

# Annual Report

For the fiscal year ended December 31, 2022  
Campbell River, British Columbia



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## **We Value Your Feedback**

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# MESSAGE FROM THE CITY



**Kermit Dahl**  
Mayor



**Elle Brovold**  
City Manager and  
Chief Administrative  
Officer

**Connect with us:**

[campbellriver.ca](http://campbellriver.ca)  
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 [facebook.com/  
cityofcampbellriver](https://www.facebook.com/cityofcampbellriver)

 [@cityofcampbellriver](https://www.instagram.com/cityofcampbellriver)

2022 was a busy year with a great deal of transition as we took steps to return to pre-pandemic programming and service delivery across the organization and welcomed newly elected officials. As you read the 2022 Annual Report, you will take in some of the important work that was completed across the community; everything from the replacement of utility and road infrastructure, continued delivery of vital community safety services, completion of sportsplex renovations, or the expansion of our award-winning CR Live Streets programming is highlighted.

The departmental summaries showcase many of the accomplishments across our diverse organization, the goals we reached and the objectives that we continue to strive towards in 2023 and beyond. While we continued to focus on the delivery of our core municipal services and providing supplemental services which make Campbell River a fantastic place to live, work and play, we were faced with a series of new challenging responsibilities, such as housing. In 2022, the City faced the complex housing needs head-on and began the work to prepare for responsible community growth through long-term planning processes and streamlined development procedures, to allow more housing units to be realized in the community in the future.

2022 was also a year of significant transition at a leadership level. In October, City of Campbell River Mayor Kermit Dahl, alongside Councillors Susan Sinnott, Ben Lanyon, Sean Smyth, Ron Kerr, Doug Chapman, and Tanille Johnston, were elected. Together, the newly elected Council jumped into strategic planning sessions in November and December to set the course for the 4-year term. On the administrative side, both the City Manager and Deputy City Manager retired in 2022, and City Manager, Elle Brovold, previously Director of Community and Liveability, assumed the top administrative position.

Whether you are a resident, business owner, service user or visitor to the Campbell River community; thank you for being a part of the incredible place we call home. Our new team is excited to build on the successes in 2022, to meet the challenges of today and beyond. We hope to continue to engage with you throughout the year.

Take care, Campbell River.

# FINANCIAL AWARDS

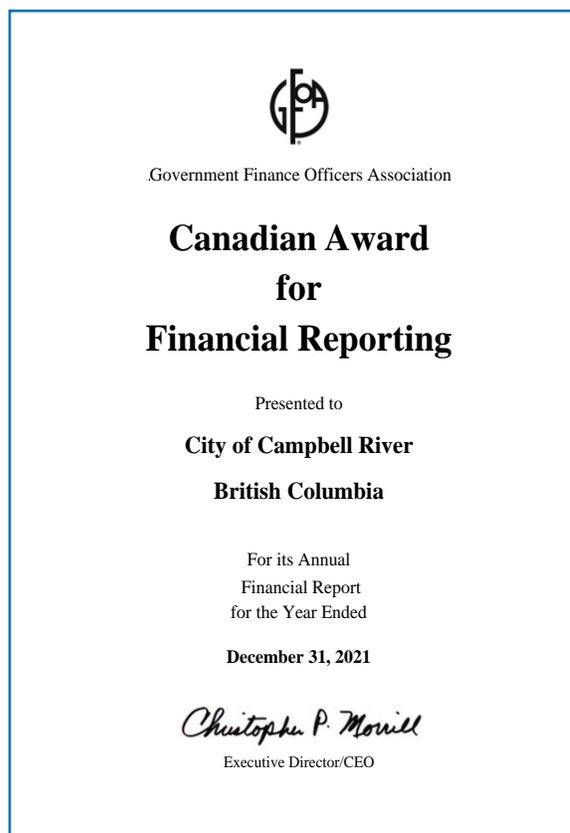
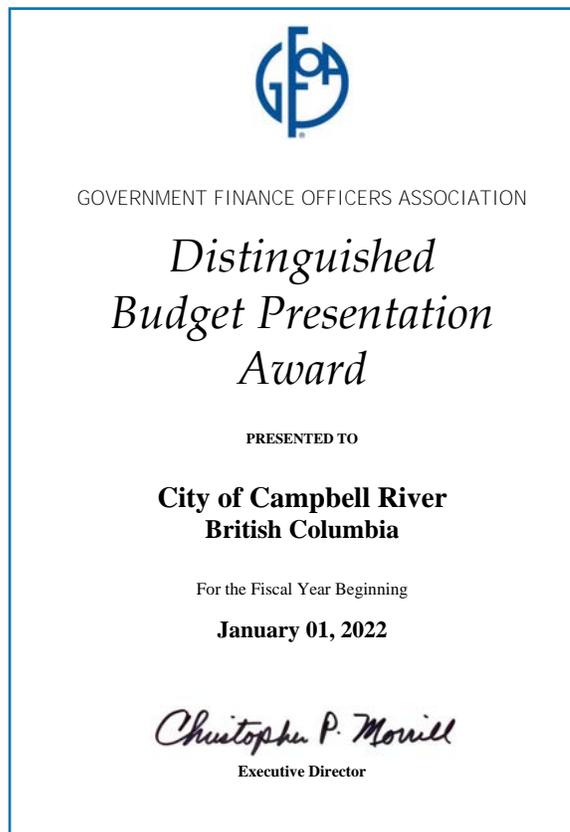
## Distinguished Budget Presentation Award

In 2022, the City received a Distinguished Budget Presentation Award (DBPA). The Government Finance Officers Association of the United States and Canada (GFOA) presented the DBPA to the City of Campbell River, British Columbia, for the Annual Budget beginning January 1, 2022.

This was the sixth year that the City received this prestigious award for best practice budgeting principles. To receive this award, a government entity must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for one year only. See more details at [campbellriver.ca](http://campbellriver.ca) under City Honours.

## Canadian Award for Financial Reporting

The City also received the Canadian Award for Financial Reporting for its Annual Financial Report for the Fiscal Year ended December 31, 2021. This was the sixth consecutive year that the City received this award.



# 2022 YEAR IN REVIEW

2022 was a big year at the City, with the newly elected Mayor and Council setting new strategic priorities and direction for the organization. Huge strides were made and will continue to be made as we journey through 2023.

## PEOPLE

Many new faces were welcomed to the City in 2022. Following 10,359 ballots being cast by voters, Mayor Kermit Dahl, previously Councillor Dahl, was elected to office alongside Councillors Susan Sinnott, Ben Lanyon, Sean Smyth, Ron Kerr, Doug Chapman and Tanille Johnston.

During the inaugural meeting, Chief Chris Roberts of the Wei Wai Kum First Nation and Councillor Kim Duncan and members of the We Wai Kai First Nation attended and spoke.

City Manager, Deborah Sargent, retired after seven years with the City. Former Director of Community Planning and Livability, Elle Brovold, took on the new role following Sargent's departure.

Deputy City Manager, Ron Neufeld, also retired after 29 years of service with the City.

## EVENTS

Community celebrations returned in full force in 2022 and caused quite the buzz!

Rogers Hometown Hockey came to Campbell River in April, and CR Live Streets filled the downtown with music and laughter all summer long – and won an award for being the BEST festival and event at the BC Recreation and Parks Association conference.

The Spirit Square Concert Series, Go By Bike Week, Yoga in the Park, the Farmers Market and so much more complemented the incredible lineup of community events.



## HEALTH AND SAFETY

Extreme weather appeared throughout the year, with high temperatures over the summer months and low temperatures during December. The City acted quickly and extended hours at the Centennial Outdoor Pool and splash park to deal with the heat in July, and activated a warming centre for persons experiencing homelessness in the winter.

A community Flood Evacuation Guide was released, Alertable – a new emergency notifications system – rolled out, and Fire Smart initiatives continued following the securing of a grant together with First Nations neighbours.

Crime prevention through environmental design workshops took place with local downtown businesses and information was distributed through a brochure.

The City, Turning Point and Second Chance entered into an MOU, to support the development of an addiction recovery centre and second-stage housing development at 1720 Willis Road. Work on this project continued throughout the year.



## COMMUNITY IMPROVEMENTS

Major community projects were completed in 2022 including Sportsplex repairs and enhancements, water and sewer infrastructure renewals, and upgrades to Norm Wood Environmental Centre that focused on key infrastructure such as the digester, generator set, and related electrical system. YBL, the Campbell River Airport, saw improvements to lighting, added visual aids, completed pavement repairs and much more.

Campbellton River Village saw improvements with new signage, and the City bought the property at 1890 19th Avenue. This area may be made into a park in the future, to increase Campbellton's greenspace (park) sites.

Beautification Grants were utilized on decorative lighting, murals, flower planters, waste receptacles, signage, musicians, and cultural performances throughout the City's downtown to promote vibrancy and encourage people into the downtown.

Community engagements for Maryland Park upgrades kick-started the planning process after receiving grant funding.

The City piloted a water restrictions program in 2022 that looked at providing more flexibility for the public while continuing to ensure we had enough water available for firefighting and other essential City services during the summer months.

## TRANSPORTATION

Master Transportation Plan Updates began with community engagement opportunities, where community members were asked to share their thoughts and experiences regarding transportation in Campbell River, including barriers to using different modes of transportation within the city.

New Traffic Signals were added on Dogwood Street south at the South Alder Street intersection, bike lanes were installed on Hilchey Road, making it easier for residents and visitors alike to get around Campbell River.

The City utilized a BC Ministry of Transportation and Infrastructure grant to make improvements to four bus stops along Highway 19A in the Strathcona Regional District. The bus stops at Lynnwood Road northbound, Seawave Road northbound, McGimpsey Road northbound, and Hernando Road southbound all received bus bay pull-outs.

The City also installed a special crosswalk at South Dogwood Street and Erickson Road.



## ORGANIZATIONAL UPDATES

The City reorganized the Engineering and Asset Management teams within the organization to streamline work practices and deliver the best customer service possible.

The Operations Management System project, which is integrating a new cloud-based asset management tool called Cartegraph within the organization, was launched.



## ECONOMIC DEVELOPMENT

The 2022 NexStream Tech Competition was a huge success with a new category for creative industries and tourism added this year. This year’s competition also offered a community stream to showcase innovative, community-minded businesses and non-profits.

The Modern Entrepreneur at the 50th Parallel program provided insightful podcasts, workshops and talks to the Campbell River business community. Eleven podcast episodes aired in 2022, and two Speaker Series events and workshops were held. The City partnered with the Strathcona Regional District and the Regional District of Mount Waddington for the Where Talent Meets Opportunity: Campbell River and North Island Labour Market Partnership Project initiatives.

Funding support was received from the Government of Canada and the Province of British Columbia, through the Community and Employer Partnerships fund. This much needed project will produce an updated labour market report and initiatives to attract healthcare professionals. Focus areas will be regional health and wellness, aquaculture, forestry and tourism sectors.

Some other accomplishments in 2022 included launching the TECHatchery Business Hub (techatchery.ca), refreshing the Campbell River Airport (YBL) website (crairport.ca) and creating three new attraction videos to showcase Campbell River.



Two businesses participated in the Circular Economy Accelerator Program, which is delivered by the Vancouver Island Coast Economic Developers Association (VICEDA) and Synergy Foundation, with support from Island Coastal Economic Trust and regional VICEDA partners such as the City. Five businesses received support to earn certification from the Vancouver Island Green Business Collective, and three new businesses opened their doors in Campbell River through the BC Provincial Nominee Program this year.

**NEW PODCAST!**

With guests Christine from Stonehouse Teas and Darrin from Beach Fire Brewing!

Follow along with City news throughout the year by connection with us on Facebook at [facebook.com/cityofcampbellriver](https://facebook.com/cityofcampbellriver), Instagram at [instagram.com/cityofcampbellriver](https://instagram.com/cityofcampbellriver), or visit our website at [campbellriver.ca](https://campbellriver.ca).

# ABOUT US

## *Enriched by Land and Sea*

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.



# COMMUNITY AT A GLANCE



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/3jRNBRP> (Accessed January 25, 2023)

# ELECTED OFFICIALS

Mayor Kermit Dahl, previously Councillor Dahl, was elected to office alongside Councillors Susan Sinnott, Ben Lanyon, Sean Smyth, Ron Kerr, Doug Chapman and Tanille Johnston in October 2022. Following the election, Mayor and Council swiftly began working on Strategic priorities for their 2022–2026 term. The updated priorities were adopted in March 2023 and are not included here.



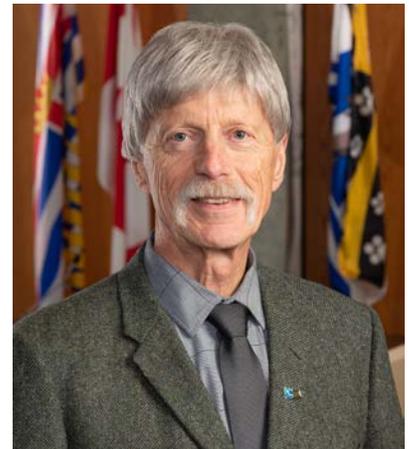
**Mayor Kermit Dahl**



**Councillor Doug Chapman**



**Councillor Tanille Johnston**



**Councillor Ron Kerr**



**Councillor Ben Lanyon**



**Councillor Susan Sinnott**



**Councillor Sean Smyth**

# STRATEGIC PRIORITIES 2020 – 2023



## MANAGEMENT AND GOVERNANCE

COMMUNITY INPUT

GOOD GOVERNANCE

INFRASTRUCTURE



## LIVABILITY

MANAGEMENT AND GOVERNANCE

RECREATION AND CULTURE

WATERFRONT



## ECONOMIC HEALTH

ECONOMIC DEVELOPMENT

BUSINESS VITALITY

TOURISM



## GROWTH MANAGEMENT

HOUSING

FUTURE GROWTH

VISION

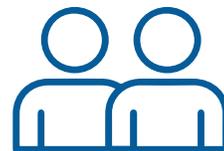


## ENVIRONMENT

CLIMATE CHANGE

NATURAL ASSET MANAGEMENT

SOLID WASTE



## RELATIONSHIPS

MOST VULNERABLE

FIRST NATIONS

REGIONAL HEALTH

# DEPARTMENTAL REVIEWS







## CITY MANAGER

The City Manager delivers on Council's strategic plan, drives forward the community's vision and takes the lead in managing the implementation of policy direction established by Council. The City Manager also provides managerial leadership, control and direction for all departments and is responsible for planning and implementing policies necessary for sustaining excellence in City operations and staffing.

## DEPUTY CITY MANAGER

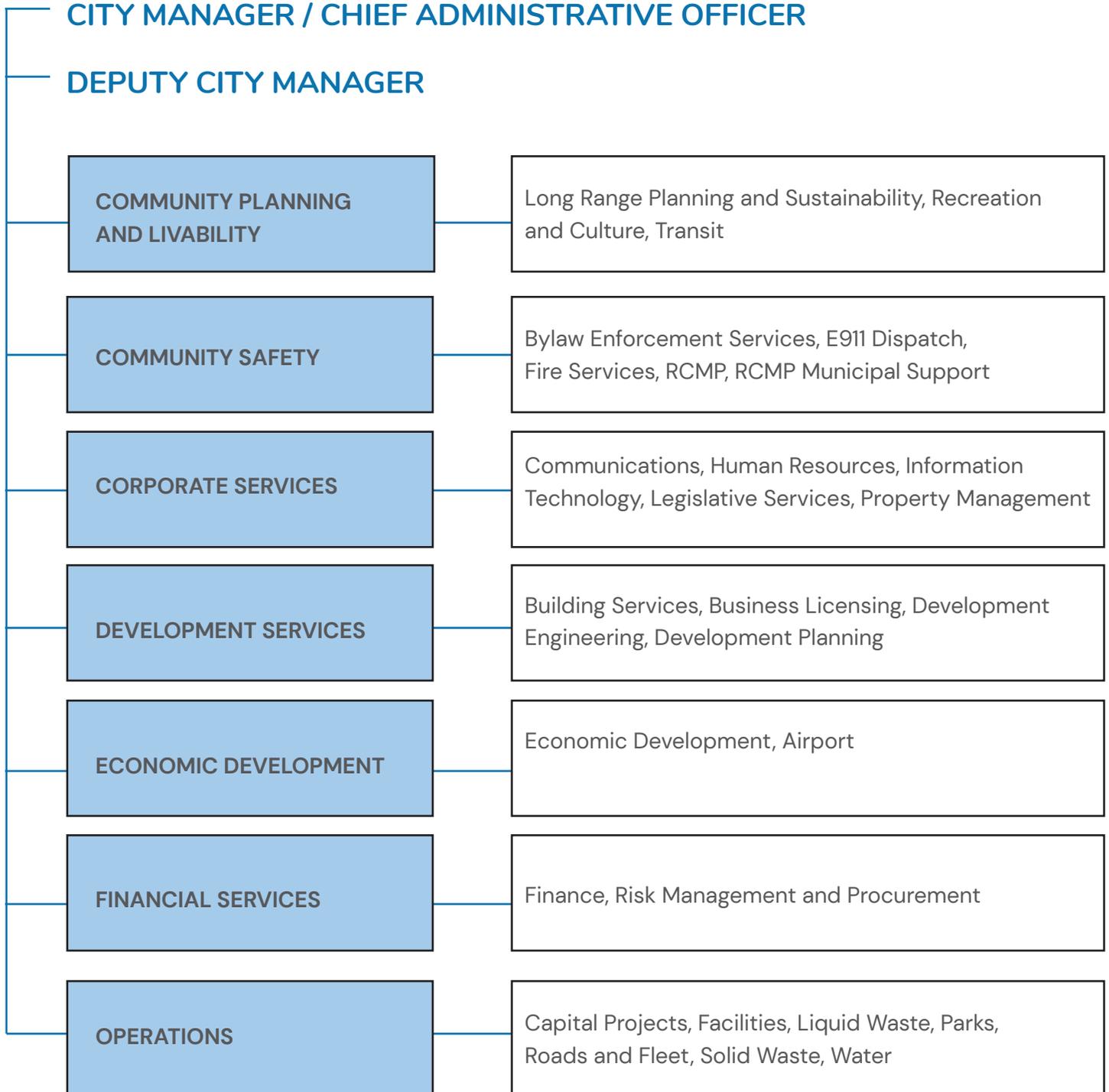
The Deputy City Manager provides strategic leadership and direction throughout the organization, oversees the Senior Leadership Team of 7 directors/managers, and assists the City Manager in developing and implementing Council's strategic plan, goals and priorities, and overseeing special projects. In particular, the Deputy City Manager actions issues related to management and governance, external relationships and corporate systems.

# CITY ORGANIZATIONAL CHART

THE COMMUNITY  
|  
MAYOR AND COUNCIL  
|

CITY MANAGER / CHIEF ADMINISTRATIVE OFFICER

DEPUTY CITY MANAGER



# DEPARTMENT HEADS

|   |  |
|---|--|
| <p><b>CITY MANAGER'S OFFICE</b></p>             | <p>Acting City Manager/Chief Administrative Officer, <i>Elle Brovold</i><br/>Deputy City Manager, <i>Vacant</i></p>  |
| <p><b>COMMUNITY PLANNING AND LIVABILITY</b></p> | <p>Director of Community Planning and Livability, <i>Vacant</i><br/>Long Range Planning and Sustainability Manager, <i>Jason Locke</i><br/>Recreation and Culture Manager, <i>Robin Mitchell</i></p>   |
| <p><b>COMMUNITY SAFETY</b></p>                  | <p>Director of Community Safety, <i>Peter Wipper</i><br/>Fire Chief, <i>Dan Verdun</i><br/>RCMP Inspector, <i>Jeff Preston</i><br/>RCMP Municipal Manager, <i>Carrie Jacobs</i></p>  |
| <p><b>CORPORATE SERVICES</b></p>                | <p>Director of Corporate Services, <i>Sheila Girvin</i><br/>Communications Manager, <i>Alison Harrower</i><br/>Human Resources Manager, <i>Matt Blouin</i><br/>IT and Information Security Manager, <i>Kelly Pender</i><br/>Legislative Services Manager, <i>Vacant</i></p>  |
| <p><b>DEVELOPMENT SERVICES</b></p>              | <p>Director of Development Services, <i>Ian Buck</i><br/>Building Services Manager, <i>Trevor Sweeney</i><br/>Development Engineering Manager, <i>Vacant</i><br/>Development Planning Manager, <i>Dave Pady</i></p>  |
| <p><b>ECONOMIC DEVELOPMENT</b></p>              | <p>Economic Development Manager, <i>Rose Klukas</i><br/>Airport Manager, <i>Dennis Brodie</i></p>  |
| <p><b>FINANCIAL SERVICES</b></p>                | <p>Director of Financial Services/Chief Financial Officer, <i>Alaina Maher</i><br/>Financial Services Manager, <i>Aaron Daur</i></p>   |
| <p><b>OPERATIONS</b></p>                        | <p>Director of Operations, <i>Drew Hadfield</i><br/>Capital Projects Manager, <i>Oscar Aular</i><br/>Fleet and Facilities Manager, <i>Vacant</i><br/>Liquid Waste Manager, <i>Glen Ketchum</i><br/>Operations Manager, (Parks and Roads), <i>Grant Parker</i><br/>Operations Manager, (Utilities), <i>Vacant</i><br/>Roads Manager, <i>Casey Clarkson</i><br/>Water Manager, <i>Steven Roehr</i></p> |





# COMMUNITY PLANNING AND LIVABILITY

## DIRECTOR OF COMMUNITY PLANNING AND LIVABILITY

As a member of the Senior Leadership Team, the Director of Community Planning and Livability provides overall strategic direction and leadership for community development (long range planning, sustainability, and transportation) and recreation and culture. An emphasis is placed on promoting community livability and well-being in alignment with the City's Sustainable Official Community Plan.

### LONG RANGE PLANNING AND SUSTAINABILITY

Land Use Planning, Environmental Planning, Protection and Stewardship, Social Planning, Sustainability, Transportation

### RECREATION AND CULTURE

Administration, Community Engagement and Development, Facility Services, Marketing and Communication, Recreation Programming, Special Events

## LONG RANGE PLANNING AND SUSTAINABILITY

This department provides a centralized, coordinated resource for land use 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 support and educational role in influencing community actions and decisions.

### 2022 Highlights

- Provided \$44,000 from the Strengthening Communities Fund for the Get the Point program in partnership with Kwakiutl District Council and the Community Action Team (CAT) to assist with clean-ups in the downtown core.
- Completed the 19th Ave Parkette (Bridge Viewpoint Park) in partnership with the Campbellton Neighbourhood Association.
- Secured \$382,300 in funding from the Strengthening Communities' Grant in partnership with the Strathcona Regional District.
- Hosted Stewardship Awards Program.
- Completed annual invasive plant treatment programs.
- Provided \$350 per application to residents switching to cleaner and more efficient home heating systems as part of the Clean BC energy rebate program offered by BC Hydro.
- Completed public consultation and Council approved amendments to OCP Development Permit Areas concerning Bald Eagle and Great Blue Heron nesting trees.
- Completed public consultation for Phase 1 of the Master Transportation Plan

### 2023-2024 Goals and Objectives

- Complete the Master Transportation Plan.
- Complete the Quinsam Heights Neighbourhood Plan.
- Develop a Housing Growth Strategy in preparation for the comprehensive update of the official community plan (OCP).
- Develop a terms of reference and begin background work on the OCP update.
- Continue to implement initiatives that help reduce community greenhouse gas emissions.
- Develop an Environmentally Sensitive Areas Policy.
- Host public educational workshops on the hazard aspects of steep slopes.
- Administer the Downtown Small Initiatives Fund and Beautification Programs.
- Review and update the Crime Prevention through Environmental Design program.
- Coordinate the City's affordable housing initiatives in partnership with BC Housing, the Coalition to End Homelessness and local not-for-profit organizations.
- Support social planning, including addressing downtown safety and homelessness.

## RECREATION AND CULTURE

This department provides quality recreation and culture services for people of all ages, stages and abilities, and helps make Campbell River an incredible place to live, play and grow.

The Sportsplex houses a double gymnasium, squash and racquetball courts, a fitness centre, change rooms and showers, multi-purpose rooms, and a commercial kitchen that supports programming and facility rentals. At Willow Point Park, where the Sportsplex is located, there are ball diamonds, outdoor volleyball courts, tennis courts, a BMX track, a soccer pitch, a skateboard park, a disc golf course, a play park and a splash park.

The Community Centre houses a double gymnasium, craft room, commercial kitchen, multi-purpose rooms, Family Place preschool, and change rooms and showers.

Rotary Club Fieldhouse is a stand-alone facility with a multi-purpose room, kitchen, deck, changerooms and public washrooms. Surrounding the facility, in Robron Park, is an artificial turf, box lacrosse, soccer pitch and tennis courts.

The Centennial Outdoor Pool operates in the summer months and has a 6-lane 25-meter pool, slide, wading pool, change house and concession.

Facilities, parks, and outdoor spaces are managed, programmed, and scheduled by the City Recreation and Culture Department. The Facility Services team provides custodial services for all recreation facilities, City Hall, the Enterprise Centre, Norm Wood Environmental Centre, and the Airport.

These facilities attract visitors from Campbell River and all over the island.

The Recreation and Culture Department is responsible for programming in the downtown core and hosts events throughout the year. City programming and events are supported by community partners including the Downtown BIA, Tidemark Theatre, Library, the Arts Centre, and local businesses and community groups. Recurring events include CR Live Streets, Spirit Square Concert Series, Farmers Market, Coffee and Board Games, Yoga in the Park, Kite Flying, Canada Day celebrations, Orange Shirt Day, National Child Day and the Christmas Big Truck event and Gingerbread House Competition. These events attract people to the downtown core for connection and the community experience.



## 2022 Highlights

- A successful summer at the Centennial Outdoor Pool:
  - 8,151 visits
  - Salmon Kings Swim Club celebrated 55 years of swimming with us
  - 297 children participated in swim lessons
  - Residents kept cool with extended pool hours during heat warnings
- The Sportsplex closed and then reopened its doors following major renovations. During the closure, from May to October, the Community Centre became the recreation hub, offering programs, a full weight room and cardio centre, day camps, family gym, family place, children’s community preschool and much more. When the Sportsplex reopened on October 31, a busy event season kicked off, beginning with the well-attended Home Expo.
- CR Live Streets and Spirit Square Concert Series expanded and welcomed thousands of attendees over seven events.
- The City partnered with downtown businesses and organizations, to bring forward events including the Yoga in the Park and the Sunday Farmers Market, which moved from the Pier to downtown near Spirit Square.
- Parents reported feeling safer at the Skateboard Park where a security presence was in place from June to early September. The security personnel acted as ambassadors and ensured the park was patrolled and safe from 1 to 9 p.m. seven days a week.

- The Splash Park hours were extended during extreme heat events and as a result of the security presence at the skatepark.
- Baseball, slow pitch, soccer, and special events were able to take place at City parks despite a reduction of available playing fields due to weather and other circumstances.

## 2023–2024 Goals and Objectives

- Continue engaging with the community to ensure programs, events and services are meeting the community’s needs.
- Support livability and health in our community by offering the highest service levels possible at all City Recreation and Culture facilities.
- Continue with CR Live streets and other events, with a focus on activating the community and supporting downtown revitalization. The City looks to expand the number and types of offerings, with a higher concentration of events in the summer, complimented by select events in the shoulder seasons, from October through May.
- Continue to work with the education and health sectors to develop physical literacy education and programming for our region.
- Continue to work with the Ministry of Children and Families, Family Services, School District 72 and the Health Authority to provide year-round recreation opportunities for priority populations within the community.
- Offer rental spaces that support important community and private events such as fundraisers and community safety workshops.

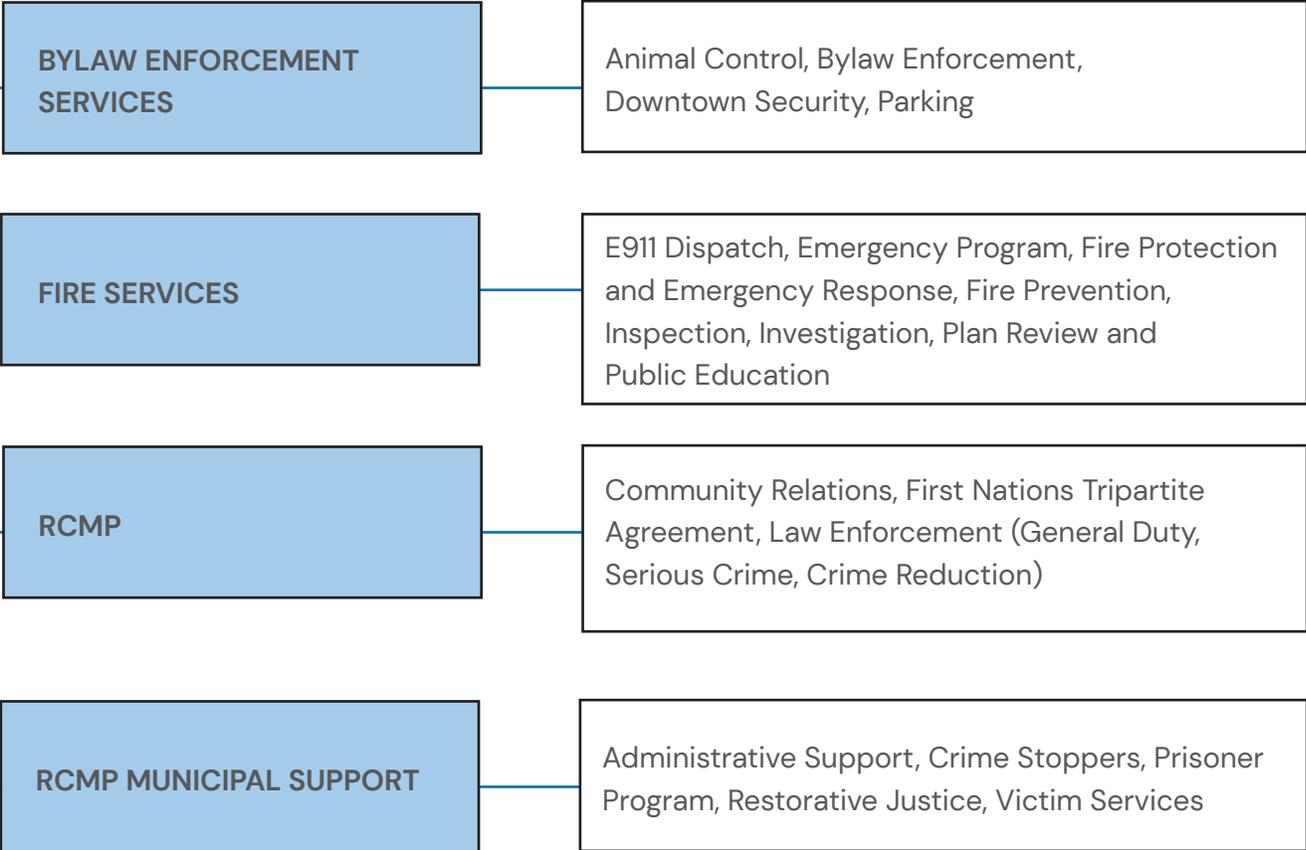




# COMMUNITY SAFETY

## DIRECTOR OF COMMUNITY SAFETY

As a member of the Senior Leadership Team, the Director of Community Safety provides overall strategic direction and leadership for bylaw enforcement, fire services, fire dispatch for North Island 911, emergency program, RCMP municipal support services, and liaises with the Campbell River RCMP Detachment, with an emphasis on maintaining and enhancing community safety, particularly in response to the challenges associated with homelessness, mental health and addictions.



## BYLAW ENFORCEMENT

Bylaw Enforcement is responsible for administering and enforcing the City's regulatory bylaws, including management of animal control, parking enforcement and downtown security patrol contracts. The Bylaw Department works out of the Downtown Safety Office and is actively engaged in efforts to improve the downtown.

### 2022 Highlights

- Completed daily downtown foot patrols and regular cleanup of encampments.
- Establish overnight security in the Downtown public areas.
- Active engagement in Downtown Safety Working Group.
- Proactive outreach with Heart of the City Downtown Business Improvement Association, downtown businesses and social service providers to address downtown issues and assist in information sharing.
- Responded to over 1200 bylaw complaint files ranging from public nuisance issues to violations under the Traffic and Highway Bylaw, Zoning Bylaw, Building Bylaw and a wide range of other bylaws.
- Administered the Animal Control Bylaw.
- Amendment to all regulatory bylaws to update penalty clause for bylaw offences pursuant to the BC Community Charter.

## 2023–2024 Goals and Objectives

- Daily downtown foot patrols and regular cleanup of encampments to promote downtown safety and cleanliness, and address bylaw violations, such as consumption of liquor, and other issues.
- Prompt response to all bylaw complaints and prioritization of health and safety issues.
- Participate in Downtown Safety Working Group.
- Continue to build relationships with downtown businesses, the Heart of the City Downtown Business Improvement Association, and social service providers to address downtown issues, homelessness and social issues.
- Continue to provide Animal Control services and administer the Animal Control Bylaw including the licensing of dogs and urban hens, and overseeing animal control regulations.
- Decision through Council regarding the continuance of the Downtown Safety Office as an operational base for Bylaw Enforcement, Downtown Security and Downtown Parking.

## FIRE SERVICES

City of Campbell River fire 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 25 career firefighters, 47 paid-on-call (POC) firefighters, one fire mechanic and one fire prevention officer.

### Core department services:

- Fire suppression (structure, vehicle, wildland), vehicle extrication, hazardous material response, environmental protection, pre-hospital emergency medical care, and 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
- Wharf and marine fire and rescue services
- Fire prevention, fire investigation, fire inspections and code enforcement, pre-incident planning, fire and life safety public education, development plan review
- Enforcement of the Fire Services Bylaw, Building Bylaw, Clean Air Bylaw, Fireworks Regulation Bylaw and False Alarm Bylaw
- FireSmart coordination and support
- Disaster response and mitigation
- Fire fleet maintenance



## 2022 Highlights

- Addressed strategic safety issues identified in the Fire Services Review.
- Added six POC firefighters to the department through in-house training.
- Continued to explore expanding fire service coverage to unprotected residents in the SRD on Duncan Bay Road.
- Welcomed a new City Fire Chief.
- Enhanced the work environment through wellness and positive culture so that all emergency service employees can feel supported physically and mentally.
- Enhanced wildland response capabilities by acquiring an off-road response unit.
- Continued work to acquire a decontamination unit to improve the health and safety of firefighters.
- Ordered two new light-duty vehicles to replace two light-duty response vehicles that are 23 and 29 years old.
- Enhanced partnerships and collaboration with First Nations and community stakeholders to develop and improve the quality of protective services to the citizens and visitors of Campbell River.
- Increased FireSmart Public Education around interface areas with funding from a UBCM grant.

## 2023–2024 Goals and Objectives

- Develop new and enhance current partnerships and collaborations with all stakeholders.
- Internal administrative review of service model and staffing requirements.
- Administrative review and amendments of Fire Bylaws to Council.
- Successful negotiations of the Collective Agreement with Local 1668.
- Internal administrative review of policies and procedures.
- Internal administrative financial review of operating and capital budgets.
- Internal fleet services review.
- Review all service agreements.
- Enhancing FireSmart by extending the City’s program through grant funding from UBCM.
- Finalize the Fisherman’s Wharf fire service agreement.
- Acquisition of a small fleet vehicle to replace an antiquated command vehicle.
- Replacement of gas detection and portable radio critical infrastructure
- Receive and put into service a new decontamination unit on a repurposed fire truck chassis.
- Reduce liability and risk by increasing our fire prevention capacity.

## EMERGENCY DISPATCHING SERVICES (E-911) EMERGENCY MANAGEMENT

This department delivers emergency fire dispatch communications to eight regional districts (80 fire departments) throughout Vancouver Island, the Qathet region, and the Peace River region, encompassing a service area of more than 180,000 square kilometres. Fire dispatch operations are maintained 24 hours a day.

Provision of 24/7/365 emergency dispatching service to support emergency responders in their response to incidents. Provide access to information related to reporting and tracking required of legislation. Provide professional and superior customer support.

Provision of professional support and logistics for the City for emergency management planning, training, activation, demobilization, and recovery.

### Core department services:

- Answer 9-1-1 and other emergency telephone calls from the public and stakeholder agencies.
- Create incidents for dispatch in the Computer Automated Dispatch (CAD) system.
- Paging and two-way radio dispatch communication services to fire departments within the North Island 9-1-1 service area.
- Arrange for the provision of additional resources in response to an emergency when requested by fire departments.
- Provide 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.
- Provide a liaison for emergency management between SRD and City.
- Work with government agencies and other stakeholders related to Emergency Management.
- Activate and support Emergency Operations Centres (EOC) as required.

## 2022 Highlights

- Provided dispatch services for an estimated 19,300 fire and medical emergency incidents to Fire departments within the North Island 9-1-1 Corporation Service area.
- Continued compliance with National Fire Protection Association (NFPA) Standard 1221 – Standard for the Installation, Maintenance, and Use of Emergency Services Communications Systems, as well as NFPA Standard 1061 – Professional.
- Entered into a reciprocal agreement with Regional District Fraser Fort George to provide backup fire dispatch services in the case of an emergency, evacuation, or disaster.
- Continued to maintain qualifications for public safety telecommunications personnel.
- Purchased equipment and the technology required to meet Next Generation 911 (NG911) standards.
- Extended the fire dispatch contract with NI911 Corporation for an additional three years.

## 2023–2024 Goals and Objectives

- Design and install a clean agent extinguisher system in the server room at #1 Fire Station
- Deploy technology upgrades and training associated with Next Generation 9-1-1 (NG911).
- Review and make recommendations for certification of dispatch services.
- Improve business continuity plans to ensure that a single site disruption does not interrupt services.
- Review call-taking and dispatch practices to meet NG911 standards and provide sound change management to ensure a smooth transition to NG911.
- Support Campbell River’s tech ecosystem by providing state-of-the-art dispatch and NG911 technology.
- Examine growth in the provision of dispatch services and future new customers.
- Collaborate with partners to develop and enhance the quality of Fire Dispatch and ensure a healthy and trusting relationship with the fire departments and regional districts we serve.
- Enhance the work environment focused on wellness and positive culture so that all emergency service employees can feel supported physically and mentally.
- Explore areas of growth and economic development for dispatch services.
- Continue relationship building in emergency management.
- Review inventory of EM plans and make recommendations for areas of growth.

## RCMP

The City funds 43 RCMP Members in the Campbell River Detachment. The RCMP, through policing and protective services initiatives, addresses crimes related to substance abuse, property and traffic law enforcement, as well as crime reduction strategies.

### Core department services:

- General Duty Policing
- Police Dog Services
- Forensic Identification Services
- Indigenous Police Services
- School Liaison
- Community Policing
- Drug Section
- Major Crime Section
- Special Victims Unit
- Community Response Unit
- Traffic Services

## 2022 Highlights

- The file count for 2022 was 17,808 representing a 1.2% increase over 2021.

## 2023–2024 Goals and Objectives

- RCMP officer recruitment.
- Address strategic initiatives through the development of the Annual Performance Plan in consultation with Mayor and Council as well as the various Chief Councils.
- Continue to participate in many community events to enhance police and community relations.
- Continue to teach the DARE and Party Program to as many Grade 6–7 students as possible, and target policing efforts on individuals within the community who sell drugs.
- Continue to focus on distracted driving as well as impaired driving.
- Continue proactive enforcement and cultural sensitivity training as part of Indigenous Policing.
- Use crime reduction strategies, foot and bike patrols, as well as participation in the Downtown Safety Working Group, to decrease the effects of alcohol abuse downtown by decreasing the number of incidents of Cause Disturbance/Drunk in a Public Place.



## 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 department services:

- Policing and Protective Services
- Enhanced Community Relations: RCMP members continue to actively participate in as many community events as possible
- Drug Enforcement: Continue to combat the negative effects of alcohol/drug use within the community by teaching DARE to all Grade 6–7 students. In addition, police target individuals who sell drugs within the community
- Traffic Enforcement: Continue to focus on distracted driving as well as impaired driving to keep our roads safer
- First Nations Policing: Continue to contribute to safer and healthier communities through proactive enforcement and cultural sensitivity training
- Crime Reduction: Strategies specifically target the downtown core, where foot and bike patrols aim to decrease the number of incidents related to causing a disturbance or being drunk in a public place

## 2022 Highlights

- The department processed:
- 1,746 police information checks, 17.8 percent increase over 2021.
- 492 fingerprint submissions, a 4 percent increase over 2021.
- 46 Restorative Justice files, a 58.7 percent increase over 2021.

## 2023–2024 Goals and Objectives

- Provide administrative operational support to the RCMP.
- Provide customer service support to the citizens with general inquiries, requests for information, and other general administrative services.
- Through Restorative Justice Program volunteers, provide victims and others harmed by crime with knowledgeable, specialized, long-term support and assistance to navigate through Restorative Justice system.

## VICTIM SERVICES

Provides services to victims and witnesses of all crimes and trauma.

## 2022 Highlights

- This program provided continued support and assistance to victims and witnesses of crime and trauma, serving 424 clients in 2022, a 10.6 percent increase over 2021.
- Supported the Restorative Justice by providing paid and volunteer support to victims before, during and following Restorative Justice Forums.

## 2023–2024 Goals and Objectives

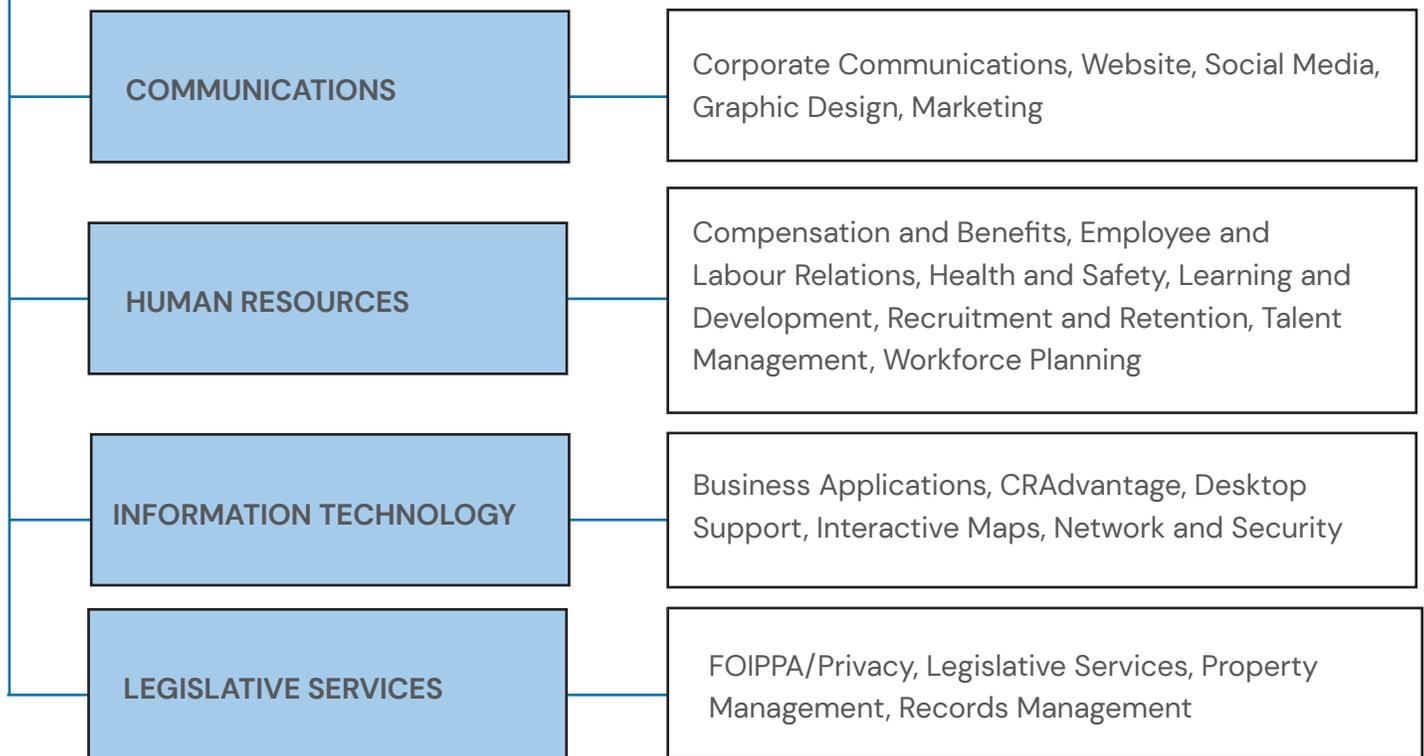
- Provide crisis intervention and immediate and follow-up assistance to victims and witnesses of crime and trauma.
- Enhance the Victim Services volunteer program to directly work with Victims of Crime and call outs.



# CORPORATE SERVICES

## DIRECTOR OF CORPORATE SERVICES

As a member of the Senior Leadership Team, the Director of Corporate Services provides overall strategic direction and leadership for corporate communications, human resources, information technology, legislative services and property management. An emphasis is placed on developing and implementing corporate strategic goals, driving progressive change, and contributing to a positive organizational culture through excellent service delivery.



## COMMUNICATIONS

The Communications department is responsible for external and internal corporate communications initiatives.

Responsibilities include: creating and implementing communications plans; developing materials (news releases, website content, social media postings, advertisements, videos, newsletters, and more); conducting a bi-annual citizen satisfaction survey alongside numerous other City engagements; City branding; and communications training for City staff.

The role of the communications department is to ensure that clear, concise, and complete information on all City programs, services, events and initiatives is shared with and understood by community members, employees and the public. Valuable feedback and positive working relationships that improve City services are encouraged and facilitated through engagement.

## 2022 Highlights

- Enhanced CR Live Streets communications, which helped brighten the downtown core.
- Re-launched the employee newsletter, to promote staff connection and workplace culture.
- Increased social media activity and advertising.
- Updated City brand guidelines for easier and more modern use.

## 2023-2024 Goals and Objectives

- Align resources to support efficient, strategic, planned, and consistent City communications
- Update the communications policy and strategic communications plan
- Complete a statistically valid Citizen Satisfaction Survey
- Begin the process of updating the City website to bring it in line with current accessibility requirements.
- Support departments on major communications and engagement initiatives

## HUMAN RESOURCES

The Human Resources (HR) Department is responsible for delivering a wide range of core services to the organization including: managing the employee life cycle for approximately +275 employees, beginning with recruiting and onboarding; ensuring consistent application of 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; managing compensation and benefits programs; guiding workforce planning and talent management; and promoting and advancing employee learning and development. HR staff are professional experts in a diversity of areas and focus on maintaining a positive experience for City employees by providing timely and efficient service.

The HR Department 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

### Core department services:

- Workforce planning and talent management
- Recruitment and employee retention
- Employee and labour relations
- Health, wellbeing, and safety
- Ability management
- Employee learning and development
- Human resource management policy and program development
- Records management, metrics, and reporting
- Organizational development
- Compensation, benefits program

## 2022 Highlights

- Workplace Culture Project first stage implementation
- Intense Recruitment: managed many job competitions
- Recruitment re-branding

## 2023–2024 Goals and Objectives

- Active participation in the corporate Systems Upgrade Project.
- Renewal of the City of Campbell River and IAFF contract through collective bargaining.
- Supporting the organization through leadership in Workplace Culture initiatives.
- Completion of the City's first BC Municipal Safety Certificate of Recognition audit.
- Continued focus on Recruitment and Retention Initiatives (onboarding, flexible work arrangements, training and development 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 (GIS), and local network and cloud strategic support.

The IT team serves as technical consultants and provides desktop, network, application and systems management services for all City departments.

The departmental objective is to provide secure, proven, innovative technologies that enhance operational efficiencies and convenient access to City information and services for citizens, visitors and businesses.

### Core department services:

- Provide strategic planning and coordination for all City of Campbell River technology initiatives.
- Ensure network services operations so that staff can communicate internally and with residents.
- Maintain major business applications to meet City's business requirements.
- Manage the development and implementation of the City's municipal broadband network – CRadvantage.
- Maintain currency with new technology and data management requirements.
- Implement enhancements to support efficiency and meet legislative requirements.
- Support City website, mobile and cloud-based business requirements.
- Support geographical information system (GIS) requirements including interactive maps and applications.
- Provide IT support for the local Royal Canadian Mounted Police detachment.

## 2022 Highlights

### Business Technology Support:

- Hired IT and Information Security Manager
- Developed new software approval processes
- Improved the IT and Information Management governance model

### GIS

- Prepared data for migration to new Asset Management Software
- Hired a GIS Coordinator to lead new GIS initiatives
- Improved the City's standing in the Geomatics Maturity Index ranking

### CRAdvantage and Economic Development

- Continued to support Economic Development initiatives, including the Tech Advisory Committee and Hackathons
- Developed new revenue streams for fibre leasing

## 2023–2024 Goals and Objectives

### Business Technology Support:

- Prepare a corporate IT strategy and cloud migration roadmaps
- Improve the City network through fibre upgrades to key operations buildings
- Hire multiple new IT resources

### GIS

- Deploy new cloud-based Asset Management Software
- Complete a Next-Gen 911 data readiness assessment
- Replace existing orthophotos (geometrically corrected aerial photographs)

### Economic Development

- Continue to support Economic Development initiatives, including the Tech Advisory Committee and Hackathons
- Develop a Request for Proposals to replace the City website

## 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.

Responsibilities include: preparing agendas, minutes and action tracking reports for Council and Committee meetings; providing administrative support to Council and its Committees; managing corporate and official records, including bylaws and policies; fulfilling the role of corporate privacy officer and processing Freedom of Information requests; conducting local government elections; providing City Hall reception and switchboard services; administration of City correspondence; acting as the official signatory of the City; and providing legislative guidance and direction

### Core department services:

- Preparing agendas, minutes and action tracking reports for Council and Committee meetings.
- Providing administrative support to Council and its Committees.
- Managing corporate and official records, including Bylaws and policies.
- Acting as Corporate Privacy Officer and processing Freedom of Information requests.
- Conducting local government elections.
- City Hall reception and switchboard services.
- Administration of City correspondence.
- Acting as the official signatory of the City.
- Providing Legislative guidance and direction.

## 2022 Highlights

- Conducted a General Local Election.
- Assisted in onboarding and orientation for the newly elected officials.
- Initiated a corporate records management review.
- Assisted various departments with the preparation of bylaws and legal agreements.
- Acquisition of 1890 19th Avenue and 3595 Island Highway South to support the City's Waterfront Property Acquisition Strategy and utility operations.
- Administration of the City's land portfolio that includes various leases, licences, and other land tenures.

## 2023-2024 Goals and Objectives

- Begin implementation of a renewed corporate records management program, including the development of a Records Management Policy, Records Management Procedures, and Classification Manual.
- Develop and implement a Privacy Policy and provide privacy training organization wide.
- Develop and implement an overall Corporate and Council policy development, review, and maintenance program.
- Property Acquisitions/Dispositions to support City's strategic priorities and objectives.
- Administration of leases, licences, and other forms of land tenures for the City.

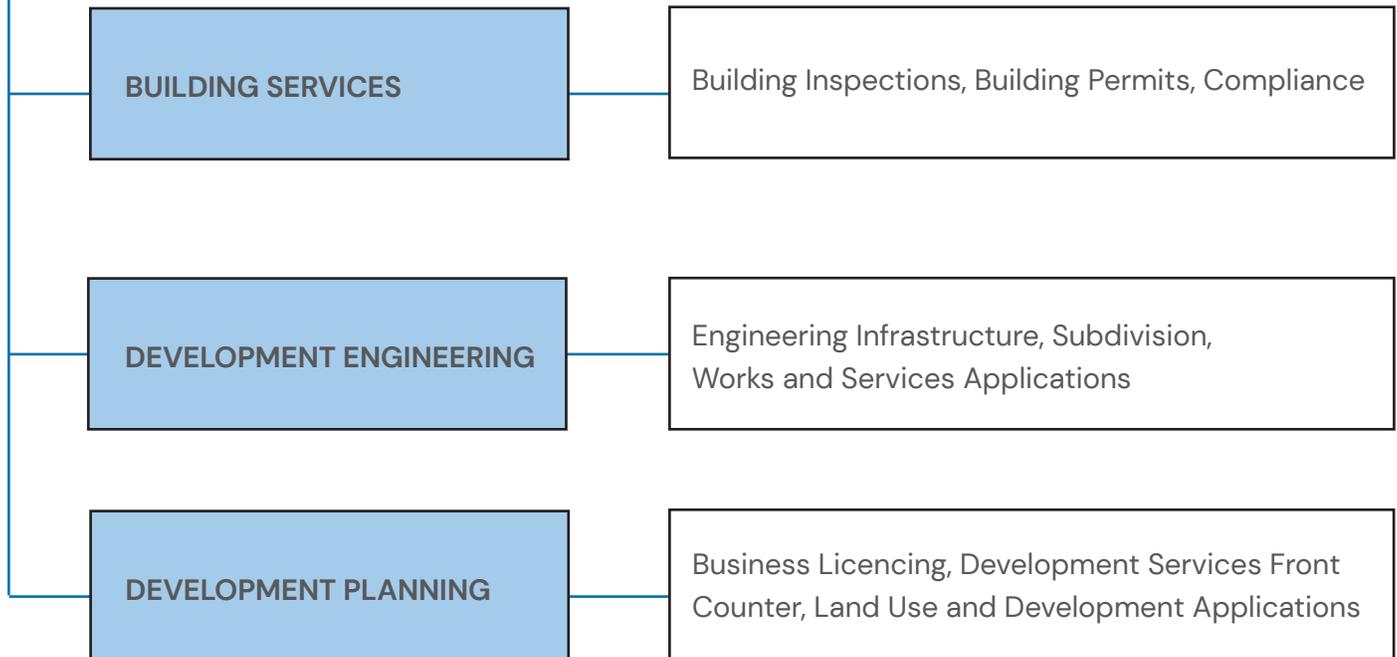




## DEVELOPMENT SERVICES

### DIRECTOR OF DEVELOPMENT SERVICES

As a member of the Senior Leadership Team, the Director of Development Services provides overall strategic direction and leadership for development planning, development engineering, building inspection, and business licensing. An emphasis is placed on driving progressive change through a culture of efficiency, ongoing process improvement and accountability, to deliver the comprehensive, strategic goals set by Council while focused on excellent service delivery.



## DEVELOPMENT SERVICES

This department provides a centralized, coordinated, one-stop service for all development applications, queries, permits and projects. Over the past three years the department has processed an average of 350 building permits applications each year with an annual construction value averaging over \$134 million dollars and approved roughly \$2 million dollars of new public infrastructure. Land use and development applications involve the preparation of reports and recommendations for City Council's consideration and often involve public consultation.

### Core department services:

- Building permits, inspections and compliance.
- Development and land use planning applications (OCP and zoning amendments, development permit, and variance permit applications).
- Subdivision.
- Engineering infrastructure review and approvals related to subdivision, development and building Engineering infrastructure review and approvals related to both current and future development.
- Information and support for the local real estate industry.
- Business licensing and compliance.

## 2022 Highlights

- Completed recruitment and successfully filled the Building Services Manager and Development Engineering Manager positions.
- Processed approximately 75 development, land use and subdivision applications, 300 building permits applications creating over 250 new residential units, and 2,000 business license applications.
- Completed Development Applications Process Review
- Updated building permit fees.

## 2023–2024 Goals and Objectives

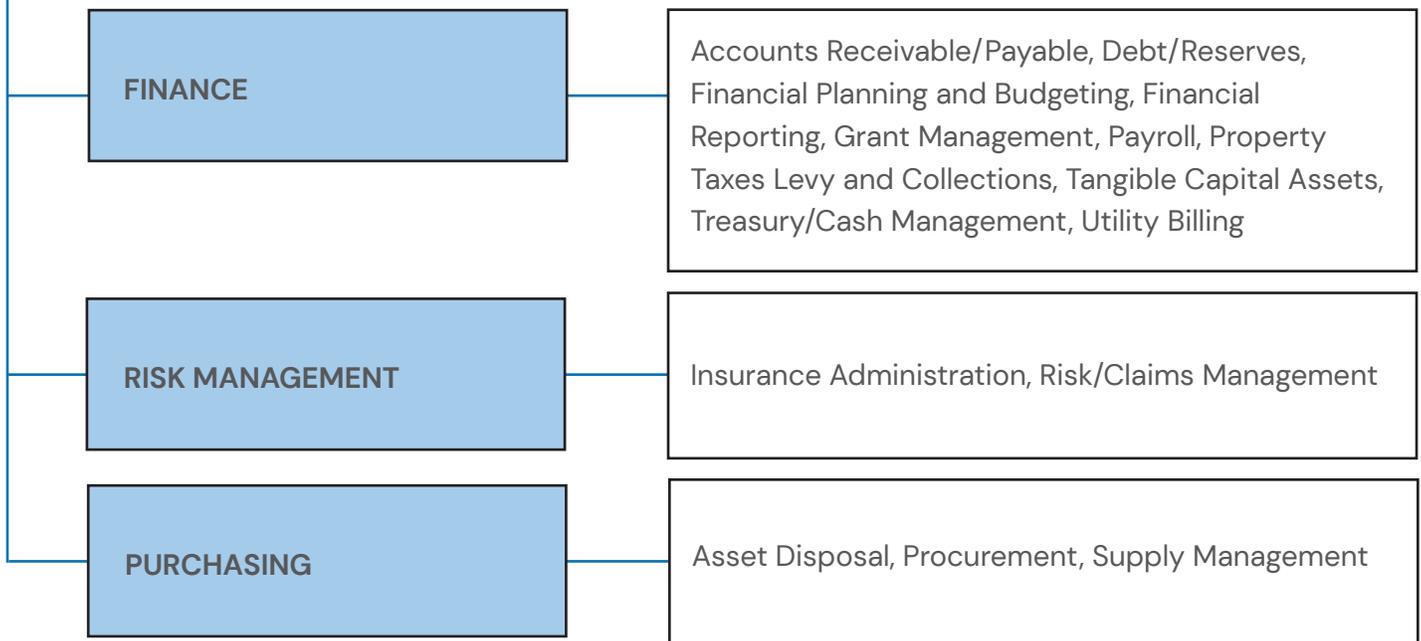
- Implement recommendations from review of Development Approvals Processes.
- Update Planning Procedures Bylaw, Zoning Bylaw, Building Bylaw and Subdivision and Development Servicing Bylaw.
- Implement new Subdivision and Development Application Fees.
- Adopt new Building Bylaw.



# FINANCIAL SERVICES

## DIRECTOR OF FINANCIAL SERVICES

As a member of the Senior Leadership Team, the Director of Finance provides overall strategic direction and leadership for all financial services functions, procurement and risk management. An emphasis is placed on stewarding the City’s financial resources and assets, developing and implementing strategic goals, and service delivery excellence.





## FINANCE

This department is responsible for all matters of financial administration, procurement, and risk management for the City of Campbell River.

The department delivers services to the public, industry, and all City departments.

### Core department services:

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

The department oversees a \$90 million annual operating budget and the \$54 million annual capital budget for 185 capital projects. A key function of the department is regular financial reporting, which aids in decision making and managing the City's finances according to budget. Financial reporting generated from the department includes monthly reporting to management, quarterly reporting to Council, and annual reporting to statutory authorities.

Annual reporting includes preparing the audited financial statements, the Ministry-required Local Government Data Entry forms, and the Statement of Financial Information. The department manages payroll for three pay groups: exempt, CUPE and IAFF staff. Employees' payroll and benefits administration totalled \$28 million in 2022.

The department manages approximately 20 grant files each year for funds received from external organizations and monitors federal and provincial grant opportunities for all City departments to maximize grant funding for the City. Finance also manages the treasury function of the City, which includes reserve, debt, and investment funds, as well as tangible capital asset ledger maintenance.

The City is the tax collector for other governments and agencies such as the regional district, school District No. 72 and the hospital. The City prepares, mails, and collects payments for 15,000 tax notices annually.

People served at the department's front counter, averages between 150 and 200 per week, and up to 2,000 per week during tax season through May and June. 2,000 utility bills are prepared, processed and delivered annually for metered customers.

The City issues and collects approximately 2,500 general receivable invoices and processes 11,000 accounts payable annually.

## 2022 Highlights

- Recipient of the Distinguished Budget Presentation Award for the 2022-2031 Financial Plan from the Government Finance Officers Association of Canada and the United States.
- Recipient of the Canadian Award for Financial Reporting from the Government Finance Officers Association of Canada and United States.
- Reviewed the Financial Stability and Resiliency policy and identified areas of improvement in the City's Financial Planning process
- Implemented the City's new Investment Policy and strategies to better achieve the purpose and objectives of the City's investment portfolio.
- Commenced a multi-year project to replace the City's Financial Reporting Software.

## 2023-2024 Goals and Objectives

- Obtain the Government Finance Officers Association (GFOA) of Canada and United States Distinguished Budget Presentation Award for the 2023-2032 budget and Financial Reporting for the 2022 Annual Report.
- Complete the implementation of PSAS 3280 Asset Retirement Obligations.
- Complete required amendments to the Financial Stability and Resiliency policy to improve the City's Financial Planning process.
- Commence implementation phase of the replacement of the City's Financial Reporting Software.
- Continue to provide increased financial reporting and continued support to meet legislative obligations.

## RISK MANAGEMENT

This function coordinates the City's response to all property and liability claims by utilizing City staff, private adjusters, legal counsel and the City's insurers. It provides advice to all City departments on insurance requirements and agreement wording. It is responsible to develop and implement policies and procedures aimed at reducing exposure to the City. The City averages approximately 10–20 claims per year.

In addition, Risk Management oversees insurance and handles any related insurance claims and legal concerns.

### Core department services:

- Risk management advice to all City departments.
- Claims management.
- Insurance administration.

## 2022 Highlights

- Conducted property appraisals on City facilities to ensure adequate insurance coverage values.
- Moved to MIABC, a lower-cost, member-owned property insurance provider with increased service offerings.

## 2023–2024 Goals and Objectives

- Review and update the City's Risk Management policy.
- Automate the reporting and claims procedures.
- Provide ongoing training and support to mitigate potential risks.



## PURCHASING

Procurement is an essential professional service that ensures 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 department services:

- Asset Disposal
- Procurement
- Supply Management.

## 2022 Highlights

- Conducted over 100 competitions, awarded approximately \$16.6 million worth of projects, and saved the City approximately \$3.7 million.
- Received over 225 bid submissions:
- 22% of competitions were for the purchase of goods.
- 58% were for services and 20% for construction projects.
- Major acquisitions include vehicles and equipment, museum roof replacement, Spirit Square painting, airport visual aids and taxiway rehabilitations, Willow Point field lighting, Quinsam Heights neighbourhood plan, Baikie Island watermain extension and hydrant, solar crosswalks for the ERT, 6th Avenue and Thulin utility renewal, and Quinsam Heights stormwater management plan.
- Continue to streamline processes through automated administrative purchasing procedures.

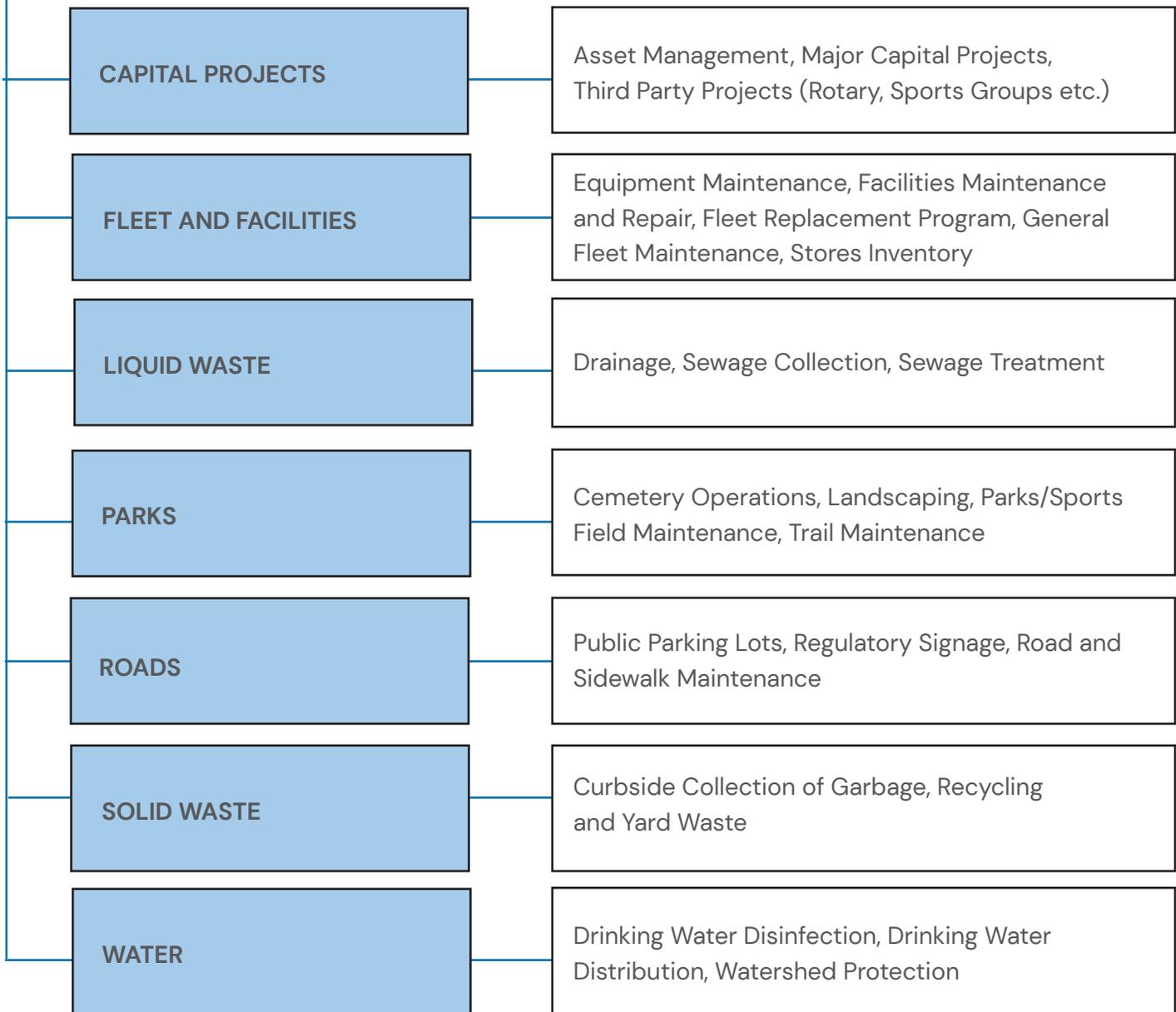
## 2023–2024 Goals and Objectives

- Implement an electronic requisition and purchase order process.
- Share useful information with vendors on how best to do business with the City.
- Review cost-saving opportunities.
- Implement a vendor performance evaluation process.
- Continue to expand automation efficiencies.

# OPERATIONS

## DIRECTOR OF OPERATIONS

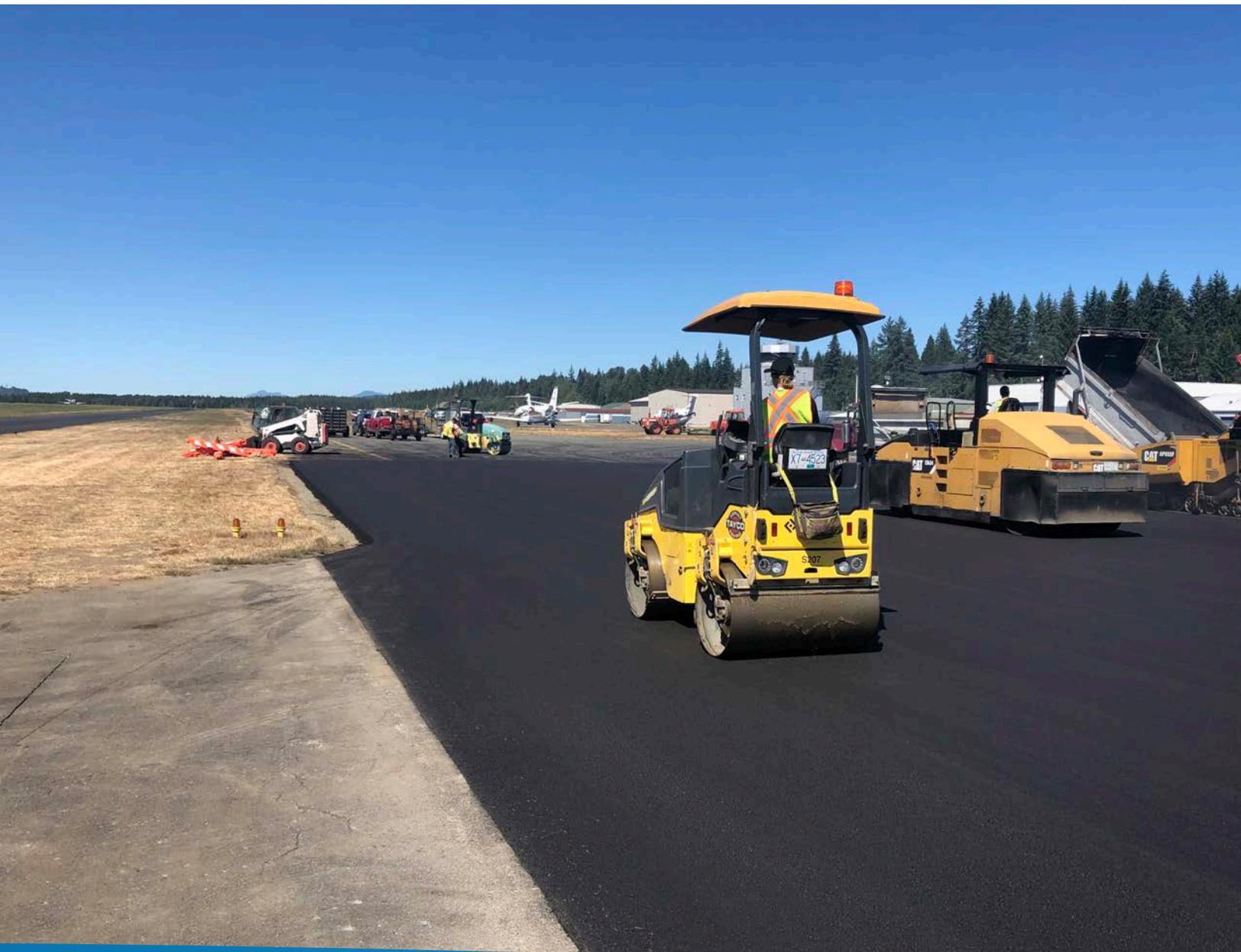
As a member of the Senior Leadership Team, the Director of Operations provides overall strategic direction and leadership for capital works project delivery, facilities, fleet, roads, parks, water, liquid waste services, solid waste, and public transit, with an emphasis on asset management, implementing strategic goals, and delivery of essential services to the community.





## CAPITAL PROJECTS

This department focuses on the consistent delivery of all of 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 and transitioning into to the lead role when the project enters detailed design and construction which is followed by support during the maintenance period. The projects and infrastructure delivered by this department directly addresses the City's infrastructure gap identified within our Capital Plans to support the City's asset management strategy. To that end, Capital Projects is leading the implementation of the new Operations Management System (OMS) in 2023. This corporate-wide implementation incorporates infrastructure assets data into the decision making process for our 10 year Capital Plan



## 2022 Highlights

- Completed design, tender and construction of Downtown Storm Mitigation project
- Completed detailed design and tender of 6th Ave. Renewal Project.
- Completed detailed design and commenced construction of NVEC Phase 3 project.
- Completed design and construction of the Sportsplex Rehabilitation Project.
- Completed Seagull Walkway Repairs Value Engineering exercise for the City. Commenced redesign of North section.
- Hilchey Watermain Renewal Phase 2 – majority of project complete with section isolated and work suspended as result of archaeological find.
- CIPP Sewermain Rehabilitation – completed design and construction for renewal of approximately 3,400 lineal meters of sewer main using trenchless methods.
- Airport Taxiway C/Lighting Project grant funding secured.
- Beech Street Project design completed.
- Lift Station #4 Slope Stabilization Temporary Repairs and design of permanent repairs.

## 2023–2024 Goals and Objectives

- Complete redesign of Seagull Walkway North section and receive authorization from DFO. Complete construction and begin habitat compensation.
- Continuing construction of NVEC Phase 3 project into 2024.
- Complete detailed design and construction of approximately 4km of Sewermain renewal through trenchless methods.
- Complete construction of 6th Ave Renewal Project.
- Complete construction of Hilchey Phase 2 Watermain Renewal Project.
- Complete construction on Airport Lighting, Visual Aids and Taxiway Rehabilitation Project.
- Complete detailed design for: Foreshore Sewer Abandonment project, Watermain Renewal Projects and Storm Sewer Projects.
- Complete detailed design for: Erickson Road Rehabilitation.

## FLEET

This department is responsible for maintaining and managing the City's Operations and Airport vehicle and equipment fleets. The department ensures safe operation and maintenance of approximately 120 pieces of rolling stock as well as approximately 100 additional pieces of auxiliary equipment, small engines, pumps, tow-behind equipment and small tools with a total replacement value of approximately \$10 million. The department also supports in house maintenance of small tooling, fabrication services, and standby generator maintenance.

### 2022 Highlights

- Replacement of 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.
- Tendered replacement in 2023 of a single axle snow plow truck to ensure baseline levels of service are maintained while working with extreme delivery lead times (12-16 months) due to global supply chain issues.
- Working 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 in light of global supply chain supply issues. Sourced vehicles from local dealers for availability where appropriate.

## 2023-2024 Goals and Objectives

- Prepare for transition to a new fleet maintenance software package, a module of the new Operations Management System software to handle all preventative maintenance, service ticket and asset management tasks.
- Work with operating 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.
- Working with both the Utilities and Facilities Department establish an improved process for maintenance of the City's 30+ standby generators to ensure essential service delivery

## FACILITIES

The department is responsible for 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.

Station one dispatch at the Dogwood Operations Centre, the City's primary operations reporting line, handles approximately 5,500 requests for service annually while also providing radio dispatch and other support functions for the City's Operations Division.

## 2022 Highlights

- Completed a number of major capital projects including replacement of the Museum building roof, interior renovations related to long-term space planning, demolition of a residential house, and repainting of Spirit Square,
- Worked closely with the Capital Works and Recreation Departments on the Sportsplex Rehabilitation project.
- Launched the replacement of the City's Operations Management Software working closely with all Operating departments and other internal stakeholders.
- Went to market for a number of critical service contracts including electrical trades and alarm monitoring.
- Finalized updates to a number of Fire Safety Plans across the portfolio.
- Utilized in-house labour for improved responsiveness on small to medium repairs.

## 2023-2024 Goals and Objectives

- Transition the Facilities asset class to the City's new Operations Management System software, moving to a wholly digital maintenance / asset management process for maintenance and repair tasks and scheduling.
- In conjunction with the Purchasing Department, continue to standardize and refine trades contractor procurement processes.
- Continue to make improvements to access control systems at a number of facilities.
- Review model for facility management and planning across the portfolio.

## STORES

Stores 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 Highlights

- Completion of redevelopment of the City's ERT Materials Transfer Site to facilitate more efficient management of aggregates and organics produced through normal City business.
- Continued disposal of end of life assets and improved organization of the storage yard at the Dogwood Operations Centre.
- Establishment of an internal small tools management program.

### 2023–2024 Goals and Objectives

- Continue to make improvements to an internal small tools management program working closely with all Operating Departments.
- Review and augment security of the Dogwood Operations Centre yard.
- Work with Purchasing Department to establish best practices relating to equipment rental, aggregate supply, and overall procurement practices.
- Continue efforts to improve functionality of the Dogwood Operations Centre yard.

## LIQUID WASTE

Liquid Waste Services 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 neighboring First Nation communities.

Norm Wood Environmental Centre (NVEC) treats an average of 14 million liters of wastewater per day, collecting and transferring via 260 kilometers of pipe and 15 lift stations. A smaller treatment lagoon serves the northern industrial park.

### 2022 Highlights

- Actively manage the mud slide at the site of lift Station #4 (Anchor Inn).
- Chemical grouting of 14 sewer mains and replacement of eight force main air relief valves.
- Deployment of 20+ Smart Covers flow measuring manhole covers to inform the City's Sewer Model.
- Ongoing needs assessment for SCADA services in alignment with the organizations IT servers replacement strategy.

## 2023-2024 Goals and Objectives

- Complete NVEC Phase III Upgrades, which includes: generator installation, electrical and instrumentation, digester, and septage receiving station upgrades.
- Renewal of approx. 2500 m. of aging sewer mains.
- Completion of warranty and deficiency work for the waterfront sewer system upgrades phase III project (Installation of Lift stations # 4, 5, and 6).
- Commence planning for the Campbellton Sewer Improvements.
- Perform structural wet wells condition assessments including confined space protocol definition and standard operation procedures for regular and scheduled maintenance.



## PARKS

This department is responsible for cemetery operations and day-to-day management of 337 acres of parks, sports fields, trails, public open spaces, urban forests and playgrounds.

Parks facilities at the Splashpark, Skatepark, Spirit Square, and Sybil Andrews Cottage, alongside tennis courts, soccer fields, pickleball courts, baseball facilities, the bike park and sand volleyball courts, are maintained by the parks team. Two cemeteries and 76 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.

The Parks Department implements improvements following the Strategic Parks Plan and carries out Parks Parcel Tax projects.

### Core department services:

- Maintenance of parks and outdoor sports facilities.
- Maintenance of the Oceanfront Seawalk and 43 km of trails and subdivision walkways.
- Community banner program and decorative lighting.
- Marine foreshore restoration.
- McIvor Lake beach maintenance.
- Park furniture donation program, which includes 243 benches and tables.
- Assessing City property, greenspace and street trees for hazards and sightlines, which includes more than 4,000 street trees.
- Special events support, particularly for Canada Day and Spirit Square events.
- Vandalism repairs, graffiti removal, bio-hazard disposal.
- Invasive plant species removal and community beautification support for the Broom Busters and Business Improvement Associations.

## 2022 Highlights

- Installed a water fountain at Penfield Dog Park.
- Continued sign replacements at Rotary Park, Ellis Park, Coronation Park and Jaycee Park.
- Continued work on the Urban Forestry Management Plan recommendations.
- Planted 45 trees at various locations in the city, including the Campbell River (Hwy 19A) cemetery.
- Addressed 700 service requests.
- Completed irrigation upgrades in Lilelana and Rotary Park.
- Upgraded garden beds in Ken Forde and Rotary Park.
- Replaced the basketball hoop at Willow Point Park.
- Installed pickleball courts at Robron Park.
- Added lights at Willow Point Park.
- Completed the River Nook Park in Campbellton, on 19th Avenue.

## 2023–2024 Goals and Objectives

- Maintain Campbell River’s greenspaces and horticulture areas.
- Continue to develop the Parks Asset Management Plan for parks standards.
- Continue to implement the Parks Irrigation Strategy.
- Continue to implement the Parks Asset Management Plan for infrastructure renewal.
- Continue to implement the Urban Forestry Management Plan recommendations.
- Continue upgrading the all-weather field at Willow Point Park to a natural, grass-lighted field.
- Finish the Maryland Park Concept Plan.
- Continue replacement of the Baikie Island bridge.
- Continue the Downtown Cleanliness program.
- Complete irrigation upgrades at Ken Forde and Robron Parks.
- Continue to renew pathways.
- Install outdoor washroom at Trask and Holm Roads (Beaver Lodge).
- Install in-ground garbage receptacles at Dick Murphy and Rotary Parks.
- Install safety netting at Willow Point Park.
- Install an electrical gate at McIvor Lake Park.
- Begin Phase I drainage upgrades at Cambridge Park.
- Upgrading drainage for lower fields at Willow Point Park.

## CEMETERIES

This department operates and maintains Campbell River (Hwy 19A) and Elk Falls cemeteries.

### 2022 Highlights

- Completed installation of cemetery frames at Elk Falls Cemetery.
- Planted additional trees to provide diversity and colour at Elk Falls and Campbell River (Hwy 19A) cemeteries.
- Up Right Markers now being installed.

### 2023–2024 Goals and Objectives

- Maintain the Elk Falls and Campbell River (Hwy 19A) cemeteries.
- Continue to provide expanded burial and marker placement services at Elk Falls and Campbell River (Hwy 19A) Cemeteries.
- Communicate that new plots are available at the expanded area in the Elk Falls cemetery.
- Continue tree planting and replacement at Elk Falls and Campbell River (Hwy 19) cemeteries.

## ROADS

The Roads Department is responsible for preservation and maintenance of the City's surficial infrastructure

### Core department services:

- Road and sidewalk maintenance.
- Snow and ice control.
- Street sweeping.
- Regulatory signage.
- Traffic signals.
- Street lighting.
- Public parking lot maintenance.
- Road markings.
- Graffiti removal.
- Provision of labour and equipment for Operations infrastructure repairs/upgrades.
- Small scale capital works projects.
- Transit signs/bus stops.
- Homeless camp clean up
- Construction supervisor assistance to Operations projects

## 2022 Highlights

- Responded to more than 1,800 service requests.
- South Alder St and South Dogwood Street traffic lights
- Completion of Rotary Beach Parking lot
- Baikie Island water main extension
- Completed road overlays on Perkins Road, Meadowbrook Drive, Bramble Place
- Installation of new bus shelters

## 2023-2024 Goals and Objectives

- Complete annual asphalt overlay as per the pavement management plan.
- Complete Willis Road Pedestrian walkway.
- Argonaut Bridge upgrade/Repair
- Update the Pavement Management Plan



## SOLID WASTE

Waste reduction programs along with curbside collection of garbage, recyclables and yard waste are provided for single-family and duplex residential properties, with optional services for triplexes and fourplexes.

The Solid Waste department also works with the Comox Strathcona Waste Services on regional initiatives such as landfill and future organics.

### Core department services:

- Weekly curbside garbage and recycling collection
- Yard waste collection (beginning of March through November)
- Public education
- Liaison with Comox Strathcona Solid Waste Services

## 2022 Highlights

- Collaborated with the Comox Valley Regional District (CVRD) to establish an organics processing facility in Campbell River.
- Enhanced partnerships with Recycle BC to further community recycling programs.
- Introduced a new collection schedule and online app-based notifications system to share information.

## 2023–2024 Goals and Objectives

- Secure a new contract for the delivery of enhanced curbside garbage, recycling and organics services starting in 2024.
- Promote waste diversion and recycling initiatives through the Recycle BC recycling program.
- Collaborate with the CVRD on the development of a new regional organic waste facility in Campbell River.
- Introduce curbside organics collection services.
- Participate in the Regional Solid Waste Management Advisory Committee.



## 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 kilometre water distribution system, and a comprehensive sampling and testing program to ensure high water quality.

### 2022 Highlights

- Completed watering restriction bylaw update public engagement.
- Performed condition assessments and multiple repairs on the main water transmission line.
- Performed watermain break mitigation improvements to Erickson Road.
- Completed annual water conservation initiatives.
- Worked in partnership with BC Hydro on maintaining drinking water security during John Hart Dam seismic upgrades project.
- Completed hydrological characterization and land use and contaminant inventories of John Hart Lake and McIvor Lake Watersheds.

### 2023–2024 Goals and Objectives

- Upgrade citywide Water Model and corresponding update to the Water System Strategic Action Plan.
- Implement new asset management system.
- Update the Cross Connection Control Program.
- Continue liaising and collaborating with BC Hydro on water security.
- Perform a citywide cathodic protection survey.
- Complete conceptual design for Wei Wai Kum–City of Campbell River water connection improvements.

## Watershed Protection

The City maintains a watershed water quality monitoring program to protect the City's drinking water source and prevent the need for more intensive water treatment. The water quality monitoring program is reviewed and updated annually with approval from Island Health as part of the Water Department's Permit to Operate. Water samples are taken from multiple sites within the watershed and at various times throughout the year. The samples are tested by an accredited laboratory and the results are stored in a database for historical review by operations and Island Health staff. Results are monitored for long-term environmental change and comparison to the Canadian Drinking Water Quality Guidelines (CDWQG).

John Hart Lake is the final reservoir that our drinking water travels through before entering the distribution system. Water samples are analyzed for a wide range of potential contaminants including nutrients, metals, bacteria, parasites, and hydrocarbons. The average sampling results for selected chemical and physical parameters for 2022, as compared to the CDWQG, are shown in the table below.

| PARAMETER                    | JOHN HART LAKE (MG/L) | CDWQG (MG/L) |
|------------------------------|-----------------------|--------------|
| <b>Aluminum</b>              | 0.0129                | < 0.1        |
| <b>Arsenic</b>               | 0.0001                | 0.010        |
| <b>Barium</b>                | 0.0027                | 2.0          |
| <b>Boron</b>                 | < 0.05                | 5            |
| <b>Chloride</b>              | 1                     | < 250        |
| <b>Chromium</b>              | < 0.0010              | 0.05         |
| <b>Copper</b>                | 0.00052               | 2            |
| <b>Iron</b>                  | 0.025                 | < 0.3        |
| <b>Lead</b>                  | < 0.00020             | 0.005        |
| <b>Manganese</b>             | 0.0064                | 0.12         |
| <b>Nitrate (as Nitrogen)</b> | 0.027                 | 10           |
| <b>Nitrite (as Nitrogen)</b> | < 0.0050              | 1            |
| <b>Selenium</b>              | < 0.00010             | 0.05         |
| <b>Sodium</b>                | 0.781                 | < 200        |
| <b>Zinc</b>                  | < 0.0050              | < 5.0        |

We are fortunate that our drinking water comes from a mostly undeveloped watershed where natural environmental conditions regulate the water quality and most potential contaminants are below detectable guidelines.

## 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.

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.

### KEY TREATED DRINKING WATER PARAMETERS 2022

#### SAMPLE LOCATION: ENTERING THE DISTRIBUTION SYSTEM

| Treated Water Parameter          | Units | City of Campbell River Drinking Water Annual Range/Average | Limit/Guideline As defined by Island Health and/or the Guidelines for Canadian Drinking Water Quality September 2020 |
|----------------------------------|-------|--|--|
| <b>GENERAL WATER CHEMISTRY</b>   |       |  |  |
| pH                               |       | 7.15   | 7-10.5   |
| Turbidity                        | NTU   | 0.29   | <1.0   |
| Free Chlorine                    | mg/L  | 1.01   | ≥0.2 and ≤2.0  |
| <b>INORGANIC PARAMETERS</b>      |       |  |  |
| Aluminium                        | mg/L  | 0.0149   | <0.1   |
| Arsenic                          | mg/L  | 0.00011  | 0.010  |
| Barium                           | mg/L  | 0.0028   | 2.0  |
| Cadmium                          | mg/L  | 0.000015   | 0.007  |
| Calcium                          | mg/L  | 7.62   | No limit   |
| Chromium                         | mg/L  | < 0.0010   | 0.05   |
| Copper                           | mg/L  | 0.00642  | ≤2.0   |
| Iron                             | mg/L  | 0.0220   | ≤0.3   |
| Lead                             | mg/L  | 0.00039  | 0.005  |
| Magnesium                        | mg/L  | 0.752  | No limit   |
| Manganese                        | mg/L  | 0.0034   | ≤0.02  |
| Nitrate-N                        | mg/L  | 0.029  | 10   |
| Potassium                        | mg/L  | 0.066  | No limit   |
| Sodium                           | mg/L  | 2.50   | ≤200   |
| Zinc                             | mg/L  | < 0.0050   | ≤5.0   |
| Hardness (as CaCO <sub>3</sub> ) | mg/L  | 22.1   | No limit   |
| Total Dissolved Solids           | mg/L  | 45   | ≤500   |
| Total (5) Haloacetic Acids       | mg/L  | 0.029  | 0.08   |

#### SAMPLE LOCATION: VARIOUS LOCATIONS WITHIN THE DISTRIBUTION SYSTEM

| Treated Water Parameter     | Units             | City of Campbell River Drinking Water Annual Range/Average | Limit/Guideline As defined by Island Health and/or the Guidelines for Canadian Drinking Water Quality September 2020 |          |                 |
|-----------------------------|-------------------|--|--|----------|-----------------|
| <b>INORGANIC PARAMETERS</b> |                   |  |  |          |                 |
| Turbidity                   | NTU               | 0.30   | <1.0   |          |                 |
| Free Chlorine               | mg/L              | 0.592  | ≥0.2 and ≤2.0  |          |                 |
| <b>MICROBIOLOGICAL</b>      |                   |  |  |          |                 |
| Parameter                   | Samples Collected | Samples Tested   | Negative   | Positive | % Pos           |
| Total Coliform              | 300               | 300  | 299  | 1        | 0.003% of total |
| Escherichia coli            | 300               | 300  | 300  | 0        | 0% of total     |





## ECONOMIC DEVELOPMENT MANAGER

As a member of the Senior Leadership Team, the Economic Development Manager is responsible for the design and implementation of the City's economic development strategy to enhance economic activity in the city and surrounding region, and also oversees area tourism.

**ECONOMIC DEVELOPMENT**

Airport Marketing and Development,  
Economic Development, Airport Operations

## ECONOMIC DEVELOPMENT

This department aligns with Council's mandate to support 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 a number of 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 revolve around Economic Development's commitment to cultivating a flourishing, sustainable local economy.

### Core department services:

- Offering programs and services that contribute to a distinctive, vibrant downtown.
- Encouraging diversification of the local economy. This is achieved partly through targeted sector development.
- Supporting local businesses and industries by connecting them with relevant information, support and skillbuilding opportunities.
- Marketing Campbell River to attract potential businesses, investors, and newcomers.
- Developing programs and initiatives that support local economic growth and diversification; assisting local businesses and industries; and promoting Campbell River as an attractive business and tourist destination

## 2022 Highlights

- Partnered with the Regional District of Mount Waddington and SRD to launch Where Talent Meets Opportunity: Campbell River and North Island Labour Market Partnership Project, a labour market study encompassing Campbell River, SRD and Vancouver Island North. Labour Market Partnerships provide funding to organizations to encourage, support and facilitate strategies and activities to address local labour market or human resources issues. Project activities will be informed by a steering committee. The Government of Canada and the Province of British Columbia are providing funding support of \$250,000 through the Community and Employer Partnerships fund. Additional project costs will be covered by the City, Regional District of Mount Waddington and SRD.
- Launched a refreshed TECHatchery website and updated its content so that it will function as a virtual business hub. TECHatchery Business Hub will offer investors and entrepreneurs easy access to information about Campbell River to assist them with their business decisions.
- Developed and implemented the rebranded Modern Entrepreneur at the 50th Parallel suite of programs, including launching the first season of the Modern Entrepreneur Podcast and holding Modern Entrepreneur Speaker Series events.
- Partnered with CRAAG to offer the third annual NexStream Tech Competition (3.0). Four finalists received a total, combined investment of more than \$150,000. A new Community Stream category was launched, with five local businesses receiving cash prizes of more than \$5,000 each; one not-for-profit received \$20,000 to continue their work with the unhoused population in Campbell River. NexStream aligns with the department's goals of fostering economic growth, diversifying the local economy and promoting Campbell River.
- Became a regional partner supporting the Circular Economy Accelerator Program run by VICEDA in partnership with Synergy Foundation. The program cost per participant is \$3,000, with \$500 paid by the participating business and \$2,500 funded by Island Coastal Economic Trust and the regional partners. Two Campbell River businesses are participating in the program.
- Coordinated upgrades to the Campbell River Airport (YBL) website and completed an airport business walk.
- Prepared an in-house Economic Update report.
- Rolled out a primary industries social media campaign, as well as social media campaigns for events such as National Forest Week, Small Business Week and Multiculturalism Week. Supported the launch of the Campbell River Airport's new website with a social media video campaign.
- Commissioned three investment-attraction videos.
- Participated in the Virtual Community Highlight event with ACCESS Canada and NIEFS. Campbell River was the only British Columbia community to participate.
- Continued partnership with VIEA to offer local businesses free access to Island Good licensing.
- Maintained involvement with the TechIsland initiative.
- The Manager of Economic Development held the positions of president of VICEDA and chair of the VICEDA Regional Tech Attraction Committee.

## 2023–2024 Goals and Objectives

- Continue collaborating with the Regional District of Mount Waddington and Strathcona Regional District (SRD) on Where Talent Meets Opportunity: Campbell River and North Island Labour Market Partnership Project, a labour market study encompassing Campbell River, SRD and Vancouver Island North. Launched in 2022, the project is anticipated to run into early 2024.
- Launch season two of the Modern Entrepreneur at the 50th Parallel Podcast and continue holding Modern Entrepreneur Speaker Series workshops and events.
- Launch the refreshed NexStream Tech Competition website.
- Continue bolstering local economic growth through business retention and expansion initiatives. This includes visiting business owners to address their specific business needs and connecting people with resources and skill-building opportunities, such as Modern Entrepreneur events and initiatives.
- Continue promoting and supporting the refreshed TECHatchery website and the NexStream Tech Competition. These initiatives contribute to Campbell River’s growing technology ecosystem and support the department’s strategy of diversifying the city’s economy; they also provide value for existing businesses and industries.
- 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 supporting marketing and investment-attraction initiatives for the municipally owned and operated Campbell River Airport (YBL).
- Collaborate with organizations such as the Campbell River and District Chamber of Commerce, North Island College and North Island Employment Foundations Society (NIEFS) to offer workforce-development initiatives.
- Continue collaborating with local, regional, provincial and federal organizations to create opportunities to nurture and grow Campbell River’s economy.

### Collaboration:

- 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.
- The Manager of Economic Development will continue in the role of VICEDA’s president.
- Continue collaborating with the City’s tourism service provider.

## AIRPORT

The Campbell River Airport (YBL) is owned by the City, and operates 24 hours a day, seven days a week. The airport offers regular 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 the airport. The airport is staffed from 5:30 a.m. to 8:30 p.m. daily to ensure the airport operates in compliance with Canadian Aviation Regulations.

### Core department services:

- Runway maintenance.
- Snow and ice control.
- Pavement sweeping, painting and edging.
- Airfield and Runway lighting.
- Provision of Jet “A1” Fuel.
- Wildlife control.
- Field maintenance.
- Ditch maintenance.
- Access road maintenance (Jubilee Parkway).
- Drainage management.
- Safety and security, including security for commercial apron, airside lands.
- Field checks.
- Airport buildings maintenance.
- Terminal building.
- Airport administration.

## 2022 Highlights

- Rehabilitation of Taxiway B, Apron 1, airside
- lighting, visual aids underway.
- Implemented a revitalization tax exemption program for airport and adjacent lands.
- Site preparation commenced on three new hangars to be built on lease lands.
- Safety Management System training completed for all airport staff.
- Public smoking shelter installed away from terminal building to ensure the main entry to the building is smoke free.
- Governance and management study commenced.
- Return of Canada Border Services Agency service, allowing direct international arrivals.

## 2023-2024 Goals and Objectives

- Complete major rehabilitation of airside lighting, visual aids, apron and taxiways.
- Complete a governance and management study.
- Complete an airport business plan.
- Complete a fee review with revised fees in place before summer season.
- Create a secure viewing area so that the public has a view onto airside operations.
- Secure ACAP funding for runway 12/30, Taxiway A, and Taxiway C rehabilitation.
- Procure de-icing equipment and provide de-icing services to airlines and other air operations.



# FINANCIAL STATEMENTS

The enclosed audited financial statements present the City's financial position as at December 31, 2022 and are prepared as prescribed by Canadian public sector accounting standards and pursuant to sections 98 and 167 of the British Columbia Community Charter.



## REPORT FROM THE DIRECTOR OF FINANCE

We are pleased to present the City of Campbell River's (the City) audited financial statements for the year ended December 31, 2022, as well as detailed information concerning the financial position of the City.

The City's independent external auditors, MNP LLP, have audited the City's financial statements in accordance with Canadian generally accepted auditing standards and have issued an unqualified opinion on the City's 2022 financial statements. As expressed in the audit report, it is MNP LLP's opinion that the City's financial statements present fairly in all material respects, the financial position of the City of Campbell River as at December 31, 2022, and the results of the operations and its cash flows for the year then ended, are in accordance with Canadian public sector accounting standards.

Although the City relies on the standards and expertise of the City's external auditors, the financial statements are the responsibility of management, which includes the oversight of strong internal controls for reliability purposes, accuracy, and to ensure City assets are safeguarded. Management is also responsible for ensuring the City remains fiscally prudent and financially sustainable through the ongoing oversight of all financial affairs for the City. The City's 2022 financial statements have been prepared by City staff in accordance with generally accepted accounting principles, as prescribed by Canadian Public Sector Accounting Standards, pursuant to Sections 98 and 167 of the Community Charter.

## Financial Statement Highlights

The City ended the year with an \$8.2 million increase in accumulated surplus, for a total of \$356.5 million, in 2022. The accumulated surplus represents the net value of the City. This includes a variety of items in addition to cash, including: unappropriated surplus to meet cash flow needs, reserves to fund infrastructure improvement projects and strategic initiatives, and the City's net value of infrastructure assets that provide services to the community, including sewer, water, roads, storm water, parks, facilities, airport, and information technology. The \$8.2 million increase represents the economic resources gained by the City in 2022, which is mainly a result of capital asset transactions during the year (approximately \$5.2 million including taxation revenue associated with capital, contributed capital assets, and amortization expenses), labour vacancies, RCMP contracted service surpluses, increase in fuel, supply, and contractor costs due to inflation, and increase in investment revenues. The City has also been incrementally increasing sewer and water utility reserves to fund future planned capital projects and infrastructure upgrades.

The lessening of public health measures in 2022 allowed the City to resume more regular operations which improved the City's ability to generate non-tax revenues. Revenues from recreation facilities and the Campbell River Airport began to trend towards pre-pandemic amounts. Federal grants for capital projects and transfers from other governments also increased by \$5.8 million. Overall revenue for 2022 was \$84 million, compared to \$78.7 million in 2021. This increase is a result of the approved tax increase that took place during financial planning deliberations and is also from the addition of new properties within the City. Tax revenue funds the City's operations, new services, and investment in infrastructure.

Core service revenue, which consists of airport fuel sales, development fees, and recreation fees, increased by \$1.3 million, which helps promote future tax stability as it provides the City with self-sustaining revenue to cover increasing expenditures.

Overall, the City's expenses were approximately \$5 million over the operating budget. During the year, \$5.6 million of roof replacement costs that were funded on the Capital Plan were expensed in the Statement of Operations, as they did not meet the financial reporting requirements under Canadian Public Sector Accounting Standards (PSAS) to be capitalized as a tangible capital asset. As the replacement was originally funded in the Capital Plan there was no corresponding operational budget for these expenses, causing the City to appear over budget. This reporting does not impact funding or taxation and is solely a result to meet PSAS requirements. Removing these items from the Statement of Operations results in the City being approximately \$700k under budget for 2022.

The audited financial statements demonstrate a close alignment between actual financial results and the City's 2022 Financial Plan. The year-end results demonstrate that the City's financial position continues to increase with a focus on reinvestment in infrastructure through tax and user fee increases. These increases are a key component of the City's Financial Stability and Resiliency Policy which ensures funding is available to maintain and upgrade the City's significant infrastructure across the community. This framework establishes guidelines for how the City will acquire and manage a portfolio of financial and physical assets to ensure that the community's current and future needs are met.



**Alaina Maher, BCom, CPA, CMA**  
 Director of Financial Services/  
 Chief Financial Officer

## Forward Facing

The City is committed to continually improving its financial position to ensure sustainable service today and in the future. The City is undertaking various initiatives to support this:

- The Financial Stability and Resiliency Policy is a long-term framework focused on providing ongoing stable funding. This stability allows the City to maintain services while providing modest service enhancements and investments in critical infrastructure. Under the City's budget parameters, the annual tax rate provides funding to maintain base service inflationary increases, facilitates incremental service level increases to meet the needs of the growing community, and allocates funds to capital reserves to ensure ongoing maintenance and upgrade of infrastructure including roads, facilities, fleet, and fire.
- Maintaining a fair and equitable Property Tax Policy. This policy strives to maintain tax rates for all classes within the provincial average. Each class is allocated the same tax percentage increase unless realignments are required. Realignments are phased in and occur over a multi-year period to reduce volatility for taxpayers. Building a sustainable utility rate structure with rates approved for five years ensures adequate funding to maintain services, and upgrade infrastructure as required under the ten-year capital plan.
- Development of an asset management investment plan (AMIP). This plan offers the City a comprehensive understanding of the life-cycle costs of infrastructure, as well as the asset inventory, condition and replacement/renewal needs for City assets, which staff can integrate into future financial planning. The AMIP not only provides a framework for guiding long-term decision making for funding needs, it also supports evidence-based decision making when investing in critical infrastructure. Building on this information and integrating it into long-term financial planning are important next steps.
- Improving asset management practices. Developing standard operating procedures and a corporate-wide asset management plan will assist with planning.
- Investigating ways to increase other sources of revenue. This will reduce the City's reliance on residential property taxes.
- Reviewing City fees. This ensures fees are a fair representation of costs and equitable under a user pay model, versus taxation.
- Reviewing development cost charges. This ensures that development is paying for itself and that projects related to growth are being accurately captured and integrated into the financial plan.
- Maximizing the use of City resources through the Reserve Policy, with funds available for cash flow, risks/emerging opportunities, capital infrastructure, and service enhancements. While the City is focused on asset renewal, funds are allocated in the financial plan to strategic initiatives that continue to enhance service levels to meet community demand/needs and that align with Council's Strategic Plan.
- Review service delivery and potential efficiencies. This will help increase capacity and provide cost saving opportunities.

Campbell River continues to be an attractive place to live, work and play, resulting in growing development across the community. Key strengths of the current economy are reflected in a solid mix of residential, commercial, and industrial opportunities that continue to attract new investment and people. Strong community growth translates into increased revenue and property assessments, which have generated and will continue to generate additional funding for City services and projects. Increased growth can also create substantial challenges in terms of maintaining service levels and meeting a growing demand for new services. The City's 10-year financial plan helps to mitigate this by planning for incremental growth in service levels with a need for increased fire, RCMP, development and various other City services. It also demonstrates the need for even longer-term planning, especially with asset management and the maintenance of critical infrastructure through asset renewal and replacement.

The City continues to maintain a strong financial position and is well situated to continue to deliver the 100 plus services it currently provides. Through the multiple award-winning Financial Stability and Resiliency Policy, related financial policies and procedures, and long-term financial planning, the City continues to increase its financial position, and is well positioned to deliver the municipal services that residents and businesses expect. Additionally, through quarterly financial reporting and the Government Finance Officers Association award-winning budget and year-end financial reporting, the City has a transparent process explaining what the City's priorities are and an accountable decision-making process to ensure sustainable service delivery today and in the future.

Working collaboratively, the City is dedicated to its commitment to continually improving its long-term financial sustainability by maintaining service levels, service enhancements, ensuring strong financial policies and processes, prudent management of debt and investment in capital assets and reserves.

Sincerely,



Alaina Maher, BCom, CPA, CMA  
Director of Financial Services/Chief Financial Officer  
June, 10, 2023

## Overview of the Financial Statements

The 2022 financial statements provide a summary of the City's financial activity and financial assets, liabilities, and net equity position for the year ended December 31, 2022, in comparison to the 2021 fiscal year.

The financial statements include :

- *Statement of Financial Position: summarizes year end balances of financial assets, liabilities, non-financial assets, and accumulated surplus.*
- *Statement of Operations: summarizes annual surplus for the year, which consists of revenues earned during the year, expenses incurred, and the estimated usage of tangible capital assets.*
- *Statement of Changes in Net Financial Assets: reconciles the annual surplus for the year to the change in the value of net financial assets.*
- *Statement of Cash Flows: summarizes how the City's cash and investments changed during the year, sorted into operating, capital, and financing transactions.*
- *Notes and Schedules: provide additional detail and explanations to assist the reader's understanding and transparency of the City's financial results.*

As the City's revenues and operations return to pre-pandemic levels, there continue to be ongoing effects of rising costs resulting from supply chain issues, high inflation, and general labour shortages.

## Statement of Financial Position

The Statement of Financial Position provides a summary of the City's economic resources available to meet its obligations (Net Financial Assets) and to provide services (Non-Financial Assets). During the year, the City improved its overall financial position which strengthens the City's ability to meet future demands for services.

Financial assets, which are those assets available to meet current and future obligations have increased by approximately \$6 million to \$119.3 million. The change in financial assets of the City on December 31, 2022, is largely due to the City operating in a surplus position in 2022. The composition of Financial assets changed significantly during the year as the City's cash balances decreased by \$38.3 million and investments increased by \$42.2 million due to a modernized investment policy that was adopted in 2021. While total financial assets have increased in the year, the City has approximately \$46.9 million in current liabilities that will need to be settled in the future.

The City's receivable balance is primarily comprised of current outstanding taxes and grant funding. The balance increased by \$2.2 million, which is due to an outstanding Federal grant for the airport lighting upgrade project.

Financial liabilities, which represent the City's current and long-term obligations, have increased by approximately \$389k, since 2021. Financial liabilities are comprised of accounts payable, development cost charges, deposits and holdbacks, deferred revenue, and long-term debt.

Development cost charges (DCC) increased by \$750k. This is due to the collection of \$1.5 million (2021 - \$2 million) DCCs from the construction of a new subdivision. Approximately \$1 million of DCCs were used in 2022 to acquire parkland. In the prior year, \$2.1 million of DCCs were allocated toward the Highway 19A project.

Long-term debt decreased by approximately \$900k, which is consistent with the principal repayment terms of the debt held with the Municipal Finance Authority. No additional debt was incurred in the year and the City paid approximately \$454k in interest. The remaining outstanding balance of debt in the year is \$9.8 million and is relatively low based on City policy and compared to comparator communities.

Non-financial assets are primarily comprised of the City's capital infrastructure and have increased by approximately \$2.5 million in the year. The City acquired a total of \$13.6 million of new tangible capital assets in the year; \$7.8 million of this was the acquisition of parkland, machinery and equipment, and linear infrastructure (watermains, sewage pipes, and roads). Assets under construction totalled \$5.8 million, which includes the upgrade to the airport lighting system and to the Norm Wood Environmental Centre.

Contributed tangible assets are assets such as roads, water and sewer infrastructure that the City acquired through new subdivisions and development. Upon completion, ownership of these assets is transferred to the City. In 2022, the City acquired \$350k (2021 - \$3.5 million) of contributed tangible capital assets as the result of the completion of a subdivision. In the prior year, the significant contributed tangible capital assets were from Jubilee Heights and Evergreen.

The City's accumulated surplus is \$356 million and represents the net value of the City. This includes unappropriated surplus to meet cash flow needs, reserves to fund infrastructure improvements and Council's strategic priorities, and the City's net value of infrastructure assets that provide service levels to the community including sewer, water, roads, storm water, parks, facilities, airport, and information technology.

## Statement of Operations

The Statement of Operations summarizes the financial activities or revenues and expenses for 2022 as compared to both budget and the prior year. The financial statements are prepared in accordance with Canadian Public Sector Accounting Standards (PSAS) and as such, the presentation is significantly different from that in the Financial Plan. The Financial Plan presents the operating and capital plans separately, whereas the Financial Statements combine these balances. Additionally, as required by PSAS, the financial plan that is presented in the audited financial statements is the original financial plan as adopted by Council and does not reflect any subsequent amendments.

The City's revenues were approximately \$84 million (2021 – \$78.7 million). A portion of the increase is attributable to an increase in taxes and parcel tax revenue of \$1.9 million which was consistent with the tax increase in 2022 as well as additional taxable properties within the City. The tax revenue funds the City's operations, new services and investment in infrastructure. The City's core service revenue, which consists of airport fuel sales, development fees, and recreation fees, also increased by \$1.3 million. The increase to these core service revenues helps promote future tax stability as it provides the City with self-sustaining revenue to cover increasing expenditures.

There was also an increase of approximately \$5.8 million of transfers from other governments. This included federal funding received for the airport lighting upgrades, Community Works Fund, and gaming revenue. Investment revenue also increased by \$1.5 million which is consistent

with the overall increase in investments on the Statement of Financial Operations. The remaining decrease in revenue is \$3.6 million from contributed capital assets as there were fewer completed subdivisions in 2022. There was also a decrease of \$1.2 million of DCC revenue. This is due to DCCs used to acquire property for \$900k compared to the prior year where \$2.1 million was used towards the Highway 19A project.

Total expenses in the year were approximately \$75.8 million (2021 – \$67.7 million). Total expenditures were \$5 million over the operating budget identified in the 2022–2031 Financial Plan. The reason for the over expenditure as compared to budget is that during the year, \$5.6 million of roof replacement costs that were funded on the capital plan have been expensed in the statement of operations as they did not meet the financial reporting requirements under PSAS to be capitalized as a tangible capital asset. As they were originally funded in the capital plan there would be no corresponding operational budget for these expenses and as such, these expenses would appear over budget. It does not impact funding or taxation and is solely a result to meet PSAS requirements. Removing these items from the Statement of Operations would result in the City being approximately \$700k under budget for the year.

The budget variances compared to actual are largely the result of labour vacancies, increase supply and fuel costs, and other inflationary pressures. Protective services expenses are under budget by \$2 million due to fewer than expected active RCMP members. Expenses for transportation services, parks, recreation and culture services, also increased due to higher fuel prices, contractor costs, and supplies.

The annual surplus represents the economic resources gained by the City and totals \$8.2 million (2021 – \$11 million) of which Water and Sewer is \$4.2 million. Most of the total surplus is a result of capital asset transactions of approximately \$5.2 million which includes the following revenue and expense items: taxation revenue associated with capital, contributed capital assets, and amortization expenses. The remaining surplus of \$3 million is attributable to general operations. As part of the City’s Financial Stability & Resiliency Policy, the \$3 million surplus will flow through the Financial Stabilization Reserve to fund emerging risks and/or other liabilities the City may incur in the future. A reconciliation of major items impacting the general fund operating annual surplus is outlined below:

| DESCRIPTION   | INCREASE(DECREASE)        |
|---|---------------------------|
| RCMP contracted services under budget                               | \$2,000,000               |
| Labour vacancies  | 670,000                   |
| Increase in investment revenue over budget                          | 840,000                   |
| Increase in fuel, contractor costs, and supply expenses over budget | (510,000)                 |
| <b>Total increase (General Operating Surplus)</b>                   | <b><u>\$3,000,000</u></b> |

A summary of changes in reserve balances is provided below which shows the allocation of the annual surplus in the year:

|   |                           |
|---|---------------------------|
| Net increase in tangible capital assets | \$ 3,481,532              |
| Net decrease in general reserves        | (531,726)                 |
| Net increase in statutory reserves      | 474,819                   |
| Net increase in airport reserve         | 577,872                   |
| Net increase in sewer reserve           | 1,907,921                 |
| Net increase in water reserve           | 2,311,678                 |
| <b>Total increase (annual surplus)</b>  | <b><u>\$8,222,096</u></b> |

## Statement of Changes in Net Financial Assets

The statement of changes in net financial assets highlights the City's acquisition of purchased tangible capital assets which increased from \$12.9 million in 2021 to \$13.7 million in 2022.

The City also acquired \$349k of assets from developers and community groups. The majority of these assets are comprised of new subdivisions including roads, streetlights, storm drains, water and sewer lines. The City receives these assets from developers on the completion of development and then is required to maintain and upgrade them in the future.

The City's overall net financial assets increased from \$57.5 million in 2021 to \$63.1 million in 2022.

## Statement of Changes in Cash Flows

The statement of Changes in Cash Flows identifies a decrease in cash of \$38.3 million. The decrease in cash is due to investing the amount in low-risk investments. Investments are comprised of guaranteed investment certificates, bonds, and Municipal Finance Authority Pooled Funds. As a result, investments increased by \$42 million which is supported by the modernized investment policy that was adopted in 2021. The investment's purpose is to maximize returns to generate additional revenue for the City to fund new and ongoing operating and capital projects while ensuring principal protection and liquidity are maintained.

The Statement of Cash Flows also highlights the difference between the amount included in the Statement of Operations as amortization of Capital Assets for the period and the amount the City paid to acquire new assets during the year. The City paid \$13.7 million in cash to acquire new assets during the year for the purposes of providing services to residents.

## FINANCIAL INDICATORS

The City is committed to continual improvement of public performance reporting. As a result, the City has incorporated key performance indicators (KPIs) as part of the 2022 annual report, which includes Public Sector Accounting Board issued Statement of Recommended Practices (SORP) financial ratios to provide insight into the City's financial sustainability, flexibility, and vulnerability. These indicators are helpful as they illustrate certain trends that are occurring. The SORP KPIs provide information on the financial condition of the City by demonstrating how the City may be able to respond to economic climate changes. Sustainability indicators provide a general indication of the City's financial position and whether the City is living within its means. The City's sustainability indicators are strong, even with a slight negative trend, which is related to the City taking on additional debt to fund significant sewer and water upgrades, as well as increased accounts payable, accrued liabilities and development cost charges which will be used in future the future to fund infrastructure upgrades.

Flexibility indicators provide a general indication of the City's reliance on long-term debt financing and whether the City can meet rising commitments by expanding its revenues or increasing its debt. This indicator identifies the City has very low debt levels and has been focused on repayment in recent years; with the focus on infrastructure maintenance and upgrade for utilities in the long-term financial plan, this ratio will slightly increase in coming years. However, the City's long-term debt policy ensures the debt servicing costs will remain at a maximum of 12.5% of ongoing revenues, therefore the City will continue to be well below that level.

Vulnerability indicators provide a general indication of the City's reliance on transfers from senior levels of government. The City has been receiving significant grants in recent years for the airport and Sportsplex rehabilitation project. The City utilizes a balanced approach for the use of internal reserves, external debt, and government grants when funding the ten-year capital plan which ensures the City's tax rate and utility user fee increases are stable and incremental following the City's Financial Stability and Resiliency Policy.



## Financial Indicators

The below summary of financial indicators considered demonstrate the improved financial condition of the City.

**SORP Ratio** 2022 2021 2020 2019 2018

**Financial Sustainability (assets/liabilities)** This indicator shows the extent to which a government finances its operations by issuing debt. A ratio higher than one indicates that a government has accumulated surplus and has assets greater than debt. A ratio of less than one indicates that debt is greater than assets and that the government has been financing its operations by issuing debt. The increase in ratio is consistent with the increase in overall assets due to the City's operating surplus.

7.34 7.24 6.94 6.98 7.16

### Financial Sustainability (financial assets/liabilities)

This indicator shows the extent to which the City's current assets will be required to pay for past transactions or events. A ratio greater than one indicates that financial assets are sufficient to meet obligations and to finance future operations while a ratio less than one may mean a reliance on future revenues. The ratio increased in 2022 as a result in the difference in timing between when the City receives funds and when projects capital projects are ultimately completed.

2.12 2.03 1.90 1.84 1.89

### Financial Sustainability (net debt / taxable assessment)

Provides a measure of sustainability of the municipal fiscal policies. If the ratio increasing, the municipal debt is becoming more onerous on the taxpayers which may lead to increased taxes and/or reduced program expenses.

0.007 0.008 0.008 0.007 0.008

### Financial Sustainability (total expenses / taxable assessment)

Provides the trend of municipal spending over time in relation to the growth of property values. A trend that shows that total spending is growing faster than the values may not be sustainable.

0.0080 0.0094 0.0093 0.0105 0.0110

### Flexibility (revenue)

Rate of user fees and own source revenues to taxable assessments. A change in the size of a local government's taxable assessment or a change in the rate of growth in assessment in relation to changes in own-source revenues could influence flexibility. Over time, decreases in these ratios suggest increased flexibility. The rate decreased in 2022 due to a combination of increases in the total assessment and own source revenues.

0.006 0.008 0.007 0.010 0.011

## Financial Indicators continued

| SORP Ratio  | 2022 | 2021 | 2020 | 2019 | 2018 |
|---|------|------|------|------|------|
| <p><b>Financial Flexibility (net debt / revenue)</b></p> <p>Provides a measure of the future revenue required to pay for past transactions and events. An increasing trend indicates that more time to eliminate net debt will be necessary. The ratio decreased during 2022 as the City's revenues remained relatively constant while the City paid down its long term debt in accordance with the terms of the debt.</p>  | 0.12 | 0.14 | 0.15 | 0.18 | 0.12 |
| <p><b>Future Focused Financial Flexibility</b></p> <p>This shows the percentage of the estimated useful lives of the capital assets. Financial flexibility can be significantly impaired by the impending future costs of asset repair or replacement. The City continues to invest in its critical infrastructure.</p>   | 0.55 | 0.56 | 0.56 | 0.57 | 0.56 |
| <p><b>Vulnerability (total government transfers to total revenues)</b></p> <p>This ratio shows the City's reliance on sources of revenue from other levels of government. The higher the ratio the more vulnerable the municipality is to the fiscal decisions of the provincial and federal governments. The ratio increased significantly in the current year due to the City receiving increased funding from senior levels of government to fund infrastructure projects.</p> | 0.11 | 0.05 | 0.17 | 0.07 | 0.09 |
| <p><b>Financial Controls Reliability</b></p> <p>Measures the quality of financial accounting practises and procedures. The number reported reflects the number of items identified during the annual audit as possible areas for improvement.</p>   | -    | -    | -    | -    | 1    |
| <p><b>Financial Planning Relevance</b></p> <p>Measures the number of days required to adopt the next year's financial plan bylaw. A lower number indicates faster approval times.</p>   | 40   | 14   | 14   | 16   | 7    |

## Financial Indicators continued

| SORP Ratio   | 2022 | 2021 | 2020 | 2019 | 2018 |
|--|------|------|------|------|------|
| <b>Automated Tax Payments</b>  |      |      |      |      |      |
| Percentage of taxes paid monthly via pre-authorized bank drafts.   | 8%   | 8%   | 8%   | 7%   | 7%   |
| <b>Electronic EFT Payments to Vendors</b>  |      |      |      |      |      |
| Provides a measure of the efficiency of the City's vendor payments. The higher the percentage the more efficient (cost and time) the City is in paying its suppliers.          | 97%  | 95%  | 94%  | 93%  | 94%  |
| <b>Vendors set up for EFT payments</b>   |      |      |      |      |      |
| Provides a measure of the efficiency of the City's vendor payment processes. The higher the percentage the more efficient (cost and time) the City is in paying its suppliers. | 65%  | 50%  | 44%  | 45%  | 46%  |

Additional analysis on detailed financial figures are included in the Statistical Information section of the annual report. The graphical presentations provide a visual indication of the City's financial trends over the last five years.



A magnifying glass with a dark handle and frame is positioned over a document. The document is slightly out of focus, but the number '100' is clearly visible through the lens. The background is a light, neutral color. A large, semi-transparent teal shape overlaps the left side of the image, containing the title text.

# 2022 AUDITED FINANCIAL STATEMENTS



## 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.



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Alaina Maher, BCom, CPA, CMA  
Director of Financial Services/Chief Financial Officer



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Aaron E. Daur, CPA  
Financial Services Manager

# INDEPENDENT AUDITOR'S REPORT



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.

### MNP LLP

201, 990 Cedar Street, Campbell River B.C., V9W 7Z8

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MNP.ca

## INDEPENDENT AUDITOR'S REPORT

### Auditor's Responsibilities for the Audit of the Financial Statements

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

## STATEMENT OF FINANCIAL POSITION As at December 31, 2022

|   | <u>2022</u>           | <u>2021</u>           |
|---|-----------------------|-----------------------|
| <b>FINANCIAL ASSETS</b>                           |                       |                       |
| 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                |
|   | <b>119,313,172</b>    | <b>113,352,086</b>    |
| <b>FINANCIAL LIABILITIES</b>                      |                       |                       |
| 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            |
|   | <b>56,209,450</b>     | <b>55,820,140</b>     |
| <b>NET FINANCIAL ASSETS</b>                       | <b>63,103,722</b>     | <b>57,531,946</b>     |
| <b>NON FINANCIAL ASSETS</b>                       |                       |                       |
| Inventory of supplies                             | 411,168               | 403,781               |
| Prepays   | 155,408               | 54,099                |
| Tangible capital assets (Schedule 2)              | 292,866,771           | 290,325,147           |
|   | <b>293,433,347</b>    | <b>290,783,027</b>    |
| <b>ACCUMULATED SURPLUS</b> (Note 10)              | <b>\$ 356,537,069</b> | <b>\$ 348,314,973</b> |

See Contingent liabilities Note 11.



Alaina Maher, BCom, CPA, CMA  
Director of Financial Services/Chief Financial Officer



Aaron E. Daur, CPA  
Financial Services Manager

**The accompanying notes are an integral part of these financial statements**

## STATEMENT OF OPERATIONS

### For the Year Ended December 31, 2022

|  | 2022<br>Budget<br>(See Note 13) | 2022<br>Actual        | 2021<br>Actual        |
|--|---------------------------------|-----------------------|-----------------------|
| <b>REVENUE</b>                                     |                                 |                       |                       |
| 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)              |
|  | <b>85,588,418</b>               | <b>84,004,139</b>     | <b>78,685,262</b>     |
| <b>EXPENSES</b>                                    |                                 |                       |                       |
| 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             |
|  | <b>70,868,344</b>               | <b>75,782,043</b>     | <b>67,726,617</b>     |
| <b>ANNUAL SURPLUS</b>                              | <b>14,720,074</b>               | <b>8,222,096</b>      | <b>10,958,645</b>     |
| Accumulated Surplus, Beginning of Year             | 348,314,973                     | 348,314,973           | 337,356,328           |
| <b>ACCUMULATED SURPLUS (Note 10)</b>               | <b>\$ 363,035,047</b>           | <b>\$ 356,537,069</b> | <b>\$ 348,314,973</b> |

See Budget legislative compliance Note 13.

The accompanying notes are an integral part of these financial statements

## STATEMENT OF CHANGES IN NET FINANCIAL ASSETS

### For the Year Ended December 31, 2022

|  | 2022<br>Budget<br>(See Note 13) | 2022<br>Actual | 2021<br>Actual |
|--|---------------------------------|----------------|----------------|
| <b>ANNUAL SURPLUS</b>                              | \$ 14,720,074                   | \$ 8,222,096   | \$ 10,958,645  |
| <b>TANGIBLE CAPITAL ASSETS</b>                     |                                 |                |                |
| 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)    |
| <b>OTHER NON-FINANCIAL ASSETS</b>                  |                                 |                |                |
| Decrease/(increase) in inventory of supplies       | -                               | (7,387)        | 71,039         |
| Increase in prepaids                               | -                               | (101,309)      | (32,699)       |
|  | -                               | (108,696)      | 38,340         |
| <b>INCREASE (DECREASE) IN NET FINANCIAL ASSETS</b> | (29,241,968)                    | 5,571,776      | 6,377,180      |
| <b>NET FINANCIAL ASSETS, BEGINNING OF YEAR</b>     | 57,531,946                      | 57,531,946     | 51,154,766     |
| <b>NET FINANCIAL ASSETS, END OF YEAR</b>           | \$ 28,289,978                   | \$ 63,103,722  | \$ 57,531,946  |

The accompanying notes are an integral part of these financial statements

## STATEMENT OF CASH FLOWS

### For the Year Ended December 31, 2022

|   | 2022                 | 2021                  |
|---|----------------------|-----------------------|
| <b>OPERATING ACTIVITIES</b>                             |                      |                       |
| 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            |
| <b>CAPITAL ACTIVITIES</b>                               |                      |                       |
| 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)          |
| <b>FINANCING ACTIVITIES</b>                             |                      |                       |
| Debt principal repaid                                   | (784,367)            | (782,314)             |
|   | (784,367)            | (782,314)             |
| <b>INVESTING TRANSACTIONS</b>                           |                      |                       |
| Purchase of investments                                 | (42,049,340)         | -                     |
|   | (42,049,340)         | -                     |
| <b>INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b> | <b>(38,305,990)</b>  | <b>7,703,308</b>      |
| <b>CASH AND CASH EQUIVALENTS BEGINNING OF YEAR</b>      | <b>106,990,872</b>   | <b>99,287,564</b>     |
| <b>CASH AND CASH EQUIVALENTS END OF YEAR</b>            | <b>\$ 68,684,882</b> | <b>\$ 106,990,872</b> |
| <br>  |                      |                       |
| <b>INTEREST RECEIVED</b>                                | <b>\$ 2,499,619</b>  | <b>\$ 716,090</b>     |
| <b>INTEREST PAID</b>                                    | <b>\$ 454,250</b>    | <b>\$ 421,712</b>     |

The accompanying notes are an integral part of these financial statements

# 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.

## 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.

## 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.

## 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.

## 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,<br>2021 | Collections | Expenses | December 31,<br>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.

## 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               |
|                            | <u>\$ 15,111,751</u> | <u>\$ 14,244,297</u> |

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           |
|                           | <u>\$ 6,028,115</u> | <u>\$ 4,964,160</u> |

#### 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)            |
|  | <u>\$ 1,619,700</u> | <u>\$ 1,791,800</u> |

|                |       |       |
|----------------|-------|-------|
| 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).

## NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

### 7. Development cost charges and deferred revenue (continued)

|                                 | December 31,<br>2021 | Transfers            | Collections          | December 31,<br>2022 |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Development cost charges</b> |                      |                      |                      |                      |
| 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> |
| <b>Deferred revenue</b>         |                      |                      |                      |                      |
| 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           |
| <b>Total Long Term Debt</b> | <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           |
| <b>Total Interest Payments</b> | <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).

## 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:

|         | <b>2022</b> | <b>2021</b> |
|---------|-------------|-------------|
| General | \$ 24,790   | \$ 24,248   |
| Sewer   | 65,429      | 63,999      |
| Water   | 80,108      | 78,358      |
|         | \$ 170,327  | \$ 166,605  |

#### 10. Accumulated surplus

|                                       | <b>2022</b>    | <b>2021</b>    |
|---------------------------------------|----------------|----------------|
| 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.

## 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.

## 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                 |
|---|----------------------|----------------------|
| <b>Municipal Taxation:</b>                            |                      |                      |
| 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              |
| <b>Total municipal taxation</b>                       | <b>\$ 39,229,522</b> | <b>\$ 37,329,041</b> |
| <b>Collections for Other Taxing Authorities:</b>      |                      |                      |
| 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            |
| <b>Total collections for other taxing authorities</b> | <b>31,957,762</b>    | <b>30,775,302</b>    |
| <b>Payments to other taxing authorities</b>           | <b>(31,957,762)</b>  | <b>(30,775,302)</b>  |
| <b>Net taxation for municipal purposes</b>            | <b>\$ 39,229,522</b> | <b>\$ 37,329,041</b> |

#### 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    |
|   | <b>\$ -</b>   |

## 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:

|                                 | <b>Lease/Rental<br/>Revenue</b> | <b>Local Area<br/>Service</b> |
|---------------------------------|---------------------------------|-------------------------------|
| 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                       | -                             |
| <b>Total Contractual Rights</b> | <b>\$ 7,791,609</b>             | <b>\$ 406,765</b>             |

### 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

|            | <b>2022</b>         | <b>2021</b>         |
|------------|---------------------|---------------------|
| Federal    | \$ 6,905,857        | \$ 2,078,652        |
| Provincial | 2,423,087           | 1,457,964           |
| Regional   | 50,000              | 50,000              |
|            | <b>\$ 9,378,944</b> | <b>\$ 3,586,616</b> |

## 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.

## 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 |
|------------------------------|-------------|---------------|-----------------|-------------------------|-------------|--------------------|------------------|-------------------------|
| <b>Long-term debt</b>        |             |               |                 |                         |             |                    |                  |                         |
| <b>General</b>               |             |               |                 |                         |             |                    |                  |                         |
| 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                 |
| <b>Sanitary Sewer</b>        |             |               |                 |                         |             |                    |                  |                         |
| 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               |
| <b>Water</b>                 |             |               |                 |                         |             |                    |                  |                         |
| 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)                |
| <b>Total long-term debt</b>  |             |               |                 | \$ 10,746,957           | \$ -        | \$ 784,367         | \$ 149,870       | \$ 9,812,720            |

## FINANCIAL STATEMENTS

### TANGIBLE CAPITAL ASSET CONTINUITY SCHEDULE

#### As at December 31, 2022

SCHEDULE 2

|                                     | Land                 | Buildings            | Machinery & Equipment | Engineered Structures | Assets Under Construction | Total 2022            | Total 2021            |
|-------------------------------------|----------------------|----------------------|-----------------------|-----------------------|---------------------------|-----------------------|-----------------------|
| <b>COST</b>                         |                      |                      |                       |                       |                           |                       |                       |
| 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           |
| <b>ACCUMULATED AMORTIZATION</b>     |                      |                      |                       |                       |                           |                       |                       |
| 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           |
| <b>NET BOOK VALUE</b>               | <b>\$ 34,489,620</b> | <b>\$ 19,783,062</b> | <b>\$ 13,773,167</b>  | <b>\$ 217,705,914</b> | <b>\$ 7,115,008</b>       | <b>\$ 292,866,771</b> | <b>\$ 290,325,147</b> |
| <b>NET BOOK VALUE (PRIOR YEAR)</b>  | <b>\$ 33,014,289</b> | <b>\$ 20,649,560</b> | <b>\$ 15,022,725</b>  | <b>\$ 219,925,380</b> | <b>\$ 1,713,193</b>       |                       |                       |

# 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                |
| <b>REVENUE</b>                                     |                      |                      |                        |                        |                         |                       |                               |                   |                        |                    |                      |                     |
| Taxes & parcel taxes (Note 12)                     | \$ 36,854,902        | \$ 35,144,129        | \$ -                   | \$ -                   | \$ 1,033,128            | \$ 854,160            | \$ -                          | \$ -              | \$ -                   | \$ -               | \$ 81,555            | \$ 76,848           |
| Payments in lieu of taxes                          | 793,684              | 760,729              | -                      | -                      | 4,052,718               | 2,737,097             | 2,848,625                     | 2,790,382         | 97,215                 | 95,768             | 2,218,598            | 2,265,633           |
| Sale of services                                   | 461,435              | 429,494              | 2,028,427              | 1,924,043              | -                       | -                     | -                             | -                 | 77,400                 | 74,315             | -                    | -                   |
| Services provided to other governments             | 607,166              | 1,005,624            | 485,945                | 416,918                | -                       | -                     | -                             | -                 | -                      | -                  | -                    | -                   |
| 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                | -                             | -                 | -                      | -                  | -                    | -                   |
|  | <b>41,819,806</b>    | <b>38,875,340</b>    | <b>3,079,111</b>       | <b>2,816,027</b>       | <b>13,652,478</b>       | <b>11,775,019</b>     | <b>2,848,625</b>              | <b>2,803,767</b>  | <b>174,615</b>         | <b>170,104</b>     | <b>3,381,898</b>     | <b>2,459,892</b>    |
| <b>EXPENSES</b>                                    |                      |                      |                        |                        |                         |                       |                               |                   |                        |                    |                      |                     |
| Amortization                                       | 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              | 9,337,936              | 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           |
|  | <b>15,409,564</b>    | <b>9,287,734</b>     | <b>18,036,917</b>      | <b>18,693,861</b>      | <b>15,466,891</b>       | <b>13,508,920</b>     | <b>2,766,081</b>              | <b>2,600,238</b>  | <b>254,088</b>         | <b>247,658</b>     | <b>2,579,250</b>     | <b>2,780,745</b>    |
| <b>ANNUAL SURPLUS (DEFICIT)</b>                    | <b>\$ 26,410,242</b> | <b>\$ 29,697,606</b> | <b>\$ (14,957,806)</b> | <b>\$ (15,877,834)</b> | <b>\$ (1,814,413)</b>   | <b>\$ (1,733,901)</b> | <b>\$ 82,544</b>              | <b>\$ 203,529</b> | <b>\$ (79,479)</b>     | <b>\$ (77,554)</b> | <b>\$ 782,648</b>    | <b>\$ (320,853)</b> |

See Note 15 for description of Segment Reporting categories.

# FINANCIAL STATEMENTS

## SCHEDULE OF SEGMENTED REPORTING

### For the Year Ended December 31, 2022

(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                 |
| <b>REVENUE</b>                                     |                                      |                       |                          |                     |                        |                     |                        |                     |                     |                      |
| Taxes & parcel taxes (Note 12)                     | \$ 530,913                           | \$ 526,732            | \$ 36,603,869            | \$ 36,603,869       | \$ 729,024             | \$ 725,172          | \$ -                   | \$ -                | \$ 39,229,522       | \$ 37,329,041        |
| Payments in lieu of taxes                          | -                                    | -                     | 783,684                  | 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             | 7,194                                | 519                   | 1,370,111                | 1,499,057           | -                      | -                   | -                      | -                   | 1,370,111           | 1,499,057            |
| Transfers from other governments (Note 16)         | -                                    | -                     | 9,376,944                | 3,576,616           | 279,296                | 129,438             | -                      | 10,000              | 9,376,944           | 3,586,616            |
| Investment and other income                        | -                                    | -                     | 1,791,065                | 894,363             | 61,500                 | 94,879              | 47,100                 | 194,019             | 2,669,532           | 1,177,820            |
| Other revenue                                      | 49,150                               | 53,066                | 688,160                  | 782,756             | -                      | -                   | -                      | -                   | 776,760             | 1,014,408            |
| Development cost charges recognized                | -                                    | -                     | 937,338                  | 2,197,970           | -                      | -                   | -                      | 1,770               | 937,338             | 2,199,740            |
| Contributed tangible capital assets (Note 17)      | -                                    | -                     | 349,354                  | 2,928,075           | -                      | 579,035             | -                      | 510,500             | 349,354             | 4,017,610            |
| Gain/(loss) on disposal of tangible capital assets | -                                    | -                     | 27,618                   | 34,393              | (9,356)                | (27,761)            | -                      | (46,175)            | 18,262              | (39,543)             |
|  | <b>1,400,160</b>                     | <b>1,362,407</b>      | <b>66,336,693</b>        | <b>60,262,556</b>   | <b>8,091,950</b>       | <b>8,152,223</b>    | <b>9,575,496</b>       | <b>10,270,483</b>   | <b>84,004,139</b>   | <b>78,685,262</b>    |
| <b>EXPENSES</b>                                    |                                      |                       |                          |                     |                        |                     |                        |                     |                     |                      |
| Amortization                                       | 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               | 22,885,458          | 1,239,560              | 1,129,117           | 1,894,906              | 1,799,895           | 27,958,084          | 25,814,468           |
|  | <b>9,284,480</b>                     | <b>8,760,780</b>      | <b>63,797,271</b>        | <b>55,859,936</b>   | <b>5,247,954</b>       | <b>5,055,377</b>    | <b>6,736,818</b>       | <b>6,811,304</b>    | <b>75,762,043</b>   | <b>67,726,617</b>    |
| <b>ANNUAL SURPLUS (DEFICIT)</b>                    | <b>\$ (7,884,320)</b>                | <b>\$ (7,398,373)</b> | <b>\$ 2,539,422</b>      | <b>\$ 4,402,620</b> | <b>\$ 2,843,996</b>    | <b>\$ 3,096,846</b> | <b>\$ 2,838,678</b>    | <b>\$ 3,459,179</b> | <b>\$ 8,222,096</b> | <b>\$ 10,958,645</b> |

See Note 15 for description of Segment Reporting categories.

**FINANCIAL STATEMENTS**  
**SCHEDULE OF COVID-19 SAFE RESTART**  
**GRANT FOR LOCAL GOVERNMENT FUNDS**  
**As at December 31, 2022**

SCHEDULE 4

| Description  | Balance at<br>December 31,<br>2021 | Annual<br>Interest<br>Allocation | Amounts<br>Spent  | Amounts<br>Used for Lost<br>Revenues | Ending<br>Balance   |
|--|------------------------------------|----------------------------------|-------------------|--------------------------------------|---------------------|
| <b>Opening Balance</b>   |                                    |                                  |                   |                                      |                     |
| 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                           | -                 | -                                    | -                   |
| <b>Closing Balance</b>   | <b>\$ 3,632,409</b>                | <b>\$ 79,584</b>                 | <b>\$ 350,328</b> | <b>\$ 441,708</b>                    | <b>\$ 2,919,957</b> |



## FINANCIAL AND STATISTICAL ANALYSIS

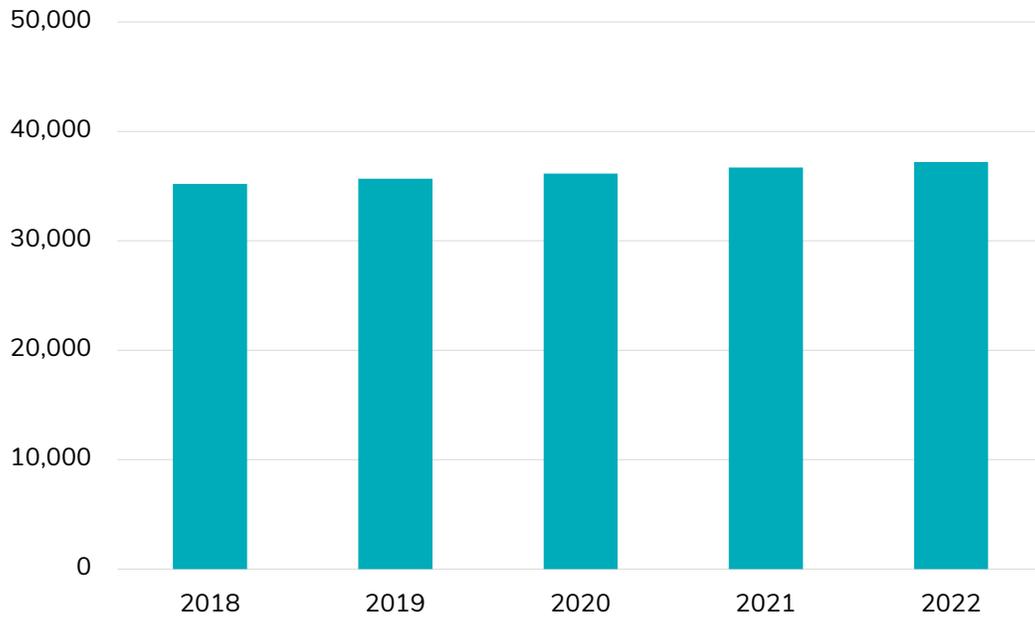
The City of Campbell River reports on a significant amount of financial and non-financial information.

The City regularly reviews and analyzes data collected to ensure informed policy decisions are made.

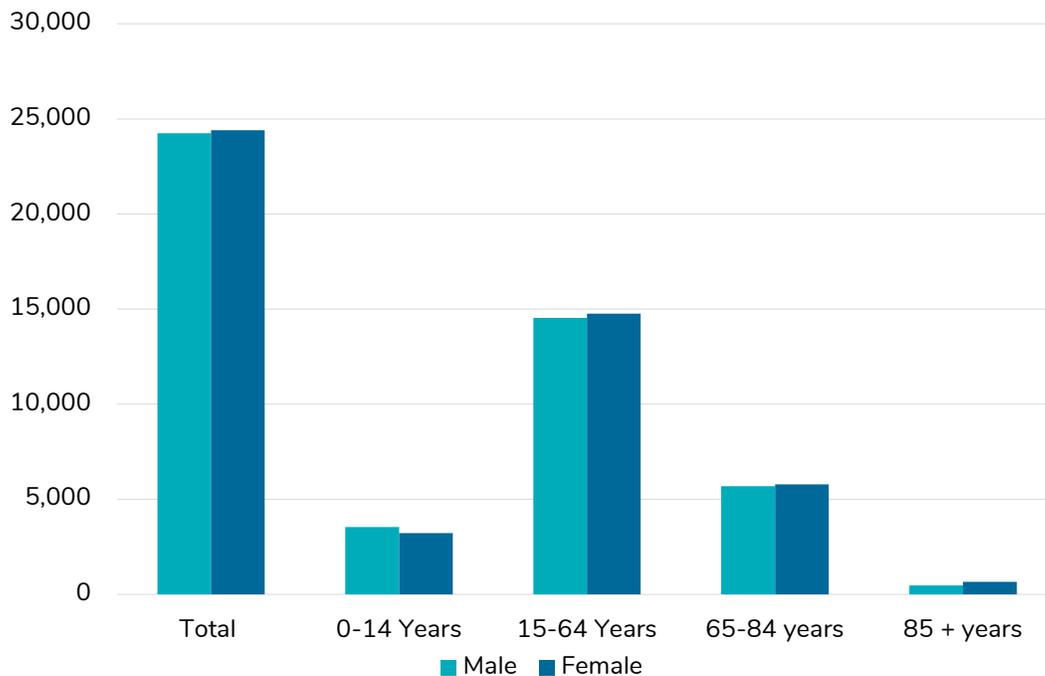
## DEMOGRAPHICS

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



### POLULATION DYNAMICS



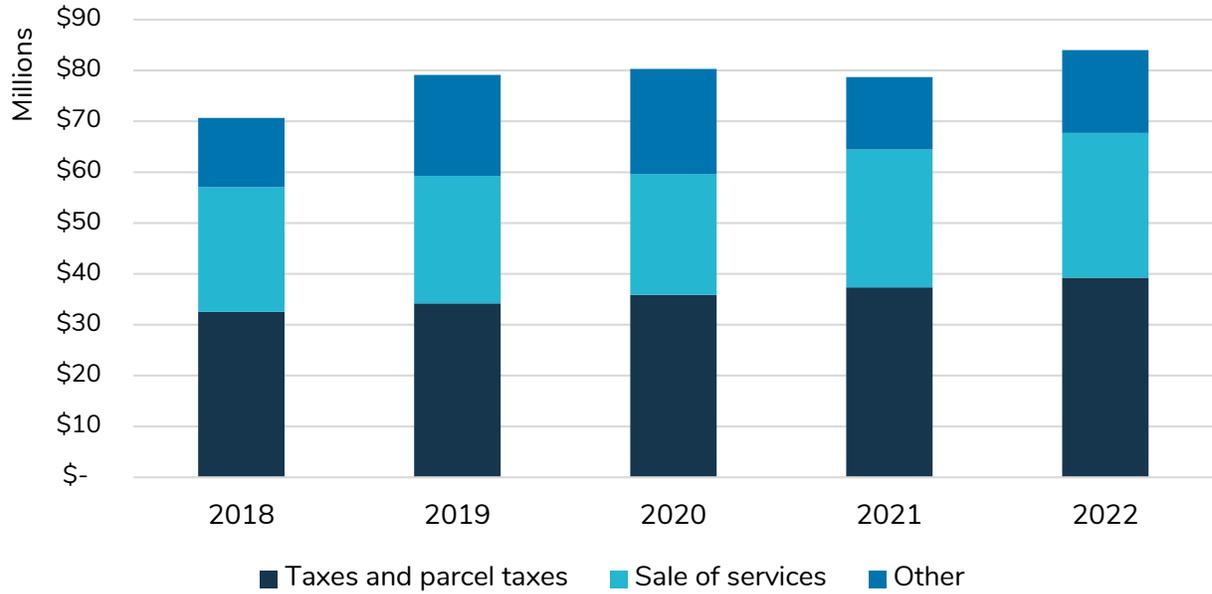
## REVENUES BY SOURCE

Source: Finance Department

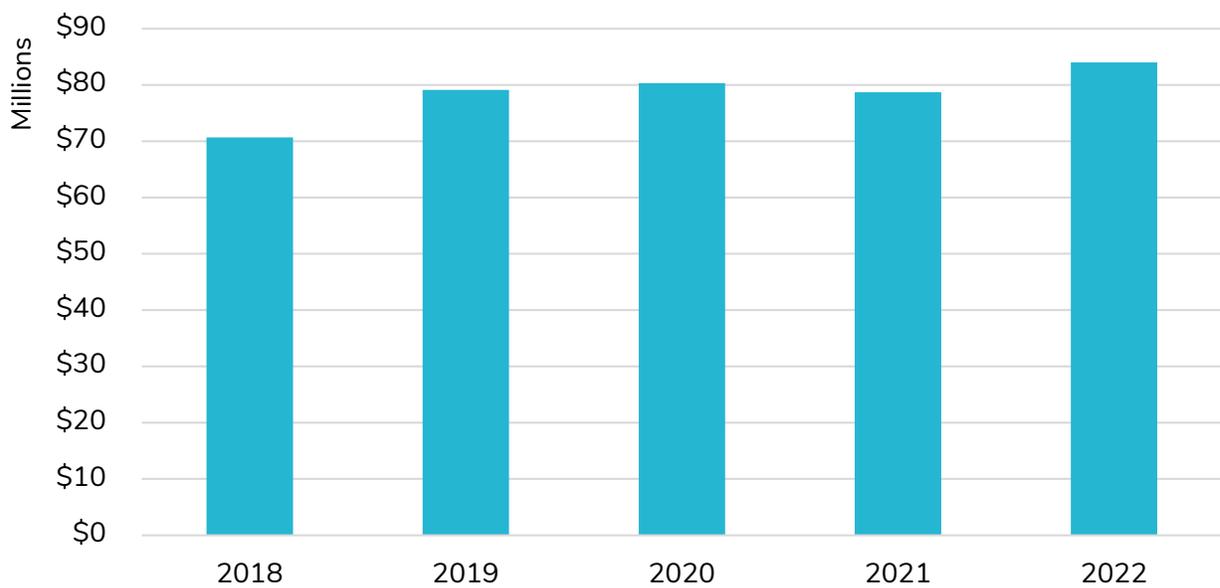
| Revenues by Source                                 | 2022                 | 2021                 | 2020                 | 2019                 | 2018                 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| Taxes and 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)             |
| <b>Total revenues</b>                              | <b>\$ 84,004,139</b> | <b>\$ 78,685,262</b> | <b>\$ 80,289,337</b> | <b>\$ 79,108,224</b> | <b>\$ 70,677,700</b> |

## REVENUES BY SOURCE

Source: Finance Department



## TOTAL REVENUES

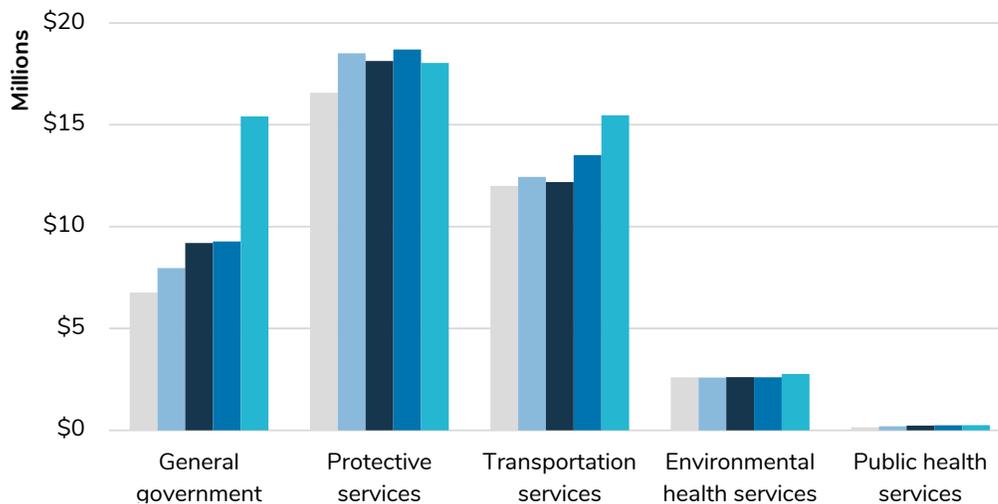


## EXPENSES BY FUNCTION

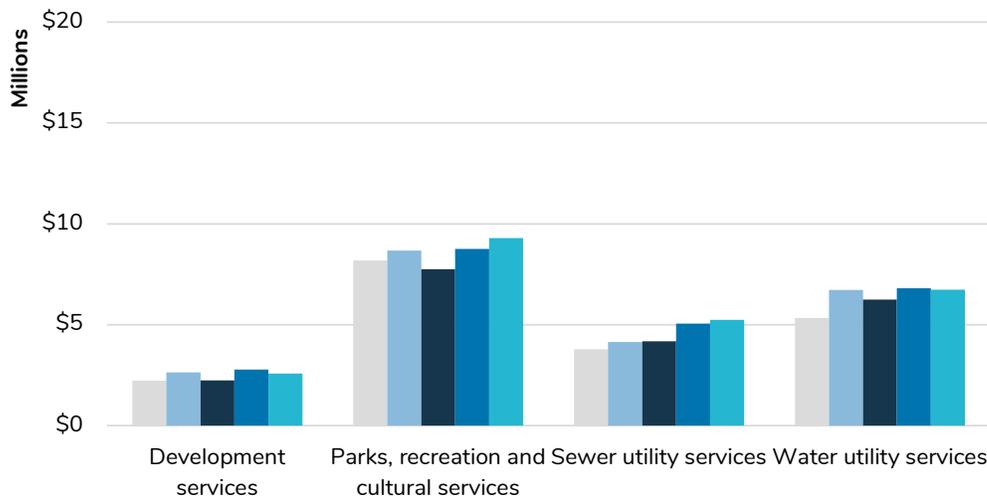
Source: Finance Department

| 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            |
| <b>Total Expenses</b>          | <b>\$ 75,782,043</b> | <b>\$ 67,726,617</b> | <b>\$ 62,787,616</b> | <b>\$ 63,884,828</b> | <b>\$ 57,617,616</b> |

### EXPENSES BY FUNCTION (PART 1)



### EXPENSES BY FUNCTION (PART 2)

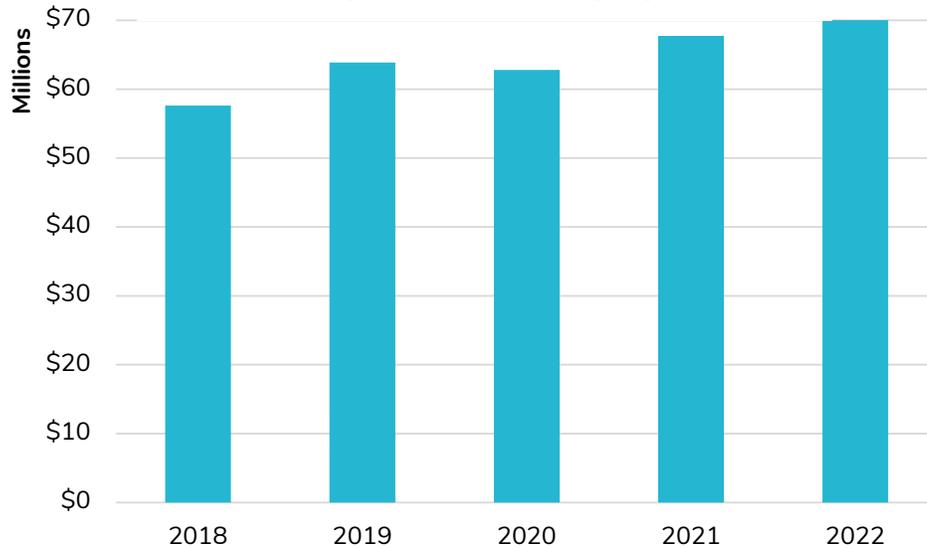


■ 2018 ■ 2019 ■ 2020 ■ 2021 ■ 2022

## EXPENSES BY FUNCTION

Source: Finance Department

### TOTAL EXPENSES

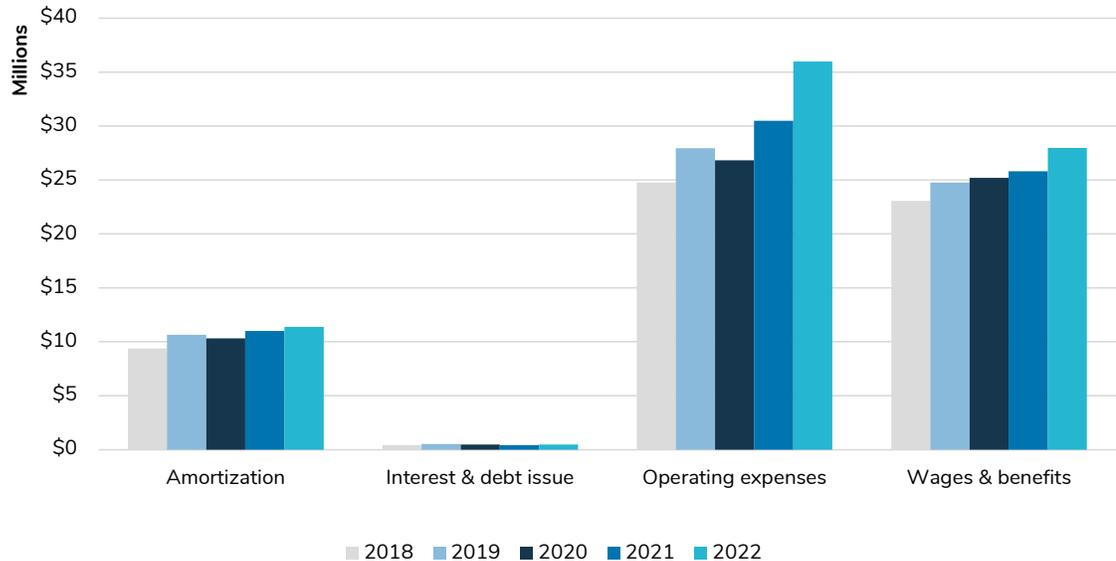


### EXPENSES BY OBJECT

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           |
| <b>Total expenses by object</b> | <b>\$ 57,617,616</b> | <b>\$ 63,884,828</b> | <b>\$ 62,787,616</b> | <b>\$ 67,726,617</b> | <b>\$ 75,782,043</b> |

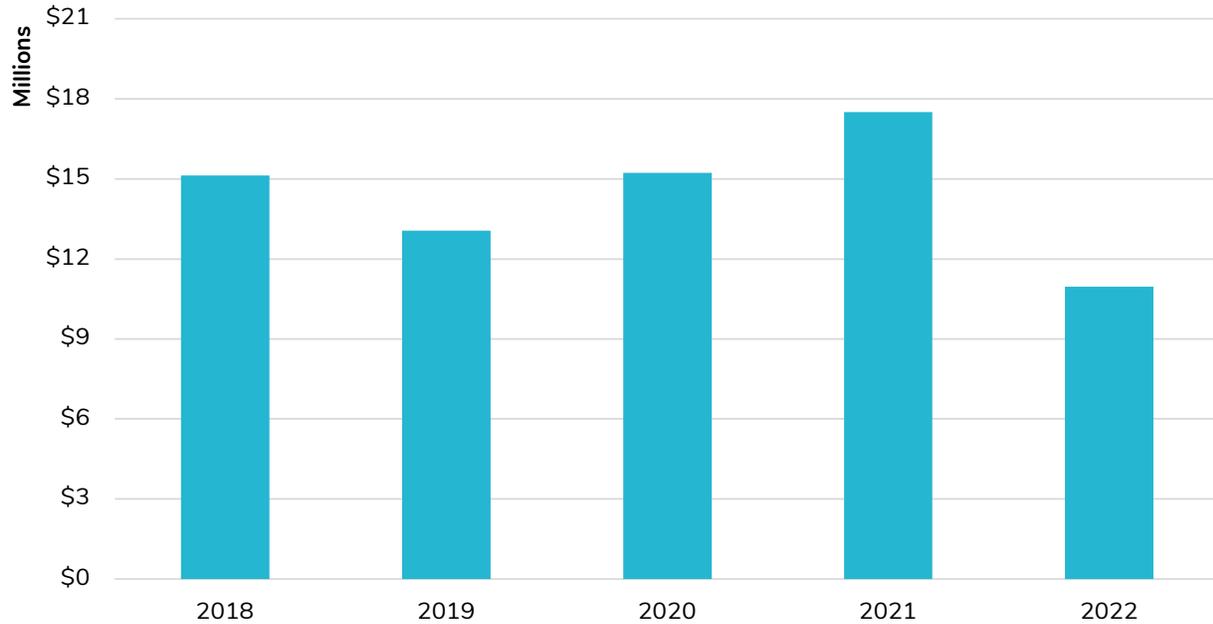
### EXPENSES BY OBJECT



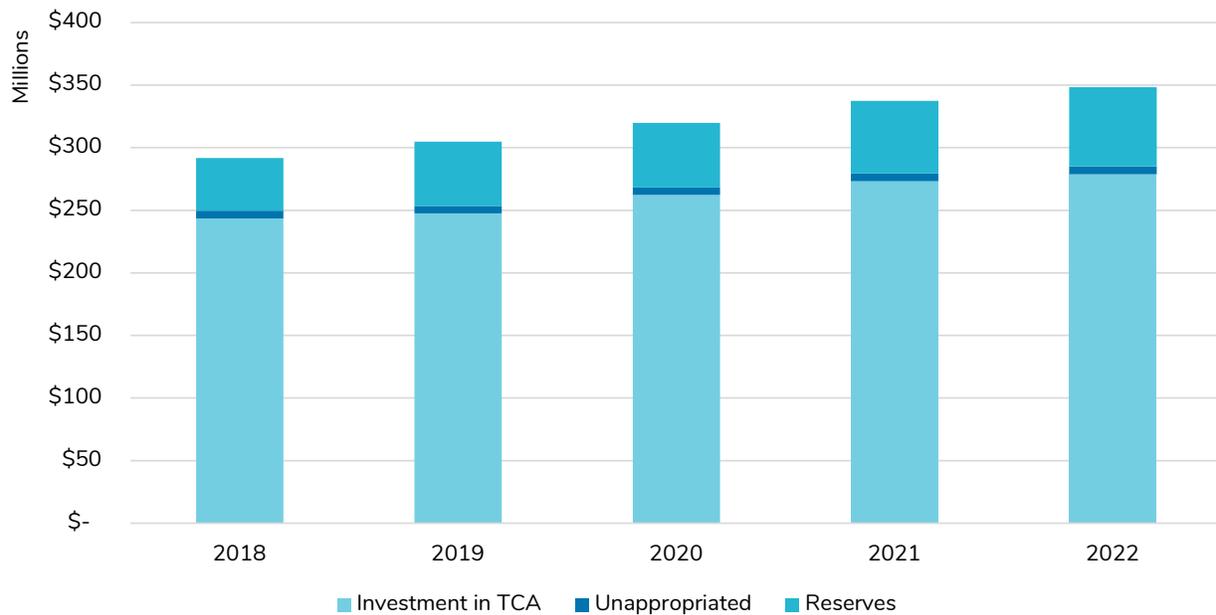
## ANNUAL SURPLUS

Source: Finance Department

### ANNUAL SURPLUS

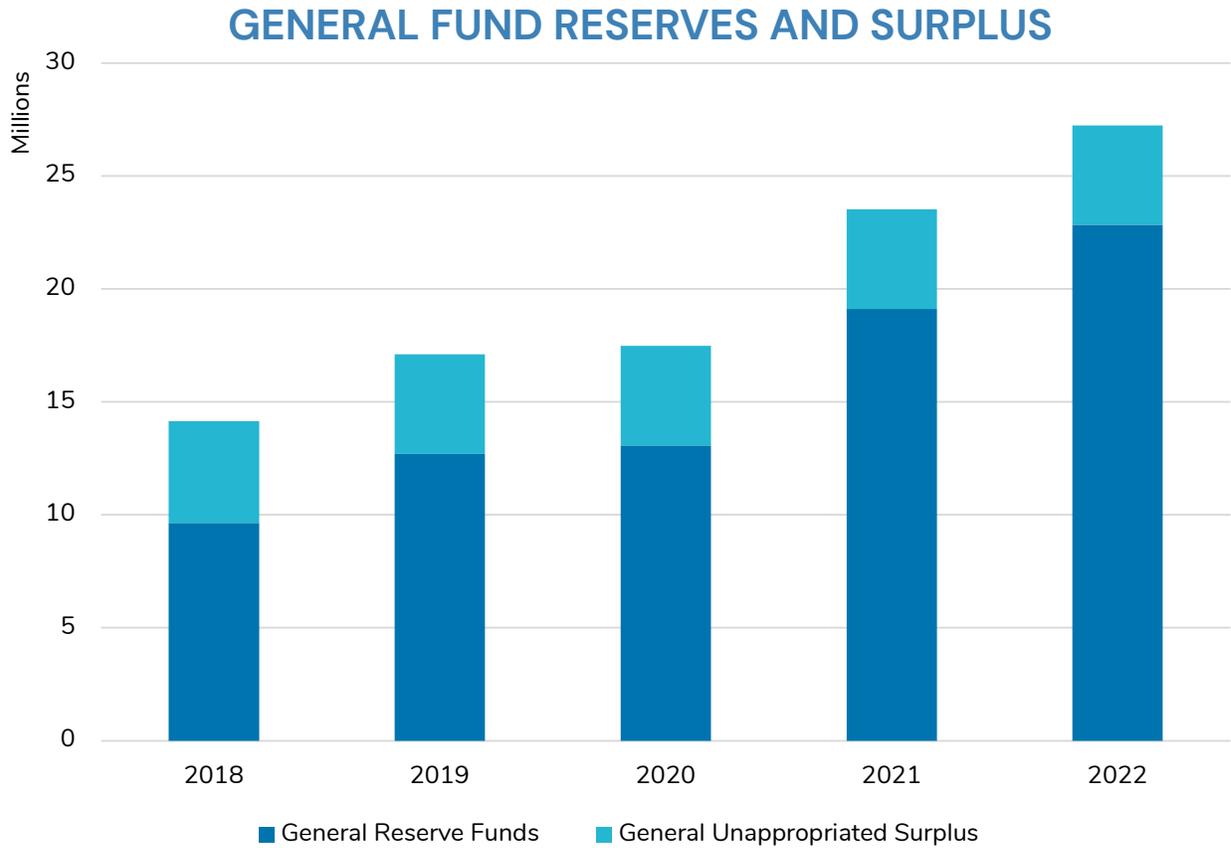


### ACCUMULATED SURPLUS



## SURPLUS/EQUITY FUNDS

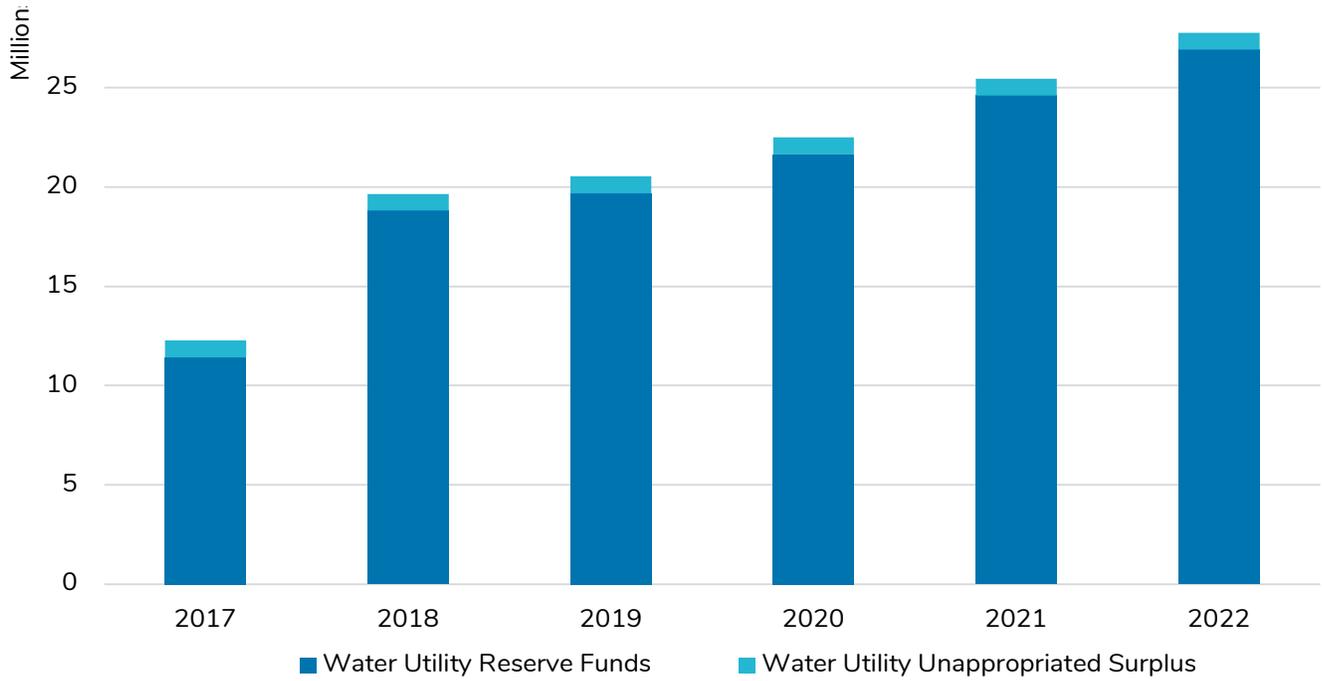
Source: Finance Department



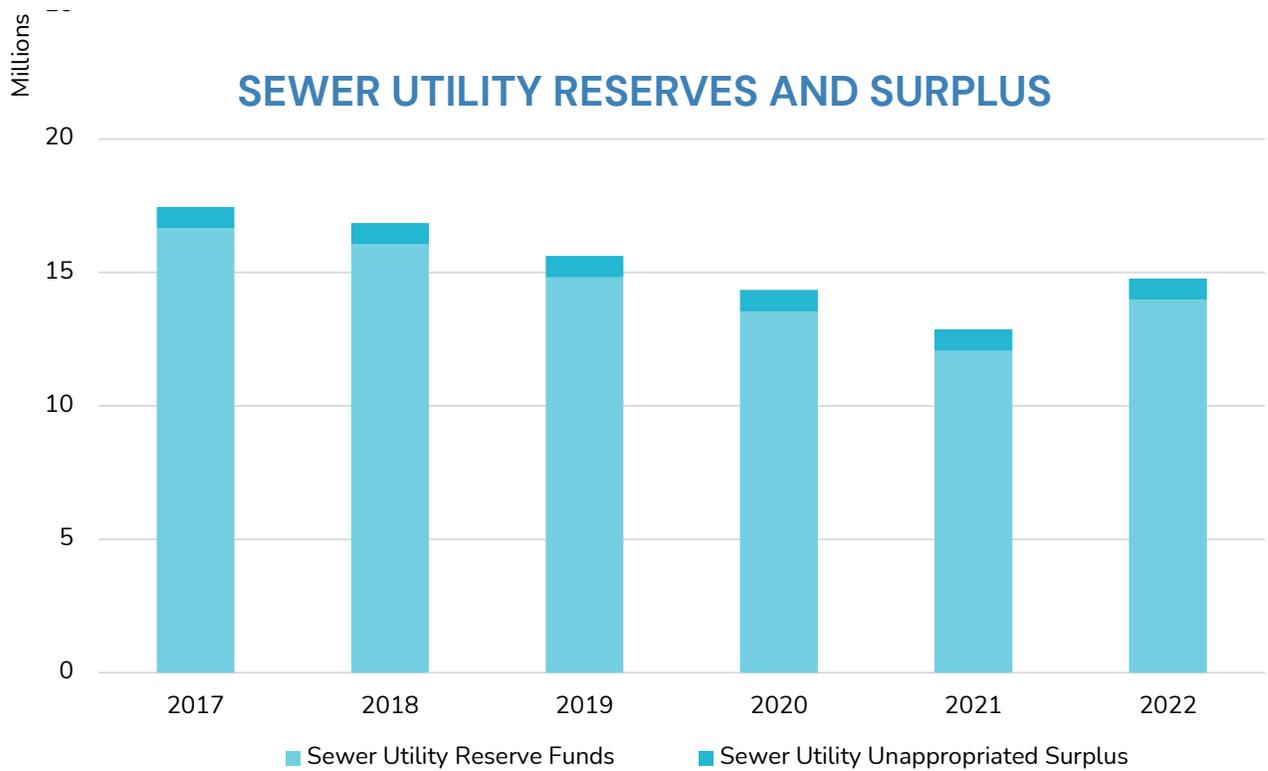
## SURPLUS/EQUITY FUNDS

Source: Finance Department

### WATER UTILITY RESERVES AND SURPLUS



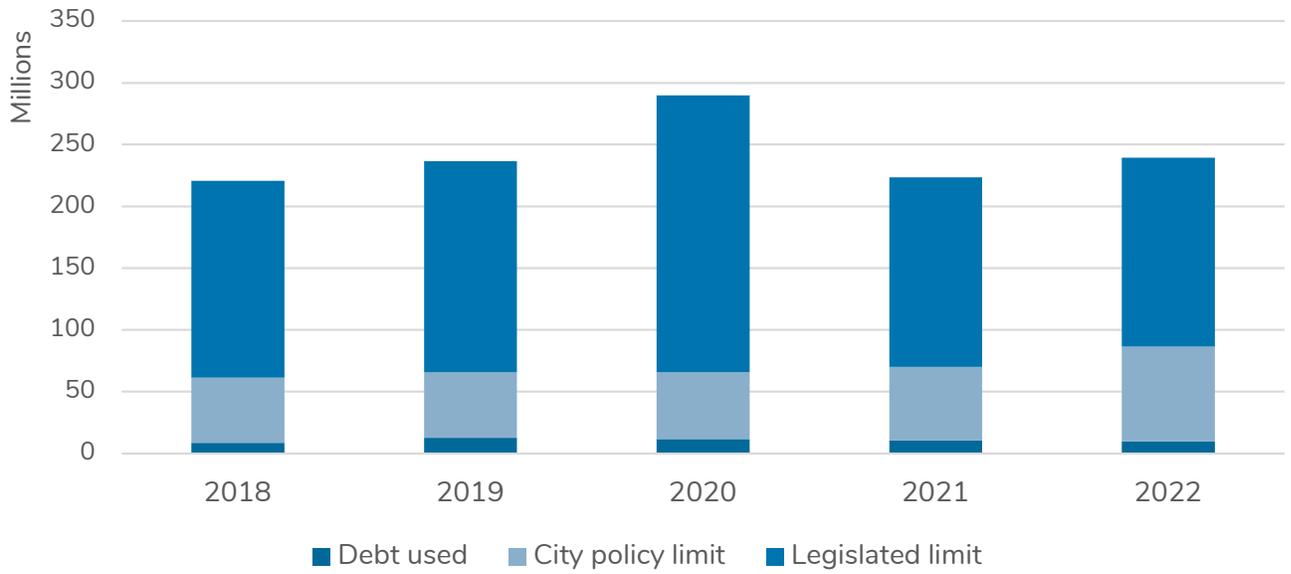
### SEWER UTILITY RESERVES AND SURPLUS



## DEBT

Source: Finance Department

### DEBT LIMITS

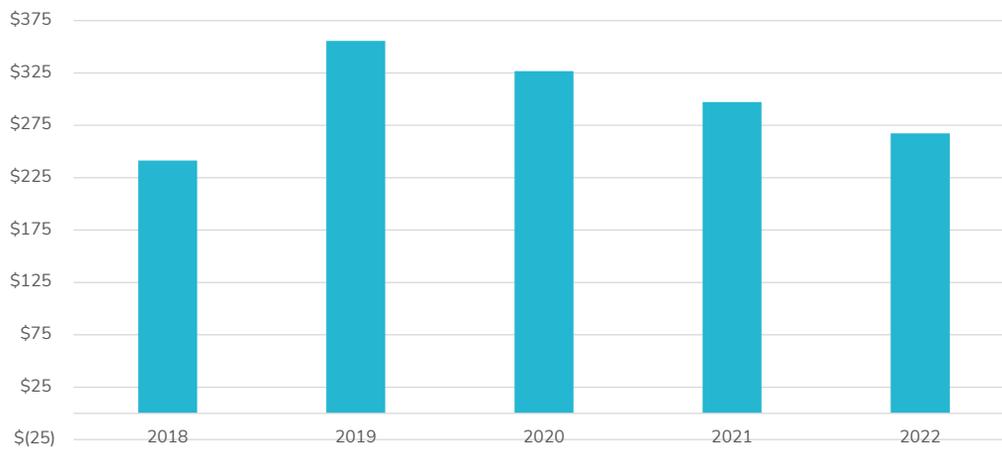


## LONG TERM DEBT

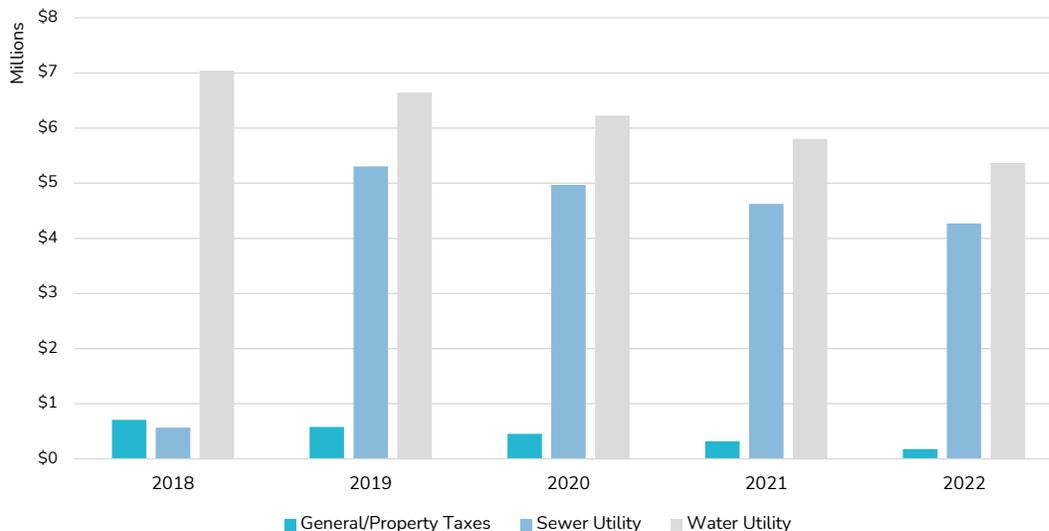
Source: Finance Department

|  |                        | 2017      | 2018      | 2019       | 2020       | 2021       | 2022      |
|--|------------------------|-----------|-----------|------------|------------|------------|-----------|
| <i>Supported by property taxes</i>       | General/Property Taxes | 998,974   | 707,280   | 579,686    | 452,546    | 317,038    | 176,179   |
| <i>Debt of self-supporting utilities</i> | Sewer Utility          | 636,370   | 568,570   | 5,304,091  | 4,970,535  | 4,626,018  | 4,269,865 |
| <i>Debt of self-supporting utilities</i> | 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



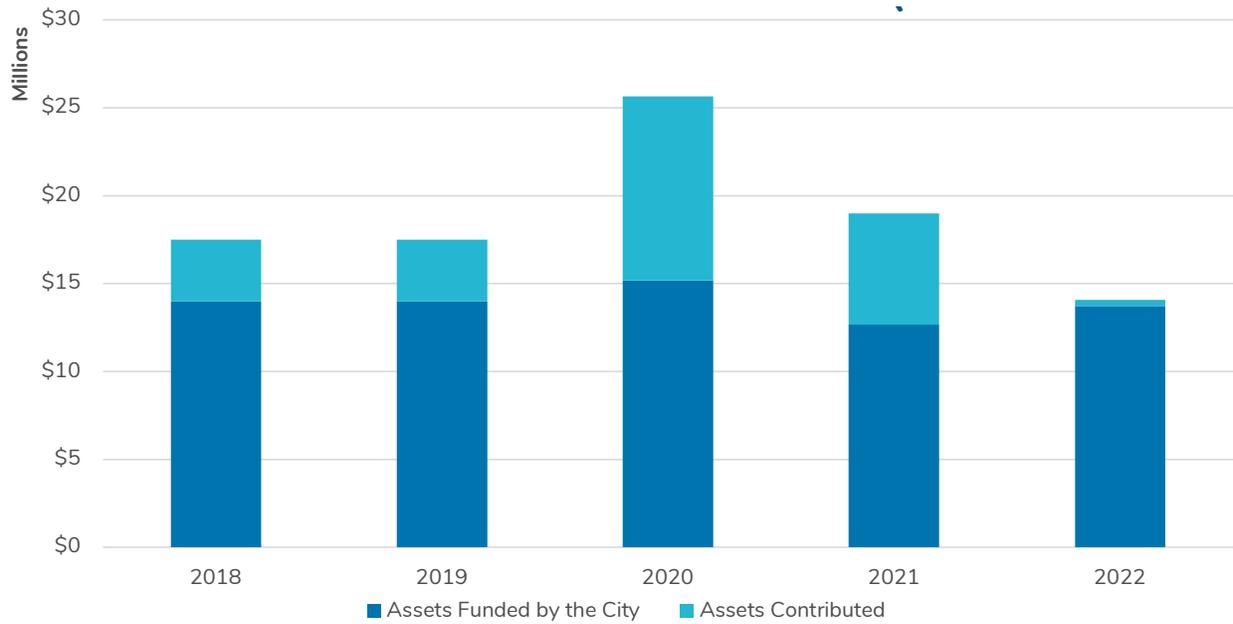
## DEBT SUPPORTED BY TAXATION AND UTILITIES



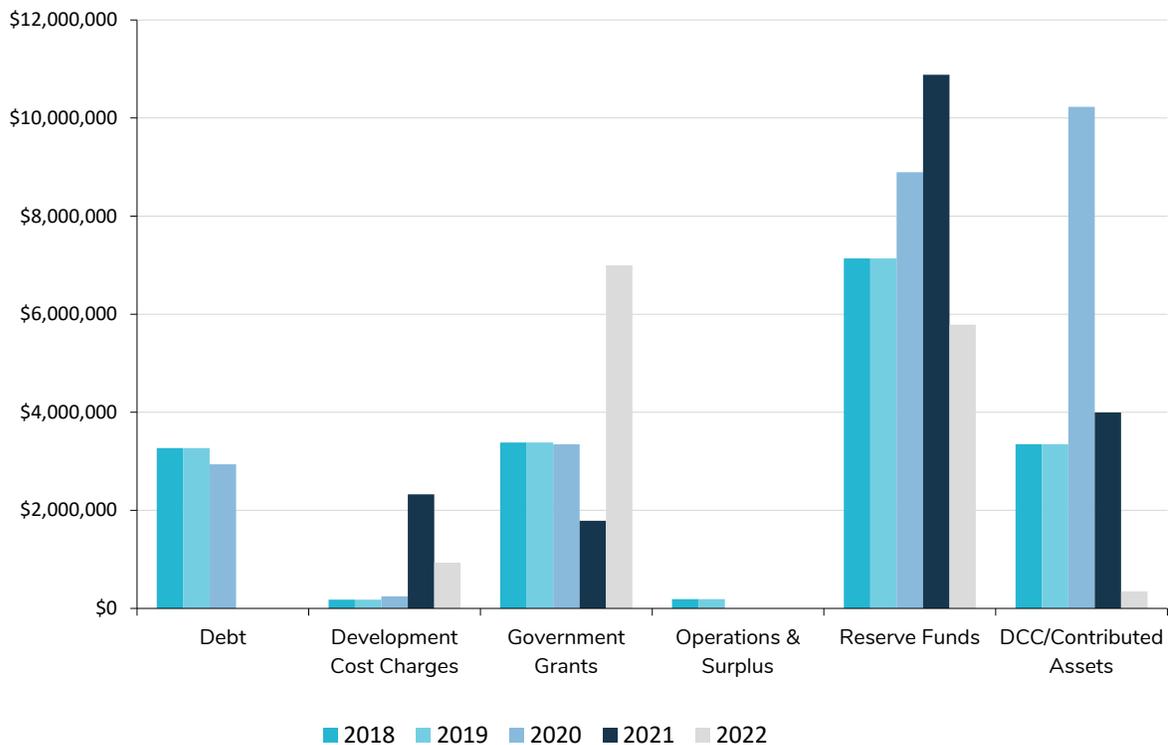
## TANGIBLE CAPITAL ASSETS

Source: Finance Department

### TOTAL TANGIBLE CAPITAL ASSET ACQUISITION

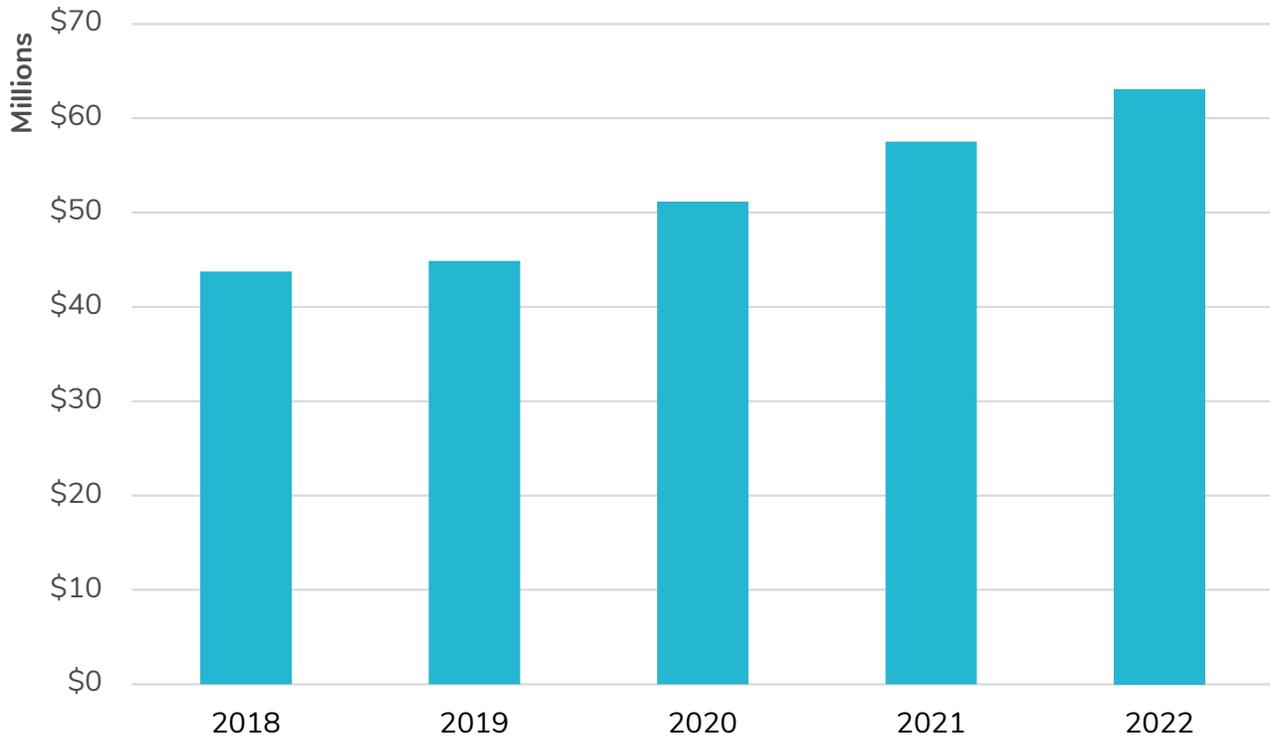


### FUNDING SOURCES FOR CAPITAL ACQUISITIONS



## NET FINANCIAL ASSETS

Source: Finance Department



## TAXATION AND ASSESSMENT

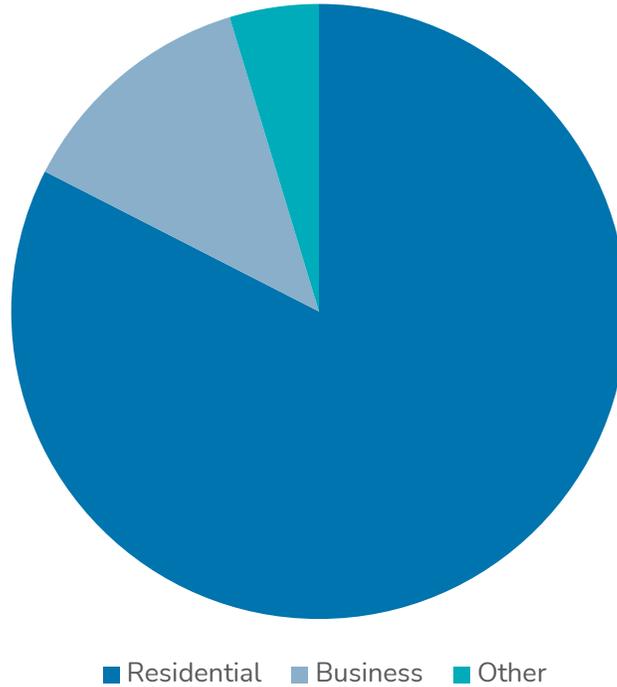
Source: Finance Department

| 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                  |
| <b>TOTAL</b>                 | <b>\$ 5,222,291,992</b> | <b>\$ 6,105,762,351</b> | <b>\$ 7,186,217,155</b> | <b>\$ 8,136,513,298</b> | <b>\$ 10,581,973,671</b> |
| % 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

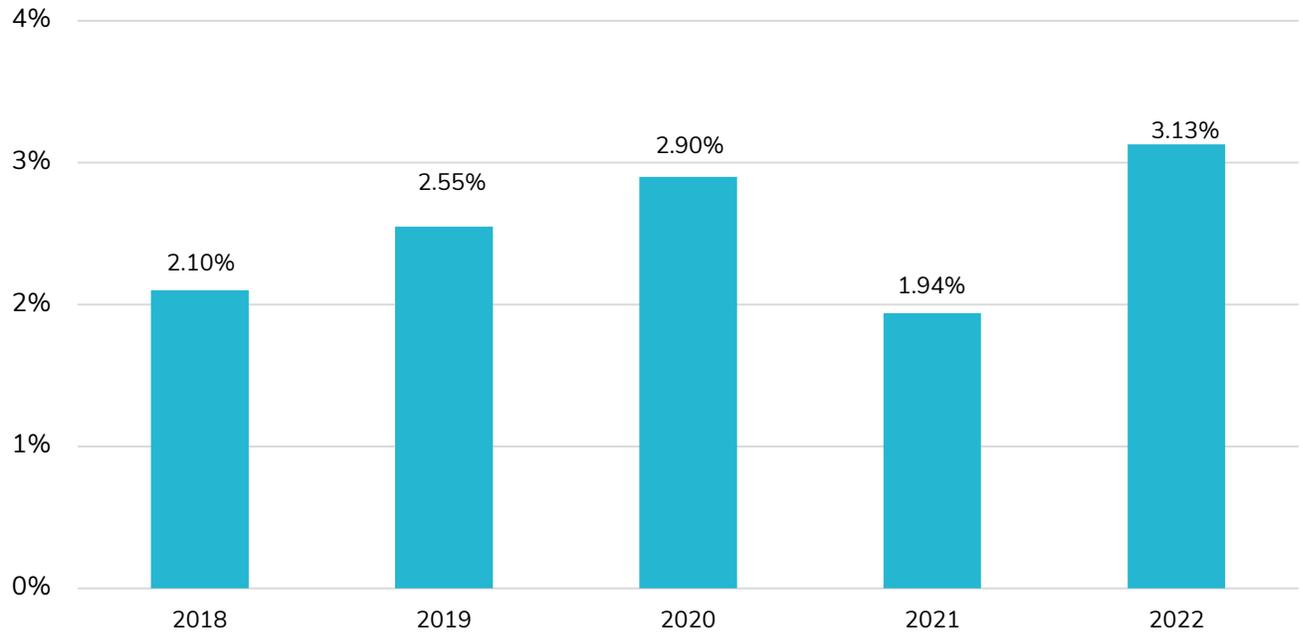
| Property Taxes Levied & Collected        | 2018                 | 2019                 | 2020                 | 2021                 | 2022                 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| Municipal Taxes                          | \$ 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               |
| <b>Total Current Taxes Levied</b>        | <b>\$ 72,960,882</b> | <b>\$ 76,624,263</b> | <b>\$ 78,410,288</b> | <b>\$ 80,844,753</b> | <b>\$ 85,147,889</b> |
| 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)              |
| <b>TOTAL</b>          | <b>\$ 84,687,328</b> | <b>\$ 129,935,336</b> | <b>\$ 118,882,439</b> | <b>\$ 129,205,505</b> | <b>\$ 175,281,275</b> |

## 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:<br>Boston Pizza – White Spot | 85,380                |
| Fortis Energy (Vancouver Island Inc). |  | 83,543                |
| <b>Total</b>                          |  | <b>\$ 2,362,814</b>   |



## 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        |

## 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          |
| <b>Total Health, Housing, and Community Services</b> |                      |              | <b>203,034</b> |

## 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         | Mclvor 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        |
| <b>Total Culture and Recreation</b>          |                                   |              | <b>84,670</b> |

## 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            |
| <b>Total Used for City Purposes</b>                                |                                   |              | <b>150,895</b> |

## 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<br>(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 Mercroft 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         |
| <b>Churches Total</b>                                    |                        |              | <b>50,989</b> |



## 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  |
|--|-------------------|
| <b>Core Operating Assistance</b>                           |                   |
| 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         |
| <b>Core Operating Assistance Total</b>                     | <b>\$ 550,000</b> |
| <b>Ongoing Events and/or Services</b>                      |                   |
| Campbell River Salmon Festival                             | \$25,000          |
| Volunteer Campbell River                                   | \$1,500           |
| North Island Cruisers                                      | \$4,000           |
| Campbell River Arts Council Banners Program                | \$5,000           |
| <b>Ongoing Events and/or Services Total</b>                | <b>\$35,500</b>   |
| <b>Discretionary</b>                                       |                   |
| Campbell River Volunteer Search and Rescue                 | \$9,500           |
| Discovery Coast Greenways Land Trust                       | \$30,000          |
| <b>Discretionary Total</b>                                 | <b>\$39,500</b>   |
| <b>One-off Special Events and/or Travel Grants Total</b>   | <b>\$--</b>       |
| <b>Recreation and Culture Facility Rental Grants Total</b> | <b>\$20,000</b>   |
| <b>Grand Total</b>   | <b>\$645,000</b>  |

## 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.            |

# 2022 Annual Report

For the fiscal year ended December 31, 2022  
Campbell River, British Columbia



City of  
**Campbell  
River**

We value your feedback.

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