are based on ensuring enough funds remain to replace the most expensive fleet asset which is currently a vacuum truck. The annual reserve contributions will be based on planned capital spending and priority needs.

**RESERVE AND SURPLUS POLICY
APPENDIX**

Reserve	Category	Purpose	Funding Source(s)	Minimum \$ Level	Optimum \$ Level	Rationale for \$ Levels Established
Fire Capital Reserve	Risk mitigation, Planned capital spending	To fund the purchase and replacement of fire trucks and fire equipment. Includes TCA classes 3402/3403 fire trucks and 3202 fire department equipment.	Annual contribution from taxation and net capital funding allocations as necessary.	\$50,000 1% of total cost of fire fleet and equipment tangible capital assets.	\$100,000 2.5% of total cost of fire fleet and equipment tangible capital assets.	The minimum and optimum levels are based on maintaining a sufficient balance in all capital reserves to cover risk of uninsured asset failure. The annual reserve contributions will be based on planned capital spending and priority needs.
Furniture and Equipment Reserve	Risk mitigation, Planned capital spending	To fund the purchase and replacement of City furniture and equipment, excluding fire equipment. Includes airport. Includes TCA classes 3000 furniture and 3200 machinery and equipment (excluding 3202 fire department equipment).	Annual contribution from taxation and net capital funding allocations as necessary.	\$50,000 1% of total cost of furniture and equipment tangible capital assets, excluding fire equipment. Includes all funds.	\$150,000 2.5% of total cost of cost of furniture and equipment tangible capital assets, excluding fire equipment. Includes all funds.	The minimum and optimum levels are based on maintaining a sufficient balance in all capital reserves to cover risk of uninsured asset failure. The annual reserve contributions will be based on planned capital spending and priority needs.

**RESERVE AND SURPLUS POLICY
APPENDIX**

Reserve	Category	Purpose	Funding Source(s)	Minimum \$ Level	Optimum \$ Level	Rationale for \$ Levels Established
Gaming Reserve	Opportunity	To support Council strategic priorities and initiatives; this fund can be used for any municipal purpose. Recommended use is for Council's strategic operating initiatives including social issues and Council contingency.	Gaming funds received pursuant to the City's Host Financial Assistance Agreement with the Province of BC.	N/A	N/A	Reserve level and related spending is dependent upon gaming funds received. The intent is to spend all funds received. Any municipal purpose pursuant to the City's Host Financial Assistance Agreement with the Province of BC.
General Accumulated Surplus	Working capital	To cover cash flows and working capital before property tax revenues are collected.	Annual general operating surplus.	\$3,000,000 1 month of operating expenses (excluding depreciation and internal cost allocations).	\$6,000,000 2 months of operating expenses (excluding depreciation and internal cost allocations).	To provide cash flows before property taxes are collected. Includes working capital for airport fund. Excess balances transferred to the financial stabilization reserve.

**RESERVE AND SURPLUS POLICY
APPENDIX**

Reserve	Category	Purpose	Funding Source(s)	Minimum \$ Level	Optimum \$ Level	Rationale for \$ Levels Established
Information Technology Reserve	Risk mitigation, Planned capital spending	To fund the purchase and replacement of information technology assets and enterprise information system infrastructure, including enhancements to those systems. Includes TCA class 3300 computer equipment (includes equipment, file servers, software and printers).	Annual contribution from taxation and net capital funding allocations as necessary.	\$20,000 1% of total cost of information technology tangible capital assets.	\$50,000 2.5% of total cost of information technology tangible capital assets.	The minimum and optimum levels are based on maintaining a sufficient balance in all capital reserves to cover risk of uninsured asset failure. The annual reserve contributions will be based on planned capital spending and priority needs.
International Relationship Reserve	Opportunity	To fund maintaining internal relationships with other countries; which currently includes Ishikari and Twinning China.	Annual \$5,000 contribution from taxation for Ishikari.	N/A	N/A	Funding received for the development of an economic development twinning relationship with China; no set annual contributions to this reserve. Ishikari reserve setup for 25 th anniversary celebration for sister relationship between Ishikari, Hokkaido and Japan.

**RESERVE AND SURPLUS POLICY
APPENDIX**

Reserve	Category	Purpose	Funding Source(s)	Minimum \$ Level	Optimum \$ Level	Rationale for \$ Levels Established
Legacy Landmark Reserve	Planned capital spending	To fund the maintenance and replacement of legacy landmark program benches and picnic tables.	20% of the initial charge for the benches and picnic tables.	N/A	N/A	
Parks Reserve	Planned capital spending	To fund the acquisition and development of parkland as per Council bylaw. Includes TCA classes 1200 land improvements (excluding 1215 airport Runways) and 8002/8003 boat launch and other marine structures.	Annual parks parcel tax and net capital funding allocations as necessary.	\$200,000 1% of total cost of parks tangible capital assets.	\$550,000 2.5% of total cost of parks tangible capital assets.	Parks parcel tax is utilized for the development of new parks infrastructure in addition to maintenance of existing parkland. The City has significant investment in parkland at a historical cost therefore the City must balance investing in new infrastructure and maintaining existing.
Parkland Acquisition Reserve	Dedicated revenue source	To purchase parkland as per the Community Charter.	Funds received from the sale or disposal of parkland, and parkland funds received upon subdivision.	N/A	Adequate balance to fund parkland acquisitions per Council's strategic priorities.	Acquisitions are dependent upon collections.

**RESERVE AND SURPLUS POLICY
APPENDIX**

Reserve	Category	Purpose	Funding Source(s)	Minimum \$ Level	Optimum \$ Level	Rationale for \$ Levels Established
Parkland Acquisition DCC Reserve	Dedicated revenue source	For levies received from developers to be used for approved parkland acquisition DCC programs and projects.	DCC collections and credits.	N/A	N/A	Collections and credits dependent on developer activity. Spending is dependent upon eligibility of projects in the parkland acquisition capital program.
Parkland Development DCC Reserve	Dedicated revenue source	For levies received from developers to be used for approved parkland development DCC programs and projects.	DCC collections and credits.	N/A	N/A	Collections and credits dependent on developer activity. Spending is dependent upon eligibility of projects in the parkland development capital program.
Roads DCC Reserve	Dedicated revenue source	For levies received from developers to be used for approved roads DCC programs and projects.	DCC collections and credits.	N/A	N/A	Collections and credits dependent on developer activity. Spending is dependent upon eligibility of projects in the transportation capital program.
Sewer Accumulated Surplus	Working capital	For working capital purposes in the sewer operating fund.	Annual sewer operating surplus.	\$500,000 2 months of operating expenses (excluding depreciation and internal cost allocations).	\$750,000 4 months of operating expenses (excluding depreciation and internal cost allocations).	To provide cash flows before utility fees are collected.

RESERVE AND SURPLUS POLICY APPENDIX

Reserve	Category	Purpose	Funding Source(s)	Minimum \$ Level	Optimum \$ Level	Rationale for \$ Levels Established
Sewer Reserve	Risk mitigation, Planned capital spending	To fund sewer utility equipment and infrastructure. Includes TCA classes 5000/5100/5200 linear assets – sewage infrastructure and 2000 buildings for sewer fund.	Excess funds transferred from accumulated surplus sewer.	\$550,000 1% of total cost of sewer fund tangible capital assets.	\$1,400,000 2.5% of total cost of sewer fund tangible capital assets.	Borrowing bylaws authorized for sewer capital investment. The minimum and optimum levels are based on maintaining a sufficient balance in all capital reserves to cover risk of uninsured asset failure. The annual reserve contributions will be based on planned capital spending and priority needs.
Sewer DCC Reserve	Dedicated revenue source	For levies received from developers to be used for approved sewer DCC programs and projects.	DCC collections and credits.	N/A	N/A	Collections and credits dependent on developer activity. Spending is dependent upon eligibility of projects in the sewer capital program.
Solid Waste Reserve	Dedicated revenue source.	To offset solid waste user fee increases.	Solid waste user fee surplus.	N/A	N/A	Established by Council in 2013 by excess solid waste user fees to offset future fee increases.

RESERVE AND SURPLUS POLICY APPENDIX

Reserve	Category	Purpose	Funding Source(s)	Minimum \$ Level	Optimum \$ Level	Rationale for \$ Levels Established
Storm Water Reserve	Risk mitigation	To fund storm water infrastructure. Includes TCA classes 4500 – linear assets drainage infrastructure.	Storm water parcel taxes and net capital funding allocations as necessary.	\$350,000 1% of total cost of storm water tangible capital assets.	\$850,000 2.5% of total cost of storm water tangible capital assets.	The minimum and optimum levels are based on maintaining a sufficient balance in all capital reserves to cover risk of uninsured asset failure. The annual reserve contributions will be based on planned capital spending and priority needs.
Storm Drain Quinsam DCC Reserve	Dedicated revenue source	For levies received from developers to be used for approved storm drain DCC programs and projects.	DCC collections and credits.	N/A	N/A	Collections and credits dependent on developer activity. Spending is dependent upon eligibility of projects in the storm drain capital program.
Water Accumulated Surplus	Working capital	For working capital purposes in the water operating fund.	Annual water operating surplus.	\$550,000 2 months of operating expenses (excluding depreciation and internal cost allocations).	\$850,000 4 months of operating expenses (excluding depreciation and internal cost allocations).	To provide cash flows before utility fees are collected.

**RESERVE AND SURPLUS POLICY
APPENDIX**

Reserve	Category	Purpose	Funding Source(s)	Minimum \$ Level	Optimum \$ Level	Rationale for \$ Levels Established
Water Reserve	Risk mitigation	To fund water utility equipment and infrastructure. Includes TCA classes 7000/7700 linear assets – water infrastructure and 2000 buildings for water fund.	Excess funds transferred from accumulated surplus water.	\$550,000 1% of total cost of water fund tangible capital assets.	\$1,400,000 2.5% of total cost of water fund tangible capital assets.	Borrowing bylaws authorized for water capital investment. The minimum and optimum levels are based on maintaining a sufficient balance in all capital reserves to cover risk of uninsured asset failure. The annual reserve contributions will be based on planned capital spending and priority needs.
Water DCC Reserve	Dedicated revenue source	For levies received from developers to be used for approved water DCC programs and projects.	DCC collections and credits.	N/A	N/A	Collections and credits dependent on developer activity. Spending is dependent upon eligibility of projects in the water capital program.

LONG-TERM DEBT POLICY

1 PURPOSE OF POLICY

The purpose of the City's long-term debt policy is to establish financial guidelines and appropriate controls for the issuance and use of debt and to ensure a sound financial position is maintained while supporting the City's ability to meet current and future infrastructure challenges.

2 DEFINITIONS

“Alternative Approval Process” is one of the two forms of electoral approval to support a bylaw. Pursuant to section 86 of the *Community Charter*, after a specified public notice period, alternative approval is obtained if no more than 10% of eligible electors have signed elector response forms indicating that Council may not proceed with the loan authorization bylaw.

“Capital Assets” are the City's physical assets that are used in the delivery of services and have estimated useful lives extending beyond one year.

“Core Assets” are the City's infrastructure that provides core service levels to the citizens, primarily linear and related infrastructure including roads and transportation, storm water, sewer, water, in addition to City facilities.

“Debt Servicing Costs” are the annual repayment costs of debt which include scheduled principal and interest payments. Debt servicing costs will be funded by the respective fund operating budget revenues, property taxation or user fees.

“Elector Approval” is the approval of the electors to support a bylaw which can be obtained by either referendum or with alternative approval process. External borrowing requires elector approval under most circumstances per section 180 of the *Community Charter*.

“Financial Stability & Resiliency Program” is the program implemented during 2016 financial planning to support strategic long-term planning. The program includes many components to ensure focus is on long-term stable tax rates and ongoing funding to support service levels. The components include ten year financial plan, reserve restructure and policy, net funding model for reserve contributions, waterfall system for reserve balances, and budget parameters providing stable funding for base operating budget, demands for new services, and ongoing capital funding.

“Long-Term Debt” is long-term borrowing with an underlying loan authorization borrowing bylaw approved by the Ministry and the electorate pursuant to section 179 of the *Community Charter*. Debt must be used for a capital project and the debt term cannot exceed the lesser of the estimated useful life of the underlying asset or thirty years.

LONG-TERM DEBT POLICY

“Referendum” is one of the two forms of elector approval to support a bylaw. Pursuant to section 85 of the *Community Charter*, assent of the electors by referendum is obtained only if a majority of the votes counted are in favour of the loan authorization bylaw.

“Temporary Borrowing” is short-term borrowing less than five years that is utilized for the construction period of a capital project. The temporary borrowing bylaw provides financing up to the amount approved under an adopted long-term loan authorization bylaw pursuant to section 181 of the *Community Charter*.

3 POLICY ADMINISTRATION

3.1 RESPONSIBILITIES

The Finance Manager shall be responsible for:

- Ensuring the use of debt funding as a financing tool is utilized in compliance with this policy;
- Ensuring the management and maintenance of existing debt is in compliance with this policy;
- Conducting an annual review of debt and reporting the results to City Council;
- On an “as required basis”, recommend revisions or amendments to this policy due to changes in financial stability, capital financing needs, applicable statutes, accounting standards, or the economy. This policy and its ability to meet the needs of the City in maintaining stable fiscal management under the *Financial Stability & Resiliency Program* will be reviewed on an annual basis and reported to Council during financial planning.

The issuance of new debt must be approved by City Council.

3.2 DEBT APPROVAL PROCESS

The use of debt as a funding source for projects in the capital plan, and related debt servicing costs will be approved by Council through the City’s annual financial planning bylaw. Debt servicing costs must be affordable and sustainable within the City’s *Financial Resiliency & Stability Program*.

Long-term debt requires approval from the electorate, whether through referendum or the use of the alternative approval process.

LONG-TERM DEBT POLICY

Pursuant to section 182 of the *Community Charter*, long-term debt must be undertaken by the City's applicable regional district, the Strathcona Regional District.

3.3 LENDING INSTITUTIONS

The City must borrow long-term debt from the Municipal Financing Authority (MFA), pursuant to section 410 of the *Local Government Act*.

3.4 INTEREST

All debt issues will accumulate interest expense each year which will be funded by the respective funds primary revenues, whether property taxation or user fees. Interest rates will be based on stated MFA fixed rates at the time of issuing.

3.5 INTERNAL BORROWING

The City has established an internal borrowing reserve under section 189 (4.2) of the *Community Charter*, the capital lending reserve, which provides flexibility to fund capital projects that would not otherwise be affordable given existing reserve balances. The intended use of the capital lending reserve is for less significant discretionary projects under \$2 million dollars. The City's reserve and surplus policy states that each project funded by the capital lending reserve must have clearly defined and attainable payback plans up to a fifteen year term, including payment of foregone interest.

3.6 BORROWING LIMITS

Limits shall be established to determine the affordable levels of debt and related debt servicing costs for the City. A review of the borrowing limits shall be undertaken annually with consideration of the flexibility, sustainability, and vulnerability of the City's financial position today and in the future. Intergenerational equity shall be considered which can be defined as achieving a fair, equitable balance of costs and benefits between present and future users for the costs of maintaining City infrastructure.

4 GUIDING PRINCIPLES AND OBJECTIVES

4.1 GUIDING PRINCIPLES

Incurring debt commits a municipality's revenues several years into the future, and may limit the government's flexibility to respond to changing service priorities, revenue inflows, or cost structures. Adherence to a debt policy ensures that debt is issued and managed sensibly in order to maintain a sound fiscal position and protect credit quality.

The City's management of debt shall conform to the statutory and legal requirements including the *Community Charter and Local Government Act*.

LONG-TERM DEBT POLICY

This debt policy has been prepared in accordance with the Government Finance Officers Association (GFOA) Recommended Practices on Debt Management Policies as well as aligned with other local government debt policies.

4.2 OBJECTIVES

The primary objectives of the City's use of debt are to:

a. Provide Funding for the Capital Plan

Debt will be utilized for financing capital projects. Debt will not be utilized to finance operating activities. Short-term debt may be used temporarily, for a financial emergency that was not anticipated, and when the City's financial stabilization reserve has insufficient funds available to fund such events.

b. Fairness and Stability for Taxpayers

The use of external debt financing and internal reserves to fund the City's capital plan ensures fairness to both current and future City taxpayers. Debt financing provides long-term payback of significant investment in capital assets, which provides a greater correlation between the lifecycle of the related asset and the payment for that asset. Core facility and infrastructure assets have long useful lives which support long-term debt terms.

The City will strive to be proactive in achieving long-term financial stability and balancing the costs of maintaining stable tax rates for current and future taxpayers. Long-term financial stability is defined in the City's *Financial Stability and Resiliency Program*.

c. Maintain Service Levels

In order for the City to maintain its service levels, the core infrastructure assets must be maintained and upgraded to meet the demands of its citizens. Ongoing capital maintenance, upgrades and enhancements of City core infrastructure ensures that the City can continue to provide existing and enhanced service levels.

4.3 USE OF DEBT

The primary uses of the City's debt financing are to:

a. Safeguard and Replace Existing Core Capital Assets

The primary use of long-term debt in the long-term financial plan is to safeguard and replace existing capital assets. The City has an inventory of specialized machinery, equipment, facilities, technology and infrastructure that are necessary for the efficient delivery of services to the public. These capital assets need to be upgraded and replaced according to service lifecycle to maintain service levels and to reduce the risk

LONG-TERM DEBT POLICY

of escalating costs of repair if these assets are not maintained and upgraded as necessary. The City has a significant infrastructure deficit due to the age of its core capital assets which are facilities and linear infrastructure including roads, storm drain, sewer and water. The use of external debt financing with a long-term payback provides funding that the City would otherwise not have access to given its current reserve funds.

b. Growth and Development Funding Support for Core Capital Assets

A secondary purpose of utilizing long-term debt is to provide funding support for core capital asset infrastructure renewals or upgrades relating to the growth and development of the City. Development cost charges and the City's internal reserve funds do not provide adequate funding to upgrade or enhance these assets due to increasing service level demands due to the ongoing development and growth in the City. Debt financing can be utilized to provide funding support for these necessary upgrades.

4.4 BUSINESS CASES

Any capital project with a recommendation for debt funding must be supported by a business case and presented to Council during financial planning. Presentation of the business case shall include the situation analysis, analysis of decision criteria and measures, identification of alternative solutions, evaluation of the alternatives both financially and non-financial, recommendation, and implementation plan. The City has limited funding available for capital maintenance and upgrades; therefore, any project recommended for debt requires a complete analysis by way of a business case to ensure the decision to obtain external borrowing is operationally, strategically, and financially sound.

5 BORROWING LIMITS

5.1 LEGISLATED LIMIT

The legislated limit for debt servicing is 25% of calculated revenues which is a determined formula which includes ongoing core revenues, but excludes one-time or non-reliable revenues. This is set out in the *Community Charter* section 174 and *BC Regulation 254/2004*.

5.2 GUIDELINES FOR OVERALL CITY LIMIT

The City has established specific borrowing limits that ensure that the City maintains financial stability and flexibility today and in the future.

In evaluating the City's overall debt capacity, debt servicing costs should generally not exceed 10% of calculated revenues for the previous year; and in no circumstance should they exceed 12.5%.

LONG-TERM DEBT POLICY

The maximum limit of debt servicing costs for the City has been established at half of the legislated limitation; this provides adequate debt financing to fund required capital projects without hindering the City's ability to maintain base service levels.

5.3 GUIDELINES FOR FUND LIMITS

Debt funding needs for each City fund will vary based on asset conditions and estimated useful lives for respective asset categories in each fund; additional limits have been established to ensure that any one fund does not utilize all debt capacity available to the City and to ensure general fund and utilities infrastructure upgrades can be undertaken as necessary.

a. General Fund

For general fund debt, where taxation is the primary source of revenues and there are numerous service levels to be funded, debt servicing costs should generally not exceed 10% of calculated general fund revenues (including airport) for the previous year; and in no circumstance should they exceed 15%.

b. Utility Funds

For utility funds, including sewer and water, where user fees are the primary source of revenues and the related services are self-funded with a primary focus on maintaining and upgrading core infrastructure to maintain services, debt servicing costs should generally not exceed 15% of the respective utility fund's calculated revenues for the previous year; and in no circumstance should they exceed 20%.

6 DEBT TERM

6.1 USEFUL LIFE OF ASSET

Long-term debt terms shall not exceed the lesser of the estimated useful life of the underlying asset or thirty years pursuant to section 179 (5) of the *Community Charter*. It is preferred for the debt term to be less than the expected life of the asset to be less than the expected life of the asset, if it is affordable.

6.2 FLEXIBILITY

Commitment to long-term debt should not impede the City's future flexibility and funding availability for future projects. The recommended debt term is fifteen years, with a minimum of ten years up to a maximum of twenty years.

When the City is considering debt terms interest rates should be a consideration with more flexibility on longer terms if interest rates are low, as compared to shorter terms when interest rates are high. Total interest costs for a debt issue should be within 15-

LONG-TERM DEBT POLICY

45% of the total amount of debt borrowed, with 25-30% as an expected target. As interest rates increase, this ratio will need to be reviewed.

6.3 STABILITY

The debt term and related debt servicing costs must be funded by long-term sustainable revenues. The debt servicing costs must fall within the budget parameters for stable tax and user fees increases under the *Financial Stability & Resiliency Program*.

7 DEBT RETIREMENT

7.1 EARLY RETIREMENT

The decision to retire debt before the originally intended debt term must be completed in consideration of the overall capital plan and funding requirements, as well as the consideration of the long-term stability under the *Financial Stability & Resiliency Program*. It will be necessary to consult with the Municipal Finance Authority (MFA) to determine the feasibility and timing of early retirement debt.

PURPOSE

This Capital Asset Policy (Policy) promotes sound corporate management of capital assets and complies with the Public Sector Accounting Board guidelines.

SCOPE

This policy applies to all City departments, boards and commissions, agencies and other organizations falling within the reporting entity of the City, including the Campbell River Economic Development Corporations (Rivercorp).

All tangible property owned by the City, either through donation or purchase and which qualifies as capital assets are addressed in this policy. In accordance with PSAB 3150, tangible capital assets (TCA) are non-financial assets having physical substance that:

- i. are held for use in the production or supply of goods or services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets;
- ii. have useful economic lives extending beyond an accounting period (1 year);
- iii. are to be used on a continuing basis; and
- iv. are not for sale in the ordinary course of city operations.

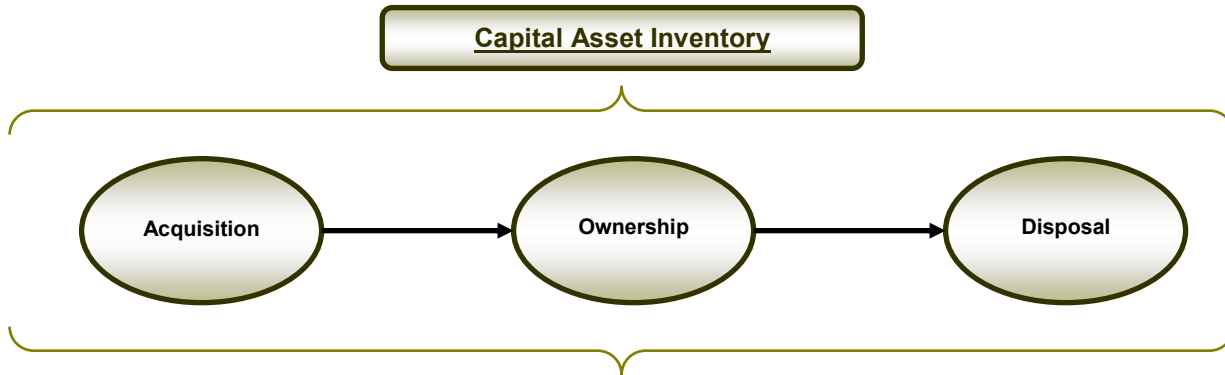
PRINCIPLES

Principles in this policy provide guidance for policy development and assist with interpretation of the policy once applied.

1. The purpose of this policy is for the benefit of the City as a whole; for the users of the City's financial statements and managers of the City's tangible capital assets.
2. Only capital items meeting the capital asset criteria in this policy will be budgeted as capital.
3. Materiality (threshold) is considered.
4. The City complies with current legislative requirements.

POLICY

A framework is established for the management and control of the City's capital assets. Included in this framework is proper recognition, measurement, thresholds, aggregation, segregation, amortization, reporting, safeguarding and disposal. Additional guidelines relating to the purchase of assets are found in the City's Procurement Policy.



TCA Inventory - Acquisition

Tangible Capital Assets are recorded at historical cost. TCA's are recognized as assets on the City's Statement of Financial Position on date of receipt for capital goods or when the asset is put into use for capital projects.

COST as defined by PSAB 3150, is the gross amount of consideration given up to acquire, construct, develop or better a TCA, and includes all costs directly attributable to acquisition, construction, development or betterment of the TCA, including installing the asset at the location and in the condition necessary for its intended use. The cost of a contributed TCA, including a TCA in lieu of a developer charge, is considered to be equal to its fair value at the date of contribution. Capital grants are not netted against the cost of the related TCA. The cost of a leased TCA is determined in accordance with Public Sector Guidelines for Leased Tangible Capital Assets.

For assets owned by the City but not paid for by the City including contributions gifts, and donations, valuation may be assessed by fair value. **FAIR VALUE** is the amount of the consideration that would be agreed upon in an arms length transaction between knowledgeable, willing parties who are under no compulsion to act.

Thresholds

Thresholds are established for a minimum dollar value and number of years of useful life. Thresholds help to determine whether expenditures are to be capitalized as assets and amortized or treated as a current year expense. For financial reporting purposes thresholds are set fairly high, however, details may be useful for the City's capital asset management program. Therefore, an optimal threshold for each asset category is a balance between the two. Threshold values should be reviewed periodically and adjusted for inflation.

Asset Category	Threshold
Land	Capitalize Only
Land Improvements	\$10,000
Buildings	\$50,000
Building Improvements	\$10,000
Machinery and Equipment	\$5,000
Vehicles	\$10,000
IT Infrastructure	\$5,000
Infrastructure (e.g. water, electrical wastewater, roads etc.)	\$50,000

Thresholds apply to capital goods purchased and capital projects constructed with the total cost of the good or project meeting the threshold criteria. Long term assets not individually meeting threshold limits, when purchased in sufficient volume to meet the limit are to be capitalized. Group purchases are purchases that are individually insignificant items but when purchased together, the invoice amount meets or exceeds the threshold for that asset category.

Improvements are capitalized or expensed in accordance with PSAB 3150.

Classification, Aggregation & Segmentation

The level of detail required in the capital asset inventory is a balance between cost of data collection, tracking and analysis and the beneficial use of the information gathered. The full cost of preparing a TCA for its intended use is considered the aggregate cost of the capital asset. The aggregate cost may be further segmented into elemental components based on useful life.

LAND

Land owned by the City includes parkland, land for City owned facilities and land under roads and sidewalks. All land owned by the City is segmented by each parcel held. City parkland and the land for City facilities and leased facilities is quantified and included in the City's land database. Due to the age of the land under roads and sidewalks, existing City land under roads and sidewalks is considered to have a nominal value of \$1.

LAND IMPROVEMENTS

Parks infrastructure includes playground equipment, outdoor pools, fencing, trails, irrigation systems, etc. Each asset when capitalized is recorded separately with an attached useful life.

BUILDINGS

Buildings owned by the City include the City Hall, Community Centre, and any other buildings the City holds or acquires, including leaseholds. New buildings may be segmented by envelope, roof and equipment and other significant component parts based on useful life. This treatment provides for capital replacement of each component over the years of ownership.

BUILDING IMPROVEMENTS

Building improvements include furniture, fixtures along with interior fit-outs required to make the building ready for use. Furniture, fixtures, equipment and fit-outs are capitalized if purchased in volume and the volume exceeds the threshold limit or if the individual cost of individual items exceeds the threshold.

WORKS IN PROGRESS

Works in progress contains capital projects underway but not yet complete or in use. Upon completion, these projects are transferred to the appropriate category and amortized based on the date they are put into service.

VEHICLES, MACHINERY AND EQUIPMENT

Mobile vehicle fleet and all machinery and equipment used in normal city operations.

IT INFRASTRUCTURE

IT infrastructure includes hardware, infrastructure, computers, printers, scanners, photocopiers and the telephone network. This IT infrastructure is capitalized if each purchase, group purchase, or project meets threshold limits.

INFRASTRUCTURE

WATER

The water system components may be segmented by asset type, for example water mains, valves, hydrants and services. Aggregation for threshold purposes is by capital project. Capital projects when complete are recorded as assets by allocating costs to each component part.

SEWER AND DRAINAGE

The sewer and drainage system components may be segmented by sewer mains, lift stations, manholes, catch basins and services. Aggregation for threshold purposes is by capital project. Capital projects when complete are recorded as assets by allocating costs to each component part.

TRANSPORTATION

Transportation assets includes all linear assets associated with roads and may be segmented by roads, lanes, sidewalks, traffic intersections, street lights, signage and structures. Aggregation for threshold purposes is by capital project. Capital projects when complete are recorded as assets by allocating costs to each component part.

TCA Inventory – Ownership

Ownership of assets requires safeguarding, maintenance, amortization for replacement and possibly write-downs. These requirements are addressed in this section.

It is the responsibility of department managers to ensure capital assets assigned to his or her custody are maintained and safeguarded in coordination with the asset management and facilities department.

Amortization is an annual charge to expenditures for the use of a capital asset. The City sets amortization rates on a straight line basis based on the number of years in service. The asset categories are amortized as follows:

Asset Category	Amortization of Cost
Land	Not amortized
Land Improvements	Straight line over useful life of each asset unit
Buildings	Straight line over useful life of each asset unit
Building Improvements	Straight line over useful life of each asset unit
Works in progress	Not amortized
Vehicles, Machinery and Equipment	Straight line over useful life of each asset unit
Infrastructure (e.g. water, wastewater, roads etc.)	Straight line over average useful life of each segment

Amortization is calculated at 50% of the rate for the first year the asset is placed in service and at the full annual rate thereafter. Economic useful life is used for amortization rather than physical useful life.

Appendix I provides a general guide for useful life.

A write down of assets occurs when reduction in future economic benefit is expected to be permanent and the value of future economic benefit is less than the TCA's net book value. A write down should not be reversed.

TCA Inventory – Disposal

Disposal procedures for capital assets are in accordance with the City's Procurement Policy. All disposals of TCAs are recorded in the City's financial statements in accordance with accounting standards.

APPENDIX I – ASSET USEFUL LIFE (GENERAL GUIDELINES)

ASSET TYPE	DEPRECIABLE LIFE IN YRS
Land Improvements	
Playground Equipment	15
Washrooms, Concessions, Picnic Shelters	40-50
Outdoor pools, Splash pads	50-60
Tennis Courts	15
Fencing	15
Irrigation System	20
Other Land Improvement Structures	15-60
Buildings	20-75
Building Improvements	
Exterior Envelope	30-40
HVAC systems	10-12
Roofs	15-20
Electrical/Plumbing/Fire	15-20
Site works - Asphalt, water/sewer lines	10-100
Other Building Improvements	10-100
Machinery & Equipment	
General Equipment	5-10
Ground Machinery & Equipment	10-15
Heavy Construction Equipment	5-10
Other Machinery & Equipment	5-20
Vehicles	
Cars and Light Trucks	5-10
Vehicles - Medium	8
Vehicles - Heavy	15
Fire Trucks	15-25
Other Vehicles	5-25
IT Infrastructure	
Hardware	3-5
Software	3-5
Telephone System	5-7
Other IT Infrastructure	3-7
Infrastructure	
Water/Sewer/Drainage/Transportation	10-100
Other Infrastructure	10-100



ASSET MANAGEMENT STRATEGY FOR CAMPBELL RIVER – 2016



Prepared by: AIM Committee (Ron Bowles, Jennifer Peters, Drew Hadfield, Alaina Maher & Jason Decksheimer)

Presented on: April 27, 2016

ASSET MANAGEMENT STRATEGY

EXECUTIVE SUMMARY

The Federation of Canadian Municipalities (FCM) stunned the government world in 2007 with its release of the report *Danger Ahead: The Coming Collapse of Canada's Municipal Infrastructure*.¹ Since then, a new term “infrastructure deficit” has become synonymous with municipal governance. The *Canadian Infrastructure Report Card*² - a collaboration of the FCM and industry trade and professional associations, first published in 2012 and updated early in 2016, outlines the state of Canadian municipal infrastructure. More importantly, the 2016 report lays out a path for success. The report's major findings are:

- 1) Municipalities own 60% of Canada's core infrastructure with an estimated value of \$80,000 per household;
- 2) One third of municipal infrastructure is in fair, poor and very poor condition, with 35% in need of attention;
- 3) Increasing infrastructure investment will reduce deterioration, with critical areas being roads, sidewalks, storm, water and recreation;
- 4) Reinvestment will save money in the long-term as one dollar invested in the first 75% of the asset's life eliminates or delays spending of six to ten dollars on future rehabilitation; and
- 5) Communities will benefit from increased asset management capacity. 56% of medium-sized municipalities have a formal asset management plan in place, 40% have a computer-based management system and 19% have a formal mechanism to factor climate change into decision-making.

Given these findings, the Asset Infrastructure Management (AIM) Committee was formed to develop a framework for how the City of Campbell River can achieve an active and functional asset management program. The formulated Asset Management (AM) strategy identifies how the City can address current shortcomings, safeguarding City assets, assisting in decision making, and achieving a fully integrated AM plan by 2021.

¹ https://www.fcm.ca/Documents/reports/Danger_Ahead_The_coming_collapse_of_Canadas_municipal_infrastructure_EN.pdf

² http://canadainfrastructure.ca/downloads/Canadian_Infrastructure_Report_2016.pdf



ASSET MANAGEMENT STRATEGY

Locally, the City of Campbell River views asset management as an opportunity to use industry best-practices to tackle the looming infrastructure deficit problem. In its 2015 Strategic Plan, City Council adopted a priority “We will plan proactively for the long-term costs of maintaining our critical infrastructure.” To support this strategic item, the Asset Infrastructure Management (AIM) Committee has been created. The Committee’s long range goal is to establish an active and functional asset management program for the City. The AIM Committee will be taking a leadership role in the City to manage an enormous capital asset portfolio and tackle the growing infrastructure deficit.

Campbell River is not alone and Asset Management B.C. has produced a roadmap for a successful implementation of a municipal asset management program; the *Guide for using the Asset Management B.C. Roadmap*.³ This roadmap has been incorporated as the guiding document for Campbell River’s asset management program. It will be a long-term endeavor for the City and the first task is to adopt an Asset Management strategy.

The goals of the Asset Management strategy are to:

- 1) Lower infrastructure lifecycle costs;
- 2) Lower infrastructure failure risk;
- 3) Provide service and taxation stability;
- 4) Increase opportunity for government grant funding; and
- 5) Increase ability to manage impacts of climate change.

Together, let’s take AIM.

³ https://www.civicinfo.bc.ca/Library/Asset_Management/AM_Roadmap/Guide_for_using_the_Roadmap%20--AMBC--Sept_23_2011.pdf

ASSET MANAGEMENT STRATEGY

AIM COMMITTEE MISSION

The City of Campbell River will be a leader in asset management to maintain our community assets to meet current and future service needs. To lead this charge, the Asset Infrastructure Management (AIM) Committee will be tasked with meeting the ultimate goal of an integrated asset management plan by 2021. The AIM Committee will develop a strategy and execute a process towards establishing, implementing, auditing, refining and communicating a corporate-wide asset management system.

AIM COMMITTEE MANDATE (GOALS)

To develop a process for:

- Defining and recording information on physical assets
- Understanding replacement costs and condition assessments
- Defining acceptable risk and service levels
- Ensuring a corporate-wide, integrated asset replacement process
- Supporting the development of a stable long-term financial plan
- Communicating the steps, the obstacles and the successes of the asset management program internally

AIM COMMITTEE CHARTER (TERMS OF REFERENCE)

The AIM Committee is a cross-departmental, staff led group of technical and financial professionals committed to Council's strategic objective – we plan proactively for the long-term costs of maintaining our critical infrastructure. All decision making will be by consensus. All policy and budget recommendations will be to Council, through the City Manager. All operational decisions will be through the City Manager.

ASSET MANAGEMENT STRATEGY

STRENGTHS

- Council strategic objective to improve infrastructure management
- Some departments have started developing components of an Asset Management program
- Good GIS system
- Asset experts on staff
- PSAB 3150 Tangible Capital Asset database for baseline asset register information
- Some risk and condition assessments started
- Ability to raise funding
- AIM Committee
- Access to other municipal and industry best practices
- Eagerness at staff and department level to improve processes

WEAKNESSES

- Lack of accurate and complete asset registers for all asset categories
- High proportion of assets at or beyond expected lifespan
- No standardization of Asset Management practices or protocols between departments
- Capital planning decisions frequently made by professional judgement, not knowledge based condition/risk assessment
- Limited condition assessment information on many assets
- Undefined community service needs relating to asset condition
- Lack of clarity on AM benefits/outcomes
- Limited defined service levels for municipal services

OPPORTUNITIES

- Improved capital renewal decision making process
- Surety and consistency in future service levels
- Stable taxes and fees
- Improved maintenance practices resulting in extended asset lifespan
- Community/Council defined service levels
- Funding dictated by renewal needs, not vice versa
- Most efficient use of scarce financial and staff resources
- Risk levels defined for all asset categories
- Most accurate asset registers / condition information available

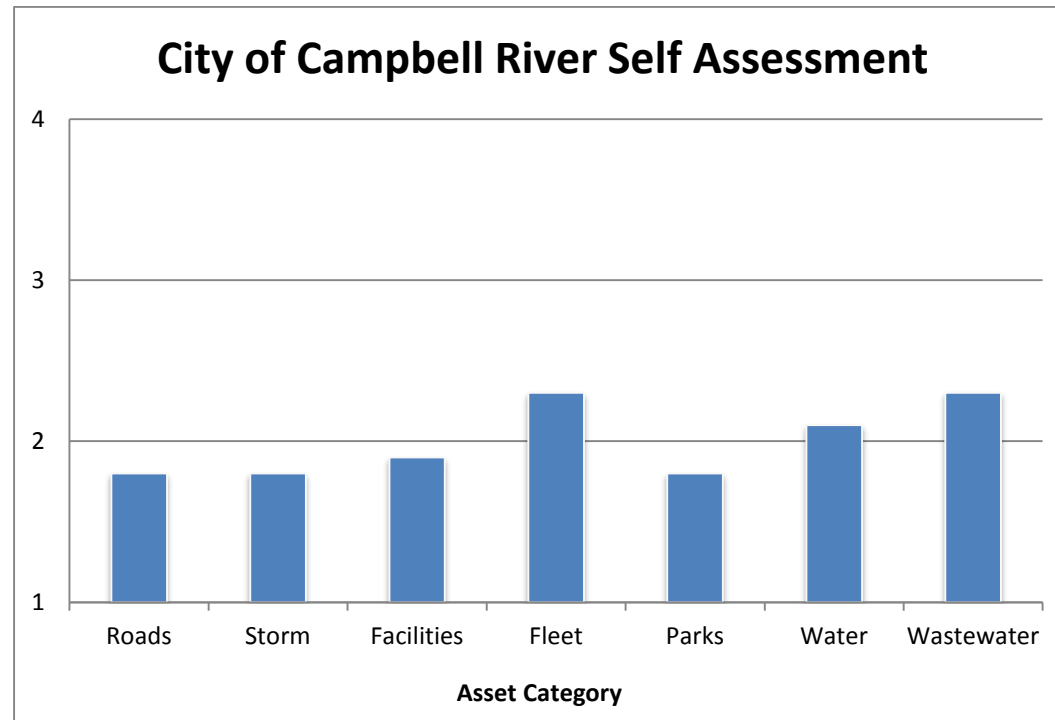
THREATS

- Asset failure resulting in reduced or interrupted services
- Increased financial, safety, environmental and health risks
- Legislated mandate of other levels of government
- Reduced access to government grants
- Reduced employee morale and corporate image
- Limited resources to implement Asset Management program
- Unstable and unforeseen tax/fee increases for capital renewal
- Decisions made without formal risk/condition assessment information

ASSET MANAGEMENT STRATEGY

ASSET MANAGEMENT B.C. PREPAREDNESS SELF-ASSESSMENT⁴

Major asset categories were scored from 1 to 4 on 21 different criteria, ranging from key attribute data to decision making. The City of Campbell River self-assessment results are:



1 = No capacity

2 = Fair capacity

3 = Good capacity

4 = High capacity

⁴ http://www.civicinfo.bc.ca/Library/Asset_Management/Tools_and_Resources/AssetSMART_2%20-_A_Local_Government_Self_Assessment_Tool--LGAMWG--September_2015.pdf

ASSET MANAGEMENT B.C. GAP ANALYSIS⁵

A comparison between current practise at the City of Campbell River and the Asset Management B.C. Roadmap identified the following gaps in AM practices:

1.0 Know Your Assets

- Gap 1 No master asset list including asset type, location, quantity/size, material, useful life, install date and remaining life.
- Gap 2 No componentized asset inventories for all asset categories.
- Gap 3 No formal decision making tools, consistent data/asset management database for all asset categories. Varied data sources.
- Gap 4 No linkage or consistency between various data sources, GIS and financial information.
- Gap 5 No single department or person responsible for asset management data management, accuracy and process.

2.0 Know Your Financial Situation

- Gap 6 No list of depreciated and replacement costs for all asset classes.
- Gap 7 No componentized or fully reliable historical operations or repairs and maintenance costs.
- Gap 8 Future capital planning based on historical spending and not on a data supported replacement plan.

3.0 Understand Decision Making

- Gap 9 Very limited formal (written) decision making processes, across the whole organization.
- Gap 10 No improvement plan or consideration of desired decision making process.

⁵ http://www.civicinfo.bc.ca/Library/Asset_Management/AM_Roadmap/Roadmap_Diagram--AMBC--Sept_23_2011.pdf

4.0 Manage Your Asset Lifecycle

- Gap 11 Almost no current condition information or rating across all asset classes.
- Gap 12 Other than regulatory, very little stated levels of service. Applies across organization, particularly relating to assets.
- Gap 13 Minimal formal renewal or replacement decision process, particularly regarding maintenance practices.

5.0 Know the Rules

- Gap 14 Limited proactive stakeholder engagement.
- Gap 15 Very limited internal/operational goals, performance measures and strategic priorities.

6.0 Sustainability Monitoring

- Gap 16 Sustainability (Financial/Environmental/Social) reporting is at a high-level and without measurable, direct and operational action plans.
- Gap 17 Renewal coordination is done on a project by project basis, not on a whole system asset class basis.

ASSET MANAGEMENT STRATEGY EXECUTION

2015 - 2017

2015

- AM strategy
- Reserve restructure
- 10 year financial plan

2017

- Central asset registry
- Replacement values



COMMUNICATION & STAKEHOLDER ENGAGEMENT

2016

- Implementation & resourcing plan
- Debt policy
- Identify electronic data platform

ASSET MANAGEMENT STRATEGY EXECUTION

2018 – 2021

2018

- Condition assessments & ratings
- Service levels (current & future)

2020

- AIM policy

COMMUNICATION & STAKEHOLDER ENGAGEMENT

2019

- Risk assessments
- First draft AIM plan (beta)

2021

- Long term financial plan (20+ years)
- Integrated AIM plan

ASSET MANAGEMENT STRATEGY

ASSET MANAGEMENT B.C. FRAMEWORK⁶



⁶ <http://www.assetmanagementbc.ca/framework/>

Property Taxation Policy

Purpose

The purpose of the *Tax Policy* is to outline the proportions of revenue sources, the distribution of property taxes among property classes, and the communication of any tax changes from the prior fiscal year.

Objective

- To provide City taxpayers with stable, equitable, and understandable property taxation while providing high quality services.

Policies

1. Tax rates will be adjusted annually to eliminate the impact of increases or decreases in assessment due to market changes, as identified by the British Columbia Assessment Authority.
2. Class 1 (Residential) taxes – the City will strive to maintain a residential tax rate that provides for average municipal taxation on a representative household with its comparator communities of similar size and of those Vancouver Island communities with a population between 10,000 and 50,000. All data used to compare Campbell River against other communities shall be sourced from Local Government Statistics provided by the Province of BC.
3. Class 3 (Supportive Housing) – the City will maintain a tax rate equal to Class 1 (Residential).
4. The City will strive to ensure all other classes of property receive an equal allocation of the percentage change in the annual tax levy.
5. The City may review its tax rates by property class as compared to the provincial average on a minimum three year basis to ensure rates are comparable and reasonable given assessed values in Campbell River as compared to other communities.
6. When necessary, tax class realignments will occur incrementally over a multi-year period.
7. New tax revenues related to the City's downtown revitalization tax exemption bylaw will be allocated to the downtown capital program
8. The City's tax increase will be communicated as a percent increase over the prior year's general municipal revenue collected and calculated based on total taxes required to balance the budget.

STRATEGIC GOALS

Following the October 2022 election, Council developed the 2023-2026 Strategic Plan with five corresponding priorities. This plan was formed using information gained from Council orientation sessions – which included a strategic planning workshop with a Local Government Leadership Facilitator, issues raised and heard by Mayor and Council during the election campaign, staff expertise, and available resident data from previous engagements – including the results of the 2021 Citizen Satisfaction survey. Once formed, Council worked with staff to refine the plan to ensure the goals were attainable, relevant to local government, and within the City's resources. The 2023 to 2026 Strategic Plan is a road map that drives Council decision-making and guides staff in all of the work carried out by the City.



STRATEGIC PLAN

CITY OF CAMPBELL RIVER
2023-2026





Table of Contents

03

Message from
Mayor and
Council

04

Mission and
Values

05

Strategic
Priorities

06

Organizational
Capacity

07

Community
Growth

08

Healthy
and Safe
Community

09

Housing

10

Collaboration

MESSAGE FROM MAYOR AND COUNCIL

Council's 2023 to 2026 Strategic Plan is a road map that will help realize our vision for the future of Campbell River. The plan outlines five strategic priorities, each with three focus areas, which will drive our decision-making and provide direction for City staff.

Council will review our strategic priorities quarterly during a Council meeting, and the City will review and report on them annually through the publication of the Annual Report.

We encourage residents to get in touch with us at any time to reflect on our goals, the steps we are taking to achieve them and anything we could be doing better as a City for our community.

We look forward to connecting and growing with you.



Mayor Kermit Dahl

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CITY OF CAMPBELL RIVER COUNCIL



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► Vision

Our vision is that the Corporation of the City of Campbell River is:

- well run,
- results oriented,
- accountable,
- inclusive,
- responsive,
- innovative,
- an adaptive organization, and
- a great place to work and work with.

► Mission

The mission of the City of Campbell River is to deliver quality services in a fiscally responsible manner that promotes prosperity and social, economic and environmental health for current and future generations.

Strategic Priorities

Council adopted the 2023–2026 Strategic Priorities in January of 2023. The five core themes that will guide Council and City staff in the coming years are Organizational Capacity, Community Growth, Healthy and Safe Community, Housing and Collaboration.



Organizational Capacity

FISCAL
RESPONSIBILITY

WORKPLACE
CULTURE

EFFECTIVE
GOVERNANCE



Community Growth

FUTURE PLANNING

ASSET MANAGEMENT

ECONOMIC VITALITY



Healthy and Safe Community

DOWNTOWN
REVITALIZATION

CRIME REDUCTION

LIVABILITY



Housing

FUTURE GROWTH

ATTAINABLE HOUSING
SUPPLY

INFRASTRUCTURE
READINESS



Collaboration

INDIGENOUS
RELATIONSHIPS

STRENGTHEN
PARTNERSHIPS

ADVOCACY

ORGANIZATIONAL CAPACITY

Realize and leverage the maximum potential of the City through productive and effective resource management.



FISCAL RESPONSIBILITY

Objective: Maintain core service levels, and invest in the future and growth of the community. Explore innovative ways to navigate projected financial challenges and ensure a sound financial future.



WORKPLACE CULTURE

Objective: Be an employer of choice and build trust and credibility within staff, Council and the community as a whole. Create and live a culture of appreciation that supports and promotes a healthy, desirable work experience for all.



EFFECTIVE GOVERNANCE

Objective: Fulfill Council's objectives by remaining disciplined in following effective governance practices during decision making and discussion. Provide the public with transparent and open government and create opportunities for public participation.

COMMUNITY GROWTH

Meet the growing needs of tomorrow through strategic and long-term planning and provide stability and support for residents, businesses and investors. Together we can continue to build a vibrant community based on economic resilience, sustainable infrastructure, quality of life amenities, environmental stewardship, and diverse employment.



FUTURE PLANNING

Objective: Create plans and policies tailored to Campbell River's unique needs and based on best practices, which will lead the community through a period of growth and set the City up for future success.



ASSET MANAGEMENT

Objective: Proactively commit to responsible stewardship of all City assets and infrastructure to ensure the reliability and longterm sustainability of municipal services.

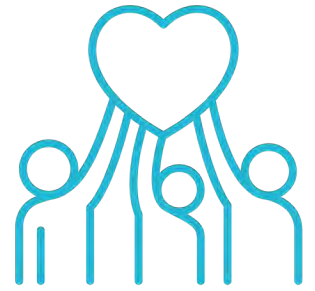


ECONOMIC VITALITY

Objective: Foster an environment full of diverse economic opportunities and well-paying jobs where businesses can thrive by supporting new and existing businesses in key sectors and recognizing challenges to existing industries.

HEALTHY AND SAFE COMMUNITY

Support a high quality of life and ensure Campbell River is safe and welcoming for residents, businesses and visitors. Foster a sense of place and pride, and incorporate healthy living opportunities for people of all ages.



DOWNTOWN REVITALIZATION

Objective: Support a high quality of life and ensure Campbell River is safe and welcoming for residents, businesses and visitors. Foster a sense of place and pride, and incorporate healthy living opportunities for people of all ages.



CRIME REDUCTION

Objective: Lower crime rates in Campbell River and continue to prioritize the safety of all residents, businesses and visitors. Address the public perception of safety in the downtown area.



LIVEABILITY

Objective: Provide services and access to amenities for residents of all ages and abilities and expand active living opportunities, events, recreation and culture initiatives throughout the community.

HOUSING

Ensure that future community growth is carefully considered and strategically managed to ensure that available housing meets the communities diverse and emerging needs.



FUTURE GROWTH

Objective: Plan appropriately for the future, ensuring that growth considers all elements of a healthy community, addresses uncertain economic times, and meets the needs of a rising population with changing demographics.



ATTAINABLE HOUSING SUPPLY

Objective: Address current housing availability issues and create possibilities for the future development of diverse, affordable housing options in Campbell River for all residents.



INFRASTRUCTURE READINESS

Objective: Ensure that City assets are optimized, maintained and funded for current and anticipated future growth to capitalize on housing or economic opportunities.

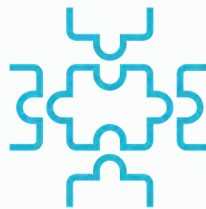
COLLABORATION

Work with First Nations and all key community partners collaboratively to develop synergies and innovation and achieve our common strategic goals.



INDIGENOUS RELATIONSHIPS

Objective: Continue to strengthen relationship and take steps on the City's path towards reconciliation through actively engaging with the First Nation neighbours to Campbell River.



STRENGTHEN PARTNERSHIPS

Objective: Seek partnerships with other levels of government, service delivery organizations, and community partners to improve City processes and innovatively address community challenges.



ADVOCACY

Objective: Strengthen relationships with other levels of government to allow for participation and engagement on issues that impact our community.



City of
**Campbell
River**

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Segment	Department		Over/(under) budget \$
GOVERNANCE			
	Mayor & Council	(42,247)	42,200
	City Manager	111,813	(111,800)
GOVERNANCE TOTAL		69,566	(69,600)
ECONOMIC DEVELOPMENT			
	Economic Development	68,870	(68,900)
	Airport	80,067	(80,100)
ECONOMIC DEVELOPMENT TOTAL		148,937	(288,200)
COMMUNITY SAFETY			
	Director of Community Safety	115,689	(115,700)
	Bylaw Enforcement	(66,144)	66,100
	Animal Control	8,627	(8,600)
	Fire Protection	(208,357)	208,400
	E-911	85,422	(85,400)
	Police Protection	203,860	(203,900)
	Victim Services	8,747	(8,700)
	RCMP	137,176	(137,200)
COMMUNITY SAFETY TOTAL		285,020	(285,000)
CORPORATE SERVICES			
	Director of Corporate Services	6,419	(6,400)
	Communications	16,764	(16,800)
	Human Resources	(28,500)	28,500
	Information Technology	43,452	(43,500)
	Legislative Services	29,054	(29,100)
	Property Management	(21,009)	21,000
CORPORATE SERVICES TOTAL		46,179	(46,200)
COMMUNITY DEVELOPMENT			
	Director of Development Services	(3,719)	3,700
	Development Services	482,816	(482,800)
COMMUNITY DEVELOPMENT TOTAL		479,096	(479,100)
ASSETS & OPERATIONS			
	Director of Operations	19,091	19,100
	Capital Works	70,329	(70,300)
	Fleet	(100,026)	100,000
	Stores	(445)	400
	Facilities	(97,308)	97,300
	Roads	218,962	(219,000)
	Parks	(39,354)	39,400
	Cemeteries	16,232	(16,200)
	Storm Drains	34,275	(34,300)
	Sewer	32,123	(32,100)
	Water	(281,058)	281,100
ASSETS & OPERATIONS TOTAL		(127,180)	(127,200)
COMMUNITY PLANNING & RECREATION			
	Director of Planning & Recreation	19,268	(19,300)
	Long Range Planning	92,018	(92,000)
	Recreation & Culture	490,617	(490,600)
	Solid Waste	74,470	(74,500)
	Transportation	-	-
	Public Transit	50,107	(50,100)
COMMUNITY PLANNING & RECREATION TOTAL		726,479	(726,500)
FISCAL SERVICES			
	Director of Finance	(16,003)	16,000
	Finance	30,979	(31,000)
	Supply Management	3,274	(3,300)
	Risk Management	26,103	(26,100)
	Corporate Services	367,358	(367,400)
	Taxation	90,497	(90,500)
	Reserves	-	-
	General Debt	2,946	2,900
	General Fiscal Services	9,280	9,300
	Airport Fiscal Services	(9,280)	9,300
	Sewer Debt	(2,053)	2,100
	Sewer Fiscal Services	-	-
	Water Debt	-	-
	Water Fiscal Services	-	-
FISCAL SERVICES TOTAL		503,101	(503,100)
2022 PROJECTED OPERATING SURPLUS		2,131,200	(2,131,200)

Council Agenda Information

☒ COTW December 12, 2023 ☐ Regular Council

Date:	November 3, 2023	
Submitted by:	Finance Department, Financial Services Division	
Subject:	Quarterly Financial Report – Q3, 2023	

EXECUTIVE SUMMARY

The Quarterly Financial Report provides a measure of the City’s financial performance against the Financial Plan. The report provides explanations of the material differences in revenue and expenses to assist Council in their strategic decision making.

The City’s revenues are at 90% of budget and expenses are at 65% of budget. The majority of the City’s revenues are on track with the budget as the collection of property taxes, user fees, and parcel taxes have taken place in Q2. Increased revenues from building permits, business licenses and cemetery plots are also recognized in Q3, which were offset by decreased sales of jet fuel.

Expenses for Q3 are trending below budget and are mostly associated with the delay on operating project spending, labour vacancies, and lower fuel purchasing costs associated with the lower fuel sales at the Airport.

There are a total of 79 operating projects as approved during Financial Planning. The total spent on operating projects to date is \$1,465,374 or 33.5% of the budget. Of these 79 projects, 39 projects are currently in progress (definition and implementation phases), 20 have been completed or are substantially complete (in-service phase) and 20 have been delayed.

There are 139 capital projects with a total budget of \$41.8M for 2023 as approved during Financial Planning. The total spent on capital projects to date is \$13.8M or 32.9% of the budget. Of these 139 projects, 58 are in progress (definition or implementation phase), 28 are complete or substantially complete (in-service phase), 49 have been delayed and 4 have been cancelled. No projects have been cancelled in Q3.

RECOMMENDED RESOLUTIONS

THAT the report dated November 3, 2023 from the Finance Department regarding the City’s Quarterly Financial Report – Q3, 2023 be received for information.

BACKGROUND

The Quarterly Financial Report provides information to Council on the progress of the work plan approved during Financial Planning and compares the actual financial results to the approved budget. Significant variances are identified, and additional information is provided to Council and members of the public. The report includes the three core components of the budget which are operating departmental budgets, one-time operating projects, and capital projects.

The Financial Plan Bylaw for 2023-2032 was adopted on April 13, 2023. The results reported in this quarterly financial report are based on the actual carry forward balances for operating and capital projects.

DISCUSSION

Throughout the third quarter of 2023, City operations were carried out as scheduled with departments having filled more positions that were vacant in the prior year. There are approximately 16 vacant full-time positions within the City as of Q3 compared to 17 in Q2 and 21 in the prior year. Although spending on new capital and operating projects was delayed until the approval of the proposed Financial Plan in early March, work was still completed on projects with carry-forward budgets from the prior year.

Operating Financial Report

The City's operational revenues and expenses by core service area are summarized below, with a comparison to the 2023 budget and 2022 actual figures. Overall, the City's revenues are at 90% of budget and expenses are at 65% of budget.

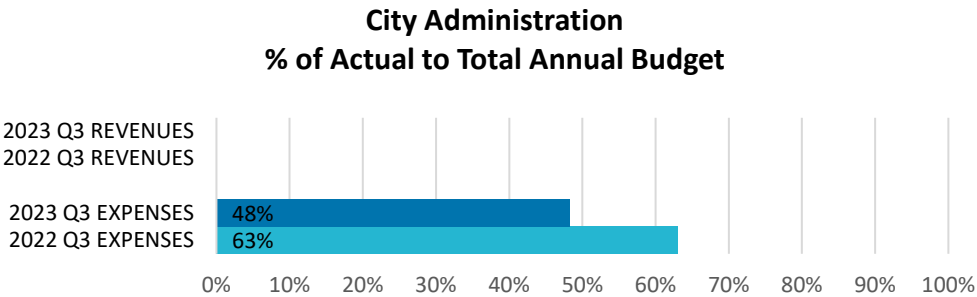
Revenues at the end of the third quarter are trending on budget which are largely associated with the levying of property taxes, user fees and parcel taxes in Q2. There is an overall increase to investment income (\$2,001,722 compared to the end of Q3 2022 due to higher interest rates), building permits (\$30K above budget at the end of Q3 2023 compared to \$10.5K above budget at the end of Q3 2022), business licenses (\$33K above budget at the end of Q3 2023 compared to \$13K above budget at the end of Q3 2022) and cemetery plots revenue, which were offset by decreased sales of jet fuel to a major customer as they spent more unplanned time in other locales during the year (\$860,786 at the end of Q3 2023 compared to \$1,317,135 at the end of Q3 2022).

Expenses for Q3 are trending below budget and are mostly associated with the delay on operating project spend due to the late timing of budget adoption, lower fuel purchasing costs associated with the lower fuel sales at the Airport and labour vacancies throughout multiple departments.

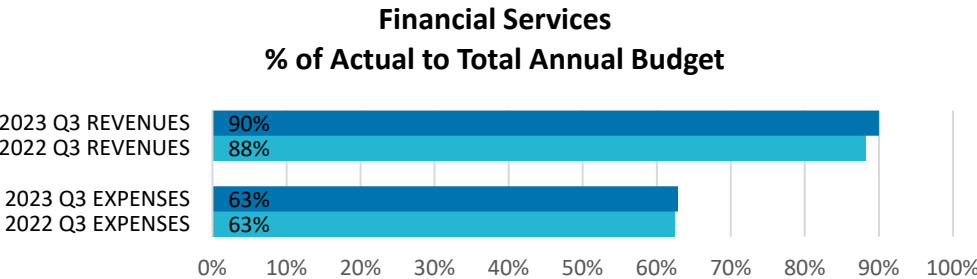
Each area of the City's operations has been analyzed below (See Appendix 1 for details of Departmental Segments). Individual graphs show revenues and expenses as a percentage of the total budget.

	2023 Q3	2023 Budget	2023 Variance \$	2023 Variance %
City Administration	-	-	-	0.0%
Financial Services	(58,063,006)	(64,519,210)	(6,456,204)	90.0%
Corporate Services	(299,665)	(413,545)	(113,880)	72.5%
Development Services	(1,100,433)	(1,232,600)	(132,167)	89.3%
Community Safety	(2,576,515)	(2,905,272)	(328,757)	88.7%
Operations	(16,817,657)	(17,975,607)	(1,157,950)	93.6%
Community Planning & Livability	(4,447,236)	(4,621,971)	(174,735)	96.2%
Economic Development & Airport	(3,559,060)	(4,544,500)	(985,440)	78.3%
REVENUE TOTAL	(86,863,572)	(96,212,705)	(9,349,133)	90.3%
City Administration	682,931	1,414,493	731,562	48.3%
Financial Services	18,792,707	29,899,416	11,106,709	62.9%
Corporate Services	2,894,283	4,120,723	1,226,440	70.2%
Development Services	1,661,592	2,641,830	980,238	62.9%
Community Safety	13,054,497	21,210,238	8,155,741	61.5%
Operations	13,186,243	19,484,149	6,297,906	67.7%
Community Planning & Livability	7,673,180	11,504,945	3,831,765	66.7%
Economic Development & Airport	4,092,072	5,936,911	1,844,839	68.9%
EXPENSE TOTAL	62,037,504	96,212,705	34,175,201	64.5%
GRAND TOTAL	(24,826,067)	-	24,826,067	0.0%

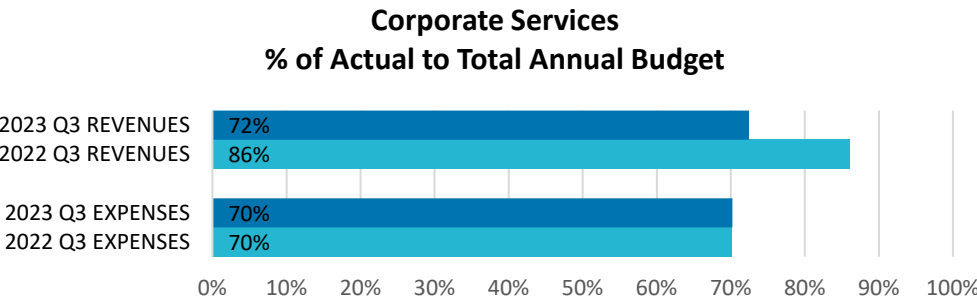
CITY ADMINISTRATION – Overall expenditures for this segment were on trend with the 2023 budget. However, minimal spending has occurred on operating projects, with budgets totaling \$462K, within the Mayor & Council and City Manager departments.



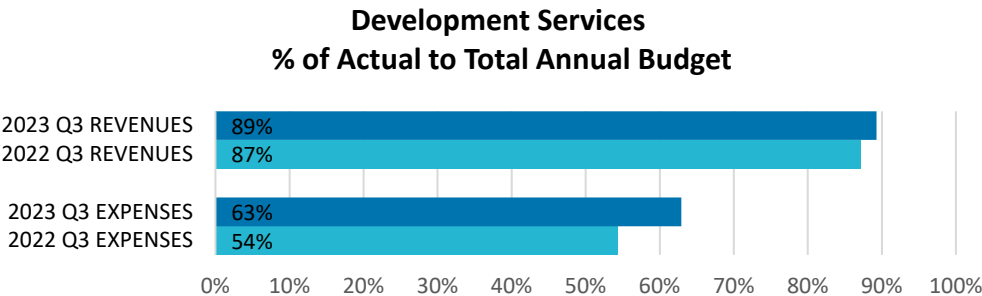
FINANCIAL SERVICES – Revenues are consistent with the 2023 budget and the prior year with the levying of taxes in the second quarter. Overall expenditures are 63% of budget which is consistent with the prior year. Expenses consists of higher than budgeted interest payments on prepaid property taxes and costs pertaining to emergency operations centers which is offset by surpluses from labour vacancies. Emergency operations costs are being recovered through Emergency Management BC.



CORPORATE SERVICES – Corporate Services’ revenues are trending on budget but is lower compared to prior year due to the timing of invoices for IT services provided to the RCMP and lease payments. Departmental expenditures are trending on budget with minimal spending on operating projects and staff vacancies which is offset by higher legal fees related to public safety matters and higher fees associated to annual software license renewals.

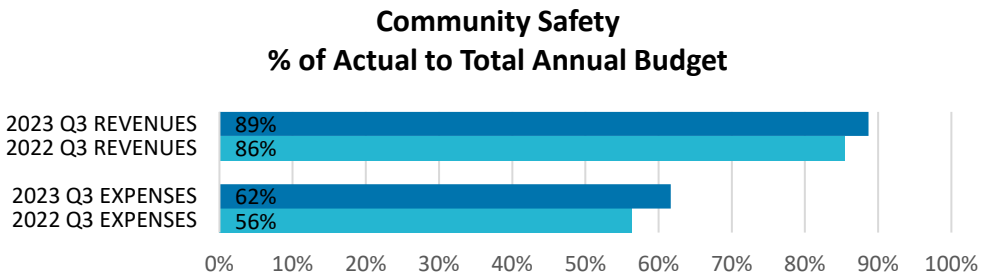


DEVELOPMENT SERVICES – Building permits and business licenses reached 95% and 112% respectively of their 2023 budgeted revenues. Business licenses are typically renewed at the beginning of the year which accounts for the revenue meeting budget in the second quarter. A majority of building permits are also typically issued in the first two quarters and is consistent with prior year trends. Expenditures are trending below budget due to staff vacancies for both CUPE and exempt positions in the first quarter which have now been filled.

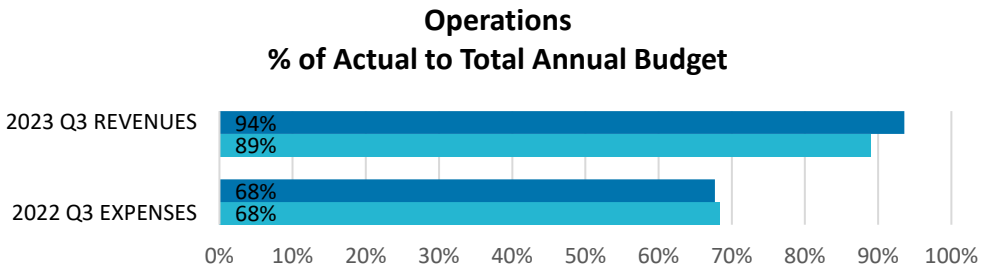


COMMUNITY SAFETY – Revenues are trending on budget for the third quarter. Recovery of remedial actions in the first quarter and other fines have resulted in Bylaw Enforcement recognizing 168% of 2023 budgeted revenues. Revenue received for traffic fine revenue sharing was 93.1% of budget.

RCMP contracted services are trending slightly lower than budget due to the lower number of members on active duty in the year as compared to budget. Active RCMP members are higher when compared to 2022 (41.6 FTE in 2023 compared to 32.15 FTE in 2022). Staff vacancies, which include the Director position, and minimal spend on operating projects have also resulted in lower than actual expenditures which is offset by the increase in overtime costs.

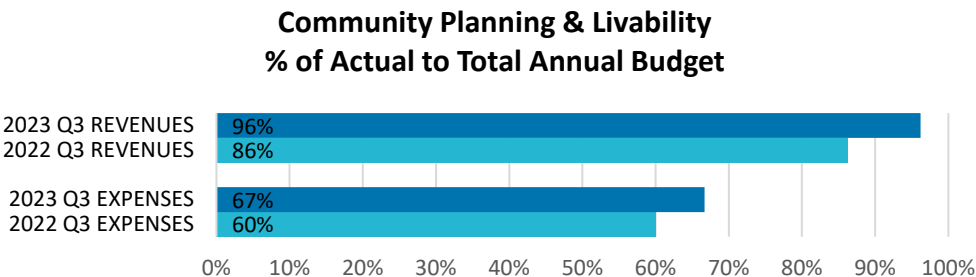


OPERATIONS – Revenues are trending higher than budget due to the increase in interest revenue from investments within utilities. There was also 23% increase in revenue from cemetery plot purchases which were higher than budgeted. Expenses are trending slightly below budget due to minimal spending on operating projects, and staff vacancies through multiple departments which is also consistent with the prior year.



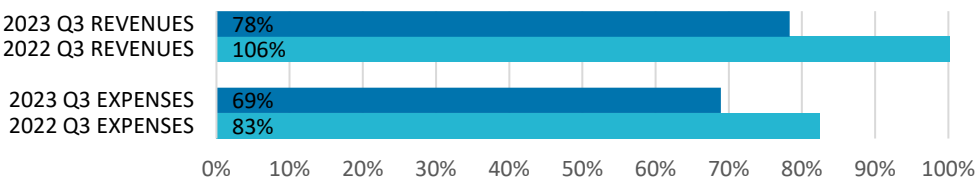
COMMUNITY PLANNING & LIVEABILITY – Revenues are trending above budget as actual revenue from garbage user fees exceeded budget (\$115,100). Additional revenues are from grant funding received in Long Range Planning, and a \$15,600 increase in room rentals at the Pool, Community Centre, Sportsplex, and the Robron Fieldhouse.

Expenses are trending lower compared to budget due to staff vacancies, decreases in offered recreation programs to kids and youth, delay of the new organics collection program, and timing on recording the second quarter of public transit contracted services billing.



ECONOMIC DEVELOPMENT & AIRPORT – Overall airport fuel sales are lower than expected from larger clients compared to the budget and 2022. However, regular jet fuel sales have exceeded the budget by 16% due to the busy wildfire season.

Overall segment expenses are on trend for Q3 with increased contracted services relating to the labour market grant, the recording of both Q1 and Q2 payments to Destination Think! and increased spending in supplies at the Airport for necessary flooring replacement, air duct cleaning and overhead door replacements. These were offset by lower fuel purchasing costs associated with the overall lower fuel sales. The gross margin for fuel sales as of Q3 2023 is 33% (20% in 2022). The increase in gross margin is consistent with the increase in regular jet fuel sales which have a higher margin compared to sales to the larger clients.



Operating Projects

There are a total of 79 operating projects as approved during Financial Planning. The total spent on operating projects to date is \$1,465,374 or 33% of the budget. Of these 79 projects, 39 projects are currently in progress (definition and implementation phases), 20 have been completed or are substantially complete (in-service phase) and 20 have been delayed.

Appendix 2 provides the detail on the status for each operating project; green highlighted projects are completed or on track, yellow projects could be delayed and red projects are experiencing major disruptions or have been cancelled.

Capital Projects

There are 139 capital projects with a total budget of \$41.8M for 2023 as approved during Financial Planning. The total spent on capital projects to date is \$13.8M or 32.9% of the budget. Of these 139 projects, 58 are in progress (definition or implementation phase), 28 are complete or substantially complete (in-service phase), 49 have been delayed and 4 have been

cancelled. The most significant capital projects budgeted for 2023 are the Erickson Road Renewal (\$2.55M), Community Centre Roof Replacement (\$1.5M) and the Seagull Walkway Design – North (\$1.35M).

Appendix 3 provides the detail on the status for each capital project; green highlighted projects are completed or on track with expected project delivery timelines including multi-year projects, yellow projects could be delayed, red projects are experiencing major disruptions or have been cancellations.

COMMUNICATIONS



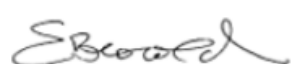
The Q3 quarterly financial report will be posted on the City's website with other financial reports to ensure the public has an opportunity to review the City's financial progress throughout the year.

CONCLUSION

Financial results for the City's departmental operating budgets are within expectation for the third quarter of 2023 and no significant areas of concern have been identified. Operating and capital projects with carry-forward budgets are well underway with most new projects moving into the planning or construction phase. The second and third quarters are typically the busiest for the City, with capital project works and operations crews completing most of their work during these months.

ATTACHMENTS:

1. Appendix 1 – Departmental Appendix
2. Appendix 2 – Operating Projects (Q3, 2023)
3. Appendix 3 – Capital Projects (Q3, 2023)

Prepared by:		Reviewed by:	
 <hr/>		 <hr/>	
Luda Marchenko, CPA Accountant II		Alaina Maher, BCom, CPA, CMA Director of Financial Services / CFO	
Corporate Review		Initials	
Finance		AD/AH	
Reviewed for Form and Content / Approved for Submission to Council:			
 Elle Brovold, City Manager			

Appendix 1 – Departmental Segments

1 – GOVERNANCE	104 – Mayor & Council 110 – City Manager
2 – FINANCIAL SERVICES AND CAPITAL WORKS	00 – Taxation 02 – Miscellaneous Other 04 – Debt 07 – Reserves 08 – Corporate Fiscal Services 300 – Director of Finance 310 – Finance 320 – Capital Projects 330 – Risk Management 332 – Supply Management
3 – CORPORATE SERVICES	400 – Director of Corporate Services 410 – Communications 420 – Human Resources 430 – Information Technology 440 – Legislative Services 442 – Property Management
4 – DEVELOPMENT SERVICES	500 – Director of Development Services 510 – Community Planning & Development Services
5 – COMMUNITY SAFETY	600 – Director of Community Safety 610 – Bylaw Enforcement 612 – Animal Control 620 – Fire Protection 623 – E911 630 – Police Protection 632 – Victim Services 640 – RCMP
6 - OPERATIONS	700 – Director of Fleet Operations 720 – Fleet 722 – Stores 724 – Facilities 730 – Roads 732 – Parks 734 – Cemeteries 780 – Liquid Waste Services 782 – Storm Water 790 – Water
7 – COMMUNITY PLANNING AND LIVABILITY	800 – Director of Planning and Recreation 810 – Long Range Planning 820 – Recreation and Culture 830 – Solid Waste 842 – Public Transit

Appendix 1 – Departmental Segments

8 – ECONOMIC DEVELOPMENT & INDIGENOUS RELATIONS	112 – Economic Development and Tourism 710 – Airport
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APPENDIX 3 OPERATING PROJECTS at Septemebr 30, 2023 (Q3)

Project Status Index:

Completed
On Time
Delayed
Cancelled

Index	Project Manager	Department	CC3	Operating Project Name	Costs as at Sept 30, 2023	2023 Budget	\$ Variance	% Variance	Project Status	Comments - Q3
1	Alan	105 - Mayor & Council	-	Council Contingency - Annual Allocation	20,704	118,014	97,310	17.5%	On Time	Annual allocation to fund Council projects and miscellaneous community projects that arise each year.
2	Elle	105 - Mayor & Council	S097	Ishikari Anniversary Celebration	12,311	25,000	12,689	49.2%	Complete	Delegation from Ishikari visited Campbell River for several days in early July.
3	Elle	105 - Mayor & Council	S134	Downtown Initiatives	33,658	50,000	16,342	67.3%	Delayed	Working with Wiser Project Inc on Community kitchen reallocation.
4	Clint	105 - Mayor & Council	S137	Coastal Communities Social Procurement Initiative	4,298	4,000	(298)	107.5%	Complete	Project complete; membership renewed.
5	Elle	110 - City Manager	S185	Corporate Business Analyst	-	115,000	115,000	0.0%	Delayed	Job Description has been completed and posted in August. Looking to hire a Corporate Business Analyst to assist City Manager with undertaking a review of current service levels, considering efficiencies and continuous improvement programs as well as leading strategic
6	Alaina	110 - City Manager	S186	Revenue Study	-	150,000	150,000	0.0%	Delayed	This project is currently in the planning phase. The Financial Services Division has begun work on a public competition to solicit a qualified vendor to work with Council and staff to identify project objectives, scope and next steps.
7	Rose	112 - Economic Development	S126	Economic Development Strategic Planning	53	19,607	19,554	0.3%	Delayed	Delayed due to medical leave and hiring of Tourism positions.
8	Rose	112 - Economic Development	S141	CR Restart - Economic Development Resources	4,290	26,896	22,606	16.0%	Delayed	Delayed due to medical leave and hiring of Tourism positions.
9	Rose	112 - Economic Development	S158	Industry Analysis and Investment Attraction	16,378	17,551	1,174	93.3%	Delayed	Delayed due to medical leave and hiring of Tourism positions.
10	Rose	112 - Economic Development	S188	Airport Marketing / Investment Attraction	1,053	30,000	28,947	3.5%	On Time	Work has commenced on the airport's strategic and business planning, which includes marketing plans.
11	Alan	310 - Finance	S165	Asset Retirement Obligations PSA 3280 Implementation	117,543	367,618	250,075	32.0%	On Time	Environmental site assessments have been completed. Reports on asset retirement obligations for the foreshore marine structures and the remediation of asbestos have been completed. Next stage is calculating the cost estimates and the project is still on track to be completed by year end.
12	Aaron	310 - Finance	S170	Financial Systems/Accounting Software (Vadim Replacement)	141,871	148,500	6,629	95.5%	On Time	The project team has been meeting with Unit4 Business Solutions to develop the project governance model and project timeline. Staff have met with the contractor multiple times who is now working through the implementation plan. Next steps are to finalize the implementation plan and then begin on the requirements phase which will involve documenting and reviewing current processes so that the system can be built and designed based on based best practices while still completing necessary processes and functions.
13	Aaron	310 - Finance	S187	Fee Review	-	75,000	75,000	0.0%	On Time	This project is associated with a general fee review of the miscellaneous fees and charges levied by the City. Many fees have not been updated in a number of years. Currently in the information and planning phase. It will be brought to council in October.
14		312 - Reserves	-	Centennial Pool and Operating Budget Funding	56,000	56,000	-	100.0%	On Time	Annual allocation within the Financial Plan to fund operations of the Centennial Pool.
15	Clint	330 - Risk Mgmt.	S168	Property Appraisal Services	-	35,830	35,830	0.0%	Complete	Project completed in 2022. Budget carry-forward for incidentals; confirmed no additional costs to be incurred.
16	Jason Locke	810 - Long Range Planning	S189	Accessibility Committee and Accessibility Plan	-	15,000	15,000	0.0%	Delayed	Partnering with Strathcona Regional District. First Accessibility Committee held on Oct 5, 2023. Funding to be carried forward to 2024.
17	Shelia	400 - Director of Corporate Services	S190	Corporate Workplace Culture Initiatives	480	30,000	29,520	1.6%	On Time	The Employee Recognition Task Force presented recommendations to the SLT in May and work has begun to plan and implement approved initiatives. Respectful Workplace Training has also been booked with an external facilitator. Various events have taken place to foster positive workplace culture, including the all employee BBQ that took place in Q3. The budget will likely be fully spent by Q3/Q4.
18	Shelia	400 - Director of Corporate Services	S191	Corporate Training Requirements	-	20,000	20,000	0.0%	On Time	The Director of Corporate Services is working with the HR Manager to plan the strategic use of these corporate training funds. Some may be used for the Respectful Workplace Training, some may be used for indigenous awareness training, and some for cybersecurity training. The budget will be fully spent by year end.



APPENDIX 3 OPERATING PROJECTS at Septemebr 30, 2023 (Q3)

Project Status Index:

Completed
On Time
Delayed
Cancelled

Index	Project Manager	Department	CC3	Operating Project Name	Costs as at Sept 30, 2023	2023 Budget	\$ Variance	% Variance	Project Status	Comments - Q3
19	Alison	410 - Communications	S110	Statistically Valid Community Survey	-	12,500	12,500	0.0%	On Time	This project has been slightly delayed due to staff capacity, however, a contractor has been selected and this project will wrap up before the year's end.
20	Alison	410 - Communications	S192	Communications and Engagement	16,547	56,000	39,453	29.5%	On Time	Funding to be used for an Administrative Assistant - Communications position. A carry forward request was made as some money may be spent in 2024.
21	Alison	410 - Communications	S193	Media Training	5,954	12,000	6,047	49.6%	Complete	Project came in below budget due to the City partnering with the SRD, which lowered shared costs and covered the elected officials' training portion.
22	Matt	420 - Human Resources	S163	Workplace Culture - Survey	-	5,000	5,000	0.0%	Delayed	A pulse check survey may be delayed to 2024.
23	Matt	420 - Human Resources	S194	Certificate of Recognition (COR) - Safety Achievement	-	15,000	15,000	0.0%	On Time	\$10k committed to external auditor; other \$5k will be also used on COR preparation by year-end.
24	Kelly	430 - IT	S072	Network Security Audit	-	41,310	41,310	0.0%	Delayed	Vendor availability has delayed the audit with an expected completion in December and reporting available in early 2024.
25	Kelly	430 - IT	S196	Software Licenses Increase	14,245	68,500	54,255	20.8%	On Time	Software licensing is still in progress. Some delay is due to specific license requirements.
26	Lynsey	440 - Legislative Services	S197	Records & Information Management (RIM) Program Project	-	35,000	35,000	0.0%	Delayed	Staff issued the RFQ for a Standing Offers Agreement for SharePoint/OneDrive services and have received 11 proposals. Based on the time required to evaluate this number of submissions and selection of the bidder that will prepare a project scope and timeframe
27	Lynsey	442 - Properties	S161	Remediation of Contamination at the Airport	77,717	194,316	116,599	40.0%	Delayed	Project remains on budget; however, the Ministry of Environment review is taking longer than anticipated as they have concerns with the approach utilized by the City's environmental consultant which in turn could result in additional work and a change work order for the associated costs. The CSAP Society has since confirmed their agreement with the methodology used by the City's consultant and have conveyed this decision to the Ministry. Staff anticipate this eliminating the need for the additional work/costs. If this step is not required, the project should be completed within 2023; however, if the work is required then this project will need to be carried forward to 2024.
28	Ian	510 - Development Services	C036	Zoning Updates	50,128	48,699	(1,429)	102.9%	On Time	This money is a City commitment to the UBCM \$500K Local Government Development Approvals Program funding. Grant project is listed as Zoning Bylaw and Subdivision and Development Servicing Bylaw amendments.
29	Ian	510 - Development Services	S038	Façade Revitalization & CPTED Improvements	10,680	90,000	79,320	11.9%	On Time	Project ongoing.
30	Ian	510 - Development Services	S100	Development Process Update	-	20,000	20,000	0.0%	On Time	Work is ongoing. This money is a City commitment to the UBCM DAPR grant. Next invoice will be coded here as applicable.
31	Trevor	510 - Development Services	S164	Building Inspector In Training	38,955	85,500	46,545	45.6%	On Time	Position was filled in February.
32	Trevor	510 - Development Services	S208	DCCs for Sandowne Dr Childcare	7,003	7,003	0	100.0%	Complete	Completed.
33	Trevor	510 - Development Services	S211	DCCs for Cheviot Rd Childcare	7,003	7,003	0	100.0%	Complete	Completed.
34	Trevor	510 - Development Services	S212	DCCs for 4th Ave Childcare	7,003	7,003	0	100.0%	Complete	Completed.
35	Elle	600 - Director of Community Safety	S198	Community Safety Plan	-	50,000	50,000	0.0%	On Time	Staff are finalizing discussions with the Canadian Municipal Network on Crime Prevention which would see the work begin on a Community Safety Plan in Q3 of 2023, with a report finalized by Q4 of 2024.
36	Carrie	610 - Bylaw Enforcement	S109	Downtown Safety Office Lease	10,999	40,736	29,737	27.0%	Complete	Downtown Safety Office building was purchased by the City in Q2. Lease payments no longer applicable.
37	Carrie	610 - Bylaw Enforcement	S150	Overnight Security Patrols	40,366	70,000	29,634	57.7%	On Time	Joint program with the BIA ongoing. Service contract in review stage.



APPENDIX 3 OPERATING PROJECTS at Septemebr 30, 2023 (Q3)

Project Status Index:

Completed
On Time
Delayed
Cancelled

Index	Project Manager	Department	CC3	Operating Project Name	Costs as at Sept 30, 2023	2023 Budget	\$ Variance	% Variance	Project Status	Comments - Q3
38	Carrie	610 - Bylaw Enforcement	S199	Increase Downtown Security Patrols	-	50,000	50,000	0.0%	On Time	RFP closed and submissions being reviewed.
39	Dan	620 - Fire	S156	Paid On Call (POC) Recruitment	40,531	25,000	(15,531)	162.1%	On Time	Higher retention then expected, we still have 11 recruits in the program. Their training continues and is expected to complete in Q1 2024.
40	Dan	620 - Fire	S214	Flex Firefighter (2023)	7,610	33,000	25,390	23.1%	On Time	This is expected to be on target.
41	Dennis	710 - Airport	S048	Runway Line Painting	26,080	35,000	8,920	74.5%	On Time	Runway line painting complete.
42	Dennis	710 - Airport	S128	Wings & Wheels Event	14,932	15,000	68	99.5%	On Time	Wings & Wheels Event complete.
43	Dennis	710 - Airport	S149	Update Airport Land Use & Development Strategy Infrastructure	-	100,000	100,000	0.0%	Delayed	Land Use & Development Strategy delayed pending completion of Airport Business/Strategic Plan. Funds set aside for this initiative could be redirected towards attainable projects outlined in strategic plan.
44	Dennis	710 - Airport	S182	Airport Governance and Management Study	32,061	45,066	13,005	71.1%	Complete	Report complete and received by Council earlier in 2023.
45	Dennis	710 - Airport	S204	Airport Business Plan	3,150	75,000	71,850	4.2%	On Time	Airport strategic plan to be brought before Council at the Nov 9 meeting.
46	Dennis	710 - Airport	S205	Safety Management System review	5,160	20,000	14,840	25.8%	On Time	Project underway. Anticipated completion late November 2023
47	Dennis	710 - Airport	S206	Fire Safety Plan	-	20,000	20,000	0.0%	On Time	Draft fire safety plan received in September 2023. Final plan anticipated by November 2023.
48	Dennis	710 - Airport	S207	Temp Auxiliary Labour	24,889	52,000	27,111	47.9%	On Time	Auxiliary Airport Specialist job was filled in late June 2023.
49	Grant	732 - Parks	S122	Tree Protection Bylaw	1,440	8,660	7,220	16.6%	Complete	Final draft of the public tree protection bylaw has now been completed.
50	Grant	732 - Parks	S151	Downtown Cleanliness Program	39,360	114,155	74,795	34.5%	On Time	Cleaning program on going monthly.
51	Grant	732 - Parks	S160	Willow Point and Nunn's Creek Ball Relocation	42,813	86,847	44,034	49.3%	Complete	Season completed for 2023
52	Grant	732 - Parks	S171	Urban Forest Management Plan Implementation	98,656	126,308	27,652	78.1%	On Time	Monthly maintenance on going.
53	Steve	780 - Sewer	S089	Confined Space Entry Alternate Procedures	-	11,552	11,552	0.0%	Delayed	Water department is leading this project. Single Device Isolation Procedures are almost finalized. Completing Confined Space Hazard Assessments and Application with WorkSafeBC are next steps. Work expected to be completed by Q2 2024.
54	Steve	780 - Sewer	S115	Sewer Infrastructure Maintenance & Monitoring	-	20,000	20,000	0.0%	On Time	Awaiting divers to complete inspection. Work is expected to be completed by end of 2023.
55	Steve	780 - Sewer	S116	Sewer Right of Way Clearing	-	97,767	97,767	0.0%	Delayed	RFP delayed due to staff shortages. Timeline remains unknown.
56	Steve	780 - Sewer	S119	Lift Station 11 Transformer Inspection	-	5,000	5,000	0.0%	Delayed	Estimate from contractor exceeded project budget by 4x. Operations is reviewing the scope to see what can be done this year and what can be put into the 10-year Capital Plan.
57	Steve	782 - Storm	S213	Stormwater Utility Consultant	-	100,000	100,000	0.0%	On Time	RFQ submission evaluation was completed by the project panel on Oct. 20, 2023. Operations to begin negotiations with the successful proponent early Nov 2023.
58	ason / Stev	790 - Water	S074	Water Conservation Program	40,757	108,339	67,582	37.6%	On Time	Communications consultant hired for public messaging / information campaign through peak water season now complete.



APPENDIX 3 OPERATING PROJECTS at Septemebr 30, 2023 (Q3)

Project Status Index:

Completed
On Time
Delayed
Cancelled

Index	Project Manager	Department	CC3	Operating Project Name	Costs as at Sept 30, 2023	2023 Budget	\$ Variance	% Variance	Project Status	Comments - Q3
59	ason / Stev	790 - Water	S089	Confined Space Entry Alternate Procedures	7,588	41,708	34,120	18.2%	On Time	Single Device Isolation Procedures almost complete. Confined Space Hazard Assessments and Safe Work Procedures to follow.
60	ason / Stev	790 - Water	S201	Source Water Assessment	15,938	55,000	39,062	29.0%	On Time	Report has been finalized; in discussions for scope of next stage.
61	ason / Stev	790 - Water	S202	Brewster Lake Road Snow Removal	-	30,000	30,000	0.0%	On Time	On track to secure a snow removal contractor for November 2023.
62	ason / Stev	790 - Water	S203	Leak Detection Equipment Pilot	22,015	60,000	37,985	36.7%	Delayed	Equipment to be installed in Novemeber. Duration of pilot project has been extended to 1 year.
63	Jason Locke	810 - Long Range Planning	S053	Beautification Grants	-	40,000	40,000	0.0%	Complete	Grant fully subscribed for 2023 season. Deadline for applicants to submit invoices for reimbursement is year end.
64	Jason Locke	810 - Long Range Planning	S067	Downtown Small Initiatives Fund	22,731	30,000	7,269	75.8%	Complete	Remaining invoices being processed. The amount was fully utilized for 2023
65	Jason Locke	810 - Long Range Planning	S113	Enviro Monitoring - Big Rock Boat Ramp	-	11,000	11,000	0.0%	Delayed	\$11k is for the last year of the DFO requirement for eelgrass habitat compensation project and monitoring. Waiting for DFO to sign off on the final monitoring report.
66	Jason Locke	810 - Long Range Planning	S124	Housing Growth Review	19,556	21,563	2,007	90.7%	Complete	Project completed with adoption of the Housing Strategy, which was used to support application to the CMHC Housing Accelerator Fund.
67	Jason Locke	810 - Long Range Planning	S129	Energy Rebate & EV Programs	13,250	15,000	1,750	88.3%	On Time	Waiting for final invoice from BC Hydro. Program was fully subscribed in 2023.
68	Jason Locke	810 - Long Range Planning	S172	Environmentally Sensitive Areas Policy	-	25,000	25,000	0.0%	Delayed	ESA Policy to be presented to Council in 2023 Q4. As this work is being conducted primarily in-house, the project will be under budget.
69	Jason Locke	810 - Long Range Planning	S180	Canada Goose Management	-	5,000	5,000	0.0%	Complete	Complete and invoice received on Oct 16, 2023.
70	Jason Locke	810 - Long Range Planning	S200	Official Community Plan and Zoning Bylaw Update	-	200,000	200,000	0.0%	Delayed	RPF issued and successful consultant to be identified by end of October 2023 based on evaluation criteria as identified in the RFP.
71	Jason Locke	810 - Long Range Planning	S166	Quinsam Heights Neighbourhood Plan & Land Use with First Nations	91,215	136,167	44,952	67.0%	Delayed	Draft plan to be presented at Nov 7 CoTW. Public consultation in early Dec, final plan adoption 2024 Q1.
72	Jason Locke	810 - Long Range Planning	S174	Bald Eagle/Blue Heron Monitoring Contract Fees	5,000	3,000	(2,000)	166.7%	On Time	Program completed for this year. Program over budget, which is consistent with last year. Will review program to assess why and make adjustment to budget as required.
73	Robin	820 - Recreation & Culture	S104	Enhanced Skate Park Environment	13,629	22,500	8,871	60.6%	Complete	This is now complete, awaiting final invoicing. We extended the park patrol security until October 9th, because of several incidents occurring in late September/ early October.
74	Robin	820 - Recreation & Culture	S108	PLAY Campbell River	5,092	5,000	(92)	101.8%	Complete	This is an on-going year round committee. We have completed our funding commitment for it.
75	Robin	820 - Recreation & Culture	S167	Parks and Rec Strategic Plan	-	150,000	150,000	0.0%	On Time	The project has been launched, starting in September of 2023. It is expected to be complete by end of 2024, so funding will need to be carried over.
76	Robin	820 - Recreation & Culture	S179	CR Live Streets	160,331	160,205	(126)	100.1%	Complete	The CR Live Streets is now complete.
77	Robin	820- Recreation & Culture	S157	Canada Day Fireworks	6,348	5,500	(848)	115.4%	Complete	Project complete
78	Robin	820- Recreation & Culture	S175	Bus Rentals	7,454	15,000	7,546	49.7%	Complete	Rec & Culture rented one bus from the SD 72 for the summer to transport day camp kids. Project is now complete
79	Drew	830 - Solid Waste	S162	Organics Program Communications/Coordination	2,550	50,000	47,450	5.1%	On Time	Awaiting direction from Council; costs anticipated to be incurred in Q4.
*2023 budget as approved.				TOTAL	1,465,374	4,399,923	2,934,549	33.3%		

APPENDIX 3 CAPITAL PROJECTS at September 30, 2023 (Q3)

Project Status Index:

Completed

On Time

Delayed

Cancelled

Index	Department	CC1	Capital Project Name	Costs as at Sept 30, 2023	2023 Budget	\$ Variance	% Variance	Project Status	Comments - Q3
1	310 - Finance	8012	Financial Systems Software	283,018	2,042,557	1,759,539	13.9%	On Time	The project team has been meeting with Unit4 Business Solutions to develop the project governance model and project timeline. Staff have met with the contractor multiple times who is now working through the implementation plan. Next steps are to finalize the implementation plan and then begin on the requirements phase which will involve documenting and reviewing current processes so that the system can be built and designed based best practices while still completing necessary processes and functions.
2	320 - Capital Works	4080	Sportsplex Rehabilitation & Expansion Project	146,954	307,598	160,644	47.8%	Completed	Project is complete and in maintenance period with minor roof and mechanical deficiencies being actioned. Landscaping restoration by Parks Dept is in progress.
3	320 - Capital Works	4094	Design/Construction for 325 Beech Street	7,073	3,373	(3,700)	209.7%	Cancelled	Project was canceled as recommended in the Q1 quarterly report.
4	320 - Capital Works	6501	6th Ave - Thulin Utility Renewal	1,184,537	2,776,026	1,591,489	42.7%	On Time	Construction is nearing completion. Schedule completion (December) Q4 2023.
5	400 - Director of Corporate Svcs	2042	City Web Site Update	-	82,500	82,500	0.0%	Delayed	Issuing the RFP was delayed due to staff capacity and that we anticipate having it live by early October. The project is expected to finish in early 2024.
6	430 - IT	2001	Printer/Photocopier Replacement	-	55,629	55,629	0.0%	On Time	Service agreement is now in place with vendor, and printer orders are being submitted this week.
7	430 - IT	2002	Workstation/Laptop Replacement	8,427	78,000	69,573	10.8%	On Time	Replacement devices are being ordered and deployed as they become available. Focus is on oldest devices, or those reporting ongoing issues.
8	430 - IT	2016	GIS Orthophotos	-	25,000	25,000	0.0%	Delayed	Project is moving forward. An RFP for vendor quotes will be submitted this week.
9	430 - IT	2019	Internet Security	-	16,058	16,058	0.0%	Delayed	Delayed from 2022. Network Security Audit has been delayed due to vendor availability.
10	430 - IT	2023	Data Storage Upgrade & Primary File Server Replacement	74,899	70,000	(4,899)	107.0%	On Time	Storage device is installed. The IT Department and the vendor are performing user acceptance testing before going live.
11	430 - IT	2041	City Hall WiFi Replacement	-	25,000	25,000	0.0%	Delayed	Multiple WiFi Access Points have been deployed at City Hall.
12	430 - IT	5039	Norm Wood Phone System	-	5,000	5,000	0.0%	Delayed	Delayed from 2022. Fibre installation completion date is not currently known due to vendor merger with Rogers.
13	440 - Legislative Services	2033	Council Chambers Sound System	14,761	54,461	39,700	27.1%	Delayed	Waiting for delivery of final system components. Current expected installation date is Q4 of 2023.
14	442 - Properties	4030	Property Purchase	900,568	875,000	(25,568)	102.9%	Completed	Project complete. Additional \$75K of budget were attributed to this project Resolution number ic 23-0046
15	510 - Development Services	2039	Building Inspector Electric Vehicle	-	50,000	50,000	0.0%	Delayed	Under review due to increased costs of electric vehicles and funding source. Moved to 2024 budget Capital Projects list.
16	510 - Development Services	2043	Building Permit Process Modernization	8,176	16,000	7,824	51.1%	On Time	New equipment/software installation currently being assessed for functionality.

APPENDIX 3 CAPITAL PROJECTS at September 30, 2023 (Q3)

Project Status Index:

Completed

On Time

Delayed

Cancelled

Index	Department	CC1	Capital Project Name	Costs as at Sept 30, 2023	2023 Budget	\$ Variance	% Variance	Project Status	Comments - Q3
17	610 - Bylaw Enforcement	4096	Bylaw Officer Electric Vehicle	-	65,000	65,000	0.0%	On Time	Truck has been purchased and is in the queue with the Fleet Department for equipment installation
18	620 - Fire Protection	1004	Small Equipment Replacement	-	27,000	27,000	0.0%	On Time	Soliciting vendors.
19	620 - Fire Protection	1006	New Fire Station Headquarters - Public Engagement/Detail Design	14,271	300,000	285,729	4.8%	Delayed	Continuing to work with Zinc Consulting on the communications plan.
20	620 - Fire Protection	1012	Decontamination Unit	-	270,000	270,000	0.0%	Delayed	Construction started but delays expected due to higher than expected costs. All costs to be rebudgeted for 2024.
21	620 - Fire Protection	1015	Small Fire Fleet Replacement	162,761	268,500	105,739	60.6%	Delayed	Waiting for third and final vehicle to arrive; two units in service. Have been advised the truck has left the factory and is enroute to us.
22	620 - Fire Protection	1016	FIT Testing Machine	136	25,000	24,864	0.5%	On Time	Device arrived and in service. Invoice being processed.
23	620 - Fire Protection	1017	Downtown Fire Station #1 Server Room Fire Suppression System	-	69,630	69,630	0.0%	Delayed	Competition expected to be completed in Q4.
24	620 - Fire Protection	1018	Gas Detector Renewal	14,628	36,300	21,672	40.3%	On Time	Devices ordered, awaiting their arrival. Expected in Q4.
25	700 - Director of Operations	2020	Corporate Asset Management	42,012	50,000	7,988	84.0%	On Time	Activities including infrastructure data surveying and collection, records management, process mapping and asset condition assessment underway.
26	700 - Director of Operations	5037	Highway 19A Sewer Upgrade - Twillingate to Barlow (DCC Eligible)	7,105	385,670	378,565	1.8%	Completed	Project complete. Minor deficiencies left to be addressed.
27	700 - Director of Operations	6009	Seagull Walkway Design - North	98,001	1,356,153	1,258,152	7.2%	Delayed	DFO application has been introduced. Required Letter of Credit underway.
28	700 - Director of Operations	7804	Erickson Road Renewal	19,731	2,555,912	2,536,181	0.8%	On Time	Investigations and Project Definition report in progress. Preliminary design and site investigation outcomes with recommendations by end of Q4.
29	700 - Director of Operations	8006	Capital Works Management	393,935	525,246	131,312	75.0%	On Time	Annual work plan underway.
30	700 - Director of Operations	8008	Highway 19A - Phase 3	30,919	35,000	4,081	88.3%	Completed	Project completed and is waiting for final invoices.
31	700 - Director of Operations	8011	Seagull Walkway Surface Improvements - South	-	464,064	464,064	0.0%	Delayed	Awaiting SGWW North project schedule to be confirmed.
32	700 - Director of Operations	8014	Cheviot Road Rehabilitation	-	100,000	100,000	0.0%	On Time	RFP is currently underway. Expected to be awarded in Q4.
33	700 - Director of Operations	8015	Asset Management Service Levels	-	50,000	50,000	0.0%	On Time	Work is underway as part of the Operation Management System (OMS) Project.
34	700 - Director of Operations	8016	Asset Management Risk Assessments	-	25,000	25,000	0.0%	On Time	Work is underway as part of the OMS Project.
35	710 - Airport	3018	Airport Lighting, Visual Aids and Taxiway Rehabilitation	2,522,890	3,591,944	1,069,054	70.2%	Completed	Project is substantially complete and in maintenance period until August 2024.

APPENDIX 3 CAPITAL PROJECTS at September 30, 2023 (Q3)

Project Status Index:

Completed

On Time

Delayed

Cancelled

Index	Department	CC1	Capital Project Name	Costs as at Sept 30, 2023	2023 Budget	\$ Variance	% Variance	Project Status	Comments - Q3
36	710 - Airport	3027	Runway Rehabilitation	82,735	80,000	(2,735)	103.4%	Completed	ACAP Application submitted to Transport Canada.
37	710 - Airport	3030	Expansion of Jet Fuel Storage	-	100,000	100,000	0.0%	On Time	Project award made in September 2023. Project consultant is now engaged on initial design works.
38	720 - Fleet	4009	Fleet Replacement Plan	349,244	1,835,000	1,485,756	19.0%	Delayed	Preparing tender documents; most vehicles will not arrive until 2024/2025 due to manufacturing delays.
39	724 - Facilities	2038	Colocation Room Air Conditioning	12,605	45,000	32,395	28.0%	Completed	Project complete.
40	724 - Facilities	4038	Discovery Pier Structural Repairs	28,512	135,000	106,488	21.1%	Delayed	Initial scope of work complete. Outstanding deficiencies to be rectified before invoicing. Vendor sourcing local contractor to complete deficiencies.
41	724 - Facilities	4039	Big House Pavilion Preservation	-	50,000	50,000	0.0%	Delayed	Project on hold; staff waiting on further direction.
42	724 - Facilities	4050	Small Equipment	14,415	30,000	15,585	48.0%	On Time	50% of equipment purchased, remaining equipment to arrive in Q4.
43	724 - Facilities	4052	Energy and Water Consumption Reduction Projects	46,183	50,000	3,817	92.4%	Completed	Project complete.
44	724 - Facilities	4064	Council Chambers Accessibility Improvements	-	33,120	33,120	0.0%	Delayed	On hold. Waiting on further direction from council.
45	724 - Facilities	4065	Video Surveillance System Ongoing Camera Renewal Program	17,359	25,000	7,641	69.4%	On Time	Remaining scope scheduled for Q4.
46	724 - Facilities	4085	Dogwood Operations Centre Master Plan	-	50,000	50,000	0.0%	Delayed	Kick off meeting scheduled for October. Project will be a carryforward into 2024. Expected completion by March 31st 2024.
47	724 - Facilities	4091	CRCC Roof Replacement	1,146,659	1,500,000	353,341	76.4%	Delayed	70% complete. Estimated completion date: Nov 30th.
48	724 - Facilities	4092	RCMP Building Roof Replacement	642,129	1,000,196	358,068	64.2%	Delayed	66% complete. Estimated completion date: Nov 30th.
49	724 - Facilities	4093	EV Charging Stn - Sportsplex	3,549	285	(3,264)	1245.1%	Completed	Project complete.
50	724 - Facilities	4097	Police & Public Safety Building Lot Security Upgrade	-	50,000	50,000	0.0%	Delayed	RFP closed Oct 1st. Evaluation and award to commence in October.
51	724 - Facilities	4098	Haig Brown House Roof Replacement	66,060	65,000	(1,060)	101.6%	Completed	Project complete.
52	724 - Facilities	4099	Forensic video services workstation upgrade	1,081	7,000	5,919	15.4%	Completed	Installation complete.
53	724 - Facilities	4100	Workstations for RCMP Members	-	12,000	12,000	0.0%	On Time	Will be complete by end of Q4.

APPENDIX 3 CAPITAL PROJECTS at September 30, 2023 (Q3)

Project Status Index:

Completed

On Time

Delayed

Cancelled

Index	Department	CC1	Capital Project Name	Costs as at Sept 30, 2023	2023 Budget	\$ Variance	% Variance	Project Status	Comments - Q3
54	724 - Facilities	4101	Fire Panel - RCMP Building	15,896	30,000	14,104	53.0%	Completed	Execution complete.
55	724 - Facilities	4102	Museum Humidifier	-	42,000	42,000	0.0%	On Time	Execution complete. Invoicing outstanding.
56	724 - Facilities	4103	RCMP HVAC DDC, Chiller & Controls	16,250	25,000	8,750	65.0%	Delayed	Issued for Review (IFR) drawings received. Working with vendor on changes.
57	724 - Facilities	4104	Structure Demolition & Land Clearing	3,070	60,000	56,930	5.1%	Delayed	Tenants have moved out as of Oct 1st. Waiting on Hazmat assessment to go to market for demolition.
58	724 - Facilities	4105	Food Truck Servicing Infrastructure	19,863	20,000	137	99.3%	Completed	Project complete.
59	730 - Roads	6001	Cycling Infrastructure	69,352	280,686	211,334	24.7%	Delayed	Birch Street neighbourhood bikeway: Speed limit signs installed. Pavement markings installed. Currently working on a Communications Plan for traffic calming in 2024.
60	730 - Roads	6002	Intersection Improvements	-	20,000	20,000	0.0%	On Time	Project in planning stage to tie into work on 6th Avenue.
61	730 - Roads	6006	Sidewalk Infill	35,993	327,009	291,016	11.0%	On Time	This is apart of the 6th Ave capital project. Scheduled completion Q4 2023.
62	730 - Roads	6007	Transit Bus Shelters	19,993	127,537	107,544	15.7%	On Time	2 locations in 2023: 16th Avenue, eastbound, west of Dogwood; and South Island Highway, southbound at Willow Point Mall. Working on concrete pads, then contractor to install shelters.
63	730 - Roads	6020	Traffic Control Upgrades - Replacement	60,056	217,355	157,299	27.6%	On Time	Project is on track. Project awarded to Daeco. New signal heads at Highway 19A / Erickson; new poles at Dogwood / 9th, Dogwood / 4th and Dogwood / Mercroft. New controller and cabinet at Cedar / 11th Ave completed.
64	730 - Roads	6024	Street Light Infill	-	90,000	90,000	0.0%	On Time	Street Light contractros have been engaged. Lights in the Ken Ford park parking lot are being repced.
65	730 - Roads	6025	Asphalt Overlays	586,290	635,517	49,227	92.3%	On Time	There have been 4/5 overlays completed. Currently waiting for invoicing to determine if an additional overlay is needed.
66	730 - Roads	6034	Willis Road Pedestrian Upgrades - Pedestrian Path - Carolyn to Hwy 19	121,240	318,605	197,365	38.1%	On Time	Waiting on environmental window. Design complete.
67	730 - Roads	6044	Bike Lanes on Hilchey Road	2,899	35,785	32,886	8.1%	Completed	Project completed and waiting for final invoices.
68	730 - Roads	6045	Snow Clearing Equipment	14,980	150,735	135,755	9.9%	On Time	Waiting for attachments; anticipated delivery end of Q3.
69	730 - Roads	6047	Argonaut Bridge Upgrades/Repairs	11,425	140,000	128,575	8.2%	On Time	Contractor is currently working on design.
70	730 - Roads	6054	Willow Creek Road Permanent Connection	315,347	325,000	9,653	97.0%	On Time	Waiting for the installation of street lights and trees to finish the project.
71	732 - Parks	9008	Marine Foreshore Restoration	36,188	75,000	38,812	48.3%	On Time	Work still under way at Ken Forde Park and Maryland Beach Park pathway area.

APPENDIX 3 CAPITAL PROJECTS at September 30, 2023 (Q3)

Project Status Index:

Completed

On Time

Delayed

Cancelled

Index	Department	CC1	Capital Project Name	Costs as at Sept 30, 2023	2023 Budget	\$ Variance	% Variance	Project Status	Comments - Q3
72	732 - Parks	9068	Baikie Island Bridge Replacement	27,216	263,410	236,194	10.3%	On Time	Bridge design is complete, working with Qualified Environmental Professional on schedule for construction window. Currently waiting for QEP report, then tender to be issued.
73	732 - Parks	9071	New Park/Playground - Maryland Green Space	24,423	32,297	7,874	75.6%	Completed	Project completed and waiting for final invoices.
74	732 - Parks	9072	Pathways renewal -Dogwood Extension Walkway and Simms Creek Path	39,466	56,997	17,531	69.2%	On Time	Areas to be completed in November.
75	732 - Parks	9073	Robron Fieldhouse Irrigation & Landscaping	35,268	36,151	883	97.6%	Completed	Project completed and waiting for final invoices.
76	732 - Parks	9075	Sign Replacement - Penfield West, Jaycee, Ken Forde and Dick Murphy	9,119	9,396	277	97.0%	Completed	Project completed.
77	732 - Parks	9079	Outdoor Washroom Installation - Beaver Lodge Lands South Parking Lot and Baikie Island	15,477	17,695	2,218	87.5%	On Time	Rotary has been given the go ahead from the Ministry for the washroom on Trask Roads but still waiting for approval to place washroom at Holm Road Reservoir.
78	732 - Parks	9080	Parks Infrastructure Renewal Fund - Pathways	20,235	50,000	29,765	40.5%	On Time	Renewal pathways to be completed in November. Robron Park sidewalk area is ready now as irrigation project has been completed.
79	732 - Parks	9081	Baseball Infield Mix	16,528	25,000	8,472	66.1%	Completed	Project completed and waiting for final invoices.
80	732 - Parks	9082	In Ground Garbage Receptacle	13,652	15,000	1,348	91.0%	Completed	Project completed and waiting for final invoices.
81	732 - Parks	9083	Ken Forde Park Irrigation	49,899	50,000	101	99.8%	Completed	Project completed and waiting for final invoices.
82	732 - Parks	9084	Garden Beds	9,832	20,000	10,168	49.2%	On Time	Project in construction phase, to be completed in December.
83	732 - Parks	9085	Trees	16,359	20,000	3,641	81.8%	Completed	Project completed and waiting for final invoices.
84	732 - Parks	9086	Willow Point Park Ball Field Netting	25,362	200,000	174,638	12.7%	On Time	Poles and netting have been ordered, waiting for delivery.
85	732 - Parks	9087	Willow Point Field Drainage Upgrade	-	125,000	125,000	0.0%	On Time	Project construction phase to start in November, to be completed in December.
86	732 - Parks	9088	McIvor Lake Electrical Gate Entrance	-	150,000	150,000	0.0%	Delayed	Project in planning stage. Expected completion is spring 2024.
87	732 - Parks	9089	Cambridge Park Drainage System	16,710	35,000	18,290	47.7%	Completed	Project completed and waiting for final invoices.
88	780 - Sewer	5002	Waterfront Sewer Forcemain	-	245,567	245,567	0.0%	Completed	Next phase to be defined in 2024
89	780 - Sewer	5006	Norm Wood Environmental Centre Upgrades	1,757,765	5,730,622	3,972,857	30.7%	Delayed	Majority of project priorities are in progress or complete. Generator delivery set for April 2024.
90	780 - Sewer	5023	Sewer Asset Registry	-	50,000	50,000	0.0%	Delayed	Delay due to staffing shortage.

APPENDIX 3 CAPITAL PROJECTS at September 30, 2023 (Q3)

Project Status Index:

Completed

On Time

Delayed

Cancelled

Index	Department	CC1	Capital Project Name	Costs as at Sept 30, 2023	2023 Budget	\$ Variance	% Variance	Project Status	Comments - Q3
91	780 - Sewer	5024	Sewer Facility Renewal	11,870	200,000	188,130	5.9%	Delayed	Lift Station 1 (LS1) RFP has been delayed pending emergent electrical work at Norm Wood Environmental Centre. LS1 RFP will be posted early November. Design work will not be completed until Q2 2024.
92	780 - Sewer	5030	Sewer Condition Assessments	-	6,580	6,580	0.0%	Completed	Project completed in 2022; carry-forward budget no longer required.
93	780 - Sewer	5033	Lift Station #7 Pump and Controls Upgrade	15,243	22,597	7,354	67.5%	On Time	Work on site complete, all systems operating well, under warranty period.
94	780 - Sewer	5034	NWEC Shower and Locker Room Renovation	32,859	11,376	(21,483)	288.8%	Delayed	Remainder of project moved in-house; anticipated completion end of year.
95	780 - Sewer	5038	City Wide Sewer Modelling Program	95,969	200,000	104,031	48.0%	On Time	Contract awarded, data collection and model creation underway.
96	780 - Sewer	5040	Campbellton Sewer Upgrade	2,786	250,000	247,214	1.1%	On Time	Compiling condition assessment and design report for City review. Archaeological Multi-Assessment – Permit Application underway
97	780 - Sewer	5041	Lift Station #4 Slope Stabilization & Repairs	736,099	656,795	(79,304)	112.1%	On Time	Project is substantially complete.
98	780 - Sewer	5042	NWEC Blower Intake Air Filtration	-	20,000	20,000	0.0%	Delayed	RFP delayed due to conflict with NWEC Phase III scheduling. Expected to run into 2024.
99	780 - Sewer	5043	NWEC Solids Handling Study and Process Construction	-	150,000	150,000	0.0%	Delayed	Crop land assessment indicating longer than expected life. Further assessment in Q4 will determine if this is required in 2023 or better used in 2024-26.
100	780 - Sewer	5044	Lift Stations Electrical Assessment	-	100,000	100,000	0.0%	Delayed	Delay due to staffing shortage.
101	780 - Sewer	5045	NWEC Grizzly Contaminated Solids Dumping Site	-	20,000	20,000	0.0%	Delayed	RFP came back for design work over budget. Potential budget amendment will be made for council approval.
102	780 - Sewer	5046	Norm Wood Environmental Centre Oxidation Ditch Diffuser - Upgrade	-	150,000	150,000	0.0%	Cancelled	Early inspection of both Oxidation ditches and digester aeration indicate more life remaining than expected (approx. 2-5 years). Project will not proceed in 2023, but will be rebudgeted during 2024 financial planning.
103	780 - Sewer	5802	2021 Sewermain Replacement	77,740	172,792	95,052	45.0%	Completed	Project is complete.
104	780 - Sewer	5803	2022 Sewermain Replacement	118	128,185	128,067	0.1%	Completed	Project is complete. Maintenance period inspections completed. Waiting for final invoices.
105	780 - Sewer	5804	2023 Sewermain Replacement	71	1,500,000	1,499,929	0.0%	On Time	Project is in progress with all preparation work completed. Lining work to be completed by Dec 12, 2023. Substantial Performance target Dec 20th 2023.
106	780 - Sewer	8002	Meter Renewal	24,013	100,000	75,987	24.0%	On Time	Work is ongoing throughout the year. Number of replacements that have involved planning, investigation and purchase of meters and installation equipment are: the Hospital, North Island College Food Services, Shady Maples Trailer Park, 701 Hilchey, Lordco, Robert Ostler Park Irrigation.
107	782 - Storm Drains	6048	Dogwood Detention Pond Rehabilitation	5,850	100,000	94,150	5.9%	Delayed	Kick-off Meeting with EMP completed. Construction to be completed in 2024.
108	782 - Storm Drains	6049	Homewood Road Pipe Arch	-	75,000	75,000	0.0%	Delayed	Project moved to 2024/25. Connected to 16 Ave/Nunns Cr. Crossing Project

APPENDIX 3 CAPITAL PROJECTS at September 30, 2023 (Q3)

Project Status Index:

Completed

On Time

Delayed

Cancelled

Index	Department	CC1	Capital Project Name	Costs as at Sept 30, 2023	2023 Budget	\$ Variance	% Variance	Project Status	Comments - Q3
109	782 - Storm Drains	6050	City Wide Storm Water Modelling Program	-	60,000	60,000	0.0%	Delayed	Delayed due to staffing shortage.
110	782 - Storm Drains	6051	ERT Detention Study	1,943	50,000	48,058	3.9%	Delayed	Delayed due to staffing shortage.
111	782 - Storm Drains	6052	Flail Mower Purchase	-	70,000	70,000	0.0%	On Time	Fleet investigation ongoing.
112	782 - Storm Drains	6053	Detweiler Culvert Replacemnt	14,216	75,000	60,784	19.0%	On Time	Project completed.
113	782 - Storm Drains	6502	Downtown Storm Mitigation	-	250,000	250,000	0.0%	Delayed	Delayed due to staffing shortage.
114	782 - Storm Drains	6507	Midport Rd Storm Drain Upgrade	-	20,000	20,000	0.0%	On Time	Awaiting operations schedule room. Expected to be completed by end of 2023
115	782 - Storm Drains	6508	Quinsam Heights Integrated Storm Water Management Plan	42,060	190,306	148,246	22.1%	Delayed	Ongoing effort by contractor. Data collection process to continue into 2024.
116	782 - Storm Drains	6600	Storm System Renewals	-	264,192	264,192	0.0%	Delayed	Delayed due to staffing shortage.
117	790 - Water	7021	Dogwood Operations Centre Backflow/Meter	-	-	-	0.0%	Canceled	This project has been canceled pending the completion of the Facilities Master Plan. Redefinition and project scope change dependent upon the outcome of the master plan.
118	790 - Water	7026	Fire Hydrant Renewal	503	40,000	39,497	1.3%	Delayed	Planning to install 2 hydrants and purchase 2 new hydrants
119	790 - Water	7027	Water Service Renewal	8,415	60,000	51,585	14.0%	Delayed	Normal service renewal program has been delayed due to departmental focus on training and OMS implementation.
120	790 - Water	7033	Water Dept Temporary Location	2,985	176,255	173,270	1.7%	On Time	The Water Department remains ready to move within 90 days notice.
121	790 - Water	7034	Wei Wai Kum/CCR Water Improvements	24,891	292,550	267,659	8.5%	Delayed	Point of Connection Analysis Report is being reviewed
122	790 - Water	7035	Water Asset Registry	5,653	49,624	43,971	11.4%	On Time	Hardware and training equipment to be purchased for the collection and analysis of water infrastructure in conjunction with the OMS project. Funds anticipated to be spent by year end.
123	790 - Water	7038	Pressure Reducing Valve Abandonment	-	43,037	43,037	0.0%	On Time	Remaining pressure reducing valve abandonment plan has been developed. On site works to be completed by end of Q3.
124	790 - Water	7047	John Hart Reservoir	-	498,230	498,230	0.0%	On Time	Capital Projects has been given the design portion of this project. RFP for design expected to be posted soon.
125	790 - Water	7049	Water System Strategic Action Plan Update	16,295	267,342	251,047	6.1%	On Time	Update of Water Model near completion. Boundary condition testing will follow. Action Plan Update RFP to be posted after completion of Water Model Update.
126	790 - Water	7051	Small Water System Improvements	62,045	83,150	21,105	74.6%	On Time	Smith Road watermain complete. Willis Road watermain decommission works for fall season.

APPENDIX 3 CAPITAL PROJECTS at September 30, 2023 (Q3)

Project Status Index:

Completed

On Time

Delayed

Cancelled

Index	Department	CC1	Capital Project Name	Costs as at Sept 30, 2023	2023 Budget	\$ Variance	% Variance	Project Status	Comments - Q3
127	790 - Water	7052	Water Cathodic Protection Survey	-	75,000	75,000	0.0%	Delayed	Water Cathodic Protection Survey has been delayed due to departmental focus on training and OMS implementation.
128	790 - Water	7053	Cross Connection Control Program Update	-	75,000	75,000	0.0%	Delayed	Cross Connection Control Program Update has been delayed due to departmental focus on training and OMS implementation.
129	790 - Water	7054	Backflow Management Software Replacement	-	100,000	100,000	0.0%	Delayed	Backflow Management Software Replacement has been delayed due to departmental focus on training and OMS implementation.
130	790 - Water	7055	Water Condition Assessments	-	75,000	75,000	0.0%	Delayed	Several pipe samples have been assessed for current condition by a qualified professional. Awaiting reports and invoice.
131	790 - Water	7056	Watermain Renewal - Designs	-	400,000	-	0.0%	Delayed	RFP evaluation completed by end Q4.
132	790 - Water	7500	Water Facility Renewal	70,367	500,000	429,633	14.1%	On Time	Contract awarded for Pressure Reducing Station / reservoir control improvements.
133	790 - Water	7800	Watermain Renewal	-	-	-	0.0%	Cancelled	Project was canceled as recommended in the Q1 quarterly report.
134	790 - Water	7803	Watermain Renewal - Hilchey Road Part 2 (Galerno Rd to Hwy 19A)	332,641	524,551	191,910	63.4%	Completed	Project is complete.
135	810 - Long Range Planning	6039	Master Transportation Plan Update	57,511	87,379	29,868	65.8%	Delayed	Draft MTP & DCS to be presented at Nov 7th Committee of the Whole meeting with public engagement planned in Nov/Dec. Final plan adoption for 2024 Q1.
136	820 - Recreation & Culture	9900	Recreation Equipment	24,349	64,463	40,114	37.8%	On Time	Rec & Culture will be purchasing several pieces of cardio equipment in Nov/Dec to replace end of life fitness equipment in the Sportsplex Weightroom.
137	820 - Recreation & Culture	9910	Acoustic Baffles in the Sportplex	88,400	88,400	-	100.0%	Completed	This project has been completed, as of the end of August 2023. It has resulted in a much improved acoustic environment.
138	830 - Solid Waste	4053	Organics Facility	-	1,000,000	1,000,000	0.0%	On Time	Awaiting direction from Council; costs anticipated to be incurred in Q4.
139	Utilities Manager	2030	Operations Management Software Planning and Replacement	268,790	676,092	407,302	39.8%	On Time	Work is ongoing and is a multi year project.
*2023 budget as approved. TOTAL				13,775,162	41,821,482	27,646,320	32.9%		



CITY OF CAMPBELL RIVER
FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

**CITY OF CAMPBELL RIVER
FINANCIAL STATEMENTS
For the Year Ended December 31, 2022**

Independent Auditor's Report

Financial Reporting Responsibility	1
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Financial Statements

Statement of Financial Position	2
Statement of Operations	3
Statement of Changes in Net Financial Assets	4
Statement of Cash Flows	5
Notes to the Financial Statements	6
Schedule 1 - Schedule of Long-Term Debt	18
Schedule 2 - Tangible Capital Asset Continuity Schedule	19
Schedule 3 - Schedule of Segmented Reporting	20
Schedule 4 - Schedule of COVID-19 Safe Restart for Local Government Grant Funds	22

To the Mayor and Council of the City of Campbell River:

Opinion

We have audited the financial statements of the City of Campbell River (the "City"), which comprise the statement of financial position as at December 31, 2022, and the statements of operations, changes in net financial assets, and cash flows and the related schedules for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information, comprising the annual report, which is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the City's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the City or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the City's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Campbell River, British Columbia

May 11, 2023

MNP LLP

Chartered Professional Accountants

CITY OF CAMPBELL RIVER
FINANCIAL REPORTING RESPONSIBILITY
For the Year Ended December 31, 2022

The preparation and presentation of the Financial Statements is the responsibility of the management of the City of Campbell River. The Financial Statements have been prepared pursuant to Section 167 of the Community Charter and in accordance with Canadian public sector accounting standards. 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 City's information systems. The City maintains a system of internal accounting controls designed to safeguard our assets and provide reliable financial information.

MNP LLP has been appointed by the Council of the City of Campbell River as the City's independent auditor. Their report accompanies the Financial Statements.

Alaina Maher, BCom, CPA, CMA
Director of Financial Services/Chief Financial Officer

Aaron E. Daur, CPA
Financial Services Manager

CITY OF CAMPBELL RIVER
STATEMENT OF FINANCIAL POSITION
As at December 31, 2022

	2022	2021
FINANCIAL ASSETS		
Cash and cash equivalents (Note 2)	\$ 68,684,882	\$ 106,990,872
Investments (Note 3)	42,206,379	157,039
Accounts receivable (Note 5)	8,333,857	6,147,471
Inventory held for sale	88,054	56,704
	119,313,172	113,352,086
FINANCIAL LIABILITIES		
Accounts payable and accrued liabilities (Note 6)	15,111,751	14,244,297
Deposits and holdbacks	5,618,655	5,316,001
Development cost charges (Note 7)	13,602,602	12,851,727
Deferred revenue (Note 7)	12,063,722	12,661,158
Long-term debt (Note 8 & Schedule 1)	9,812,720	10,746,957
	56,209,450	55,820,140
NET FINANCIAL ASSETS	63,103,722	57,531,946
NON FINANCIAL ASSETS		
Inventory of supplies	411,168	403,781
Prepays	155,408	54,099
Tangible capital assets (Schedule 2)	292,866,771	290,325,147
	293,433,347	290,783,027
ACCUMULATED SURPLUS (Note 10)	\$ 356,537,069	\$ 348,314,973

See Contingent liabilities Note 11.

Alaina Maher, BCom, CPA, CMA
Director of Financial Services/Chief Financial Officer

Aaron E. Daur, CPA
Financial Services Manager

CITY OF CAMPBELL RIVER
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2022

	2022 Budget (See Note 13)	2022 Actual	2021 Actual
REVENUE			
Taxes & parcel taxes (Note 12)	\$ 39,247,766	\$ 39,229,522	\$ 37,329,041
Payments in lieu of taxes	714,300	793,684	760,729
Sale of services	27,451,821	28,480,632	27,139,784
Services provided to other governments	1,735,975	1,370,111	1,499,057
Transfers from other governments (Note 16)	11,744,726	9,378,944	3,586,616
Investment and other income	1,078,423	2,669,532	1,177,820
Other revenue	346,000	776,760	1,014,408
Development cost charges recognized	2,931,876	937,338	2,199,740
Contributed tangible capital assets (Note 17)	337,531	349,354	4,017,610
Gain/(loss) on disposal of tangible capital assets	-	18,262	(39,543)
	85,588,418	84,004,139	78,685,262
EXPENSES			
General government	8,991,711	15,409,564	9,267,734
Protective services	20,175,604	18,036,917	18,693,861
Transportation services	13,923,318	15,466,891	13,508,920
Environmental health services	2,849,388	2,766,081	2,600,238
Public health services	242,532	254,088	247,658
Development services	2,959,648	2,579,250	2,780,745
Parks, recreation and cultural services	10,469,455	9,284,480	8,760,780
Sewer utility services	4,740,601	5,247,954	5,055,377
Water utility services	6,516,087	6,736,818	6,811,304
	70,868,344	75,782,043	67,726,617
ANNUAL SURPLUS	14,720,074	8,222,096	10,958,645
Accumulated Surplus, Beginning of Year	348,314,973	348,314,973	337,356,328
ACCUMULATED SURPLUS (Note 10)	\$ 363,035,047	\$ 356,537,069	\$ 348,314,973

See Budget legislative compliance Note 13.

CITY OF CAMPBELL RIVER
STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
For the Year Ended December 31, 2022

	2022 Budget (See Note 13)	2022 Actual	2021 Actual
ANNUAL SURPLUS	\$ 14,720,074	\$ 8,222,096	\$ 10,958,645
TANGIBLE CAPITAL ASSETS			
Acquisition of tangible capital assets	(54,258,593)	(13,721,632)	(12,913,995)
Contributed tangible capital assets (Note 17)	-	(349,354)	(4,017,610)
Proceeds on disposal of tangible capital assets	-	33,963	87,363
Loss on disposal of tangible capital assets	-	(18,262)	39,543
Writedown of tangible capital assets	-	144,807	1,171,132
Amortization	10,296,551	11,368,854	11,013,762
	(43,962,042)	(2,541,624)	(4,619,805)
OTHER NON-FINANCIAL ASSETS			
Decrease/(increase) in inventory of supplies	-	(7,387)	71,039
Increase in prepaids	-	(101,309)	(32,699)
	-	(108,696)	38,340
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	(29,241,968)	5,571,776	6,377,180
NET FINANCIAL ASSETS, BEGINNING OF YEAR	57,531,946	57,531,946	51,154,766
NET FINANCIAL ASSETS, END OF YEAR	\$ 28,289,978	\$ 63,103,722	\$ 57,531,946

CITY OF CAMPBELL RIVER
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2022

	2022	2021
OPERATING ACTIVITIES		
Annual surplus	\$ 8,222,096	\$ 10,958,645
Non-cash items included in annual surplus:		
Long-term debt actuarial adjustment	(149,870)	(122,201)
Contributed tangible capital assets	(349,354)	(4,017,610)
Loss/(Gain) on disposal of tangible capital assets	(18,262)	39,543
Writedown of tangible capital assets	144,807	1,171,132
Amortization expense	11,368,854	11,013,762
Decrease/(increase) in inventory of supplies	(7,387)	71,039
Increase in prepaids	(101,309)	(32,699)
Changes in financial assets and liabilities:		
Accounts receivable	(2,186,386)	2,360,912
Inventory held for resale	(31,350)	(32,056)
Accounts payable and accrued liabilities	867,454	(3,224,495)
Deposits and holdbacks	302,654	818,526
Development cost charges	750,875	131,152
Deferred revenue	(597,436)	2,176,604
	18,215,386	21,312,254
CAPITAL ACTIVITIES		
Proceeds on sale of tangible capital assets	33,963	87,363
Acquisition of tangible capital assets	(13,721,632)	(12,913,995)
	(13,687,669)	(12,826,632)
FINANCING ACTIVITIES		
Debt principal repaid	(784,367)	(782,314)
	(784,367)	(782,314)
INVESTING TRANSACTIONS		
Purchase of investments	(42,049,340)	-
	(42,049,340)	-
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(38,305,990)	7,703,308
CASH AND CASH EQUIVALENTS BEGINNING OF YEAR	106,990,872	99,287,564
CASH AND CASH EQUIVALENTS END OF YEAR	\$ 68,684,882	\$ 106,990,872
INTEREST RECEIVED	\$ 2,499,619	\$ 716,090
INTEREST PAID	\$ 454,250	\$ 421,712

CITY OF CAMPBELL RIVER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

The City of Campbell River ("City") was incorporated as a municipal district in 1947 under the provisions of the *British Columbia Municipal Act*, and was reinforced as a city by letters patent in 2005. Its principal activities are the provision of local government services to the residents of the City, as governed by the *Community Charter* and the *Local Government Act*.

The notes to the Financial Statements are an integral part of these statements. They provide detailed information and explain the significant accounting and reporting policies and principles that form the basis for these statements. They also provide relevant supplementary information and explanations which cannot be conveniently expressed in the Financial Statements.

1. Significant accounting policies

a) Basis of presentation

The Financial Statements of the City are the representations of management prepared in accordance with Canadian public sector accounting standards. Budget information has been aggregated to comply with these reporting standards.

b) Reporting entity

The Financial Statements reflect the assets, liabilities, revenues, expenses and changes in financial position of the reporting entity which comprises all the organizations that are accountable for the administration of their financial affairs and resources to Council and are owned or controlled by the City. All inter-fund balances and transactions are eliminated.

The Cemetery Trust Funds administered by the City are specifically excluded from the Financial Statements and are reported separately (Note 4).

c) Accrual accounting

Items recognized in the financial statements are accounted for in accordance with the accrual basis of accounting. The accrual basis of accounting recognizes the effect of transactions and events in the period in which they occur, regardless of whether there has been a receipt or payment of cash or its equivalent. Assets are recognized until the future economic benefit underlying the asset is partly or wholly used or lost. Liabilities are recognized until the obligation or condition(s) underlying the liability is partly or wholly satisfied. The accrual basis of accounting recognizes expenses as they are incurred and become measurable based upon receipt of goods or services and/or creation of a legal obligation to pay.

d) Revenue recognition

Revenue is recorded in the period in which the transactions or events that gave rise to the revenue occur. Following are the types of revenue received and a description of their recognition:

i) Taxation

Taxes for Municipal Purposes are recognized in the year levied. Levies imposed by other taxing authorities (Note 12) are not included in these financial statements.

**CITY OF CAMPBELL RIVER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2022**

1. Significant accounting policies (continued)

d) Revenue recognition (continued)

ii) Sale of services

Sale of services are recognized in the year that the service is provided or the amount is earned, provided the amount can be estimated and collection is reasonably assured.

iii) Transfers from other governments

The City recognizes a government transfer as revenue when the transfer is authorized and all eligibility criteria, if any, have been met. A government transfer with stipulations giving rise to an obligation that meets the definition of a liability is recognized as a liability. In such circumstances, the City recognizes revenue as the liability is settled. Transfers of non-depreciable assets are recognized in revenue when received or receivable.

iv) Other revenue

Investment income, taxation penalties and actuarial earnings are recorded in the year they are earned, provided the amount can be estimated and collection is reasonably assured.

v) Development cost charges and other deferred revenues

Development cost charges are recognized in the year that they are used to fund an eligible capital project that has been authorized by bylaw. Receipts which are restricted by agreement with external parties are reported as Deferred Revenue at the time they are received. When the qualifying expenses are incurred the related Deferred Revenue is brought into revenue. Deferred Revenues are comprised

e) Cash and cash equivalents

Cash and cash equivalents include cash and short-term investments with maturities of three months or less at the date of acquisition, are readily convertible to known amounts of cash and are subject to an insignificant risk of change in value. Cash and cash equivalents include money market funds, operating bank accounts and high interest savings accounts.

f) Investments

Investments are recorded at cost, adjusted for amortization of premiums or discounts over the term of the investments on a straight-line basis. Provisions for losses are recorded when they are considered to be other than temporary. Investment income is recognized as revenue in the period it is earned. Accrued interest is included in accounts receivable. Short-term investments are those that mature between three months and one year. Long-term investments are those that mature in more than one year. Investments are comprised of pooled funds, term deposits, and corporate, federal and provincial bonds with maturity dates greater than 90 days after acquisition.

CITY OF CAMPBELL RIVER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

1. Significant accounting policies (continued)

g) Long-term debt

All long-term debt is borrowed from the Municipal Finance Authority of BC (MFA). Interest payments and actuarial earnings related to long-term debt obligations are recorded on an accrual basis. Actuarial revenue is investment earnings on the City's principal payments made to, and invested by, the MFA, prior to the MFA using these funds to retire the related debt. The actuarial interest rate is set when the debt is issued to the City and may be adjusted by MFA during the term of the debt if market conditions dictate that the rate can no longer be achieved. The rates of interest on outstanding debt are 1.28% to 3.15% as disclosed on Schedule 1. Actual actuarial earnings beyond the set rate are paid to the City when the related debt is retired. Actuarial revenue is recognized and compounded annually starting in the second

h) Financial instruments

The City's financial instruments consist of cash and investments, accounts receivable, accounts payable and accrued liabilities, deposits and holdbacks, short-term and long-term debt. Unless otherwise noted, it is management's opinion that the City is not exposed to significant interest, currency or credit risk arising from these financial instruments. Interest rates for long-term debt are set at fixed rates for the term. The City does not have significant foreign currency denominated transactions. Accounts receivable are due from a broad base of customers, except as otherwise commented on in Note 5.

i) Non-financial assets

The City's non-financial assets consist of inventory of supplies, prepaids, and tangible capital assets. Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of goods and services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. Intangible assets, such as water rights and mineral resources, are not recorded in the financial statements.

i) Tangible capital assets

Tangible capital assets are recorded at cost, net of disposals, write-downs and amortization. The useful life is applied on a straight line basis to calculate amortization that is calculated when the asset is put in

The estimated useful lives that the City uses to amortize its tangible capital assets are:

Asset	Useful life (years)
Land	N/A
Buildings	7-60
Furniture, machinery & equipment	3-50
Drainage infrastructure	30-80
Roads, bridges & highways	15-60
Marine infrastructure	30-40
Sewer infrastructure	20-60
Water infrastructure	20-60

Carrying costs directly attributable to the acquisition, construction or development activity, excluding interest costs, are capitalized to the point in time the asset is substantially complete and ready for use. Contributions of tangible capital assets are recorded at fair value at the date of contribution.

CITY OF CAMPBELL RIVER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

1. Significant accounting policies (continued)

i) Non-financial assets (continued)

ii) Inventory

Inventories are recorded at the lower of cost and net realizable value. Cost is determined using the weighted average cost basis.

j) Use of estimates/measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported amounts of revenues and expenses during the reporting period. Significant areas requiring use of management estimates relate to the useful lives of tangible capital assets, determination of employee future benefits, accrual for retroactive wages and the outcome of litigation and claims. Accounts receivable are recorded after considering the collectability of the amounts and setting up an allowance for doubtful accounts, if necessary. Actual results will depend on future economic events and could differ from the estimates. Adjustments, if any, will be reflected in the period of settlement or upon a change in the estimate. Liabilities for contaminated sites are estimated based on the best information available regarding potentially contaminated sites under the responsibility of the City.

k) Liability for contaminated sites

A liability for remediation of a contaminated site is recognized at the best estimate of the amount required to remediate the contaminated site when contamination exceeding an environmental standard exists, the City is either directly responsible or accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount is determinable. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available at December 31, 2022.

At each financial reporting date, the City reviews the carrying amount of the liability. Any revisions required to the amount previously recognized is accounted for in the period revisions are made. The City continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

l) Recent accounting pronouncements

PS 3280 Asset Retirement Obligations, issued August 2018, establishes standards for recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of tangible capital assets and is effective for the City as of January 1, 2023. A liability will be recognized when, as at the financial reporting date:

- i) There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- ii) The past transaction or event giving rise to the liability has occurred;
- iii) It is expected that future economic benefits will be given up; and
- iv) A reasonable estimate of the amount can be made.

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related tangible capital asset. In subsequent periods, the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and accretion expense is included in the Statement of Operations.

CITY OF CAMPBELL RIVER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

2. Cash and cash equivalents

	2022	2021
General Operating Fund	\$ 51,312,489	\$ 90,855,804
Development cost charges	13,602,602	12,851,727
Capital lending reserve fund	3,227,105	2,752,286
Parkland acquisition reserve fund	542,686	531,055
	\$ 68,684,882	\$ 106,990,872

3. Investments

	2022	2021
Deposits	\$ 10,159,676	\$ 157,039
Municipal Finance Authority Bond Fund	3,075,094	-
Municipal Finance Authority Mortgage Fund	9,042,119	-
Portfolio Investments	19,929,490	-
	\$ 42,206,379	\$ 157,039

- a. Deposits include long-term, non-redeemable guaranteed investment certificates with varying maturity dates from October 2023 to December 2027 and varying rates of return ranging from 4.40% to 4.70%.
- b. The carrying value of the Municipal Finance Authority Short-Term Bond fund at December 31, 2022 was \$3,075,094 and the market value at December 31, 2022 was \$2,917,562.
- c. The carrying value of the Municipal Finance Authority Pooled Mortgage Fund at December 31, 2022 was \$9,042,119 and the market value at December 31, 2022 was \$8,778,629.
- d. The City of Campbell River's portfolio investments are comprised of fixed income securities. The fixed income securities have varying maturity dates from April 23, 2023 to December 2, 2031 and have rates of return ranging from 3.22% to 4.95%.

4. Trust funds

The City holds trust funds under British Columbia law for the purposes of maintaining public cemeteries. These funds are excluded from the Financial Statements and are comprised of the following:

	December 31, 2021	Collections	Expenses	December 31, 2022
CR Municipal Cemetery	\$ 343,847	\$ 7,357	\$ -	\$ 351,204
Elk Falls Memorial Cemetery	262,276	5,612	-	267,888
	\$ 606,123	\$ 12,969	\$ -	\$ 619,092

5. Accounts receivable

	2022	2021
Property taxes	\$ 1,485,024	\$ 1,526,377
Due from other governments	3,154,939	1,072,415
Other	3,693,894	3,548,679
	\$ 8,333,857	\$ 6,147,471

Other receivables include an amount from one customer of \$363,420 (2021 - \$426,596) which is a structured payment established through a local service agreement and is collected as part of the annual tax levy with the final payment occurring in 2027. The annual repayment amount is \$81,353 based on an interest rate of 4.71% over the 20 year repayment term. There are 5 years remaining on the repayment term.

CITY OF CAMPBELL RIVER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

6. Accounts payable and accrued liabilities

	2022	2021
Trade accounts payable	\$ 2,204,868	\$ 1,932,936
Due to other governments	6,555,501	7,054,796
Accrued liabilities	240,546	209,684
Accrued wages and benefits	6,028,115	4,964,160
Accrued interest	82,721	82,721
	\$ 15,111,751	\$ 14,244,297

Included in accrued liabilities is a liability for a contaminated site the City owns. The site is potentially contaminated with elevated levels of minerals in its soil and groundwater from its former use as a dumping site for industrial wood waste and requires remediation to an acceptable environmental standard. The City has estimated that the necessary remediation will cost approximately \$190,000 (2021 - \$190,000) based on a letter of opinion from the City's consultant.

Full-time permanent employees receive up to one-third or one-sixth of their sick bank on retirement, per their respective collective agreement. Permanent employees are also entitled to awards of supplemental vacation on certain anniversary years. The value of the liabilities for sick leave and supplemental vacation as at December 31, 2022 are calculated by an Actuary engaged by the City and reflect the likelihood that eligible employees will become entitled to such benefits. There are no additional liabilities accrued for these amounts as they are included in the sick leave, vacation, and banked overtime liability accounts.

Accrued wages and benefits:

	2022	2021
Employee future benefits	\$ 1,619,700	\$ 1,791,800
Vacation liability	755,839	825,017
Banked overtime liability	324,157	327,300
Wages and other accruals	3,328,419	2,020,043
	\$ 6,028,115	\$ 4,964,160

Employee future benefits:

	2022	2021
Accrued benefit obligation - beginning	\$ 1,791,800	\$ 1,842,200
Current service cost	162,800	164,500
Interest cost	46,400	39,900
Benefits paid	(174,800)	(171,300)
Recognition of Actuarial loss/gain	(206,500)	(83,500)
	\$ 1,619,700	\$ 1,791,800

Discount rate	4.50%	2.50%
Inflation rate	2.50%	2.50%

7. Development cost charges and deferred revenue

Included in deferred revenue are contributions from developers collected under the Development Cost Charges (DCC) Bylaw. These contributions will be recognized as revenue in future years when these funds are used for expenses as permitted by the Development Cost Charges Bylaw and the relevant sections of the *Local Government Act*, unless otherwise authorized by the Ministry of Municipal Affairs

The funded DCC's are disclosed as cash and cash equivalents in Note 2 and total \$13,602,602 (2021 - \$12,851,727).

CITY OF CAMPBELL RIVER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

7. Development cost charges and deferred revenue (continued)

	December 31, 2021	Transfers	Collections	December 31, 2022
Development cost charges				
Park development	\$ 1,240,830	\$ 4,567	\$ 116,370	\$ 1,352,633
Parkland acquisition	1,448,139	945,552	194,124	696,711
Roads	1,431,584	11,245	442,342	1,862,681
Sanitary sewer	1,623,838	9,661	267,232	1,881,409
Storm drains	2,080,109	52,598	275,217	2,302,728
Water	5,027,227	15,909	495,122	5,506,440
	<u>\$ 12,851,727</u>	<u>\$ 1,039,532</u>	<u>\$ 1,790,407</u>	<u>\$ 13,602,602</u>
Deferred revenue				
Future local improvements	\$ 2,506,942	\$ -	\$ 67,773	\$ 2,574,715
Prepaid property taxes	3,656,366	6,343,583	6,713,277	4,026,060
Community Works Fund	4,469,078	2,882,160	1,563,290	3,150,208
Parkland acquisition	531,054	-	11,632	542,686
Other	1,497,718	1,225,065	1,497,400	1,770,053
	<u>12,661,158</u>	<u>10,450,808</u>	<u>9,853,372</u>	<u>12,063,722</u>
	<u>\$ 25,512,885</u>	<u>\$ 11,490,340</u>	<u>\$ 11,643,779</u>	<u>\$ 25,666,324</u>

8. Long-term debt

Debt is reported at the gross amount. See Schedule 1 for maturity dates, interest rates and payments in the year. The principal payments for the next five years are:

Year	General	Sewer	Water	Total
2023	\$ 133,396	\$ 337,363	\$ 402,703	\$ 873,462
2024	26,897	371,636	454,200	852,733
2025	15,887	383,191	467,826	866,904
2026	-	355,200	481,861	837,061
2027	-	317,405	496,317	813,722
2028 & thereafter	-	2,505,070	3,063,768	5,568,838
Total Long Term Debt	<u>\$ 176,180</u>	<u>\$ 4,269,865</u>	<u>\$ 5,366,675</u>	<u>\$ 9,812,720</u>

The interest payments for the next five years are:

Year	General	Sewer	Water	Total
2023	\$ 42,334	\$ 141,510	\$ 216,650	\$ 400,494
2024	5,378	141,510	216,650	363,538
2025	2,373	141,510	216,650	360,533
2026	-	135,750	216,650	352,400
2027	-	127,680	216,650	344,330
2028 & thereafter	-	829,920	1,110,375	1,940,295
Total Interest Payments	<u>\$ 50,085</u>	<u>\$ 1,517,880</u>	<u>\$ 2,193,625</u>	<u>\$ 3,761,590</u>

The City has no debt assumed by others on its behalf, and has not directly assumed any debt for others (Note 11b).

CITY OF CAMPBELL RIVER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

9. Municipal Finance Authority debt reserve fund

The Municipal Finance Authority (MFA) of British Columbia provides capital financing for regional districts and their member municipalities. The MFA 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 MFA 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 City. The proceeds from these discharges will be credited to income in the year they are received. The City's MFA debt reserve fund is:

	2022	2021
General	\$ 24,790	\$ 24,248
Sewer	65,429	63,999
Water	80,108	78,358
	\$ 170,327	\$ 166,605

10. Accumulated surplus

	2022	2021
Unappropriated surplus		
General	\$ 4,400,000	\$ 4,400,000
Sewer	800,000	800,000
Water	850,000	850,000
	6,050,000	6,050,000
Non-statutory reserves		
General	23,371,285	23,903,010
Airport	643,880	66,008
Sewer	13,970,533	12,062,612
Water	26,911,708	24,600,030
	64,897,406	60,631,660
Statutory reserves		
Capital lending	3,227,105	2,752,286
Investment in tangible capital assets	282,362,558	278,881,027
Total	\$ 356,537,069	\$ 348,314,973

The Unappropriated surplus is available to temporarily finance operations until planned revenues including property taxes are received, or for other operating or capital purposes as determined by Council.

The Non-statutory reserves have been set aside by decision of Council for a specified purpose. In the normal course of operations, these funds will be used to finance the future services or capital works for which they have been appropriated.

CITY OF CAMPBELL RIVER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

10. Accumulated surplus (continued)

The Statutory reserves have been established by bylaw in accordance with the Community Charter and their use is restricted by legislation. In the normal course of operations, these funds will be used to finance the future services or capital works for which they have been appropriated.

Investment in tangible capital assets includes the net book value of capital assets for all City funds (General, Airport, Sewer, Water), less long term obligations associated with these assets.

11. Contingent liabilities

a) Pension liability

The municipality and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2021, the plan has about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 contributors from local governments.

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

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

The City of Campbell River paid \$1,926,261 (2021 - \$2,011,686) for employer contributions, while employees contributed \$1,671,887 (2021 - \$1,662,581) to the plan in fiscal 2022. The City of Campbell River expects to pay \$2,030,000 for employer contributions in the next fiscal year.

The next valuation will be as at December 31, 2024, with results available in 2025.

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

b) Regional District debt

Debt issued by the Strathcona Regional District is a direct joint and several liability of the Regional District and each member municipality, including the City of Campbell River. Readers are referred to the Strathcona Regional District Audited Financial Statements for specific information and detail.

CITY OF CAMPBELL RIVER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

11. Contingent liabilities (continued)

c) Other claims and contingent liabilities

In the course of a year, the City is faced with lawsuits, assessment appeals on property values, and other claims for damages and management believes the exposure to be insignificant. As at December 31, 2022 there existed several claims which management believes may be successful against the City. The City has recorded a liability for these claims, as it believes a reasonable estimate can be made. An accrued liability of \$49,673 (2021 - \$21,308) has been recorded for these claims.

12. Property taxation

	2022	2021
Municipal Taxation:		
General municipal property taxes	\$ 36,342,950	\$ 34,625,075
Local service taxes	81,555	81,353
Parcel taxes	2,293,065	2,106,064
1% utility tax	511,952	516,549
Total municipal taxation	\$ 39,229,522	\$ 37,329,041
Collections for Other Taxing Authorities:		
BC Assessment Authority	\$ 416,089	\$ 373,451
Comox Strathcona Regional Hospital District	3,158,952	3,200,761
Comox Strathcona Regional Solid Waste Board	1,254,978	1,265,316
Municipal Finance Authority	2,186	1,681
Provincial School Levy	18,410,123	17,317,190
Strathcona Regional District	6,975,073	6,939,812
Regional Library	1,740,361	1,677,091
Total collections for other taxing authorities	31,957,762	30,775,302
Payments to other taxing authorities	(31,957,762)	(30,775,302)
Net taxation for municipal purposes	\$ 39,229,522	\$ 37,329,041

13. Budget legislative compliance

The following table reconciles the difference between the Statement of Operations Surplus/Deficit and the Financial Plan (Budget) balance, where sources of funds equal use of funds, demonstrating how the City has complied with the legislative requirement for a balanced budget.

The budget amounts presented throughout these financial statements are based on the Ten Year Financial Plan bylaw adopted by Council on January 10, 2022, to the exception of the amounts noted below.

Adjustments to the 2022-2031 Financial Plan Annual Surplus:

Annual surplus, as per Statement of Operations	\$ 14,720,074
Adjustments for non-cash item:	
Amortization offset	10,296,551
Debt principal repayments	(782,313)
Capital expenses	(54,258,593)
Net transfer from reserves & unappropriated surplus	30,024,281
	\$ -

CITY OF CAMPBELL RIVER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

14. Contractual Rights

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The City's contractual rights arise because of contracts entered into for future lease/rental revenue, E-911 operations agreement and a local area service agreement. The following table summarizes the contractual rights of the City for future assets:

	Lease/Rental Revenue	Local Area Service
2023	\$ 1,874,047	\$ 81,353
2024	1,802,578	81,353
2025	1,906,493	81,353
2026	177,640	81,353
2027	177,640	81,353
Thereafter, to completion	1,853,211	-
Total Contractual Rights	\$ 7,791,609	\$ 406,765

15. Segmented reporting

The City of Campbell River provides various City services within various divisions. The schedule segmented reporting as disclosed in Schedule 3 reflects those functions offered by the City as summarized below:

General government - activities related to the administration of the City as a whole including central administration, finance, human resources, information technology and legislative operations.

Protective services - activities related to providing for the security of the property and citizens of the City including policing, fire protection, emergency planning, building inspection, animal control and bylaw enforcement.

Transportation services - activities related to transportation and transit services including airport operations, maintenance of roads, sidewalks, street lighting and signage.

Environmental health services - activities related to solid waste management.

Public health services - activities related to child care, victim services and cemetery maintenance.

Development services - activities related to economic development, community planning and development.

Parks, recreation & cultural services - activities related to all recreation and cultural services including the maintenance of parks, recreation and fitness programs as well cultural facilities including the museum.

Sewer utility services - activities related to gathering, transporting, storing, treating and discharging sewage and reclaimed water.

Water utility services - activities related to treating, storing, supplying and transporting water.

16. Government transfers

	2022	2021
Federal	\$ 6,905,857	\$ 2,078,652
Provincial	2,423,087	1,457,964
Regional	50,000	50,000
	\$ 9,378,944	\$ 3,586,616

CITY OF CAMPBELL RIVER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2022

17. Contributed tangible capital assets

\$349,354 of contributed tangible capital assets were received in 2022. These assets consisted of subdivision installations (roads, drainage, water and sewer assets). These contributed assets are reported on the Statement of Changes in the Net Financial Assets.

18. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation adopted in the current year.

**CITY OF CAMPBELL RIVER
FINANCIAL STATEMENTS
SCHEDULE OF LONG-TERM DEBT
As at December 31, 2022**

SCHEDULE 1

Bylaw	Description	Maturity Date	Interest Rate %	Balance at Dec 31, 2021	Debt Issued	Principal Payments	Actuarial Adjust	Balance at Dec 31, 2022
Long-term debt								
General								
3303	Issue #103	23/04/23	2.65	\$ 32,991	\$ -	\$ 9,713	\$ 6,459	\$ 16,819
3301	Issue #104	20/11/23	2.90	116,286	-	34,235	22,769	59,282
3302	Issue #104	20/11/23	2.90	84,818	-	24,971	16,607	43,240
3302	Issue #106	13/10/24	2.25	33,327	-	6,668	4,008	22,651
3301	Issue #112	06/10/25	1.28	60,397	-	9,953	4,376	46,068
				327,819	-	85,540	54,219	188,060
Sanitary Sewer								
3345	Issue #112	12/10/26	1.28	146,581	-	24,157	10,620	111,804
3345	Issue #117	06/10/26	1.47	219,820	-	29,471	11,521	178,828
3519	Issue #147	09/04/32	2.66	4,276,098	-	258,080	15,717	4,002,301
				4,642,499	-	311,708	37,858	4,292,933
Water								
3518	Issue #141	07/04/32	2.80	2,247,676	-	155,923	19,570	2,072,183
3518	Issue #145	23/04/33	3.15	3,585,396	-	231,196	21,438	3,332,762
				5,833,072	-	387,119	41,008	5,404,945
Accrued actuarial adjustment				(56,433)	-	-	16,785	(73,218)
Total long-term debt				\$ 10,746,957	\$ -	\$ 784,367	\$ 149,870	\$ 9,812,720

CITY OF CAMPBELL RIVER
FINANCIAL STATEMENTS
TANGIBLE CAPITAL ASSET CONTINUITY SCHEDULE
As at December 31, 2022

SCHEDULE 2

COST	Land	Buildings	Machinery & Equipment	Engineered Structures	Assets Under Construction	Total 2022	Total 2021
Opening balance	\$ 33,014,289	\$ 45,222,133	\$ 32,457,271	\$ 408,528,417	\$ 1,713,193	\$ 520,935,303	\$ 506,345,107
Reclassification	-	-	(891,902)	891,902	-	-	-
Additions	1,475,331	145,117	917,261	5,243,234	5,940,689	13,721,632	12,913,995
Contributed tangible capital assets	-	-	-	349,354	-	349,354	4,017,610
Construction completed	-	-	60,125	333,942	(394,067)	-	-
Writedowns	-	-	-	-	(144,807)	(144,807)	(1,171,132)
Disposals	-	-	(408,016)	(269,421)	-	(677,437)	(1,170,277)
Closing balance	34,489,620	45,367,250	32,134,739	415,077,428	7,115,008	534,184,045	520,935,303
ACCUMULATED AMORTIZATION							
Opening balance	-	24,572,573	17,434,546	188,603,037	-	230,610,156	220,639,765
Amortization current year	-	1,011,615	1,328,697	9,028,542	-	11,368,854	11,013,762
Amortization from disposals	-	-	(401,671)	(260,065)	-	(661,736)	(1,043,371)
Closing balance	-	25,584,188	18,361,572	197,371,514	-	241,317,274	230,610,156
NET BOOK VALUE	\$ 34,489,620	\$ 19,783,062	\$ 13,773,167	\$ 217,705,914	\$ 7,115,008	\$ 292,866,771	\$ 290,325,147
NET BOOK VALUE (PRIOR YEAR)	\$ 33,014,289	\$ 20,649,560	\$ 15,022,725	\$ 219,925,380	\$ 1,713,193		

CITY OF CAMPBELL RIVER
FINANCIAL STATEMENTS
SCHEDULE OF SEGMENTED REPORTING
For the Year Ended December 31, 2022

SCHEDULE 3
(page 1 of 2)

	General Government			Protective Services			Transportation Services			Environmental Health Services			Public Health Services			Development Services		
	2022	2021		2022	2021		2022	2021		2022	2021		2022	2021		2022	2021	
REVENUE																		
Taxes & parcel taxes (Note 12)	\$ 36,854,902	\$ 35,144,129	\$	-	-	\$	1,033,128	\$ 854,160	\$	-	-	\$	-	-	\$	81,555	\$	78,848
Payments in lieu of taxes	793,684	760,729		-	-		-	-		-	-		-	-		-	-	-
Sale of services	461,435	429,494		2,028,427	1,924,043		4,052,718	2,737,097		2,848,625	2,790,382		97,215	95,789		2,218,598	2,265,833	
Services provided to other governments	807,166	1,005,824		485,545	418,918		-	-		-	-		77,400	74,315		-	-	-
Transfers from other governments (Note 16)	1,129,924	681,990		565,139	473,066		7,552,760	2,305,830		-	-		-	-		123,927	115,211	
Investment and other income	1,772,695	853,174		-	-		18,370	1,189		-	-		-	-		-	-	-
Other revenue	-	-		-	-		618,530	716,305		-	13,385		-	-		480	-	-
Development cost charges recognized	-	-		-	-		-	2,197,970		-	-		-	-		937,338	-	-
Contributed tangible capital assets (Note 17)	-	-		-	-		349,354	2,928,075		-	-		-	-		-	-	-
Gain/(loss) on disposal of tangible capital assets	-	-		-	-		27,618	34,393		-	-		-	-		-	-	-
	41,819,806	38,875,340		3,079,111	2,816,027		13,652,478	11,775,019		2,848,625	2,803,767		174,615	170,104		3,361,898	2,459,892	
EXPENSES																		
Depreciation	345,872	421,611		419,158	416,954		4,998,098	4,843,737		-	-		32,580	21,041		-	-	-
Interest & debt issue expenses	51,179	8,869		-	-		44,911	44,911		-	-		-	-		-	-	-
Operating expenses	8,026,973	2,943,355		8,318,553	9,397,936		7,930,761	6,416,286		2,689,925	2,536,886		30,682	41,784		1,370,848	1,569,300	
Wages & benefits	6,985,540	5,893,899		9,299,206	8,878,971		2,493,121	2,203,986		76,156	63,352		190,826	184,833		1,208,402	1,211,445	
	15,409,564	9,267,734		18,036,917	18,693,861		15,466,891	13,508,920		2,766,081	2,600,238		254,088	247,658		2,579,250	2,780,745	
ANNUAL SURPLUS (DEFICIT)	\$ 26,410,242	\$ 29,607,606	\$ (14,957,806)	\$ (15,877,834)	\$ (15,877,834)	\$ (1,814,413)	\$ (1,814,413)	\$ (1,733,901)	\$ (1,733,901)	\$ 82,544	\$ 203,529	\$ (79,473)	\$ (77,554)	\$ (77,554)	\$	782,648	\$ (320,853)	

See Note 15 for description of Segment Reporting categories.

CITY OF CAMPBELL RIVER
FINANCIAL STATEMENTS
SCHEDULE OF SEGMENTED REPORTING
For the Year Ended December 31, 2022

SCHEDULE 3
(page 2 of 2)

	Parks, Recreation & Culture Services		Total General Government		Sewer Utility Services		Water Utility Services		Total	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
REVENUE										
Taxes & parcel taxes (Note 12)	\$ 530,913	\$ 526,732	\$ 38,500,498	\$ 36,603,869	\$ 729,024	\$ 725,172	\$ -	\$ -	\$ 39,229,522	\$ 37,329,041
Payments in lieu of taxes	-	-	793,684	760,729	-	-	-	-	793,684	760,729
Sale of services	812,903	782,090	12,519,921	11,024,728	7,031,486	6,651,460	8,929,225	9,463,596	28,480,632	27,139,784
Services provided to other governments	-	-	1,370,111	1,499,057	-	-	-	-	1,370,111	1,499,057
Transfers from other governments (Note 16)	7,194	519	9,378,944	3,576,616	-	-	-	-	9,378,944	3,586,616
Investment and other income	-	-	1,791,065	854,363	-	-	-	10,000	2,669,532	1,177,820
Other revenue	49,150	53,066	668,160	782,756	279,296	129,438	599,171	194,019	776,760	1,014,408
Development cost charges recognized	-	-	937,338	2,197,970	61,500	94,879	47,100	136,773	937,338	2,199,740
Contributed tangible capital assets (Note 17)	-	-	349,354	2,928,075	-	-	-	1,770	349,354	4,017,610
Gain/(loss) on disposal of tangible capital assets	-	-	27,618	34,393	(9,356)	579,035	-	510,500	18,262	(39,543)
	1,400,160	1,362,407	66,336,693	60,262,556	8,091,950	8,152,223	9,575,496	10,270,483	84,004,139	78,685,262
EXPENSES										
Depreciation	1,722,105	1,669,231	7,517,813	7,372,574	1,769,478	1,586,137	2,081,563	2,055,051	11,368,854	11,013,762
Interest & debt issue expenses	-	-	96,090	53,780	141,510	151,283	216,650	216,650	454,250	421,713
Operating expenses	2,992,008	2,642,579	31,359,750	25,548,126	2,097,406	2,188,840	2,543,699	2,739,708	36,000,855	30,476,674
Wages & benefits	4,570,367	4,448,970	24,823,618	22,885,456	1,239,560	1,129,117	1,894,906	1,799,895	27,958,084	25,814,468
	9,284,480	8,760,780	63,797,271	55,859,936	5,247,954	5,055,377	6,736,818	6,811,304	75,782,043	67,726,617
ANNUAL SURPLUS (DEFICIT)	\$ (7,884,320)	\$ (7,398,373)	\$ 2,539,422	\$ 4,402,620	\$ 2,843,996	\$ 3,096,846	\$ 2,838,678	\$ 3,459,179	\$ 8,222,096	\$ 10,958,645

See Note 15 for description of Segment Reporting categories.

CITY OF CAMPBELL RIVER
FINANCIAL STATEMENTS
SCHEDULE OF COVID-19 SAFE RESTART GRANT FOR LOCAL GOVERNMENT FUNDS
As at December 31, 2022

SCHEDULE 4

Description	Balance at December 31, 2021	Annual Interest Allocation	Amounts Spent	Amounts Used for Lost Revenues	Ending Balance
Opening Balance					
COVID-19 Safe Restart Grant for Local Governments funding	\$ 3,632,409				
Transfer to offset lost revenue at the Airport	-	-	-	\$ 359,956	-
Funds to cover Airport operating expenses as a result of COVID-19	-	-	\$ 79,934	-	-
Bylaw enforcement for the downtown core	-	-	55,000	-	-
Services for vulnerable persons - downtown cleanliness	-	-	46,845	-	-
Facility operating costs - COVID-19 vaccine passport security booths	-	-	50,989	-	-
Facility re-opening and operating costs	-	-	75,153	-	-
Activation of Emergency Operations Centre for COVID-19 response	-	-	5,390	-	-
Purchase of LUCAS CPR Machine	-	-	37,017	-	-
Transfer to offset lost revenue	-	-		81,752	-
Interest allocated on reserve balances	-	79,584	-	-	-
Closing Balance	\$ 3,632,409	\$ 79,584	\$ 350,328	\$ 441,708	\$ 2,919,957



FINANCIAL AND STATISTICAL ANALYSIS

The City of Campbell River reports on a significant amount of financial and non-financial information.

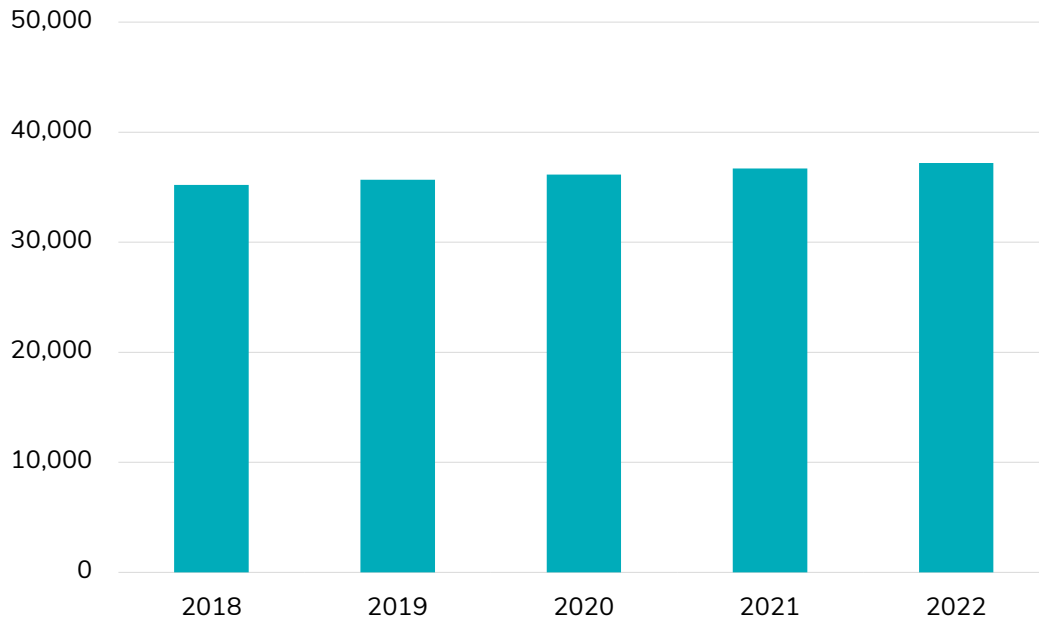
The City regularly reviews and analyzes data collected to ensure informed policy decisions are made.

DEMOGRAPHICS

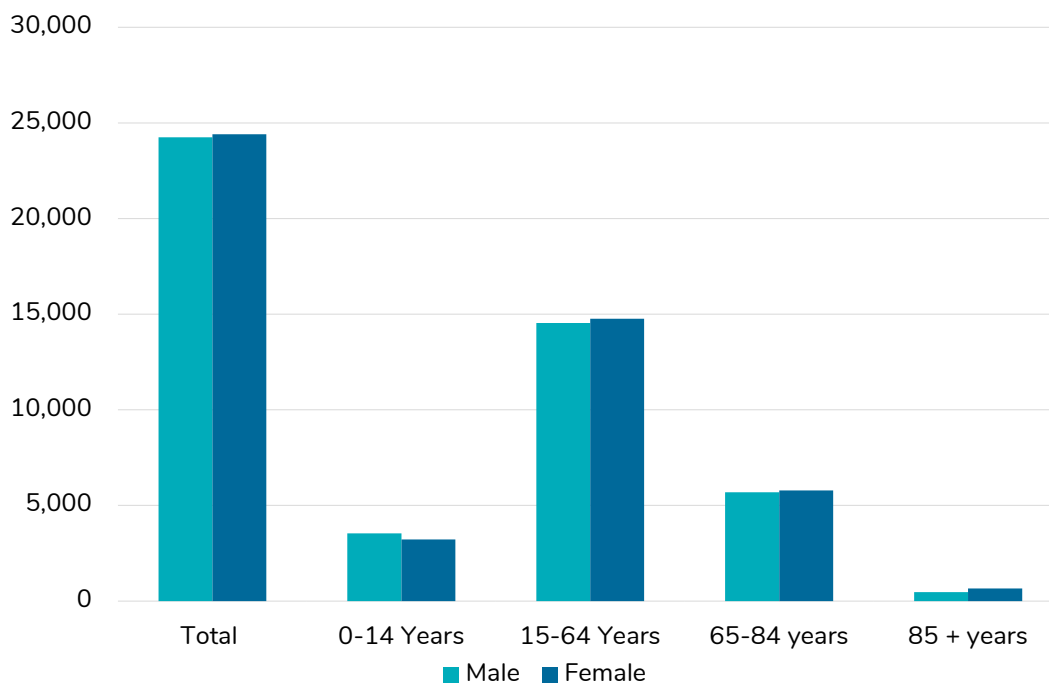
Population totals are based on population estimates from the provincial site referenced below

<https://www2.gov.bc.ca/gov/content/data/statistics/people-population-community/population/population-estimates>

POPULATION ESTIMATES



POPULATION DYNAMICS



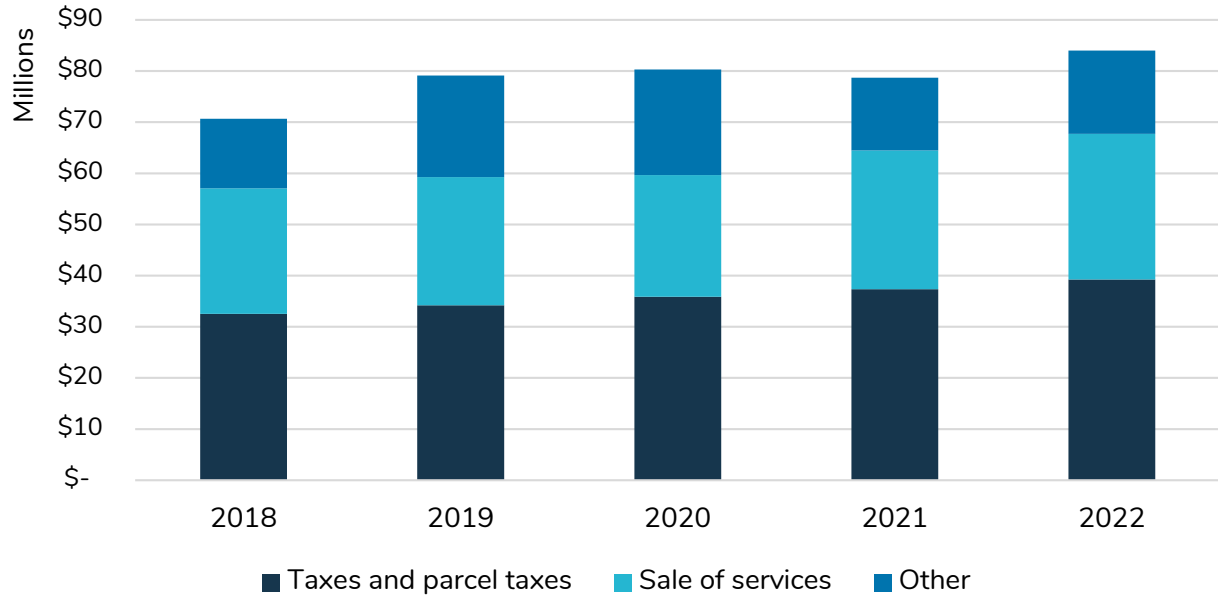
REVENUES BY SOURCE

Source: Finance Department

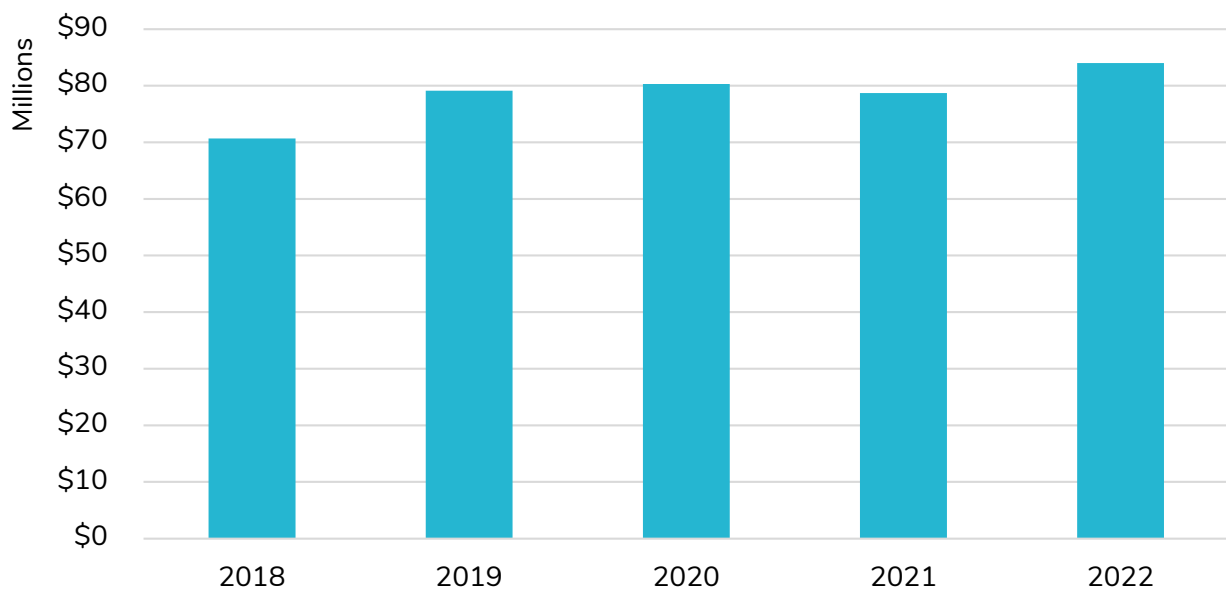
Revenues by Source	2022	2021	2020	2019	2018
Taxes and parcel taxes	\$ 39,229,522	\$ 37,329,041	\$ 35,854,588	\$ 34,213,916	\$ 32,528,517
Payments in lieu of taxes	793,684	760,729	711,370	683,089	716,817
Sale of services	28,480,632	27,139,784	23,816,603	25,065,270	24,535,635
Services provided to other governments	1,370,111	1,499,057	1,596,147	1,545,783	1,681,129
Transfers from other governments	9,378,944	3,586,616	13,423,631	4,961,949	5,986,445
Investment and other income	2,669,532	1,177,820	921,336	1,869,796	1,536,179
Other revenue	776,760	1,014,408	285,472	338,391	262,653
Development cost charges recognized	937,338	2,199,740	1,351,905	248,992	152,834
Contributed tangible capital assets	349,354	4,017,610	2,639,297	10,227,164	3,350,027
Gain/(loss) on disposal of tangible capital assets	18,262	(39,543)	(311,012)	(46,126)	(72,536)
Total revenues	\$ 84,004,139	\$ 78,685,262	\$ 80,289,337	\$ 79,108,224	\$ 70,677,700

REVENUES BY SOURCE

Source: Finance Department



TOTAL REVENUES

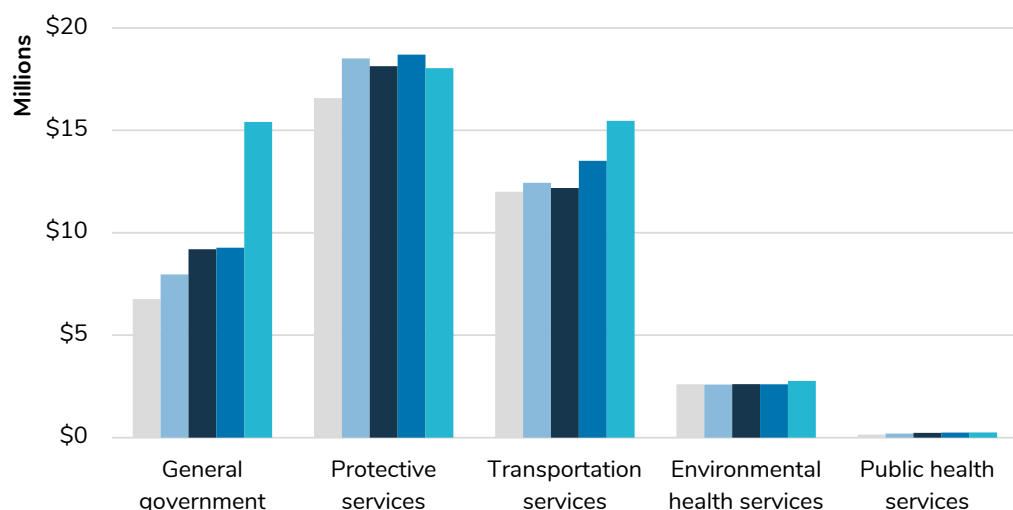


EXPENSES BY FUNCTION

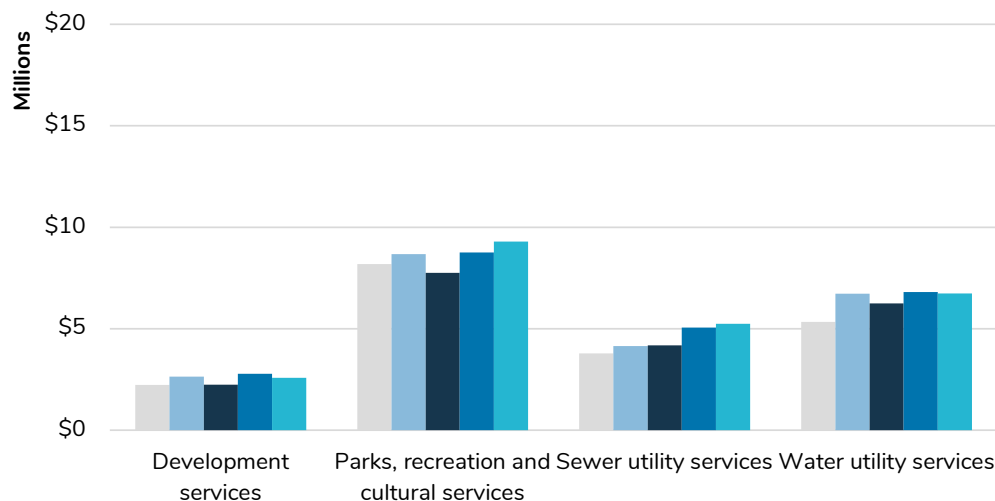
Source: Finance Department

Expenses by Function	2022	2021	2020	2019	2018
General government	\$ 15,409,564	\$ 9,267,734	\$ 9,198,207	\$ 7,962,897	\$ 6,760,561
Protective services	18,036,917	18,693,861	18,127,980	18,506,359	16,572,269
Transportation services	15,466,891	13,508,920	12,188,199	12,442,699	12,000,146
Environmental health services	2,766,081	2,600,238	2,609,372	2,590,889	2,604,117
Public health services	254,088	247,658	229,155	199,877	148,775
Development services	2,579,250	2,780,745	2,244,067	2,634,950	2,226,581
Parks, recreation and cultural	9,284,480	8,760,780	7,758,785	8,674,083	8,184,428
Sewer utility services	5,247,954	5,055,377	4,184,035	4,149,424	3,779,109
Water utility services	6,736,818	6,811,304	6,247,816	6,723,650	5,341,630
Total Expenses	\$ 75,782,043	\$ 67,726,617	\$ 62,787,616	\$ 63,884,828	\$ 57,617,616

EXPENSES BY FUNCTION (PART 1)



EXPENSES BY FUNCTION (PART 2)



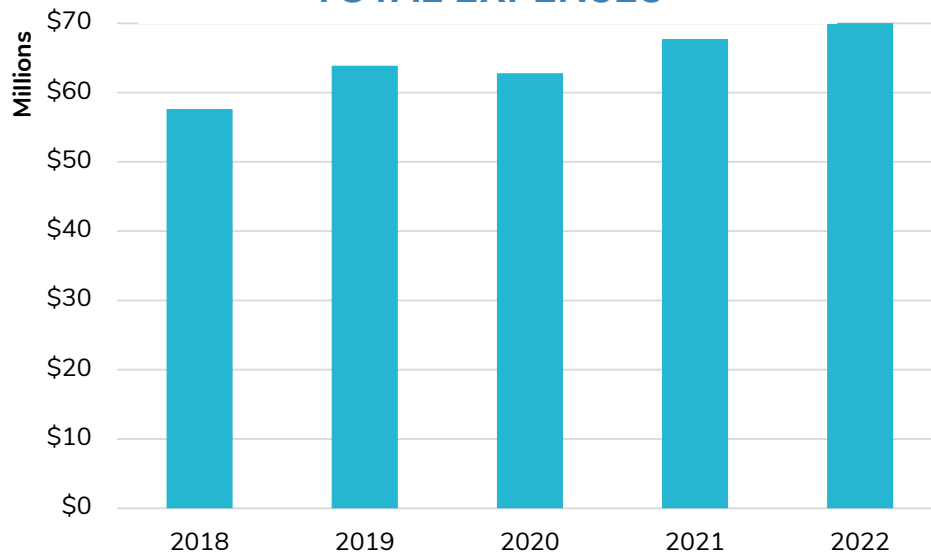
■ 2018 ■ 2019 ■ 2020 ■ 2021 ■ 2022

2024 - 2033 Financial Plan - City of Campbell River p. 495

EXPENSES BY FUNCTION

Source: Finance Department

TOTAL EXPENSES

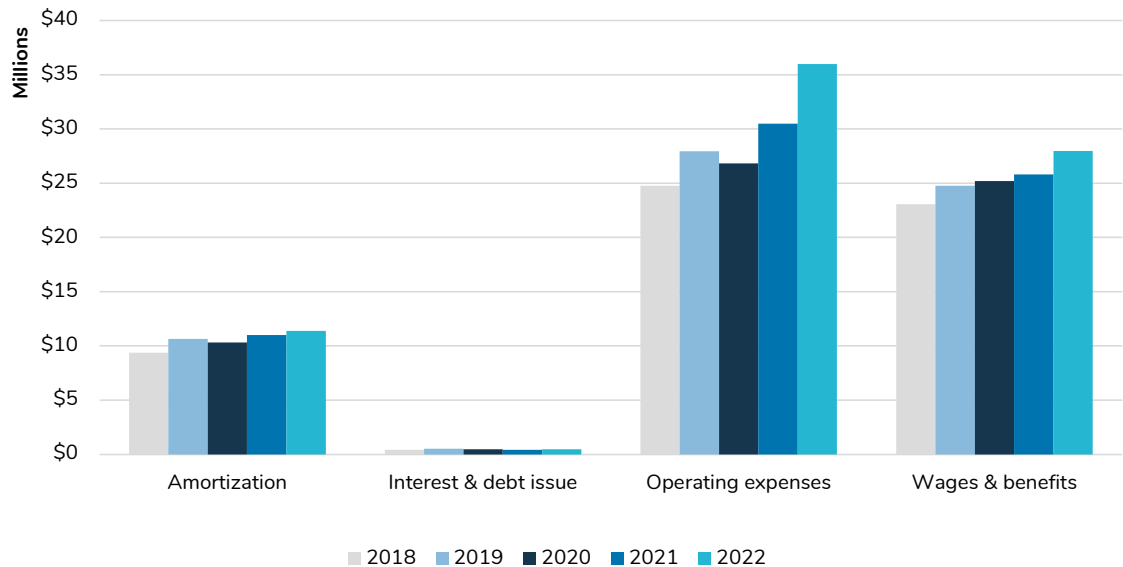


EXPENSES BY OBJECT

Source: Finance Department

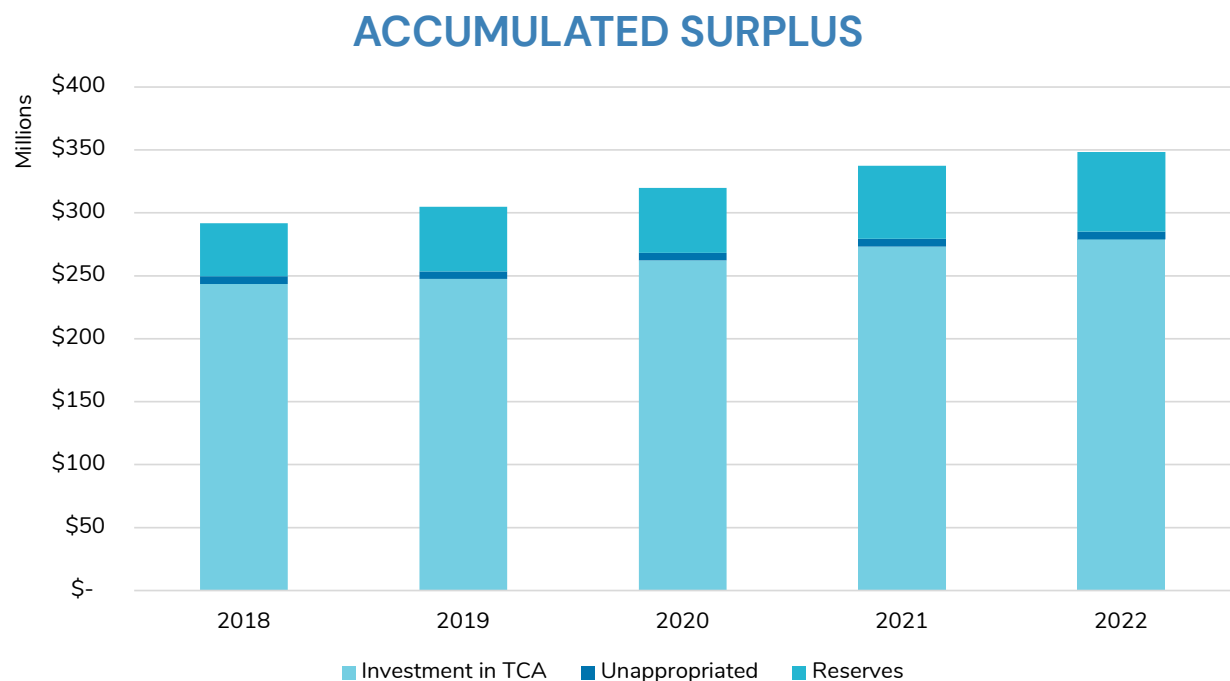
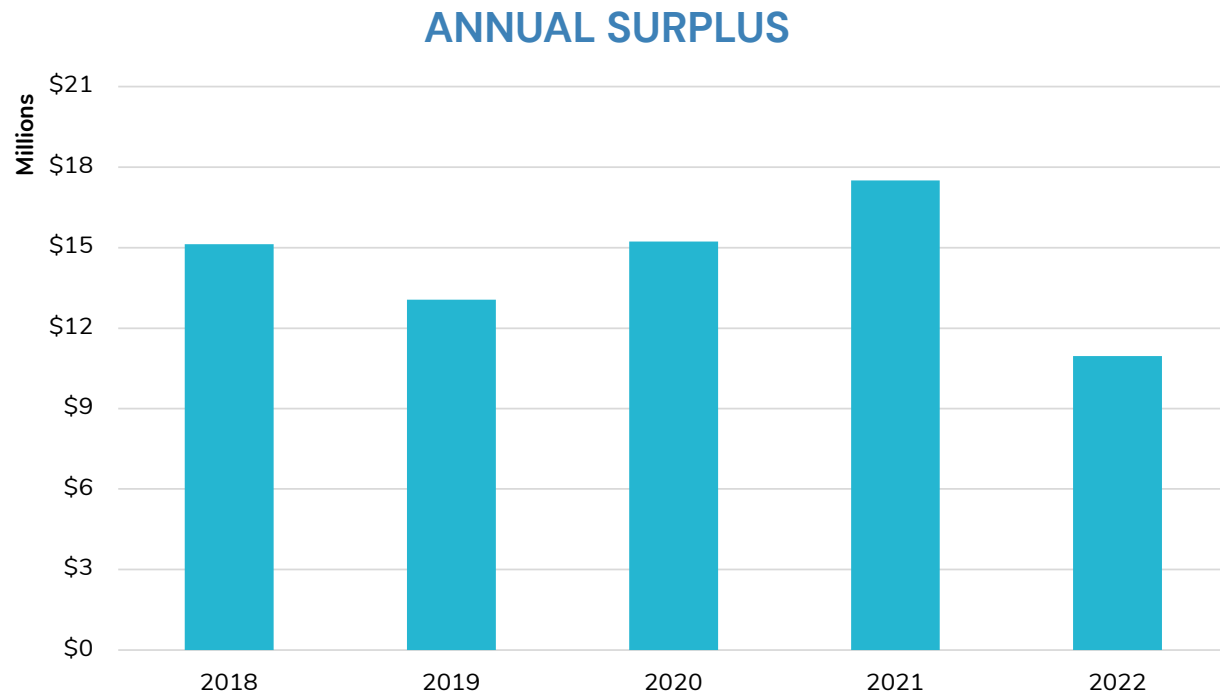
Expenses by Object	2018	2019	2020	2021	2022
Amortization	\$ 9,381,614	\$ 10,637,391	\$ 10,323,551	\$ 11,013,762	\$ 11,368,854
Interest & debt issue	420,457	525,724	454,851	421,713	454,250
Operating expenses	24,753,427	27,955,156	26,813,202	30,476,674	36,000,855
Wages & benefits	23,062,118	24,766,557	25,196,012	25,814,468	27,958,084
Total expenses by object	\$ 57,617,616	\$ 63,884,828	\$ 62,787,616	\$ 67,726,617	\$ 75,782,043

EXPENSES BY OBJECT



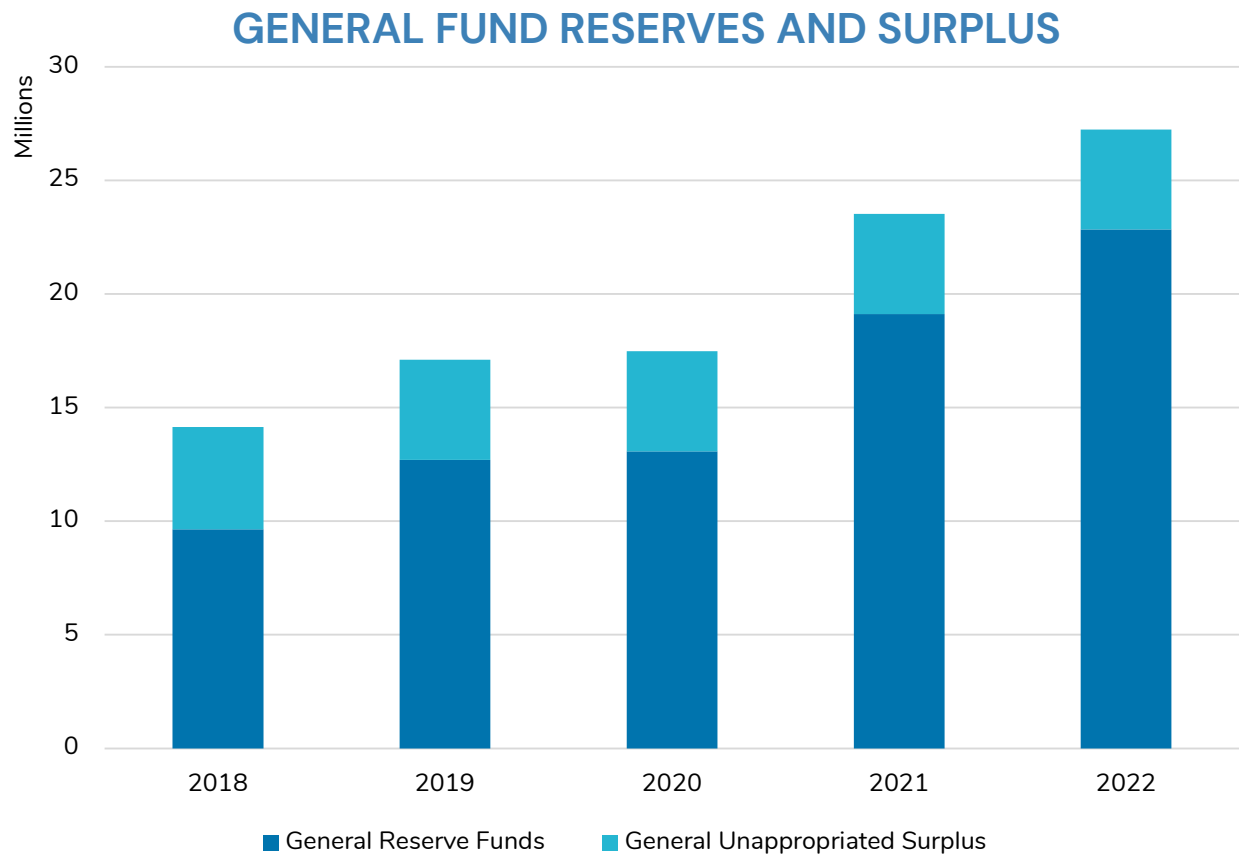
ANNUAL SURPLUS

Source: Finance Department



SURPLUS/EQUITY FUNDS

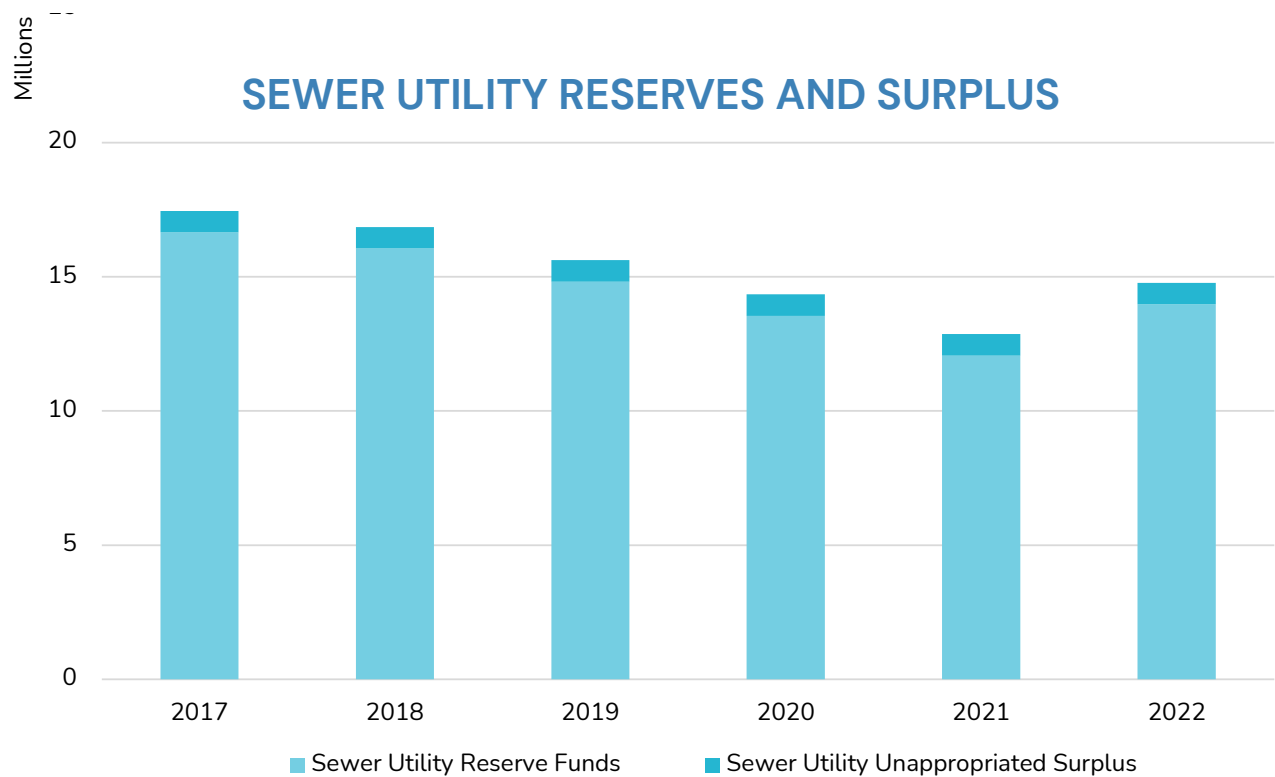
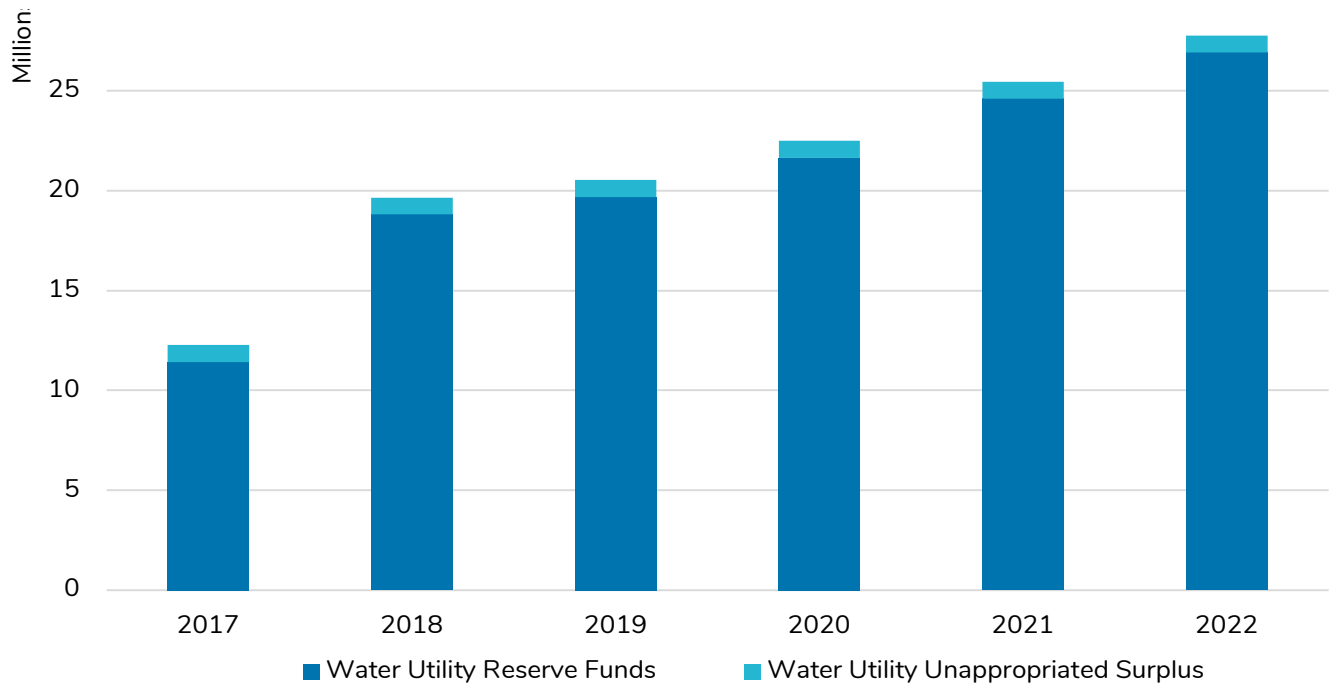
Source: Finance Department



SURPLUS/EQUITY FUNDS

Source: Finance Department

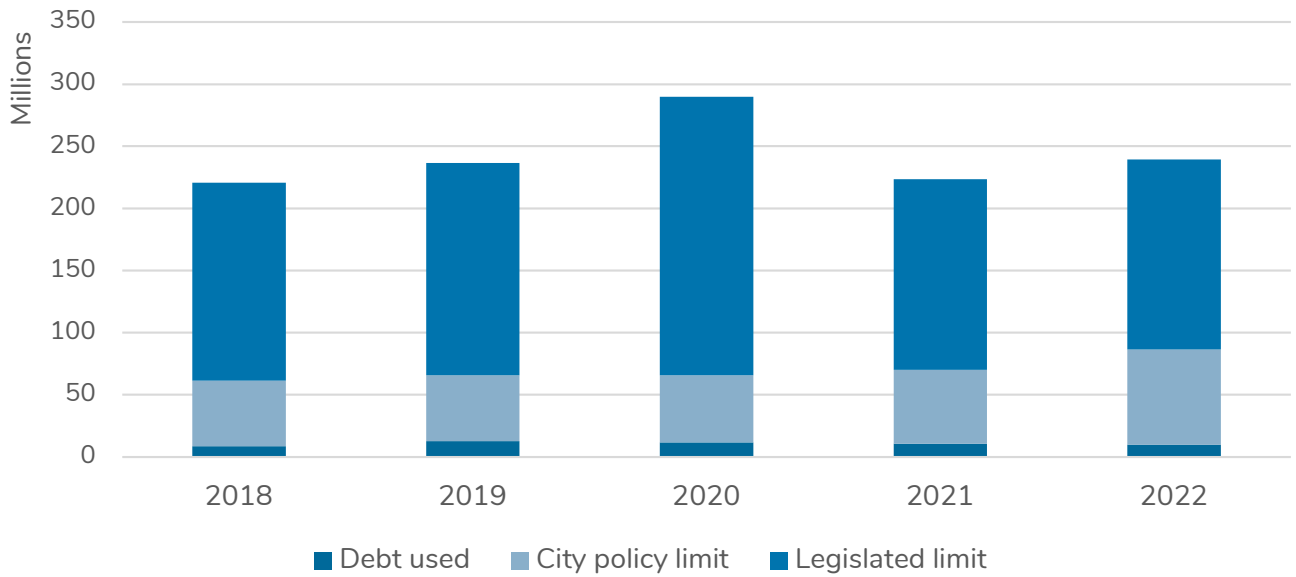
WATER UTILITY RESERVES AND SURPLUS



DEBT

Source: Finance Department

DEBT LIMITS

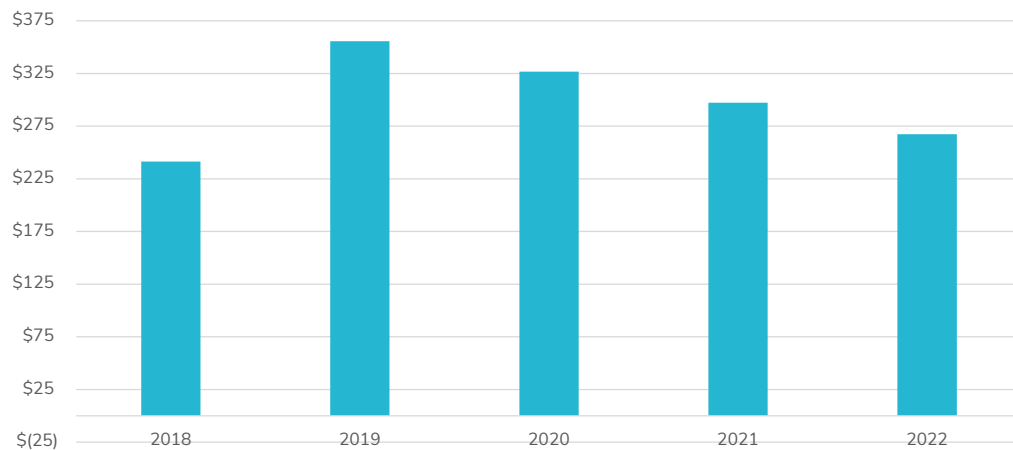


LONG TERM DEBT

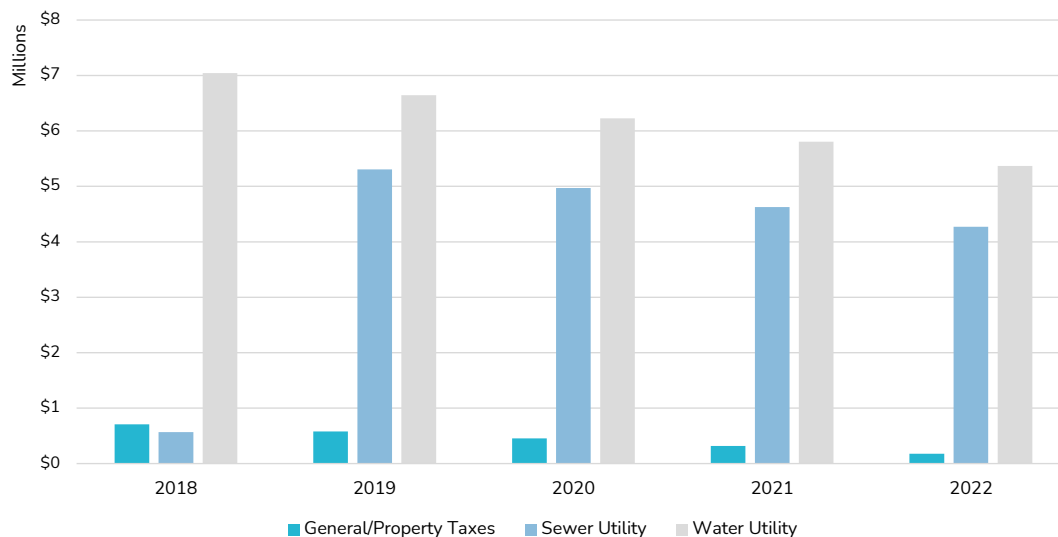
Source: Finance Department

		2017	2018	2019	2020	2021	2022
Supported by property taxes	General/Property Taxes	998,974	707,280	579,686	452,546	317,038	176,179
Debt of self-supporting utilities	Sewer Utility	636,370	568,570	5,304,091	4,970,535	4,626,018	4,269,865
Debt of self-supporting utilities	Water Utility	2,900,000	7,044,077	6,643,482	6,228,391	5,803,901	5,366,676
	Total	4,535,344	8,319,927	12,527,259	11,651,472	10,746,957	9,812,720

LONG TERM DEBT PER CAPITA



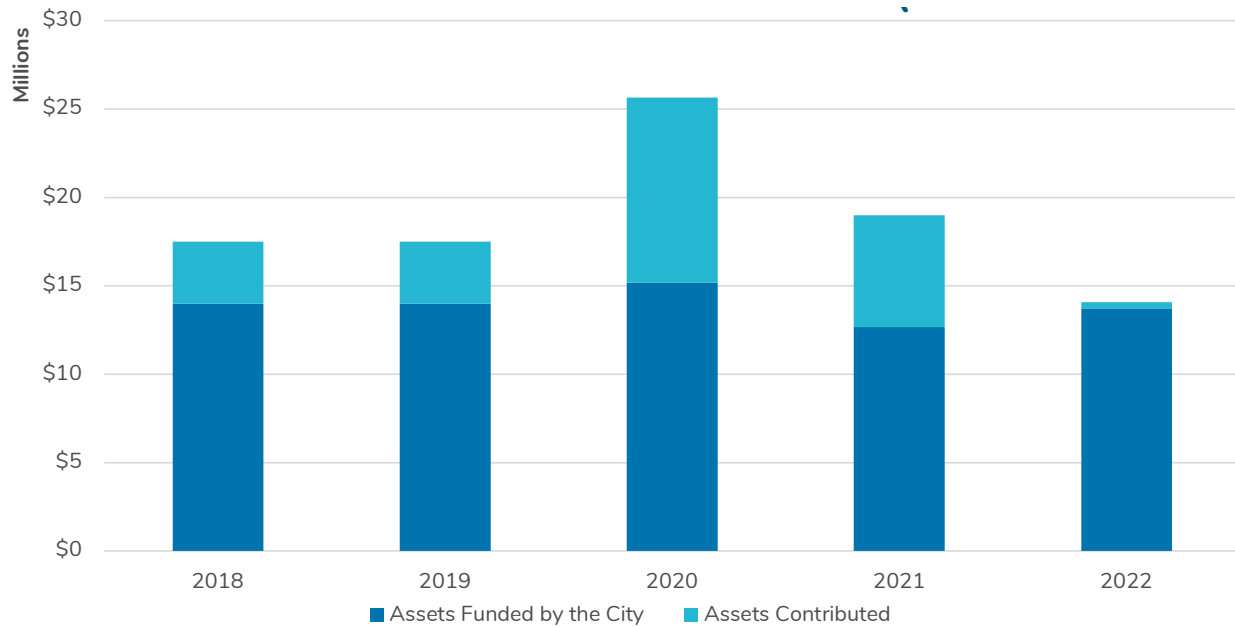
DEBT SUPPORTED BY TAXATION AND UTILITIES



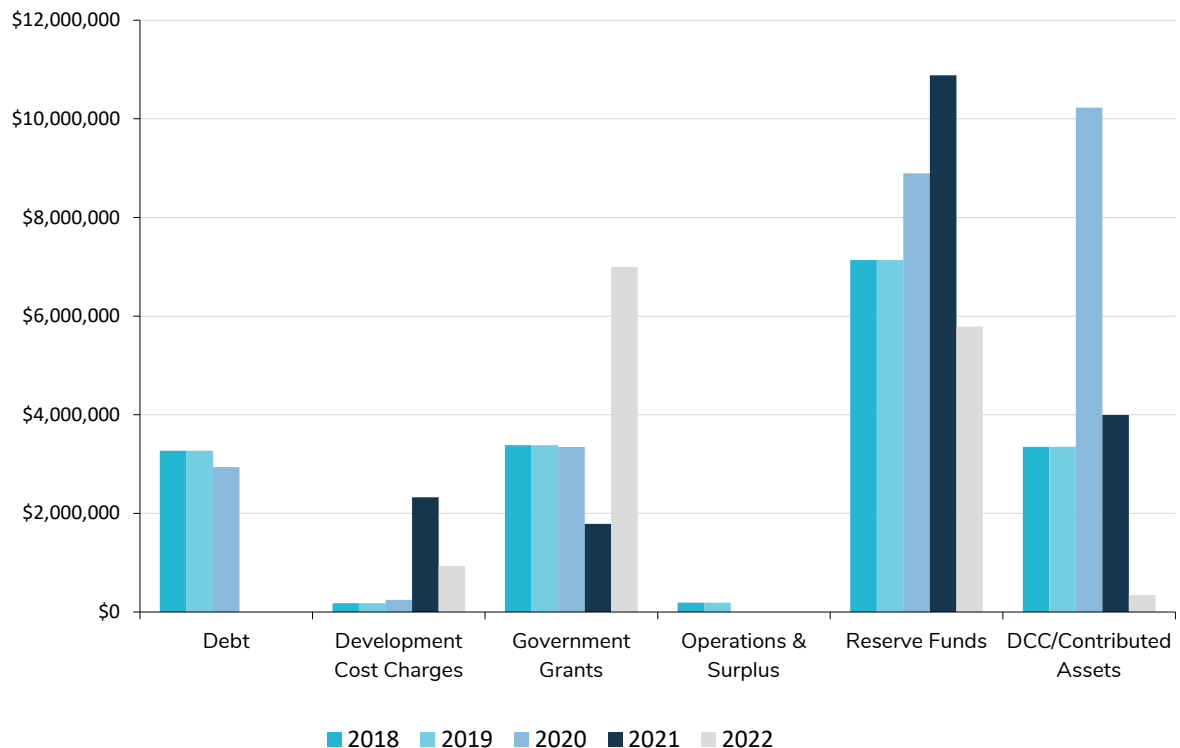
TANGIBLE CAPITAL ASSETS

Source: Finance Department

TOTAL TANGIBLE CAPITAL ASSET ACQUISITION

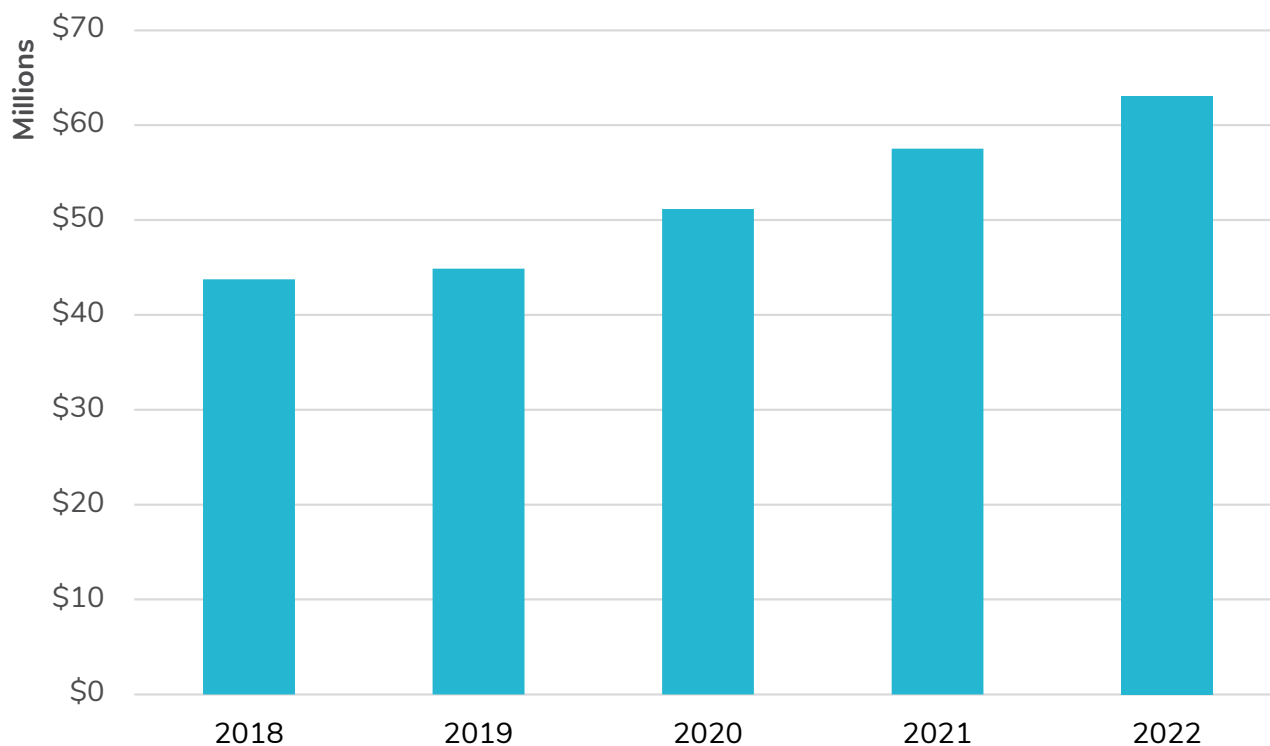


FUNDING SOURCES FOR CAPITAL ACQUISITIONS



NET FINANCIAL ASSETS

Source: Finance Department



TAXATION AND ASSESSMENT

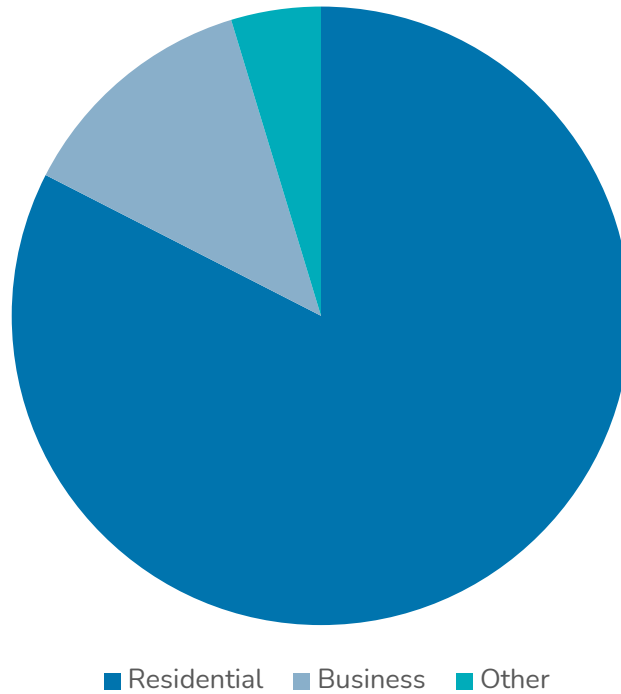
Source: Finance Department

Assessment by Property Class	2018	2019	2020	2021	2022
Residential	\$ 4,601,169,069	\$ 5,433,336,045	\$ 6,461,934,099	\$ 6,531,095,000	\$ 8,732,502,909
Business	532,348,700	575,538,200	627,082,450	1,157,568,591	1,352,964,181
Utilities	31,296,300	32,023,300	32,694,000	284,262,900	298,103,500
Major Industry	4,106,100	4,176,800	4,212,900	4,351,300	2,663,800
Light Industry	25,133,800	27,619,800	28,270,200	31,647,201	42,347,301
Managed Forest	16,964,700	21,227,300	18,588,200	18,588,200	16,091,400
Recreational/NonProfit	11,057,600	11,637,400	13,230,500	108,795,300	137,108,400
Farm	215,723	203,506	204,806	204,806	192,180
TOTAL	\$ 5,222,291,992	\$ 6,105,762,351	\$ 7,186,217,155	\$ 8,136,513,298	\$ 10,581,973,671
% Change		16.9%	17.7%	13.2%	30.1%

TAXATION AND ASSESSMENT

Source: Finance Department

2022 ASSESSMENT BY PROPERTY CLASS



PROPERTY TAX COLLECTION

Source: Finance Department

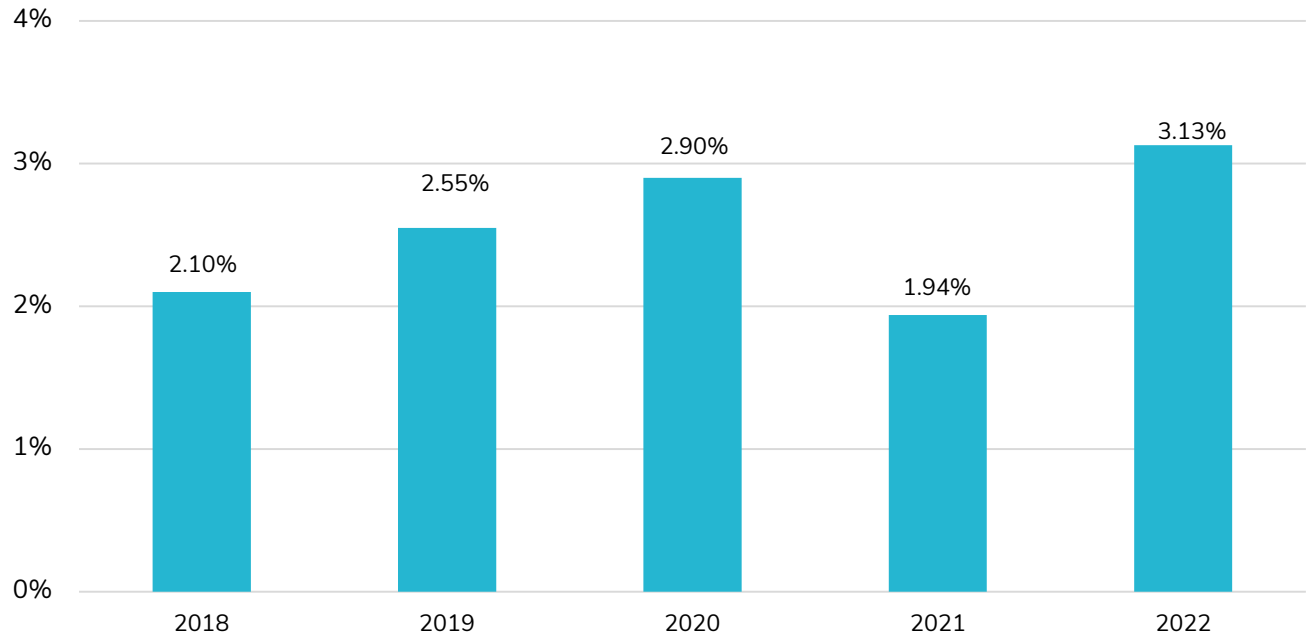
Property Taxes Levied & Collected	2018	2019	2020	2021	2022
Municipal Taxes	\$ 30,377,222	\$ 31,864,875	\$ 33,327,424	\$ 34,625,075	\$ 36,319,547
Other Taxing Authorities	28,266,035	29,873,834	29,816,560	30,775,302	31,957,762
Municipal Utilities User Fees	12,077,820	12,459,648	12,661,562	12,661,562	13,903,752
Parcel Taxes	1,554,614	1,733,611	1,925,559	2,106,064	2,291,968
1% Utility Grants	519,780	526,703	521,245	516,549	511,952
Local Service Taxes	91,721	88,727	81,353	81,353	81,353
Business Improvement Areas	73,689	76,865	76,585	78,848	81,555
Total Current Taxes Levied	\$ 72,960,882	\$ 76,624,263	\$ 78,410,288	\$ 80,844,753	\$ 85,147,889
Current taxes collected	\$ 71,744,014	\$ 75,459,338	\$ 77,247,964	\$ 79,829,457	\$ 84,155,894
Current taxes outstanding at December 31	\$ 1,216,868	\$ 1,164,925	\$ 1,162,324	\$ 1,015,296	\$ 991,995
% of current taxes collected	98.3%	98.5%	98.5%	98.7%	98.8%

Note: excludes grants in lieu of tax, interest and penalties.

TAXATION AND ASSESSMENT

Source: Finance Department

GENERAL MUNICIPAL PROPERTY TAX INCREASES



NEW CONSTRUCTION

Source: Finance Department

2022 NON-MARKET ASSESSMENT

Non-Market Assessment	2018	2019	2020	2021	2022
Residential	\$ 79,532,538	\$ 120,787,238	\$ 104,816,337	\$ 120,317,600	\$ 181,750,301
Utility	92,700	234,300	-	547,900	138,000
Major Industry	-	-	-	(76,600)	(1,683,000)
Light Industry	(814,600)	(108,500)	(199,000)	(1,262,300)	908,500
Business/Other	8,382,100	6,533,650	16,798,600	9,256,450	(4,005,600)
Managed Forest	327,800	2,272,700	(3,124,200)	(118,400)	(2,480,400)
Recreation/Non-Profit	(2,793,000)	229,000	610,300	544,300	666,100
Farm	(40,210)	(13,052)	(19,598)	(3,445)	(12,626)
TOTAL	\$ 84,687,328	\$ 129,935,336	\$ 118,882,439	\$ 129,205,505	\$ 175,281,275

NEW CONSTRUCTION

Source: Finance Department

REVENUES FROM NON-MARKET CHANGE

	2018	2019	2020	2021	2022
Residential	\$ 384,500	\$ 518,723	\$ 427,426	\$ 427,426	\$ 566,539
Utilities	3,051	7,785	–	19,132	4,771
Major Industry	–	–	–	(2,364)	(9,721)
Light Industry	(10,018)	(1,240)	(2,336)	(14,135)	8,119
Businesses/ther	100,256	74,897	186,161	107,160	(39,652)
Managed Forest	6,206	39,890	53,991	(2,143)	(41,952)
Recreational/ Non-Profit	(21,735)	1,771	4,506	4,272	4,961
Farm	(223)	(74)	(114)	(21)	(78)
	462,037	641,752	669,634	586,730	492,987

PRINCIPAL TAXPAYERS

Source: Finance Department

2022 TOP TEN MUNICIPAL TAXPAYERS

Owner	Description	Total Municipal Taxes
Capital Generation Services Inc	Capital Power Generating Station	943,444
Discovery Harbour Holdings	Discovery Harbour Shopping Centre	281,174
Mariner Holdings Ltd	Mariner Square Shopping Centre	270,117
Raven Forest Products Ltd.	Merecroft Village Shopping Centre	169,661
A B Edie Equities Inc.	Campbell River Common	153,258
Broadstreet Properties	Seymour Pacific/Broadstreet Properties Head Office	128,599
Discovery Sound Ltd. Partnerships	Tyee Plaza Shopping Centre	127,887
NTE Maple	Discovery LNG Site	119,751
Discovery Harbour Holdings	Commercial Development: Boston Pizza – White Spot	85,380
Fortis Energy (Vancouver Island Inc).		83,543
Total		\$ 2,362,814



PERMISSIVE TAX EXEMPTIONS

Permissive tax exemptions are designed to support non-profit community groups that add to Campbell River's quality of life by delivering economic, social and cultural programs and which, under ordinary circumstances, would be subject to property tax.

Organizations such as hospitals, schools, and places of religious worship are statutorily exempt from property taxation under Section 220 of the Community Charter.

The City recognizes the important services provided by these nonprofit groups for the betterment of the quality of life for the citizens and visitors to our community.

PERMISSIVE TAX EXEMPTIONS

HEALTH, HOUSING AND COMMUNITY SERVICES

Organization	Civic Address	%PTE Awarded	City Taxes
British Columbia Society for the Prevention of Cruelty to Animals (BCSPCA)	891 13th Ave (portion of)	100%	2,564
Campbell River Air Youth Association	2371 Airport Dr	100%	1,642
Campbell River Alano Club	301 10th Ave	100%	3,700
Campbell River and District Association for Community Living	301 Dogwood Street	100%	10,741
Campbell River and District Association for Community Living	435 Jesmar Pl	100%	2,223
Campbell River and District Association for Community Living	1065 Greenwood Street	100%	1,440
Campbell River and District Association for Community Living	1185 Greenwood Street	100%	3,395
Campbell River and District Association for Community Living	1153 Greenwood Street	100%	8,543
Campbell River and District Association for Community Living	1261 Shellbourne Blvd	100%	1,549
Campbell River and District Association for Community Living	1841 Island Hwy	100%	2,602
Campbell River and District Association for Community Living	1851 Island Hwy	100%	2,880
Campbell River and District Food Bank Society	1393 Marwalk Cres	100%	4,761
Campbell River and North Island Transition Society	608 Alder Street	100%	1,222
Campbell River and North Island Transition Society	1116 Dogwood Street	100%	2,285
Campbell River Child Care Society	394 Leishman Road	100%	3,940
Campbell River Child Care Society	1048 Hemlock Street	100%	907
Campbell River Dragon Boat Society	1400 Ironwood Street (portion of)	100%	120
Campbell River Eagles Hall Ltd.	1999 14th Avenue	85%	8,112

PERMISSIVE TAX EXEMPTIONS HEALTH, HOUSING AND COMMUNITY SERVICES

Organization	Civic Address	%PTE Awarded	City Taxes
Campbell River Head Injury Support Society	1710 16th Ave	100%	4,613
Campbell River Head Injury Support Society	1720 16th Ave	100%	4,613
Campbell River Hospice Society	440 Evergreen Road	100%	6,761
Canadian Red Cross Society	520 2nd Ave (portion of)	100%	1,861
Communitas Supportive Care Society	A-1423 16th Ave	100%	6,345
Discovery Masonic Temple Association	2905 Island Hwy (portion of)	25%	1,290
Governing Council of the Salvation Army	1381 Cedar Street	100%	6,721
Habitat for Humanity Vancouver Island North Society	1725 Willow Street (portion of)	100%	14,532
The John Howard Society of North Island	980 Alder Street (portion of)	100%	7,088
The John Howard Society of North Island	140-10th Ave	100%	16,759
The John Howard Society of North Island	91 Dogwood Street	100%	1,820
John Perkins Memorial Housing Society (Royal Canadian Legion)	931 14th Ave	100%	1,465
Navy League of Canada	911 - 931 13th Ave	100%	4,698
North Island Supportive Recovery Society	647 Birch Street	100%	1,630
Opportunities Career Services Society	101 - 300 Street. Ann's Road	100%	3,197
St. John's Ambulance	1433 B 16th Avenue	100%	6,603
Total Change Ministries	1691 Island Hwy	100%	500

2024 - 2033 Financial Plan - City of Campbell River p. 511

PERMISSIVE TAX EXEMPTIONS

HEALTH, HOUSING AND COMMUNITY SERVICES

Organization	Civic Address	%PTE Awarded	City Taxes
Vancouver Island Mental Health Society	1330 Dogwood Street	100%	8,563
Willow Point Lions Club Society	2165 Island Hwy S	100%	4,039
Willow Point Supportive Living Society	100 142 Larwood Road	100%	957
Willow Point Supportive Living Society	1 142 Larwood Road	100%	15,576
Willow Point Supportive Living Society	2 142 Larwood Road	100%	907
Willow Point Supportive Living Society	3 142 Larwood Road	100%	907
Willow Point Supportive Living Society	4 142 Larwood Road	100%	907
Willow Point Supportive Living Society	5 142 Larwood Road	100%	957
Willow Point Supportive Living Society	8 142 Larwood Road	100%	957
Willow Point Supportive Living Society	9 142 Larwood Road	100%	907
Willow Point Supportive Living Society	10 142 Larwood Road	100%	957
Willow Point Supportive Living Society	12 142 Larwood Road	100%	4,696
Total Health, Housing, and Community Services			203,034

PERMISSIVE TAX EXEMPTIONS

CULTURE AND RECREATION

Organization	Civic Address	%PTE Awarded	City Taxes
Association Francophone de Campbell River	891 13th Ave (portion of)	100%	2,564
Campbell River Curling Club	260 Cedar Street	85%	17,185
Campbell River Eagles Water Ski Club	McIvor Lake Park	85%	477
Campbell River Fish and Wildlife Association	2641 Campbell River Road	85%	4,424
Campbell River Gun Club Society	2600 Quinsam Road	100%	1,570
Campbell River Gymnastics Association	1394A Marwalk Crescent	100%	5,484
Campbell River Minor Hockey Association	225 Dogwood Street S (portion of)	85%	515
Campbell River Motocross Association	7021 Gold River Hwy	85%	3,861
Campbell River Trail Riders Association	900 Parkside Dr	100%	4,399
Campbell River Tyee Judo Club	450B Merecroft Road	100%	2,131
Campbell River Wado Karate Club	450B Merecroft Road	100%	1,963
Campbell River Youth Soccer Association	450 Merecroft Road	100%	1,577
Nature Trust of BC	3200 Willow Creek Road	100%	5,757
River City Players Society	1080 Hemlock Street	100%	4,950
Tyee Club of British Columbia	2951 Spit Road	100%	524
Campbell River Figure Skating Club	225 Dogwood Street S (portion of)	100%	202
Storey Creek Golf & Recreation Society	300 McGimpsey Road	85%	27,088
Total Culture and Recreation			84,670

PERMISSIVE TAX EXEMPTIONS

PROPERTY USED FOR CITY PURPOSES

Organization	Civic Address	%PTE Awarded	City Taxes
Campbell River & District Museum and Archives Society (Museum)	470 Island Hwy	100%	51,614
Campbell River & District Museum and Archives Society (Haig-Brown)	2250 Campbell River Road	100%	7,724
Campbell River Arts Council	2131 S Island Hwy	100%	6,243
Campbell River Seniors Society	1434 Ironwood Street (portion of)	100%	1,073
Campbellton Neighbourhood Association (Community Garden)	1721 15th Ave	100%	1,998
Campbellton Neighbourhood Association (Community Garden)	1741 15th Ave	100%	1,990
Campbell River Public Art Gallery	1235 Shoppers Row (portion of)	100%	-
Campbell River Search and Rescue Society	261 Larwood Road	100%	-
Comox Valley Regional District	6700 Argonaut Road	100%	6,910
Comox Valley Regional District	6300 Argonaut Road	100%	5,177
Greenways Land Trust	2251 Campbell River Road	100%	12,870
Greenways Land Trust	1909 Lawson Grove	100%	1,888
Eagles Found Bike Program	900 Alder Street (portion of)	100%	458
Campbell River Maritime Heritage Society	621 Island Hwy	100%	32,726
Nature Conservancy of Canada	2485 Island Hwy	100%	12,136
Nature Trust of BC	1201 Homewood Road	100%	7,195
Tidemark Theatre Society	1220 Shoppers Row	100%	-
Tourist Information Centre	1235 Shoppers Row (portion of)	100%	-
Volunteer Campbell River	900 Alder Street (portion of)	100%	893
Total Used for City Purposes			150,895

PERMISSIVE TAX EXEMPTIONS

CHURCHES AND PLACES OF WORSHIP

Organization	Civic Address	%PTE Awarded	City Taxes
Anglican Synod Diocese of BC (St. Peter's Anglican Church)	228 S Dogwood Street	100%	7,284
BC Conference of Mennonite Brethern Churches (Discovery Community Church)	250 10th Ave	100%	1,288
Bethany Evangelical Lutheran Church	201 Birch Street	100%	2,130
Bishop of Victoria (St. Patrick's Parish)	34 Alder Street S (portion of)	100%	4,141
Campbell River Baptist Church	260 S Dogwood Street	100%	-
Campbell River Church of Christ	226 Hilchey Road	100%	2,867
Campbell River Church of the Way	451 7th Ave	100%	1,515
Campbell River Vineyard Christian Fellowship	2215 Campbell River Road	100%	1,929
Centre for Spiritual Living Campbell River	516 Dogwood Street S	75%	2,564
Church of Jesus Christ of Latter-Day Saints in Canada	460 Goodwin Road	85%	3,652
Foursquare Gospel Church of Canada	403 5th Ave	100%	1,534
Foursquare Gospel Church of Canada	422 Colwyn Street	100%	2,301
Foursquare Gospel Church of Canada	415 5th Ave	100%	642
Governing Council of Salvation Army in Canada	291 Mclean Street	90%	2,112
Guru Nanak Sikh Society	735 PinecreStreet Road	70%	2,504
Pentecostal Assemblies of Canada (Christian Life Fellowship)	445 Merecroft Road	100%	3,562

PERMISSIVE TAX EXEMPTIONS

CHURCHES AND PLACES OF WORSHIP

Organization	Civic Address	%PTE Awarded	City Taxes
Seventh Day Adventist Church	300 Thulin Street	100%	2,332
Trinity Presbyterian Church	145 Simms Road	100%	3,006
Trustees of Rockland Congregation of Jehovah's Witnesses	1935 Evergreen Road	85%	2,464
Trustees United Church of Canada	415 PinecreStreet Road	100%	3,161
Churches Total			50,989



COMMUNITY PARTNERSHIP GRANTS

The Community Partnership Program Grants are designed to support community arts and culture groups with the delivery of services and/or major events. These groups assist the City in fulfilling the principle objective of promoting a dynamic arts and cultural community, while promoting a positive community spirit in Campbell River.

COMMUNITY PARTNERSHIP GRANTS

Organization	Community Grants
Core Operating Assistance	
Campbell River and District Public Art Gallery	\$80,000
Campbell River Community Arts Council	\$27,000
Campbell River Museum and Archives (Haig Brown House)	\$51,000
Campbell River and Archives (Museum)	\$ 203,300
Tidemark Theatre Society	\$188,700
Core Operating Assistance Total	\$ 550,000
Ongoing Events and/or Services	
Campbell River Salmon Festival	\$25,000
Volunteer Campbell River	\$1,500
North Island Cruisers	\$4,000
Campbell River Arts Council Banners Program	\$5,000
Ongoing Events and/or Services Total	\$35,500
Discretionary	
Campbell River Volunteer Search and Rescue	\$9,500
Discovery Coast Greenways Land Trust	\$30,000
Discretionary Total	\$39,500
One-off Special Events and/or Travel Grants Total	\$--
Recreation and Culture Facility Rental Grants Total	\$20,000
Grand Total	\$645,000

STRATEGIC COMMUNITY INVESTMENT FUNDS

The Strategic Community Investment Fund includes the Traffic Fine Revenue Sharing Program, Small Community Grant and Regional District Grant Programs.

The City has discretion and flexibility to use the unconditional funding to meet their local needs in various ways including more policing, new equipment, increased community safety initiatives, infrastructure, and administration and service delivery priorities.

STRATEGIC COMMUNITY INVESTMENT FUNDS

(1) SCI FUNDS RECEIVED OR ANTICIPATED:

Payments under the small community, regional district and traffic fine revenue sharing portions of the Strategic Community Investment Funds (SCI Funds) will be set out separately in the local government's SCI Funds Agreement.

Strategic Community Investment Funds	Use	Date	Amount Received
Traffic Fine Revenue Sharing Grants	Defray the cost of local police enforcement	2018	\$ 379,099
		2019	\$ 367,922
		2020	\$ 433,608
		2021	\$473,066
		2022	\$389,137

(2) SCI FUNDS INTENDED USE, PERFORMANCE TARGETS AND PROGRESS MADE:

Traffic Fine Revenue Sharing Portion of the SCI Funds.

Intended Use	Support police enforcement over the term of the SCI Agreement
Performance Targets	100% of funds are used to support police enforcement over the term of the SCI Agreement
Progress made to fourth reporting period due June 30, 2019 for the fiscal year ended December 31, 2018	100% of funds received in 2018 were directed to the police operating budget.
Progress made to fourth reporting period due June 30, 2020 for the fiscal year ended December 31, 2019	100% of funds received in 2019 were directed to the police operating budget.
Progress made to fourth reporting period due June 30, 2021 for the fiscal year ended December 31, 2020	100% of funds received in 2020 were directed to the police operating budget.
Progress made to fourth reporting period due June 30, 2022 for the fiscal year ended December 31, 2021	100% of funds received in 2021 were directed to the police operating budget.
Progress made to fourth reporting period due June 30, 2023 for the fiscal year ended December 31, 2022	100% of funds received in 2022 were directed to the police operating budget.



2023 Campbell River Citizen Survey Executive Summary

Detailed Report on Findings
available at:

<https://getinvolved.campbellriver.ca/citizen-satisfaction-survey>

Prepared For: *City of Campbell River*

Prepared By: *Discovery Research*

Date: *October 2023*

Executive Summary

In September 2023, a community survey was mailed to 1300 randomly selected Campbell River Residents. Residents were asked to rate their satisfaction with the services provided by the City of Campbell River (the City). Three hundred and seventy-two (372) surveys were completed and mailed back, giving a response rate of **29%**.

Quality of life in Campbell River given high ratings

Ninety percent rate the *overall quality of life in Campbell River* as good (**66%**) or very good (**24%**). Similarly, **84%** rated Campbell River a *good place to raise children* and **89%** a *good place to retire*.

Sixty-nine percent said they felt that the *quality of life in Campbell River* has worsened over the past three years.

Favourite thing about living in Campbell River — Scenery, beauty, and nature

Thirty-one percent felt their favourite thing about living in Campbell River was the *scenery, beauty, being close to nature* and **25%** felt it is *being close to the ocean*.

Areas of highest satisfaction

The highest satisfaction ratings were given for *sewage system* (**96%**); *community, cultural, and recreational events* (**95%** satisfied); *city trails* (**93%**); *water supply* (**92%**).

Areas of lowest satisfaction

The lowest satisfaction ratings were given for *bylaws and enforcement* (**37%** satisfied); *land use planning* (**43%**); *public washrooms* (**53%**); and *public transit* (**53%**).

Important issues facing Campbell River

Seventy-six percent indicated that *homelessness and addiction* was one of the most important issues facing the City of Campbell River. Other important issues included *crime and safety of citizens* (**36%**) and the *affordability and availability of housing* (**32%**).

Fifty-one percent were not satisfied with the *local authorities' efforts for downtown revitalization* and **49%** *do not feel safe when visiting the downtown area*.

Customer service provided by City employees — Excellent

The majority of residents who have interacted with staff in the past year feel that City staff are courteous (**91%** satisfied), helpful (**80%** satisfied), and knowledgeable (**86%** satisfied).

Preferred source of information about City issues — Local newspaper articles

Sixty-two percent prefer to learn about City issues from *news articles in the local newspapers*; **41%** prefer to learn about issues through *Facebook*; **38%** prefer *the city website*; and **38%** prefer *direct mailers*. **Twelve percent** indicated they *participate in online community consultation* via getinvolved.campbellriver.ca.