City of Campbell River

2025-2034

Financial Plan



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Mayor and Council

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





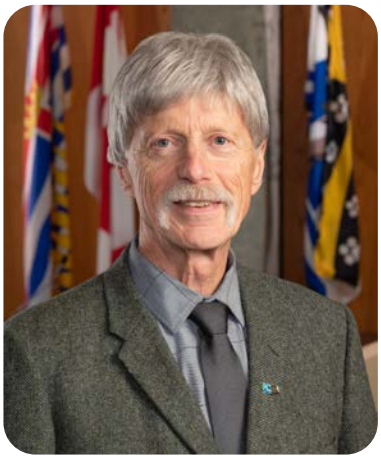
Mayor Kermit Dahl



Councillor Doug Chapman



Councillor Tanille Johnston



Councillor Ron Kerr



Councillor Ben Lanyon



Councillor Susan Sinnott



Councillor Sean Smyth

City Manager's Report

Strategy for Today, A Vision for Tomorrow
The 2025-2034 Financial Plan

I am pleased to present the City of Campbell River's 2025–2034 Financial Plan; the roadmap that will guide us as we continue to build a more vibrant, safe, and inclusive community. It balances fiscal responsibility with maintaining the core services that residents rely on every day and driving forward Council's strategic priorities. It prepares for long-term growth and invests in the areas that matter most.

Throughout 2024, Council tackled complex issues and made difficult decisions to meet the challenges of today and develop a resilient organization that is prepared for the future. Initial projections indicated that to maintain service levels without intervention, the City could have faced an estimated 9.15 per cent taxation increase. Guided by Council's leadership, staff approached this budget through a strategic and innovative lens and as such the 2025 tax increase has been reduced to 2.89 per cent, which is within the Financial Stability and Resiliency Policy.

Like many municipalities across British Columbia, Campbell River continues to face significant challenges related to mental health, addictions, and homelessness. While these issues are not traditionally within the jurisdiction of local governments, their profound impact on our community demands a thoughtful and coordinated response. These challenges are further exacerbated when combined with the financial challenges caused by the lagging effects of inflation and steep increases to contractual commitments.

This plan acknowledges the difficulties the City is facing and proposes to tackle each one head one. It also prioritizes Council's Strategic Priorities, including community safety, organizational capacity, housing, and downtown revitalization. This was done by rethinking service delivery, identifying new revenue opportunities, implementing cost-saving measures, realigning resources, and making difficult, yet necessary, decisions. It reflects the City's commitment to doing things differently while ensuring priorities are met and services are maintained.

Highlights include:

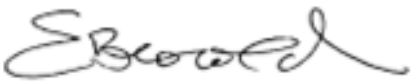
- Investing in the downtown, through security, clean-ups and overnight shelter supports
- CR Live Streets and Spirit Square events, downtown small initiatives, beautification grants
- Investing in asset management and the maintenance of critical infrastructure, such as the Campbellton Sewer Upgrade, the John Hart Reservoir, and water/sewer/stormwater modelling
- Utilizing grants for strategic projects, such as the redevelopment of several properties on the 1300 block of Shoppers Row, Nunns Creek Park enhancements, and airport rehabilitations
- Maintaining and upgrading City parks, and promoting reliable, safe and accessible mobility through cycling, roadway and intersection improvements, and additions to transit shelters
- Applying all tax revenue from new construction (non-market change) to offset the tax increase
- Revising the approach to community grants, with a more transparent approach
- Utilizing anticipated vacancy rates at the City and removing two currently vacant positions as part of the City's cost-savings measures

The Financial Plan also addresses long-term goals, with a focus on asset management and master planning. By modestly increasing capital investments, we are better positioned to support infrastructure improvements, advance major community projects, and ensure uninterrupted delivery of municipal services. Ongoing asset renewal is critical to preserving the City's ability to meet the needs of a growing and dynamic community.

The 2025–2034 Financial Plan was formulated with the clear guidance of Council, the expertise of City staff, and the valuable input of residents, businesses, and community groups. I commend Council for their vision and ambitious goals for Campbell River, I acknowledge City staff for their diligence and creativity, and I thank residents for engaging with us throughout the budget process. Your interest, feedback, and ideas play a vital role in shaping Campbell River into the exceptional community we all call home.

With strong leadership from a forward-thinking Council and staff's unwavering dedication, we remain steadfast in our commitment to serving Campbell River with innovation and purpose. Together, we are building a brighter future for all.

Thanks, Elle



City Manager



Elle Brovold
City Manager

Overview





Chief Financial Officer's Executive Summary

The City of Campbell River's 2025–2034 Financial Plan balances fiscal responsibility, Council's strategic priorities, and affordability for taxpayers. This positions the City to respond to the pressures and opportunities of a growing community.

Like other municipalities across Canada, Campbell River faces increasing budget pressures driven by large contractual inflationary increases; aging infrastructure; costs that have typically been covered under provincial and federal mandates but that the City has now had to assume, such as those related to housing and mental health and addictions; supply chain disruptions; and labour shortages. These budget pressures have led the City to look for new approaches, find alternative sources of revenue, raise taxes, delay infrastructure investments, and adjust service levels.

The base operating budget continues to grow due to inflationary increases and contractual obligations outside of the City's control. Targeted efforts were undertaken throughout 2024 to address these rising costs and maintain consistent service delivery across the organization. Mitigating tactics such as reviewing the City's financial assistance policies, implementing new fees, service adjustments, and utilizing funds received through the federal government's Housing Accelerator Fund to encourage development brought about beneficial budgetary changes. Efforts to increase revenue and realize efficiencies in the short-term have helped to combat inflationary pressures. As part of this year's budget a decrease of 2.18 per cent in cost-saving measures was realized in the City's base operating budget, while maintaining core services.

The 2025 Financial Plan reflects best practices in financial stewardship and aligns with Council's strategic priorities. By rethinking service delivery and revenue generation, the City reduced the projected tax increase for 2025 from 9.15 per cent to 2.89 per cent. This is within the Financial Stability and Resiliency Policy's (FSRP's) taxation parameter of two to 3.5 per cent. Reducing the projected tax increase was achieved by increasing revenue, implementing cost-saving measures, and realigning resources. It demonstrates the City's commitment to reducing the overall tax burden for the public. The 2.89 per cent tax increase equates to an approximate monthly increase of $5.75 per home, based on the average home price in Campbell River.

The 2025–2034 Financial Plan was developed and guided by best practices, strong financial principles, and robust policies. Policy guides the City's financial planning process and provides a framework that focuses on long-term strategic planning and prudent fiscal management. Financial policy includes taxation parameters that aim to stabilize tax increases and keep taxation rates and levels consistent with that of comparable communities, based on assessed property values. A recent review confirmed that Campbell River's tax rates and levels of overall taxation continue to be below the average of those in other communities of similar size across British Columbia. Keeping overall levels of taxation and charges comparable with those of other communities in the province helps avoid overburdening taxpayers and residents, while at the same time helping the City maintain adequate financial resources to continue to deliver high-quality services.

The City integrated community feedback into the plan. Feedback that informed the plan was received via the Citizen Satisfaction Survey; the RCMP Public Safety Survey of the Downtown Business Community; the Community Safety and Well-Being Plan project; the Parks, Recreation and Culture Master Plan project; and more. For example, the 2023 Citizen Satisfaction Survey reported that 62 per cent of residents said they receive good value for tax dollars and 56 per cent support moderate tax increases to maintain services. These sentiments are reflected in the FSRP and Council's commitment to keeping taxation within the parameters

set in this policy. Another Citizen Satisfaction Survey will be conducted in 2025 to support continued work to align the delivery of City services with community expectations.

Highlights of the Financial Plan

The 2025–2034 Financial Plan provides a long-term framework for meeting today's needs while planning for future growth. Key highlights include:

- **Downtown safety and revitalization:** investments in safety initiatives, the Downtown Safety Office, and temporary shelter solutions, alongside beautification projects, small grants, and cultural events like CR Live Streets
- **Infrastructure and asset management:** critical investments in water, sewer, and storm infrastructure, including projects like the Campbellton Sewer Upgrade and John Hart Reservoir, to support growth; a continued focus on long-term asset renewal to support uninterrupted service delivery
- **Community amenities and connectivity:** enhancements to park spaces, cycling infrastructure, transit shelters, and roadways, alongside airport improvements to support operations and connectivity
- **Organizational capacity:** emphasis on process improvements, and technology upgrades
- **Growth and housing:** commitments to future planning through a comprehensive review of the Official Community Plan, Zoning Bylaw updates, and initiatives funded through the Housing Accelerator Fund to support affordable housing.



Alaina Maher
Director of Financial Services / Chief Financial Officer

Pressures from rising expenses have been offset by increases in revenues, budget realignments and cost-saving measures. Overall, general fund revenue is expected to increase by approximately $1.086 million in 2025, with major revenue increases associated with:

- Increase in net airport revenues — $50,000
- Increases in development income — $112,500
- Increase in parks and recreation revenue — $93,000
- Increases in E-911 contract revenue and payments in lieu from other governments —$306,000
- Application of total non-market change (new construction) revenue — $525,000
- Increase to advertising and sponsorship revenue on City property — $25,000

The City has taken significant steps to minimize its existing costs. These steps are expected to result in additional general fund cost savings of approximately $1.261 million in 2025 and include:

- Reduction in labour budgeting — $575,000
- Reduction to training and travel new of a $60,000 corporate training program $11,500
- Reduction of auxiliary hours — $54,000
- Benefit provider review — $100,000
- Capital Projects operating department funded through projects — $341,000.
- Elimination of two vacant positions — $155,000

Strong non-market change, which provides additional property tax revenues, is estimated at $525,000 from new construction. In past years, this revenue was used to help add new City services and positions to support growth. There will be no new services or positions added in 2025 to help maintain expenses. The entire amount of non-market change has also been applied to the base budget to assist with keeping the tax increase lower.

One per cent of the City's overall tax increase is going towards critical infrastructure renewal and replacement. The City also allocates unanticipated new revenue and expired debt payment commitments to fund infrastructure renewal and replacement. In other words, the City re-invests in infrastructure. This minimizes the need to raise property taxes, which helps stabilize tax increases.

A fundamental part of the FSRP's principles is having a realistic 10-year capital replacement plan for asset management. The City plans to fully integrate an Asset Infrastructure Investment Plan to further inform capital budgeting, capital funding, and timely infrastructure replacement for 2026 financial planning.

Operating and capital plan budgets for 2025 total $7,995,245 $69,179,173 respectively (inclusive of 2024 carry-forwards and 2025 new projects) and focus on supporting Council priorities.

Continuing with the practice adopted in 2024 for funding the growing needs of the City's capital plan, all projects are ranked according to two prioritization levels. The first lens prioritizes projects based on an assessment of risk to the City. A second lens is then applied based on a department priority. As in 2024, all presented projects have been aligned with one of Council's strategic priorities to ensure staff are effectively advancing Council's strategic plan.

After several years of depleting capital reserves to cover large infrastructure replacement and renewal projects, the community will need to discuss whether to borrow money for future infrastructure replacement. Council's debt policy prioritizes borrowing primarily for the replacement or renewal of existing infrastructure. Long-term infrastructure debt continues to be low and well below the $95 million debt policy limit for all funds.

The 2025 budget process has continued to advance strategic long-term financial planning, with the use of business-case-based financial decision-making and capital project planning. Capital project planning helps identify project timelines, stakeholder involvement, inherent risks involved with projects and the impacts that a project may have on other City departments. There has been increased focus on budgeting for necessary planning activities, integrating asset management into long-term financial planning, as well as ensuring renewal and replacement for all asset infrastructure categories.

The 2025–2034 Financial Plan reflects the City's commitment to responsible fiscal management, community priorities, and long-term planning. It ensures Campbell River can deliver high-quality services, invest in critical infrastructure, and adapt to future needs while maintaining a reasonable tax burden.



Alaina Maher, BCOM, CPA, CMA

Director of Financial Services and Chief Financial Officer

2025 By Numbers

BUDGET BY FUND

GENERAL	AIRPORT	WATER	SEWER
$75,855,665	$4,714,308	$13,413,119	$10,989,331

TOTAL 2025 OPERATING BUDGET
$102,972,413

2025 INVESTMENT IN INFRASTRUCTURE
1.00%

NUMBER OF OPERATING PROJECTS IN 2025	71
TOTAL 10-YEAR OPERATING PROJECTS BUDGET	$21,295,066
NUMBER OF CAPITAL PROJECTS IN 2025	113
TOTAL 10-YEAR CAPITAL PROJECTS BUDGET	$225,765,059
NEW ONGOING SERVICES	$0



PAST TAX INCREASES

2020	2021	2022	2023	2024	2025
2.87%	1.95%	3.13%	9.97%	3.47%	2.89%

2025 By Numbers

FLEXIBLE FUNDING FOR COUNCIL PRIORITIES

$150,000
STRATEGIC COMMUNITY INITIATIVES FROM GAMING FUNDS

$600,000
STRATEGIC COMMUNITY BETTERMENTS AND ENHANCEMENTS FROM GAS TAX FUNDS

$75,000
COUNCIL CONTINGENCY FOR EMERGING STRATEGIC PRIORITIES



COMMUNITY GROWTH

NON-MARKET CHANGE TAX REVENUE FROM NEW CONSTRUCTION

2021	2022	2023	2024	2025
$566,000	$493,000	$465,000	$475,000	$525,000



PORTION OF TAXES PAID BY MAIN PROPERTY CLASSES

Budget Snapshot

Tax Increase Summary	
Base Operating Budget	1.68%
Investment in Capital Infrastructure	1.00%
Operating Cost of Capital	0.21%
New Ongoing Service Levels	0.0%
Total Tax Increase	**2.89%**

Base Budget 1.68%

The City's base operating budget covers the day-to-day operating costs to provide services to the community. It is comprised of things like wages & benefits for City employees, utility costs for buildings and vehicles, legal expenses, repairs and maintenance for City assets, and the supplies needed for the various departments to undertake their annual workplans. The City's Financial Stability & Resiliency Policy calls for no increases to annual base budgets, with the exception of contractual expenses that the City is already committed to. The 2025-2034 Financial Plan base budget has benefited from a significant amount of time and focus throughout 2024 on efforts to increase revenues, reduce costs, realign budgets, find efficiencies, and change policies and practices as appropriate to reduce the overall impact on the budget and tax increase.

Changes to the base operating budget include:

Increase to Wages and Benefits	3.13%
RCMP Contracted Services Increase	2.61%
Increase to Transit Contract	1.09%
Increase in IT Licensing Costs	0.46%
Other Misc. Increases	0.11%
Increase in Development Services Revenues	(0.27%)
Increase in Parks and Recreation Revenues	(0.22%)
Net Increase in Airport Surplus	(0.12%)
Increase in E-911 Contract Revenues	(0.50%)
Increase in Payments In Lieu of Taxes	(0.39%)
Non-Market Change	(1.24%)
Cost Saving Measures	(2.98%)
Proposed Base Increase	**1.68%**

Non-Market Change $525,000

The City budgets annually for Non-Market Change (NMC), which is comprised primarily of tax revenues from new construction. As the City grows, new properties and buildings are constructed on which the City can collect tax revenues. Under the City's Financial Stability & Resiliency Policy, NMC is first applied to the base operating budget to keep it within the 1.5 – 2.0 per cent parameter. Any leftover NMC can be used to fund new service levels to our growing community. For 2025, NMC is estimate at $525,000 - all of which will be applied to the base budget to minimize growing pressures on city expenses.

Investment in Capital Infrastructure 1.00%

The City's Financial Stability & Resiliency Policy provides for an annual tax increase of 0.5 - 1.0 per cent to support the City's investment in infrastructure and renewal of critical assets. Since 2016, the City has taxed 0.66% - 1.0% per annum to invest in the capital program and critical infrastructure. Rising costs and increased demand due to growth is applying pressures on City reserves, which fund the City's capital plan. Consistent with the prior year, staff are proposing a 1.0% increase in taxation in order to help the City fund the future replacement and renewal of City infrastructure. Without ongoing renewal of these critical infrastructure assets, the City would be unable to continue uninterrupted delivery of services to the community. Funds from this tax parameter are flowed through the reserve 'waterfall,' to then fund the City's capital program to ensure that they are being used in the areas needed most.

Capital Plan 0.21%

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

Major projects for 2025 include the following:

- John Hart Reservoir $6.5 Million
- Operations Management Software $955,000 and UNIT4 Software Upgrade $1.2 Million
- Runway and Taxiway Rehabilitation at the Campbell River Airport $15 Million
- Campbellton Sewer Upgrade $3.4 Million
- Erickson Road Renewal $9.8 Million
- Police and Public Safety Building Lot Security $1.4 Million
- Sewer and Watermain Replacement $4.0 Million
- Discovery Pier Structural Upgrades $650,000
- Solid Waste Bins $2.0 Million

Some projects come with associated ongoing operating costs (repairs and maintenance, electricity costs, insurance, etc.) which are referred to as ongoing costs of capital. These are presented separately from the base budget but once approved get included in the base budget in future years. In 2025 the total operating costs of capital are $89,250 or 0.21%.



Operating Projects

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

Major projects for 2025 include the following:

- City Grants $392,000
- Temporary Overnight Shelter $207,000
- CR Live Streets $150,000
- Downtown Cleanliness Program $239,000
- Community Safety Enhancements $1.07 Million



New/Enhanced Ongoing Service Levels 0.0%

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

The City's Financial Stability and Resiliency Policy (FSRP) calls for new service levels to be funded by NMC (see above), where any exists, and an up to 0.5% tax increase to the base operating budget. Due to financial pressures in the current year, and to remain within the 3.5% overall tax parameter increase outlined in the FSRP, staff are not recommending any new services in the current year and are applying all NMC revenue to the base operating budget to assist with keeping the tax increase low and base budget within parameter.

Budget Best Practices

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Campbell River, British Columbia, for its Annual Budget for the fiscal year beginning January 1, 2024. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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





Reader's Guide to the Financial Plan

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

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

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

The 2025-2034 Financial Plan has six sections

Overview

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

Financial Reports

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

Base Operating Budget

The base operating budget section provides readers with a complete operating budget overview, organized by financial reporting segment as detailed in Appendix 1. Each segment includes a human resource services chart, revenue and expenses by general ledger function, department purpose, 2025 goals and 2024 highlights.

Ongoing New Service Levels

The ongoing new service levels section, detailed in Appendix 4, includes all new/enhanced service level increases for consideration in 2025 and in future years as funding allows.

Capital Budget

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

Operating Projects

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

Community Profile





Community Highlights

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

We acknowledge we are located on the territory of the Liǧʷiłdaxʷ people of the Wei Wai Kum (Campbell River Indian Band) and We Wai Kai (Cape Mudge Indian Band) First Nations. Campbell River is also home to the Homalco First Nation.

Enriched by Land and Sea, Campbell River is nestled between 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.

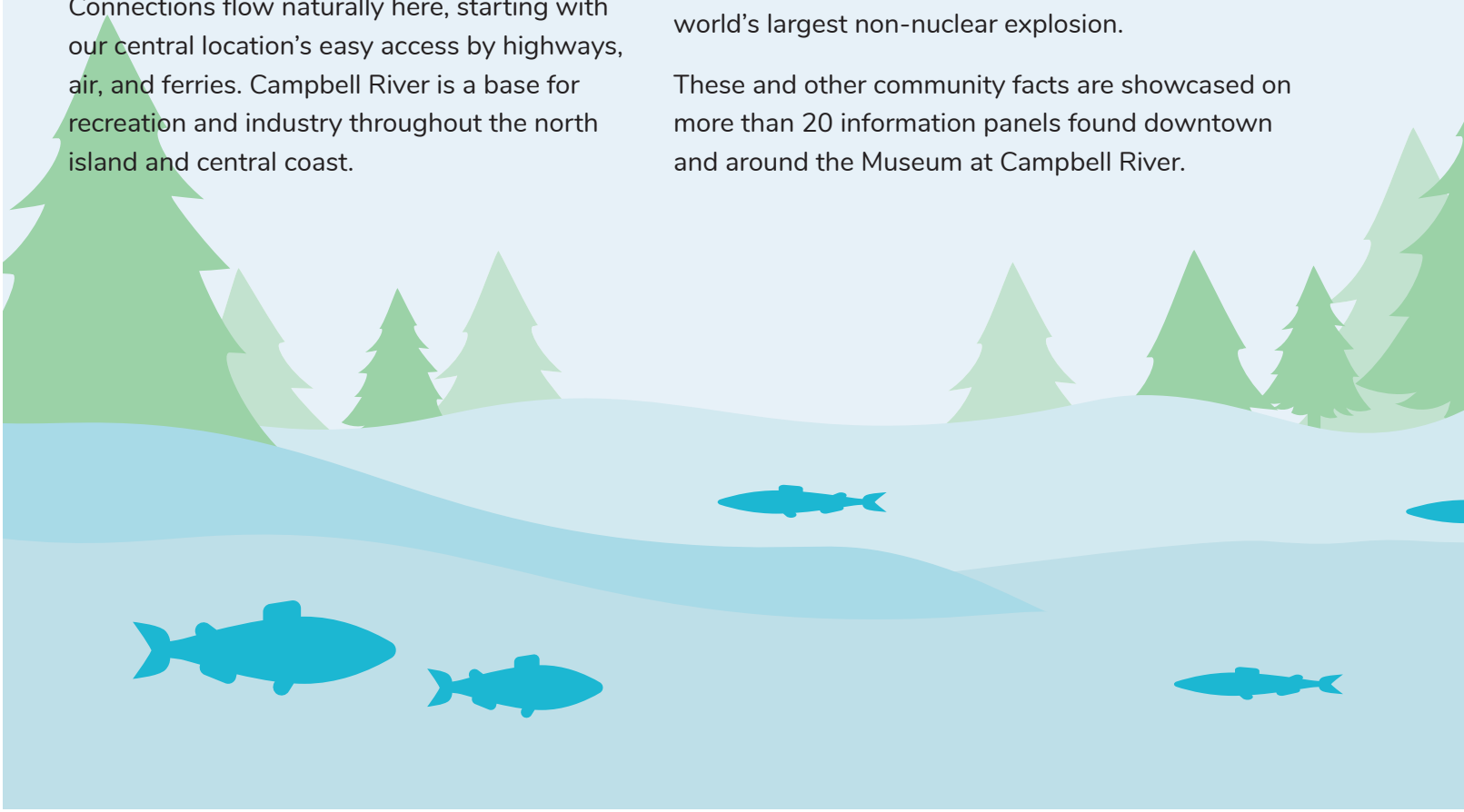
Connections flow naturally here, starting with our central location's easy access by highways, air, and ferries. Campbell River is a base for recreation and industry throughout the north island and central coast.

With a rich natural resource background, integrated services, a number of stewardship firsts, award-winning drinking water quality and a world-class reputation as a tourism destination, the community is set for high levels of investment and even more diversity.

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

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

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



At a Glance



35,519
POPULATION

AGE*
0-14 YEARS 15%
15-64 YEARS 59%
65+ 26%
AVERAGE YEARS 45.8%

EDUCATION*
59% POST-SECONDARY
32% SECONDARY
10% NO CERTIFICATE, DIPLOMA OR DEGREE

HOUSEHOLDS
TOTAL: 15,560
72% OWNED
28% RENTED

HOUSEHOLD INCOME**
MEDIAN TOTAL INCOME BEFORE TAXES
$78,000

FAMILIES**
2 PERSONS 62%
3 PERSONS 18%
4 PERSONS 14%
5 PERSONS 5%
AVERAGE SIZE OF FAMILIES
2.7 PEOPLE

LABOUR FORCE**
EMPLOYED 91%
UNEMPLOYED 9%

MARITAL STATUS*
MARRIED OR LIVING COMMON LAW
59%
NOT MARRIED AND NOT LIVING COMMON LAW
41%

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)


Nanaimo
Downtown
Quadra Isl
Gold River
JUNCTION
19A
B.C.
28
B.C.



Growth and Development

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

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

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

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

Campbell River is a thriving central hub for the region.

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

Labour Force by Industry

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

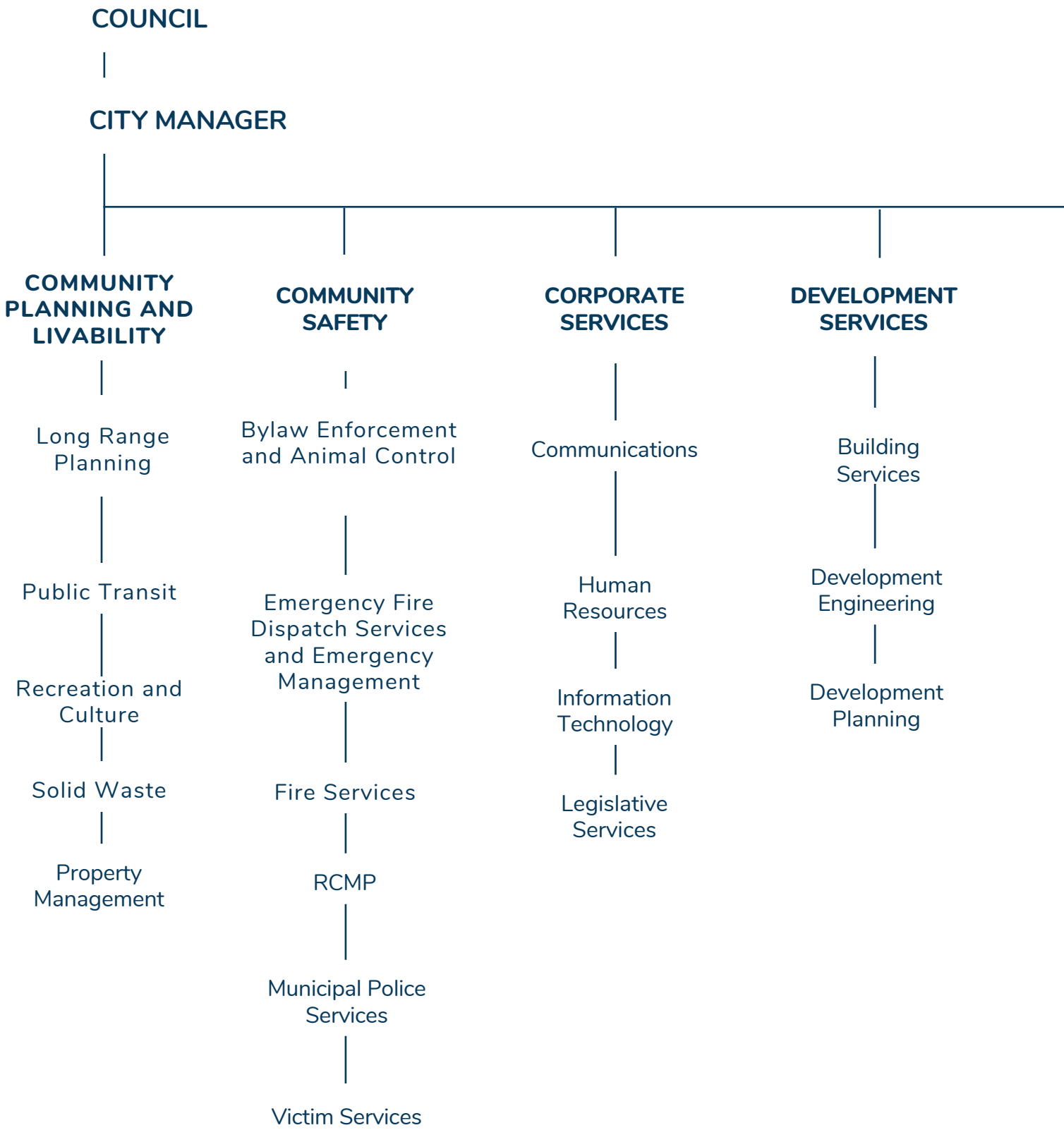
Industry by Category	Total	Male	Female
Accommodation and food services	1,250	540	710
Other services (except public administration)	795	400	400
Public administration	780	415	365
Industry labour force categories not applicable	330	180	150
Total labour force population	**16,775**	**8,530**	**8,245**



Source: Statistics Canada, 2021 Census Profile

Find more information here: https://bit.ly/3wnhbkS

Full Organization Structure




ECONOMIC DEVELOPMENT AND INDIGENOUS RELATIONS
Airport Marketing and Business Development
Airport Operations
Economic Development
Indigenous Relations
Tourism
FINANCIAL SERVICES
Finance
Risk Management
Supply Management
OPERATIONS
Capital Projects
Cemeteries
Facilities
Fleet
Liquid Waste
Parks
Roads
Water



Department Overviews

City Manager

City Manager /
Chief Administrative Officer
Elle Brovold

Community Planning and Livability

Director of Community Planning and Livability
Andy Gaylor

Manager of Long RangePlanning
Tara O'Donnell

Recreation Manager
Robin Mitchell

Property Services Manager
Lynsey Daur

Community Safety

Director of Community Safety
Jeff Ford

Fire Chief
Vacant

RCMP Inspector
Jeff Preston

RCMP Municipal Manager
Carrie Jacobs

Bylaw Manager
Karl Read

Corporate Services

Director of Corporate Services
Sheila Girvin

Communications Manager
Alison Harrower

Human Resources Manager
Matt Blouin

Information Technology and Security Manager
Kelly Pender

Legislative Services Manager
Brooke Raiqiso



Development Services

Director of Development Services

Ian Buck

Building Services Manager

Trevor Sweeney

Development Engineering Manager

Rich Feucht

Development Planning Manager

Meghan Norman

Financial Services

Director of Financial Services / Chief Financial Officer

Alaina Maher

Financial Services Manager

Aaron Daur

Controller

Nicole Lansdowne

Purchasing and Risk Management Officer

Clinton Crook

Operations

Director of Operations

Vacant

Capital Projects Manager

Oscar Aular

Facilities Manager

Jesse Wangler

Operations Manager (Parks and Roads)

Grant Parker

Parks Manager

Travis Olson

Operations Manager (Utilities)

Steve Roehr

Roads Manager

Casey Clarkson

Water Manager

Jason Ough

Liquid Waste Services Manager

Scott Peterson

Economic Development and Indigenous Relations

Director of Economic Development and Indigenous Relations

Rose Klukas

Economic Development and Tourism Manager

Kimberley Worthington

Airport Manager

Dennis Brodie



Mission Vision, and Values

Mission and Vision

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



Values

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

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

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

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

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

Ethics | Staying true to principles in all circumstances

Pragmatism | Down to Earth. Real life.

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

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

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

Non-Financial Goals

Vision 2025

Economic Prosperity

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

Natural Environment

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

Recreation

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

Inclusivity and Diversity

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

Culture and Heritage

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

Health and Safety

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



Excellence in Local Government

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

Dynamic Families

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

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

Strategic Priorities 2023-2026

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



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

Strategic Priorities 2023–2026



HEALTHY AND SAFE COMMUNITY

- Downtown Revitalization
- Crime Reduction
- Livability



HOUSING

- Future Growth
- Attainable Housing Supply
- Infrastructure Readiness



COMMUNITY GROWTH

- Future Planning
- Asset Management
- Economic Vitality



ORGANIZATIONAL CAPACITY

- Fiscal Responsibility
- Workplace Culture
- Effective Governance



COLLABORATION

- Indigenous Relationships
- Strengthen Partnerships
- Advocacy

Find the Strategic Plan at **campbellriver.ca/strategic-plan**

Financial Plan Framework and Policies




BCFerries



Financial Plan Framework

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

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





Strategic Plan

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

Operational Plan (Base Operating Budget)

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

Financial Plan

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



Asset Management

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

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

Project Progress Report

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

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

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

In 2022 the Capital Projects Department was given Stewardship of corporate asset management and focused on acquiring new software in 2023 to assist the City with management of its operational activities, and allow for data basing of condition assessment, risk matrices, and life cycle costing. The City hopes to complete this project in 2025 to support corporate asset management initiatives to better support and fund asset renewal initiatives.

Many municipalities are beginning to consider the value of natural assets. The City has a below-the-line (currently unfunded) project in 2026 to begin planning for natural asset inclusion with the City's infrastructure asset management initiatives. Natural assets include the foreshore, estuary, urban forest, streams and rivers, which collectively provide drainage and recreational benefits to the community. Long-term planning to ensure these assets continue to benefit the community is being explored with plans to move these and related initiatives above the line (funded) in the coming years.

Integration of asset management with long-term financial planning is integral and will provide cost savings due to preventative maintenance, just-in-time replacement, and strategic investment in new infrastructure assets. Additionally, it will prepare the City to take advantage of grants and borrowing opportunities. Having the best data and analysis available when deciding on capital asset maintenance, renewal and replacement will lead the City to make informed, knowledge-based decisions. It will also manage risk associated with critical infrastructure failure and service disruption, as well as assist with planning and resourcing.

The City's Financial Stability and Resiliency policy includes guidance on continued capital asset renewal investment. This is achieved through a dedicated annual tax levy and specific asset management language outlining that the City will undertake the best asset management practices in developing the annual long-term financial plan. For the 2025-2034 long-term financial plan, capital plans will clearly outline near-term asset management projects with projects and locations identified to ensure Council and the community are aware of the specific renewal projects being undertaken.

Council affirmed the importance of asset management when it adopted its Financial Stability and Resiliency policy in 2019. In 2025 the City is planning to tax 1.0 percent or $424,000 to be invested in infrastructure through the capital budget parameter where a 0.5 to 1.0 percent increase to taxation accumulatively supports the maintenance of current service levels. Additionally, the policy states that the City will invest in asset management practices to keep infrastructure in a proper state of repair to avoid costly failures and optimize capital investment to maintain service levels and ensure the best value for taxpayers' dollars.

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



Fund Balance Structure

City Funds

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

Fund Balance Categories

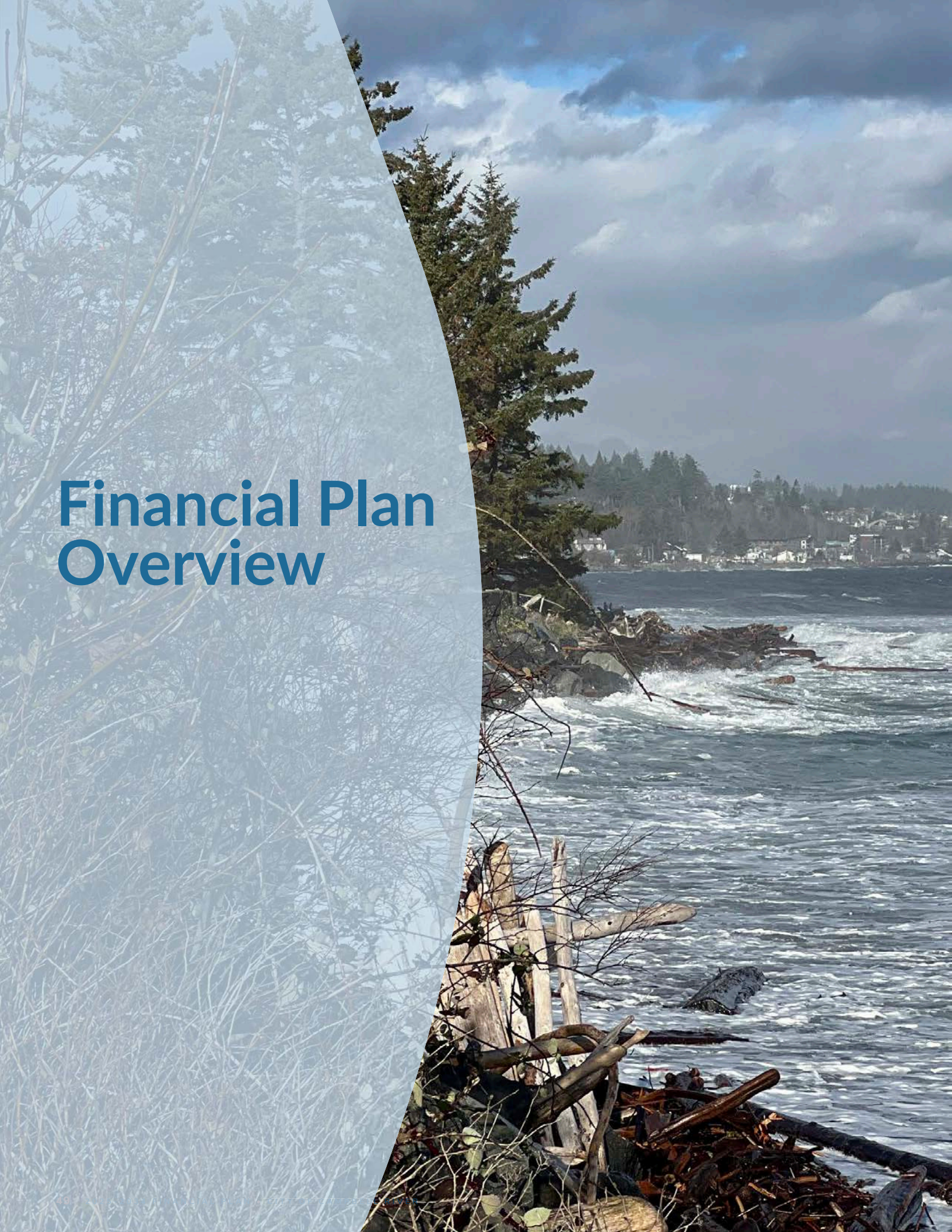
- **Unappropriated Surplus** - The Unappropriated Surpluses for each fund are available for working capital to temporarily finance operations until planned revenues including property taxes are received, or for other operating or capital purposes as determined by Council. This is defined in the City's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

	2022	2023	2024 (Projected)
Unappropriated surplus			
General	4,400,000	4,400,000	4,400,000
Sewer	800,000	800,000	800,000
Water	850,000	850,000	850,000
	6,050,000	**6,050,000**	**6,050,000**
Non-statutory reserves			
General	23,371,285	21,730,486	22,758,259
Airport	643,880	773,643	810,234
Sewer	13,970,533	15,131,947	15,847,633
Water	26,911,708	30,330,742	31,765,276
	64,897,406	**67,966,818**	**71,181,402**
Statutory reserves			
Capital lending	3,227,105	3,451,257	3,690,978
Parkland acquisition & development	542,687	592,371	646,604
Development cost charges	13,501,636	15,877,537	17,344,844
	17,271,428	**19,921,165**	**21,682,426**
Investment in tangible capital assets	282,362,558	293,211,452	304,477,181
Total	**370,581,392**	**387,149,435**	**403,391,009**

The historical and projected 2024 closing balances for the City's funds are summarized above in the format included on the City's financial statements, included in Appendix 7.2.

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

Financial Plan Overview







Legislation

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

- **Section 165 of the Community Charter** states that "The total of the proposed expenditures and transfers to other funds for a year must not exceed the total of the proposed funding sources and transfers from other funds for the year," meaning that municipal budgets are required to be balanced. Therefore, the total of expenditures and transfers to other funds must not exceed the total of revenues, funding sources and transfers from other funds for that year.

- **Section 165 of the Community Charter** also states that "A municipality must have a Financial Plan that is adopted annually, by bylaw, before the annual Property Tax Bylaw is adopted." The Financial Plan Bylaw can be adopted at any time in the fiscal year.



- **Section 166 of the Community Charter** requires that "a Council must undertake a process of public consultation regarding the proposed Financial Plan before it is adopted."

- **Section 197 of the Community Charter** states that, "after the adoption of the Financial Plan, Council must adopt the Tax Rates by Bylaw before May 15th of each year."

Campbell River's Path to Financial Stability

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

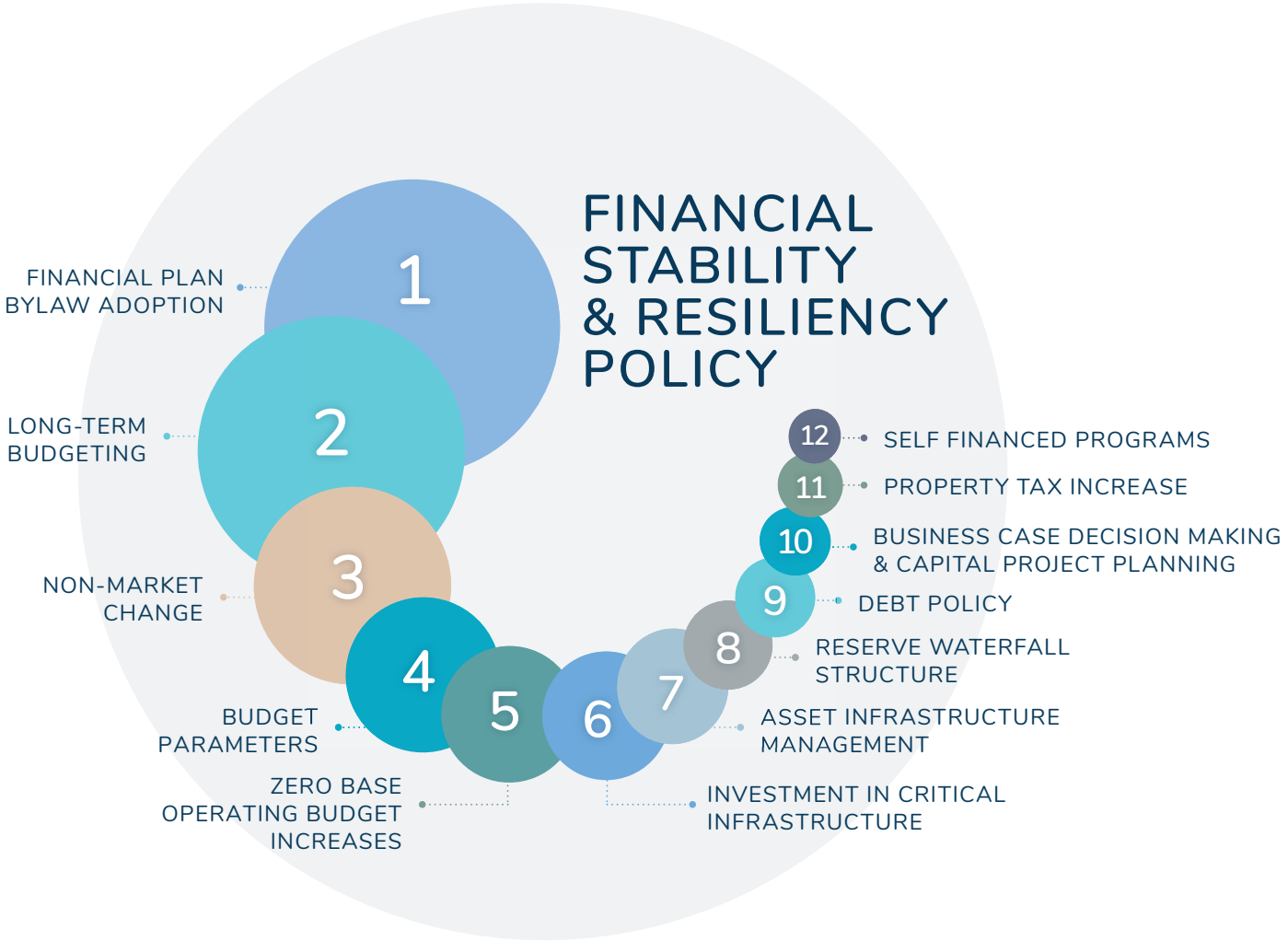
A 2015 Council survey identified the need to move past the City's previous financial challenges with losing a significant major industry taxpayer due to the closure of the local pulp and paper mill. For many years, the City had volatile tax rates; from 2010 to 2015 tax rate increases ranged from 13.6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

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

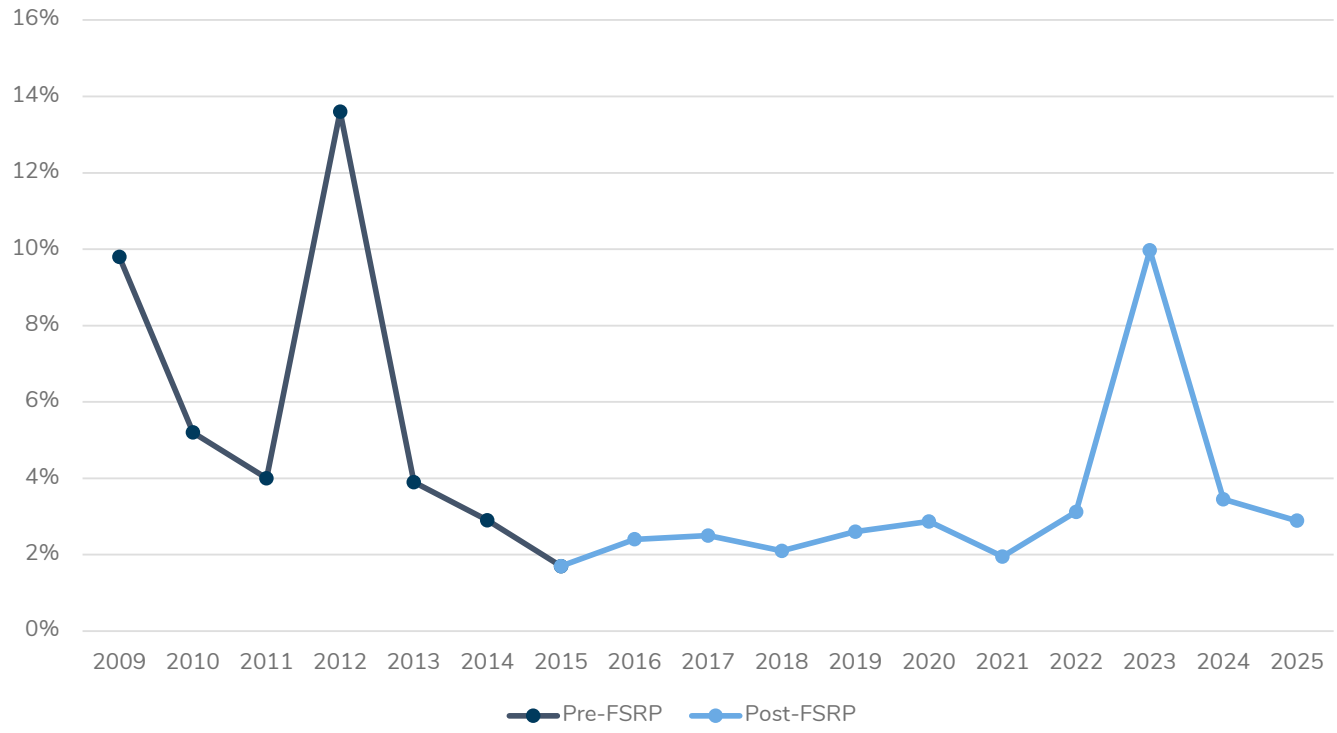
To manage in changing times, the City adapted its budget process to be responsive to both the economic climate and community needs. Any one of these items on their own were not significant, but together they established a new path for the City and formulated the Financial Stability and Resiliency Program.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

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

While the City did have a higher than normal tax increase in 2023 as a result of significant changes in revenues and inflationary pressures, the City spent much of 2024 Financial Planning examining ways in which revenues could be increased and expenses reduced. This focus on reviewing revenues and expenses has allowed the City to return to a more modest tax increases in 2024 and 2025 and sets the City up well for future years.


FINANCIAL STABILITY & RESILIENCY POLICY
1
FINANCIAL PLAN BYLAW ADOPTION
2
LONG-TERM BUDGETING
3
NON-MARKET CHANGE
4
BUDGET PARAMETERS
5
ZERO BASE OPERATING BUDGET INCREASES
6
INVESTMENT IN CRITICAL INFRASTRUCTURE
7
ASSET INFRASTRUCTURE MANAGEMENT
8
RESERVE WATERFALL STRUCTURE
9
DEBT POLICY
10
BUSINESS CASE DECISION MAKING & CAPITAL PROJECT PLANNING
11
PROPERTY TAX INCREASE
12
SELF FINANCED PROGRAMS

Annual Tax Increase



The Financial Stability and Resiliency Program was formalized into policy and expanded upon in preparation for 2020 Financial Planning to guide decision-making.

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

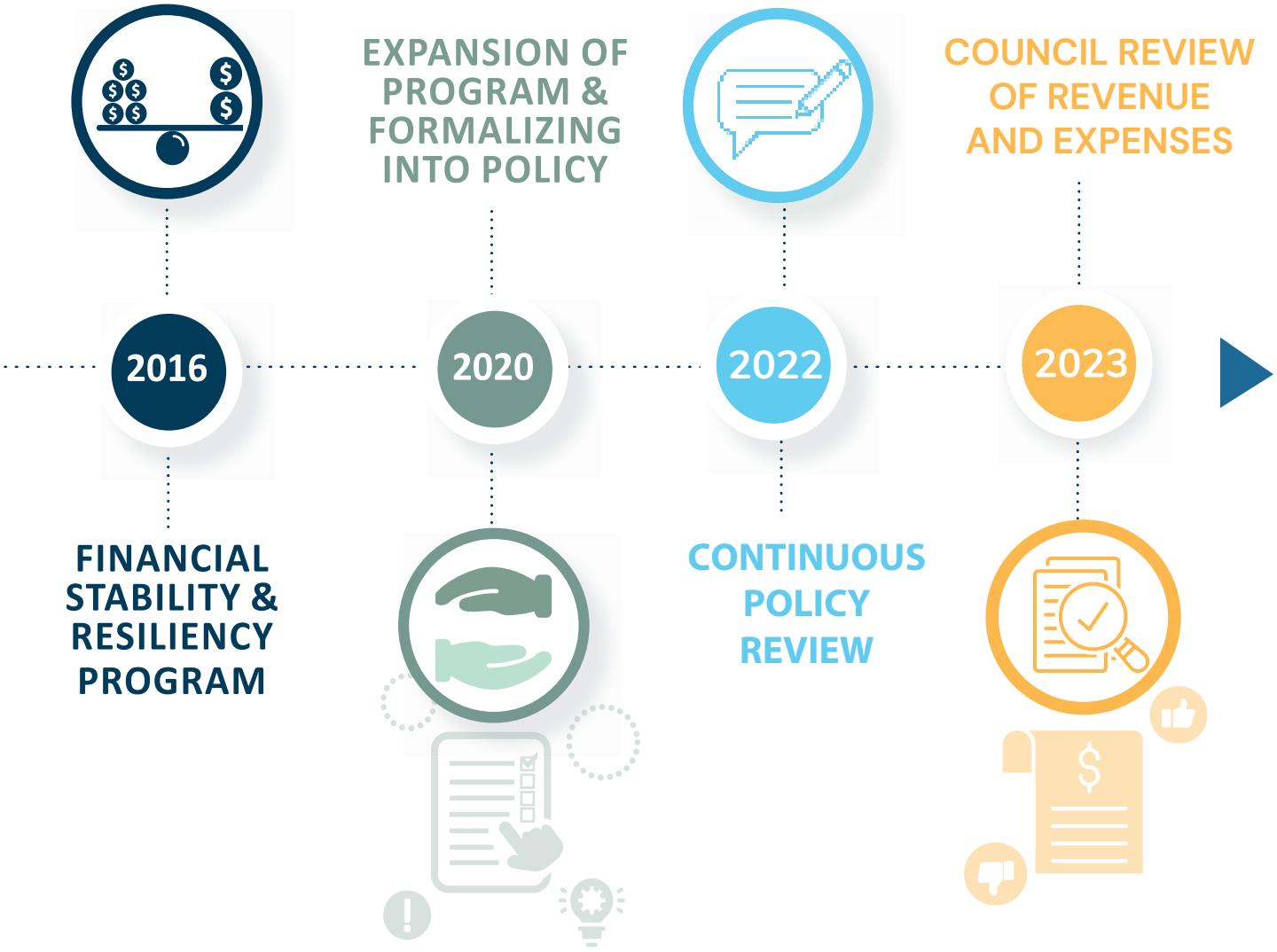
The City had to prepare a Financial Plan with an out of parameter tax increase in 2023 as a result of significant one time changes to revenues and expenses. Staff and Council spent a significant portion of 2024 Financial Planning reviewing revenues and expenses with the focus of returning future tax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

This commitment to reviewing expenditures and revenues annually has helped the City to return to more modest levels of taxation in 2024 and 2025.



Financial Stability and Resiliency Program Timeline




2016
FINANCIAL STABILITY & RESILIENCY PROGRAM
2020
EXPANSION OF PROGRAM & FORMALIZING INTO POLICY
2022
CONTINUOUS POLICY REVIEW
2023
COUNCIL REVIEW OF REVENUE AND EXPENSES

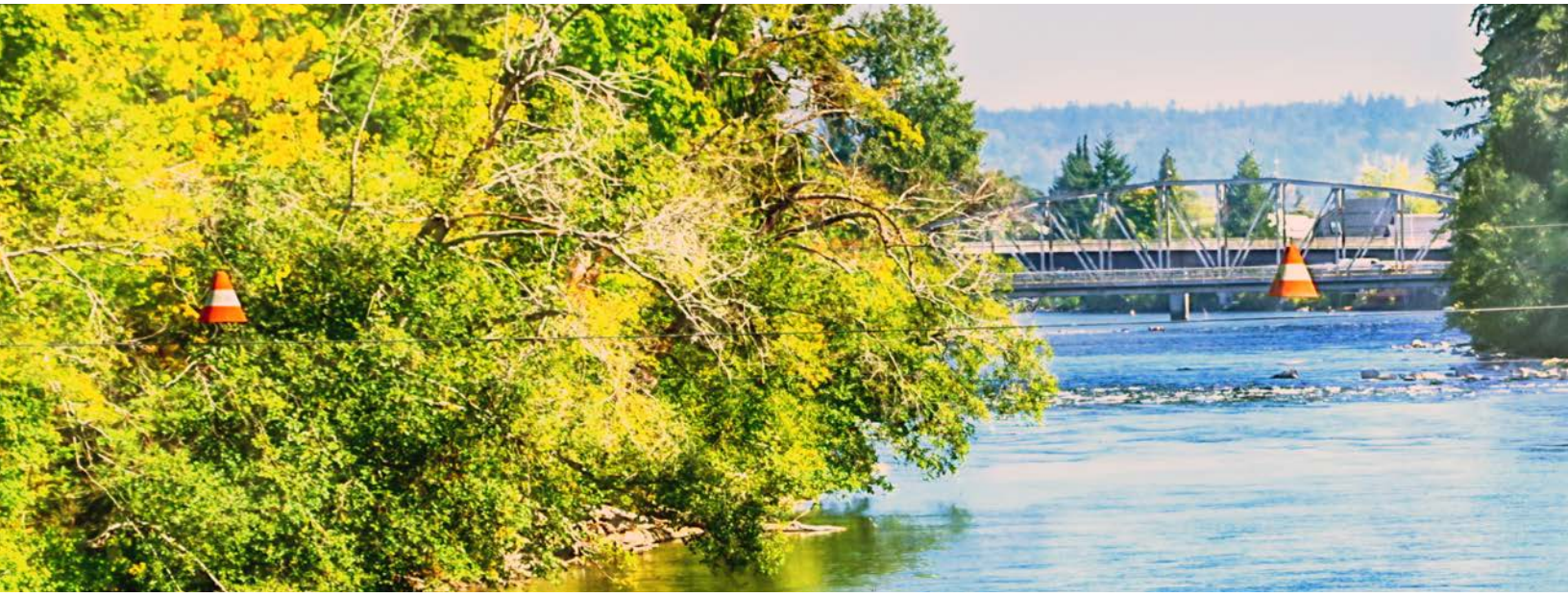
Financial Stability and Resiliency Policy

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

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

1. **Financial Plan Bylaw Adoption** – It is best practice to have an approved budget prior to the beginning of the next fiscal year so that the City can strategically plan and prepare; therefore, the Financial Plan Bylaw for the next fiscal year will be approved prior to December 31.

2. **Long-Term Budgeting** – The 2016 financial plan was a significant year moving from a five-year, short-term focused budget, to a 10-year financial plan. In the future, the City may consider an even longer plan to provide a better linkage to long-term infrastructure planning (asset management).



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

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

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



Base Budget Parameter

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

Investment in Infrastructure Parameter

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

Ongoing New Services Parameter

This provides an opportunity to enhance services to meet community needs based on growth and development, as well as a demand for increased services and amenities. A moderate tax increase of 0 to 0.5 per cent has been established by parameter. In the current year due to increased pressures within the City's Base Operating Budget no new service levels have been proposed for 2025.

Budget Component	Low Range		High Range	
	%	$	%	$
Base Budget Parameter	1.5	636,000	2.0	848,000
Investment in Infrastructure Parameter	0.5	424,000	1.0	424,000
Ongoing New Service Levels Parameter	0.0	-	0.5	212,000
All Services	**2.0%**	**$ 808,000**	**3.5%**	**$ 1,414,000**

Utility Fee Increase Parameter

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

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

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

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

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

   In today's economic climate, it has been increasingly difficult to remain within the established base parameter to the point where the City has had to consider reducing external expenditures and increasing non taxation revenues substantially to remain within the established parameter. Some expenditures reduced in the current year may need to be increased in future years based on operational and strategic priorities

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

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

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

7. **Asset Infrastructure Management** – The local government sector has recently become aware of the upward trend of municipal infrastructure deficits. Much of the City's infrastructure is at or nearing the end of its life. This policy will allow the City to be strategic and fiscally prudent by developing a plan to keep infrastructure in a proper state of repair to avoid costly failures. Asset management ensures assets are maintained in a state of good repair while optimizing capital investment to maintain service levels and ensure best value for taxpayers' dollars. Developing an asset management plan and implementing corporate asset management practices will ensure science-based decisions are made to protect critical infrastructure and maximize the use of scarce financial resources.

8. **Reserve Waterfall Structure (Appendix 6)** – In 2015, the City developed a reserve policy which includes a waterfall system where the current year's surplus is transferred into working capital accumulated surplus to pay for operating expenses before property taxes and other revenues are collected. Excess balances are then transferred to the Financial Stabilization Reserve and then any excess flows into the capital reserves to fund the capital program. This waterfall structure ensures that funds are not sitting idle in any one account and are allocated where needed.

9. **Debt Policy (Appendix 6)** – Borrowing will be necessary for the City to tackle its looming infrastructure deficit. In 2016 the City developed a long-term debt policy that establishes fiscally-prudent borrowing limits, payback terms and uses of debt as the City considers undertaking external borrowing for upcoming significant capital projects. The City will balance the use of internal reserve funds and external borrowing with the consideration of interest rates and ability to pay debt servicing. This policy ensures that this scarce resource that commits the City to long-term repayment is only used for priority core infrastructure renewal projects.

10. **Business Case Decision Making and Capital Project Planning** – All requests for new service require a business case which explains what each request is and the justification or implication of not approving the request. A summarized version of the business cases attached for reference in the Appendices.

    This analysis ensures department managers consider all options when analyzing department needs, and provides a standard format for senior management to analyze many requests and determine corporate priorities with limited resources under the stability framework. This review has also allowed the City to consider service needs today and in the future as outlined in Appendix 4 of the 10-year financial plan.

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

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

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

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

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

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

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

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



Long-Term Financial Planning

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

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

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

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

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

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

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

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

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

Budget Principles

Base Budget Principles

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

Capital Budget Principles

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

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

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

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

Operating Project Principles

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

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

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

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

Ongoing New Service Level Budget Principles

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

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

Reserve Funding Principles

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

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

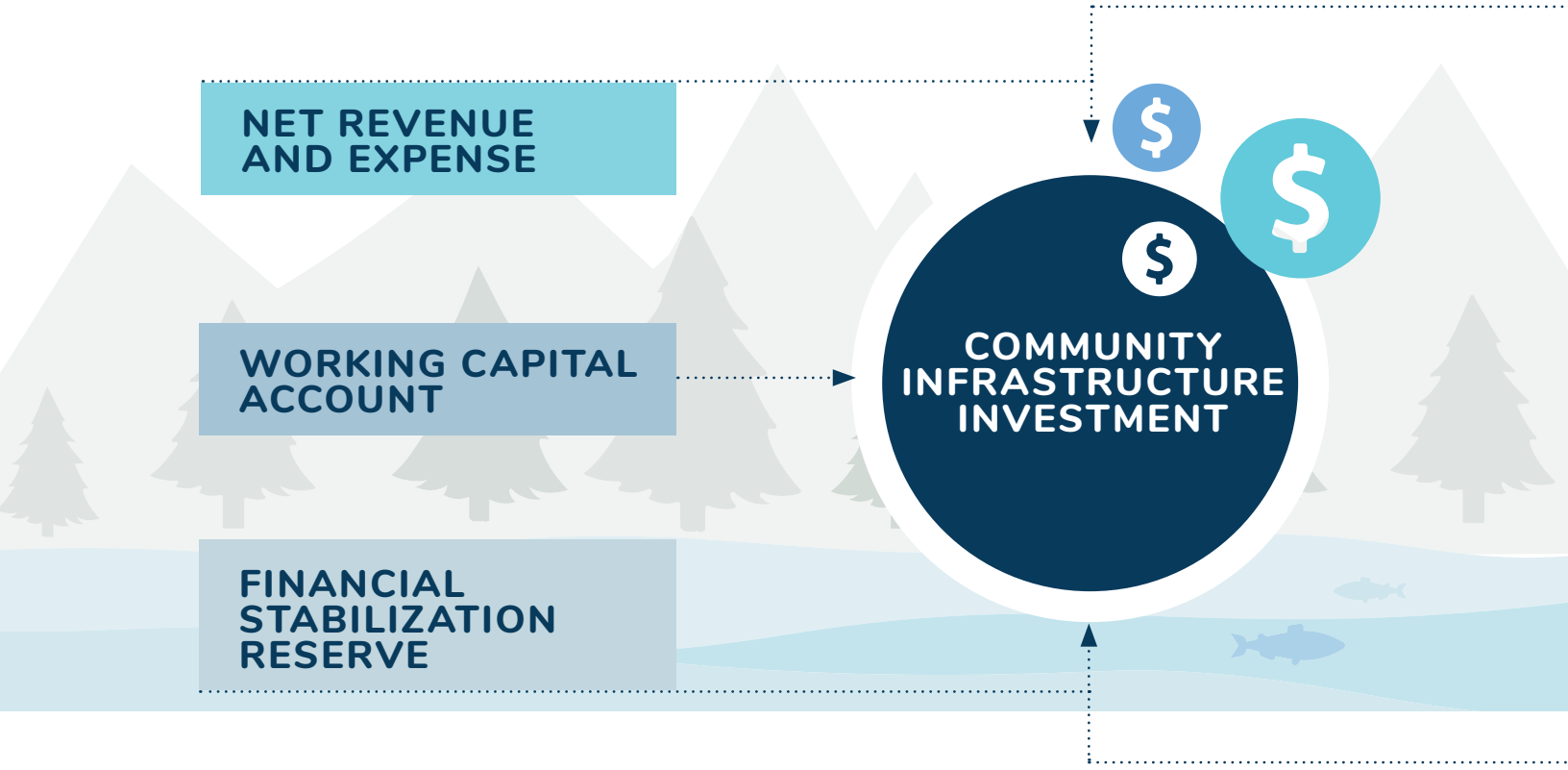
- Working capital and cash flow funds until property taxes and user fees are collected;
- Financial risk funds for emergent risk issues including legal or insurance claims, RCMP significant events, environmental events;
- Leveraging funds for opportunities and strategic priority initiatives both capital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

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

Reserve Waterfall

1. NET REVENUE AND EXPENSE
2. WORKING CAPITAL ACCOUNT
3. FINANCIAL STABILIZATION RESERVE
4. COMMUNITY INFRASTRUCTURE INVESTMENT

Net Funding Model



Reserve Principles Continued

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

This provides flexibility to maximize all capital funding available and the focus in building the capital plan is based on completing projects based on priority and need, versus funding available per individual reserve balance. This net funding model is included at the beginning of Appendix 5 – Reserves and has provided funding for a 10-year renewal capital plan in Appendix 4.



Financial Stabilization Reserve

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

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

Gaming Reserve

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

In a typical year, the City receives approximately $950,000 in gaming funds from the Province. Casino revenues were less than normal in 2021 due to the ongoing pandemic but returned to normal levels in 2023 are expected to continue to increase in 2025 and beyond.

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

Community Works Fund

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



Debt Principles

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

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

The City's legislated debt servicing limit is 25 per cent of all ongoing revenues. The City's internal debt policy limits the City's total debt to half of the legislative limit. Additionally, the City's debt policy limits general fund debt to 15 per cent, and 20 per cent for each of the utility funds. This provides approximately $108 million of borrowing capacity for the City, approximately 98 million of borrowing in the general fund and 40 million in the utilities. The City is within its borrowing limit for utilities, and has significant room to borrow for general projects. General debt is expected to increase in the next 10 years with an estimated $21 million for the Fire Station Headquarters replacement, which is currently below the line in the capital plan (Appendix 2), pending further review and discussion.





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

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

Budget Process

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

Budget Debrief and Timeline

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

Budget Planning and Direction

In late spring 2024, budget documents were rolled forward to 2025 and distributed in late summer.

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

Council Pre-Budget Finance Meetings

The City held two pre-budget Committee of the Whole (COW) sessions for Council On October 22nd and November 19, 2024. The first meeting provided Council with an overview of changes in revenues and expenses since the adoption of the prior years financial plan and provided Council with the opportunity to ask questions and provide direction. Council restated their commitment to a maximum tax increase in 2025 of 3.5% as outlined in the Financial Stability and Resiliency Policy.

The second meeting provided and overview of the draft 2025 - 2034 Financial Plan detailing significant changes from the prior year. The second meeting provided a reconciliation of changes in revenues and expenses from the prior year to increase Council's understanding.

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

Budget Building

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

Budget Finalization

Finance finalized the budget package. This timeline ensured that Council had a full week to review the proposed budget in advance of the start of Financial Planning Deliberations.

Financial planning deliberations were held over two days begining on December 3, 2024.

Public Input

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

Date	Time	Topic
Tuesday, December 3, 2025	9:30-3:30	-Public Feedback -Financial Planning Overview -Base Budget/Capital Budget/ Operating Budget
Wednesday, December 4, 2025	9:30-3:30	-Financial Planning Summary -Financial Planning Review

Budget Timeline – April 2024 to December 2024

April to June

April

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

May – August

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

Financial Plan timeline distributed to management.

June 26

Budget documents are distributed to the organization.

July to October

August 30

Preliminary budget documents are due to Divisional Directors for review.

September 13

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

October 24

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

November to December

November

Directors meet with managers to provide them an overview of what will be presented to Council in the 2025 - 2034 Financial Plan.

The Financial Plan is released to the management team on November 12 as a courtesy so managers are aware of what will be presented to Council.

November 19

Second pre-budget Committee of the Whole meeting occurs which provides an overview of the 2025-2034 Financial Plan and associated tax increase. Significant changes from the prior year are presented to Council in advance of financial planning so that informed decisions can be made.

December 3 and 4

Financial planning deliberations with Council.

December 10

First three readings of the 2025-2034 Financial Plan Bylaw.

December 12

2025-2034 Financial Plan Bylaw adopted by Council.

Budget Amendments

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

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

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

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

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

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

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

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

Performance Measures

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

Citizen Satisfaction Survey

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

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

Highlights of the 2023 Citizen Satisfaction Survey include:

- 90% rate the overall quality of life in Campbell River as good (66%) or very good (24%). Similarly, 84% rated Campbell River as a good place to raise children and 89% as a good place to retire.
- 86% of respondents are “very satisfied” (14%) or “somewhat satisfied” (72%) with City services and programs. High satisfaction ratings were given for community, cultural, and recreational events (95%); city trails (93%); and water supply (92%).
- 76% indicated that homelessness and addiction was one of the most important issues facing the city of Campbell River. Other important issues included crime and safety of citizens (36%) and the affordability and availability of housing (32%).

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

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



Quarterly Financial Reporting

The City prepares a quarterly financial report to Council explaining the actuals to budget for each base operating segment, as well as actuals to budget and status on operating and capital projects. Appendix 7 includes the fourth quarter report for 2024, which includes the base operating summary, segment graphs and variance explanations, and project appendices. This reporting provides accountability to department managers to deliver on initiatives approved by Council and to identify any variances as compared to budget on the base operating budgets or project budgets.

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

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

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

- (Grey circle) - Status Pending
- (Green circle) - On Track
- (Yellow circle) - Some Disruption
- (Red circle) - Major Disruption
- (Blue circle) - Completed

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

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

Financial Plan




Campbell
River

Basis of Budgeting

Basis of Accounting

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

Basis of Budgeting

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

Differences between the Basis of Budgeting and the Basis of Accounting

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

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

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

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

Following Public Sector Accounting Standards, the City's financial statements in note 14 of Appendix 7.2 includes a note disclosure reconciling the annual surplus to the financial statements to the balanced net zero Financial Plan Bylaw. The adjustments include amortization offset revenue transfer, debt proceeds, debt principal repayments, capital expenses, and net transfer to or from reserves and unappropriated surplus.

Three Year Consolidated Fund Financial Schedule

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
REVENUE				
Taxes & Parcel Taxes	39,229,522	43,629,305	46,354,450	48,117,207
Payments in lieu of taxes	793,684	912,698	807,900	996,400
Sale of services	28,480,632	30,160,733	29,922,030	31,269,832
Services provided to other governments	1,370,111	966,334	956,633	1,067,499
Transfers from other governments	9,378,944	13,982,392	1,715,005	2,266,009
Investment and other income	2,669,532	5,471,221	3,331,693	3,311,655
Other revenue	776,760	1,208,419	3,005,785	3,032,036
Development Cost Charges Recognized	937,338	25,812	-	-
Contributed tangible capital assets	349,354	4,169,801	-	-
Gain/(loss) on disposal of tangible capital assets	18,262	(275,390)	-	-
Total	**84,004,139**	**100,251,325**	**86,093,495**	**90,060,638**
EXPENSES				
Wages & Benefits	27,958,084	29,669,487	33,718,403	35,059,552
Contracted Services	17,522,763	26,943,181	20,406,268	22,350,862
Other Operating Expenses	15,608,911	8,910,700	9,742,998	9,410,455
Amortization Expense	11,526,832	11,788,783	11,368,855	11,788,784
Utilities	2,231,827	2,860,344	3,029,798	2,930,688
Insurance	637,354	666,426	933,183	948,072
Debt Servicing	454,250	571,648	363,537	360,533
Total	**75,940,021**	**81,410,569**	**79,563,042**	**82,848,946**

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



FUND SCHEDULE

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

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

Three Year Fund Financial Schedules

General Fund

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
REVENUE				
Taxes & Parcel Taxes	38,500,498	42,899,299	45,613,150	47,367,707
Payments in lieu of taxes	793,684	912,698	807,900	996,400
Sale of services	12,519,921	13,372,914	8,922,963	10,278,421
Services provided to other governments	1,370,111	996,334	956,633	1,067,499
Transfers from other governments	9,378,944	13,982,392	1,715,005	2,266,009
Investment and other income	1,791,065	3,916,397	1,855,693	1,858,855
Other revenue	668,160	912,061	1,612,952	1,349,137
Development Cost Charges Recognized	937,338	25,812	-	-
Contributed tangible capital assets	349,354	2,693,287	-	-
Gain/(loss) on disposal of tangible capital assets	27,618	(252,543)	-	-
Total	**66,336,693**	**79,458,651**	**61,484,295**	**65,184,028**
EXPENSES				
Wages & Benefits	24,823,618	26,419,020	29,021,226	30,078,056
Other Operating Expenses	31,359,750	33,350,806	25,466,846	27,199,234
Amortization Expense	7,576,562	7,766,954	6,877,293	6,996,283
Debt Servicing	96,090	213,488	21,999	112,327
Total	**63,856,020**	**67,750,268**	**61,387,364**	**64,385,900**

Sewer Fund

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
REVENUE				
Taxes & Parcel Taxes	729,024	730,006	737,000	741,500
Sale of services	7,031,486	7,329,773	7,552,100	7,944,600
Investment and other income	279,296	445,319	447,500	446,000
Other revenue	61,500	104,102	10,000	5,000
Contributed tangible capital assets	-	628,427	-	-
Gain/(loss) on disposal of tangible capital assets	(9,356)	-	-	-
Total	**8,091,950**	**9,237,627**	**8,746,600**	**9,137,100**
EXPENSES				
Wages & Benefits	1,239,560	1,296,318	1,492,118	1,585,731
Other Operating Expenses	2,097,406	3,134,357	2,214,656	2,400,148
Amortization Expense	1,803,100	1,852,221	1,769,478	1,852,221
Debt Servicing	141,510	141,510	451,164	453,217
Total	**5,281,576**	**6,424,406**	**5,927,416**	**6,291,318**

Water Fund

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
REVENUE				
Taxes & Parcel Taxes	-	-	4,300	8,000
Sale of services	8,929,225	8,929,225	9,897,400	10,178,810
Transfers from other governments	-	-	-	-
Investment and other income	599,171	599,171	1,006,500	1,006,500
Other revenue	47,100	47,100	-	50,200
Development Cost Charges Recognized	-	-	-	-
Contributed tangible capital assets	-	-	-	-
Gain/(loss) on disposal of tangible capital assets	-	-	-	-
Total	**9,575,496**	**9,575,496**	**10,908,200**	**11,243,510**
EXPENSES				
Wages & Benefits	1,894,906	1,954,149	2,294,426	2,437,606
Other Operating Expenses	2,543,699	2,895,488	2,610,465	2,754,292
Amortization Expense	2,147,170	2,169,608	2,081,563	2,169,609
Debt Servicing	216,650	216,650	603,769	603,769
Total	**6,802,425**	**7,235,895**	**7,590,223**	**7,965,277**

2025 - 2034 Financial Plan and Funding







2025 Base Operating Budget Summary

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

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

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

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

The net operating budget for the general fund provides for $1,747,000 of taxation funding need. This amount includes $525,000 of non-market change revenues, $424,000 for capital infrastructure, and $84,000 for ongoing costs of capital. As per the Financial Stability and Resiliency Policy, NMC must first be applied to the base budget to try and ensure it stays within the 1.5-2 per cent budget parameter. For 2025 the full amount of the anticipated NMC has been applied to the base operating budget to maintain the base budget within parameters established within the Financial Stability and Resiliency Policy.

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



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

	2024 Budget	2025 Approved Budget
Revenue		
Airport Operating	6,021,762	4,714,308
General Operating	74,528,073	73,855,665
Sewer Operating	10,694,931	10,989,321
Water Operating	13,344,868	13,413,119
	104,589,634	**102,972,413**
Expense		
Airport Operating	6,021,762	4,714,308
General Operating	74,528,073	73,855,665
Sewer Operating	10,694,931	10,989,321
Water Operating	13,344,868	13,413,119
	104,589,634	**102,972,413**
Total	**-**	**- $0**

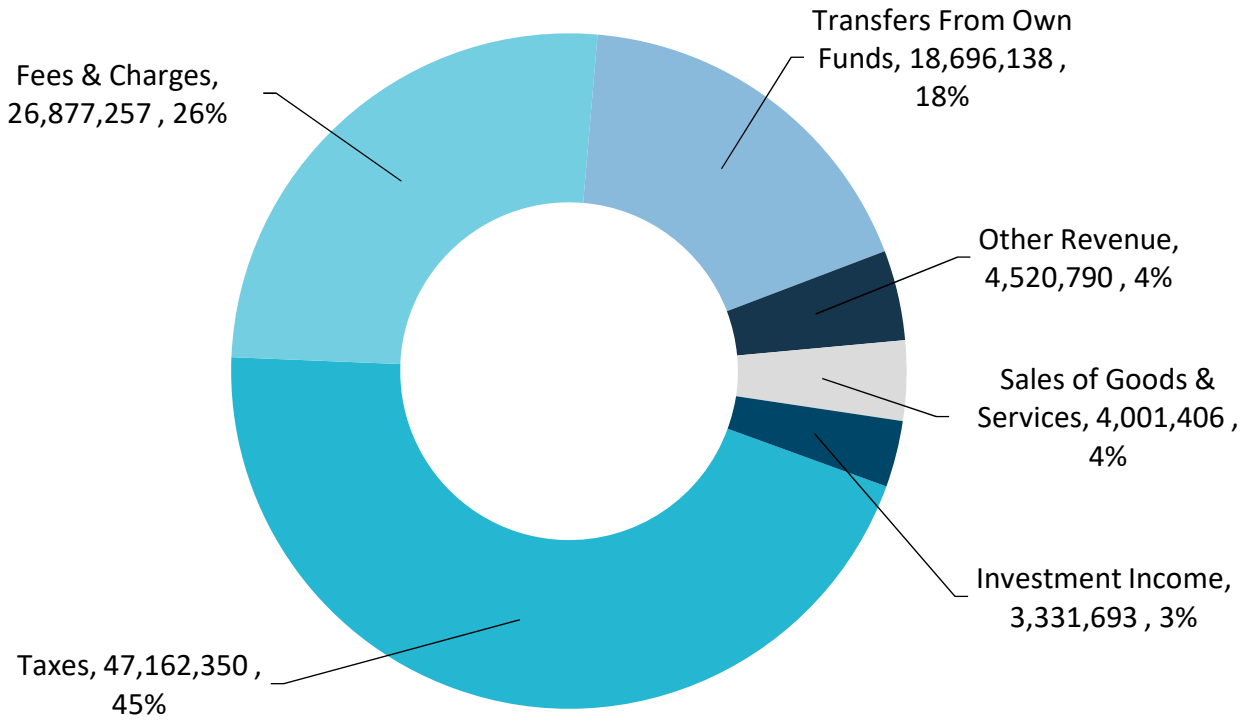
Revenues

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

The budget's key assumption includes:

- That user fees will grow by an estimated 0.5 -1 percent per year.
- Water and sewer fees are increasing an average of 2.8 per cent for water and 5.2 per cent for sewer from 2024. This ensures sustainable service delivery with ongoing capital renewal and enhancements across the community.

Revenues by Type

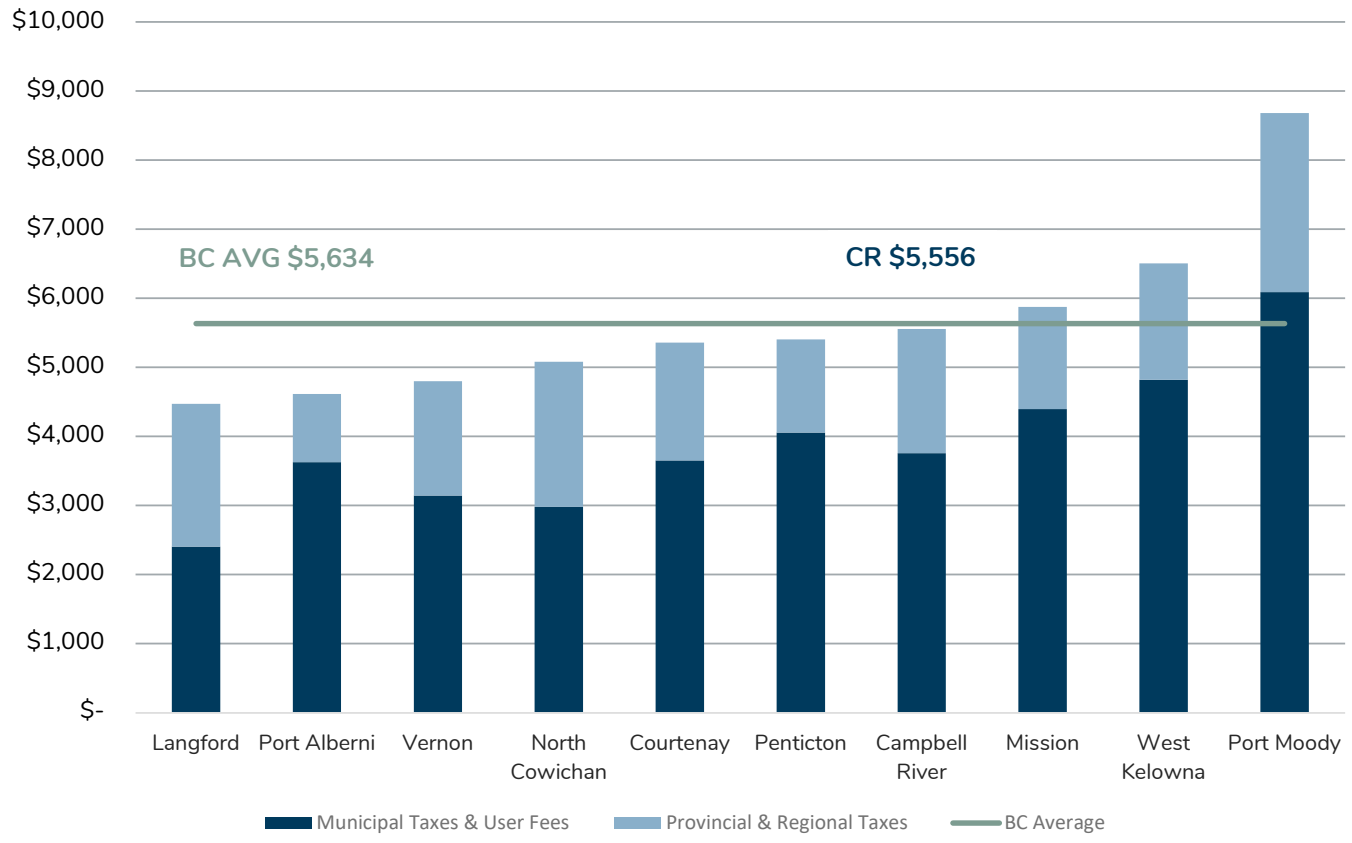


Taxation and User Fees

Comparison to other Communities

Each municipality is different in the types of services it offers, and which services the relative Regional District provides versus the municipality within each community. This high level chart identifies that the City's 2024 taxes and user fees are within the average as compared to its similar sized municipalities in both in BC and across Vancouver Island.

2024 Taxes and User Fees on an Average House

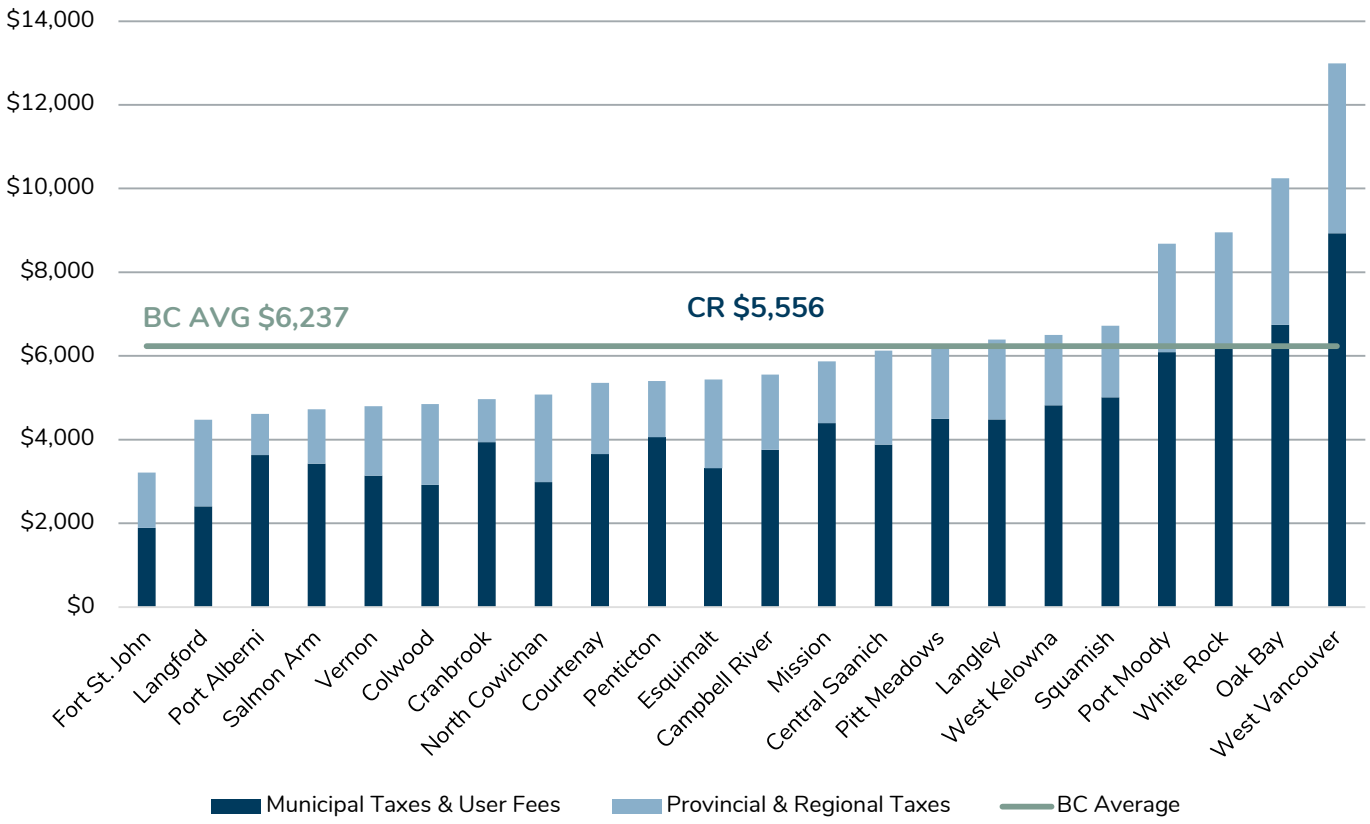


*Average house in Campbell River $716,000; Source Ministry Municipal Affairs

Taxation — Comparison to other Communities

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

2025 Total Taxes and User Fees on an Average House (for Communities with Population between 15,000 - 50,000)



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

Overall Impact to Households

User Fees and taxes will be approximately $3,788, an increase of $130 over 2024.
This increase is comprised of $65 for property taxes, $13 for water, $22 for sewer, and $30 for solid waste.

2025

Property Taxes	2,370
Water User Fee	482
Sewer User Fee	429
Solid Waste User Fee	315
Storm Water Parcel Tax	116
Sewer Parcel Tax	39
Parks Parcel Tax	37
Total	3,788
Estimated Increase	3.55%

2026

Property Taxes	2,452
Water User Fee	499
Sewer User Fee	444
Solid Waste User Fee	345
Storm Water Parcel Tax	121
Sewer Parcel Tax	40
Parks Parcel Tax	39
Total	3,940
Estimated Increase	4.02%

2027

Property Taxes	2,538
Water User Fee	517
Sewer User Fee	459
Solid Waste User Fee	362
Storm Water Parcel Tax	125
Sewer Parcel Tax	42
Parks Parcel Tax	41
Total	4,084
Estimated Increase	3.65%

2028

Property Taxes	2,627
Water User Fee	535
Sewer User Fee	475
Solid Waste User Fee	380
Storm Water Parcel Tax	129
Sewer Parcel Tax	43
Parks Parcel Tax	43
Total	4,233
Estimated Increase	3.65%

2029

Property Taxes	2,719
Water User Fee	554
Sewer User Fee	492
Solid Waste User Fee	399
Storm Water Parcel Tax	134
Sewer Parcel Tax	45
Parks Parcel Tax	45
Total	4,397
Estimated Increase	3.65%



Property Taxation Policy

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

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

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

Objective

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

Policies

1. Tax rates will be adjusted annually to eliminate the impact of increases or decreases in assessment due to market changes, as identified by the British Columbia Assessment Authority.

2. Class 1 (Residential) – the City will strive to maintain a residential tax rate that provides for average municipal taxation on a representative household with its comparator communities of similar size and of those Vancouver Island communities with a population between 10,000 and 50,000.
   All data used to compare Campbell River against other communities shall be sourced from Local Government Statistics provided by the Province of BC.



3. Class 3 (Supportive Housing) – the City will maintain a tax rate equal to Class 1 (Residential).

4. The City will strive to ensure all other classes of property receive an equal allocation of the percentage change in the annual tax levy.

5. The City may review its tax rates by property class as compared to the provincial average on a minimum three year basis to ensure rates are comparable and reasonable given assessed values in Campbell River as compared to other communities.

6. When necessary, tax class realignments will occur incrementally over a multi-year period.

7. New tax revenues related to the City's downtown revitalization tax exemption bylaw will be allocated to the downtown capital program.

8. The City's tax increase will be communicated as a percent increase over the prior year's general municipal revenue collected and calculated based on total taxes required to balance the budget.

Taxation – Tax Class Distribution

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

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

The preliminary estimates indicate the City's tax distribution between classes will be similar to prior years. The final figures will be provided by BC Assessment in March 2025 and will be considered when building the City's Tax Rate Bylaw, including principles from the City's Property Taxation policy, which will be presented to Council in April 2025.

	2024 Budget		2025 Budget	
Class 1 - Residential	31,453,213	74.3%	32,707,620	74.2%
Class 2 - Utilities	1,354,647	3.2%	1,454,652	3.3%
Class 4 - Major Industry	42,333	0.1%	61,712	0.1%
Class 5 - Light Industry	380,995	0.9%	396,723	0.9%
Class 6 - Business & Other	8,678,208	20.5%	9,036,472	20.5%
Class 7 - Managed Forest	296,329	0.7%	308,562	0.7%
Class 8 - Recreation / Non-Profit	126,998	0.3%	132,241	0.3%
Class 9 - Farm	-	0.0%	-	0.0%
Total	**$ 42,332,723**	**100%**	**$ 44,097,983**	**100%**

Taxation – Non-Market Change

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

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

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

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

Non-Market Change

Property Class	2022	2023	2024 Estimated	2025 Estimated
Class 1 - Residential	$ 567,000	$ 352,000	$ 391,200	$ 400,300
Class 2 - Utilities	4,800	4,000	100	-
Class 4 - Major Industry	-	-	-	-
Class 5 - Light Industry	(9,700)	-	3,200	3,900
Class 6 - Business & Other	8,100	92,000	90,300	109,700
Class 7 - Managed Forest	(39,652)	20,000	(6,900)	(14,600)
Class 8 - Recreation / Non-Profit	(41,952)	(2,000)	(2,900)	26,700
Class 9 - Farm	4,961	(1,000)	-	(1,000)
Total	**$ 493,557**	**$ 465,000**	**$ 475,000**	**$ 525,000**



Property Taxation

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

Components of taxation includes:

- 1 per cent for capital investment in infrastructure.
- 1 per cent of revenue from utility companies.
- Parks parcel tax of $37 per parcel.
- Storm parcel tax of $116 for 2025.
- Payments in lieu of taxes for 5 provincial properties and 2 federal properties.
- Local service taxes for local improvements per bylaw and Business Improvement Areas per agreement.

Fees and Charges

Fees and charges represents the next largest source of revenue for the City below taxation. A fee review was performed in 2023 to review all municipal fees and charges. Many fees had not been updated in over decade and were increase to help offset rising costs associated with inflation. The proposed fee review set fee increases every two years with the next fee increase coming into effect on January 1, 2026.

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



The table below summarizes the City's major utility and user fees for a single family residence from 2020 - 2025.

	2020	2021	2022	2023	2024	2025
Sewer	$ 348	$ 372	$ 384	$ 396	$ 407	429
Water	$ 408	$ 432	$ 444	$ 456	$ 469	482
Solid Waste	$ 211	$ 222	$ 222	$ 233	$ 285	315
Total	**$ 967**	**$ 1,026**	**$ 1,050**	**$ 1,085**	**$ 1,162**	**$ 1,226**

Transfers from Own Funds

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

Services include:

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





Other Revenue

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

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

Investment Income

Investment income represents a small portion of revenue for the City. The City's investment policy was reviewed in 2021 to ensure that the City can maximize and leverage investment income and opportunities. Investment income in 2025 as a result of increased interest rates is anticipated to comprise approximately 4% of total revenues.

Expenses

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

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

Allowable base increases are confined to:

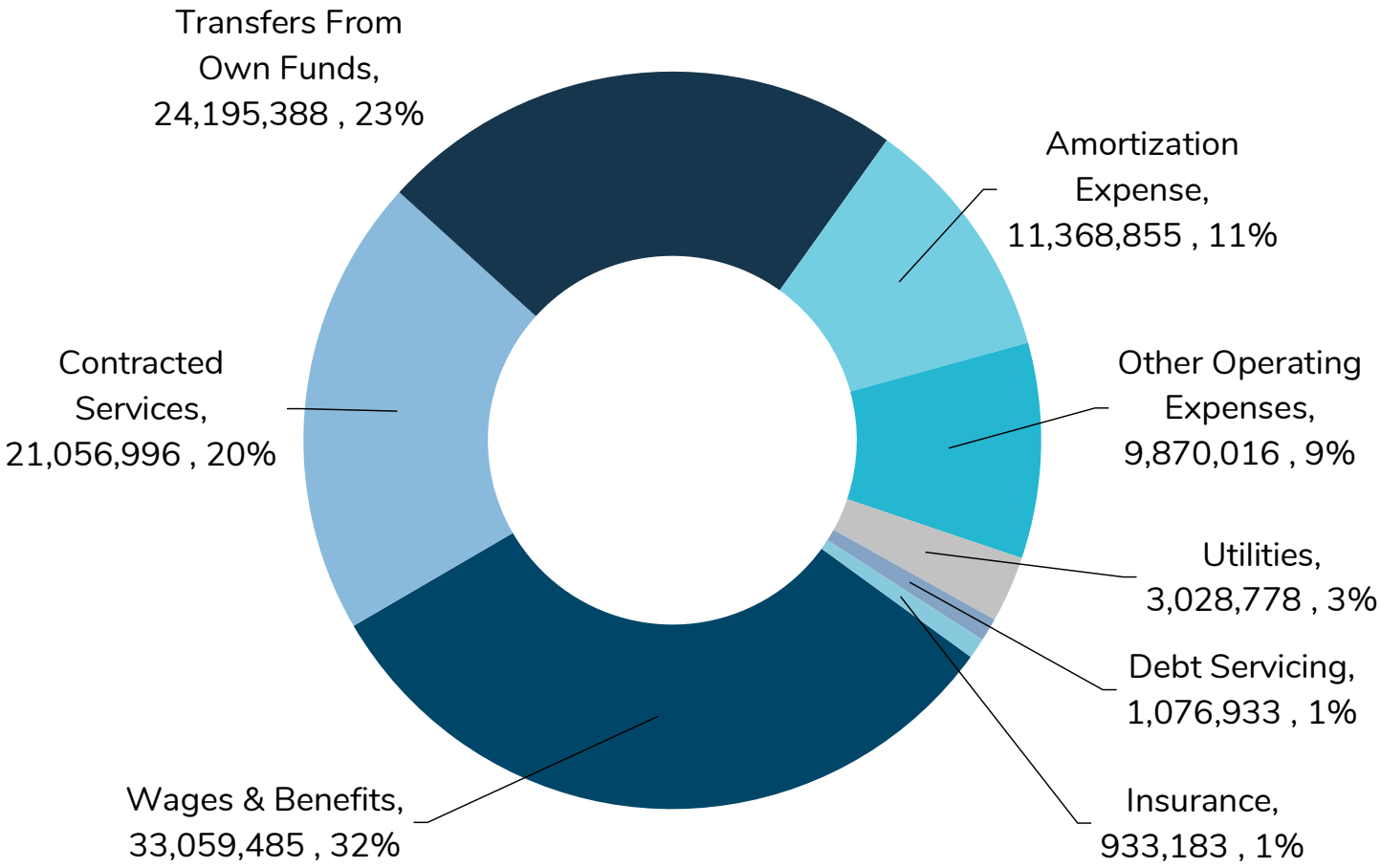
- Contractual wages and benefits.
- Obligated contractual increases (e.g. Transit, RCMP and Solid Waste).
- Utility increases.
- Insurance increases.
- Third party contracts are increased by external projections provided.

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



Expenses by Type

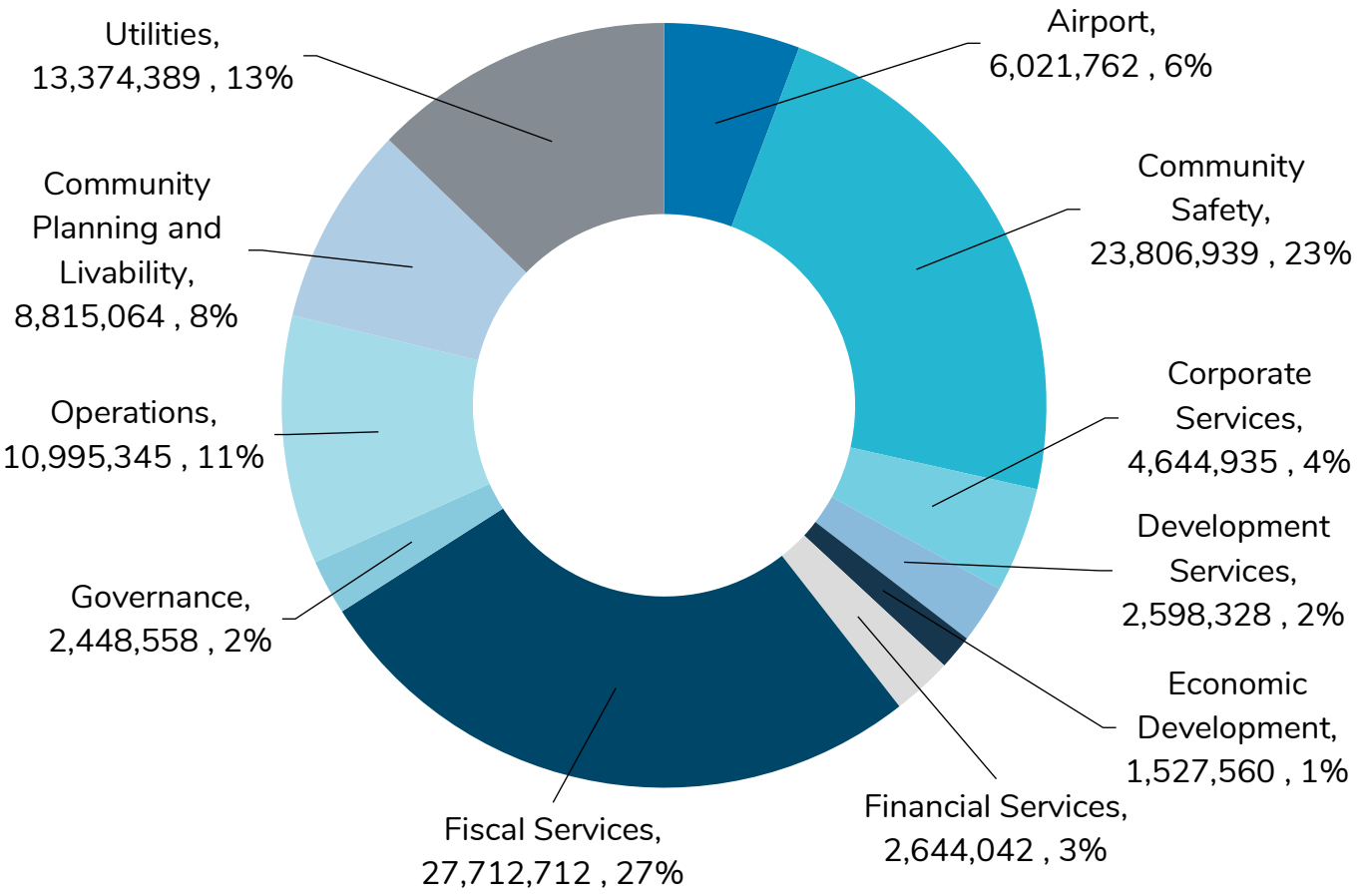
This graph summarizes City expenses by type with wages and benefits representing the largest expense to the City.





Expenses by Segment

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



Full Time Employment

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

Changes for staffing levels in 2025 and for staffing positions relating to:

- Elimination of Planner 1 Vacancy .71 FTE
- Elimination of Building Inspector 1 Vacancy

Full time employment per year:

	2021	2022	2023	2024	2025
Total FTE	**247.6**	**251.6**	**255.9**	**261.9**	**260.2**

2025 Full Time Employment by Fund

	FTE
GENERAL	222.1
AIRPORT	8.0
WASTEWATER	13.3
WATER	16.9
	260.2





FINANCIAL PLAN OVERVIEW

Ongoing New Service levels

Ongoing New Service Levels

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

The City has developed funding parameters under its Financial Stability and Resiliency Policy to provide for incremental increases to service levels with moderate overall tax and user fee increases. The funding parameter to ensure incremental and priority focused increases to service is 0 to 0.5 per cent of a general tax increase per year or $212,000 as required. In the current year no new service levels were proposed or approved as part of the 2025 - 2034 Financial Plan.

In years where the City benefits from additional unexpected or extraordinary revenues including high years of non-market change tax revenues, then this parameter could be increased for the City to utilize the opportunity as it arises. In 2025, non-market change revenues are estimated to be $525,000, however in the current year the full amount of non-market change has been applied to the base operating budget to maintain the base budget parameter established within the Financial Stability and Resiliency Policy.

FINANCIAL PLAN OVERVIEW

Operating Projects



Operating Projects

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

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

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

There are several high priority projects that are determined important for 2025 due to emerging needs of a growing community.

Operating carry-forwards are projects started in 2024, but require a balance of funding to complete in 2025. There are some “below the line” operating projects included for Council’s consideration in future budget cycles.

FINANCIAL PLAN OVERVIEW

Capital, Reserves and Debt



Capital

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

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

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

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

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

2025-2034 Capital Plan

The City's 2025-2034 Financial Plan includes a 10-year capital plan with a focus on long-term planning. This creates stability for work plans and more importantly, it helps to facilitate long-term strategic decision making on project priorities. Appendix 2 includes a summary of all projects in the 10-year plan, as well as the project description, justifications, funding source, and alignment to Council's strategic priorities.

The 2025-2034 capital plan provides Council a long-term framework of projects and the impact on services and enhancements throughout the City. The City's in the midst of five-year implementation path for asset management (Appendix 6.4) to ensure ongoing service delivery with the inventory, condition assessments, risk assessment and ongoing investment in its asset infrastructure on an annual basis with incremental funding increases for renewal of core assets. Ongoing investment in the capital program will ensure the City can maintain and enhance service levels to the community within stable taxation and user fee parameters.

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

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

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

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

Capital Project Focus

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

The core categories in priority order are:

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

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

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

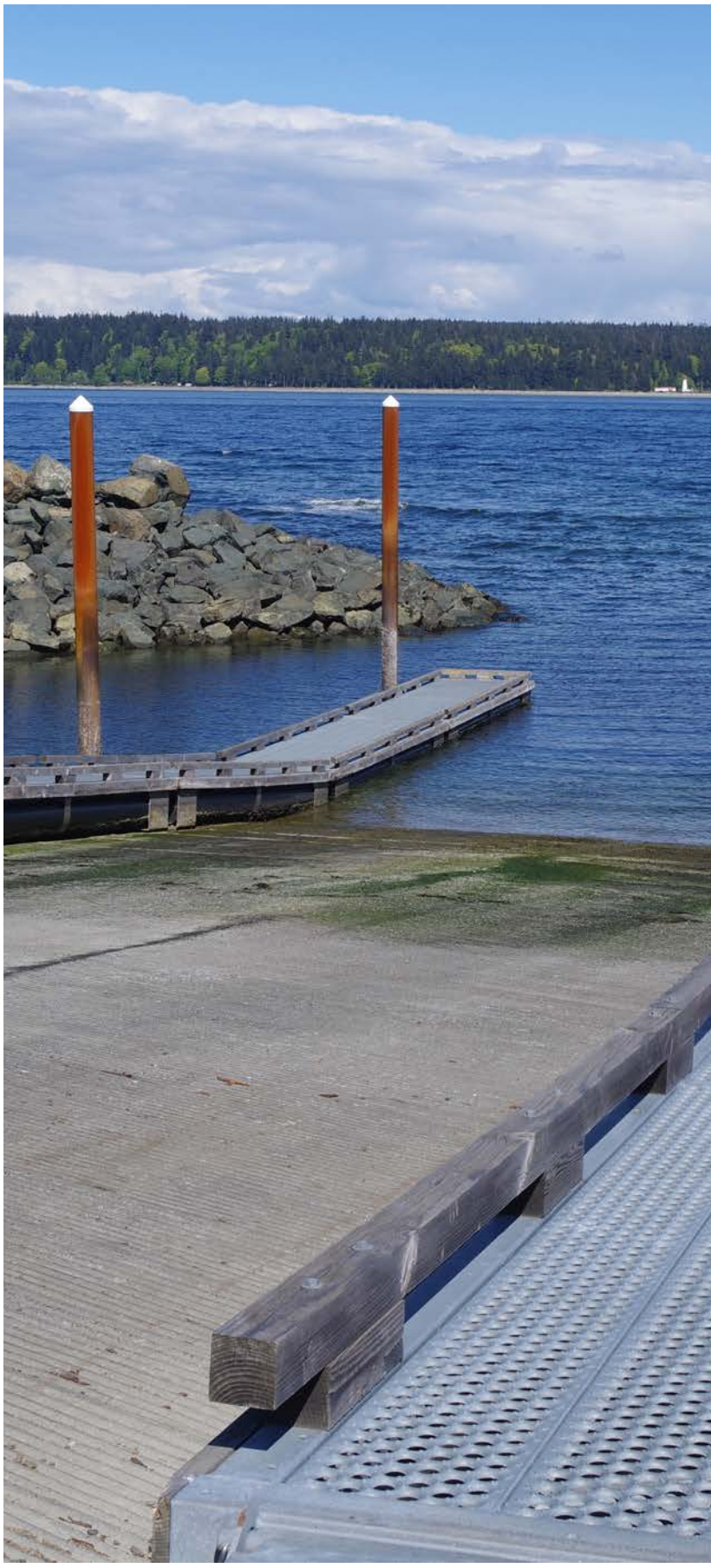
The 2025 capital plan totals $62,895,000 for strategic, renewal and other capital projects. This amount excludes carry forward projects from 2024.

Strategic Priority / Renewal / Other Capital Projects

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

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

Asset management planning, as well as renewal/other capital projects, are required to preserve base service levels by maintaining or replacing existing assets, with minor enhancements. This important section of the capital plan is where most of the projects are required to maintain the City's asset infrastructure and service delivery. The City has been working on asset management activities and determining needs in the long-term for each asset area; therefore, for 2025 the 10-year plan for renewal/other projects are fully populated and stable over the full 10 years. This shows the significant process the City has made in its long-term Financial Planning framework and focus on sustainable service delivery.





Capital Funding

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

Below The Line

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

Operating Costs Of Capital

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

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

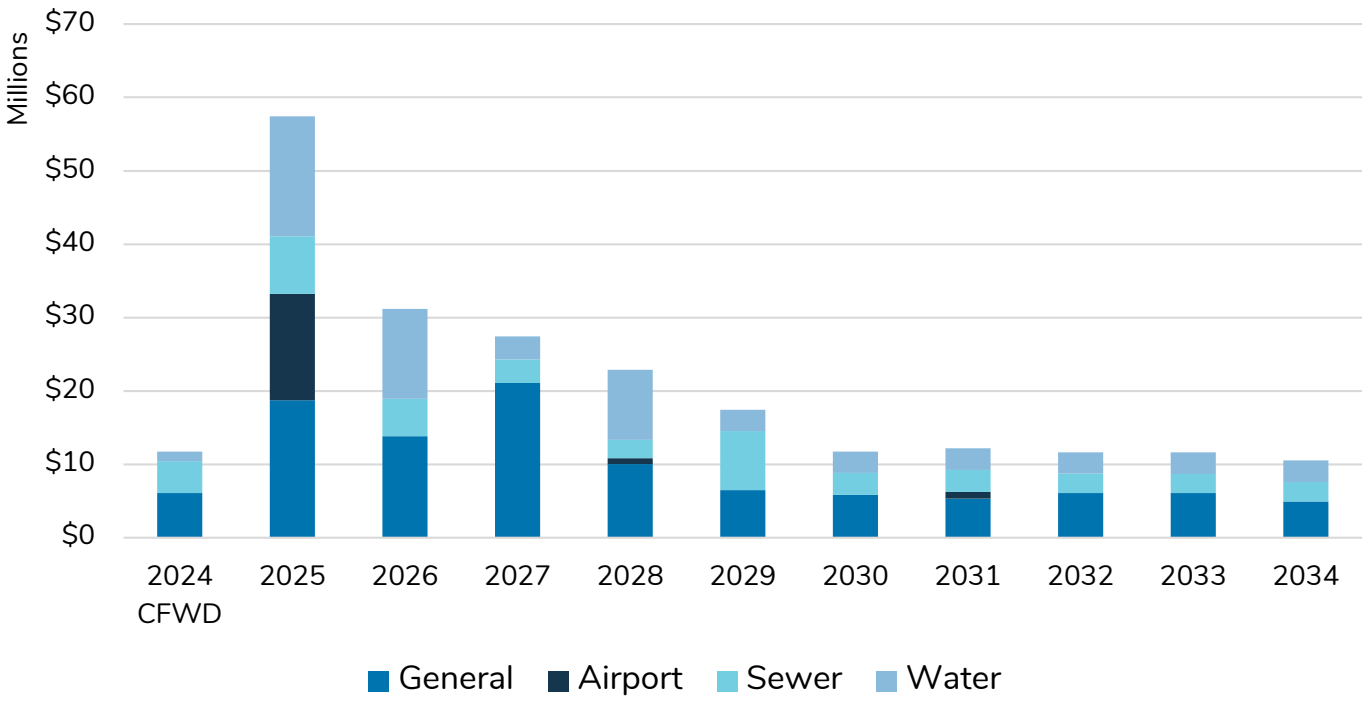
Fund		Amount	Tax Increase %
General	$	84,000	0.20
Airport		-	-
Sewer		104,000	-
Water		46,000	-
Total	**$**	**234,000**	**0.20%**

The operating costs of capital for 2025 are $234,000 for general capital or a 0.20 percent tax increase.

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

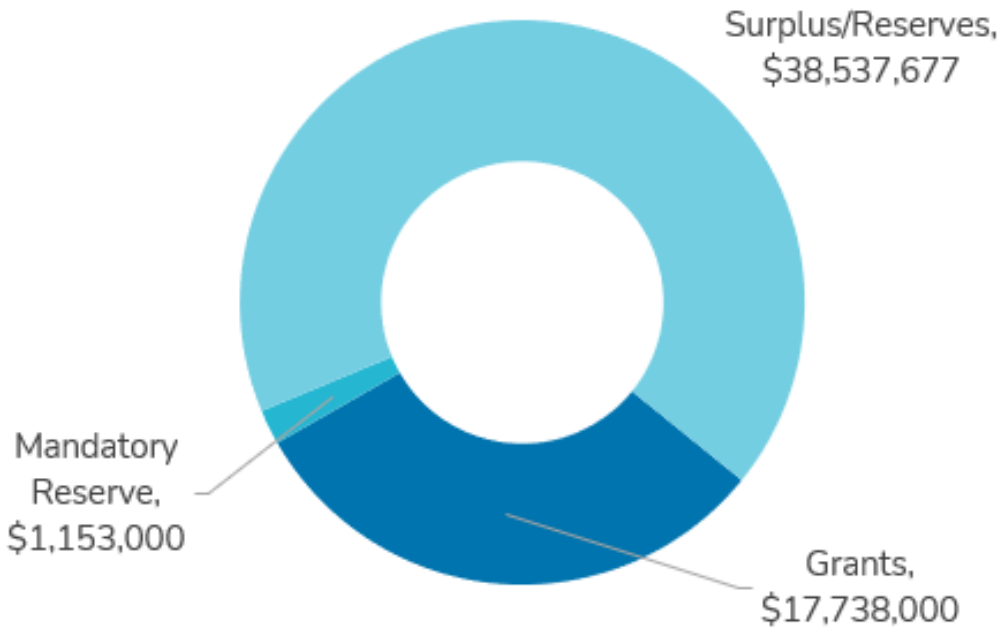
The first chart below summarizes the 2025-2034 capital plan by fund.

2025-2034 Capital Budget by Fund

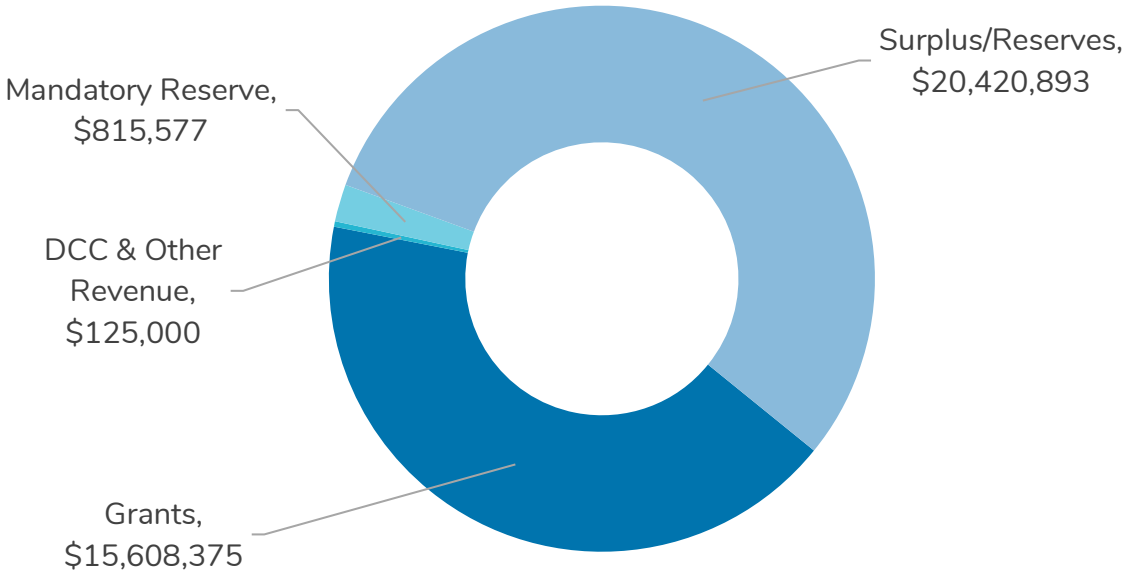


These charts highlight the funding distribution for the 2025-2034 capital plan. The City's capital plan is primarily funded by reserve funds, however grants, and DCCs also supplement projects

Capital Funding Distribution - 2025



Capital Funding Distribution - 2024



Reserves and Surplus Summary

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

A. Ensure Stable and Predictable Tax Levies

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

B. Provide for Operating Emergencies

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

C. Finance New Capital Assets

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

D. Safeguard and Maintain Existing Assets

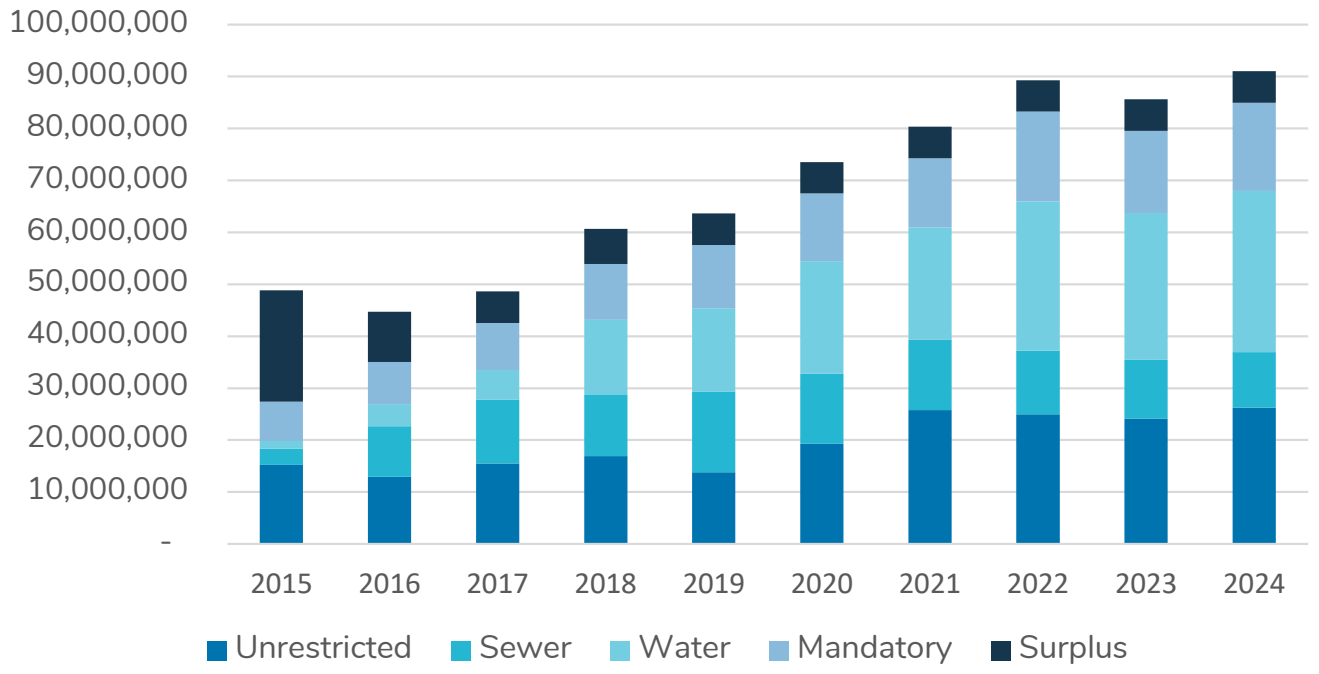
The City has an inventory of specialized machinery, equipment, technology and infrastructure that are necessary for the efficient delivery of services to the public. These capital assets need to be maintained and replaced according to service life cycles. The reserve balances are focused on maintaining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

E. Focus on Long-Term Financial Stability

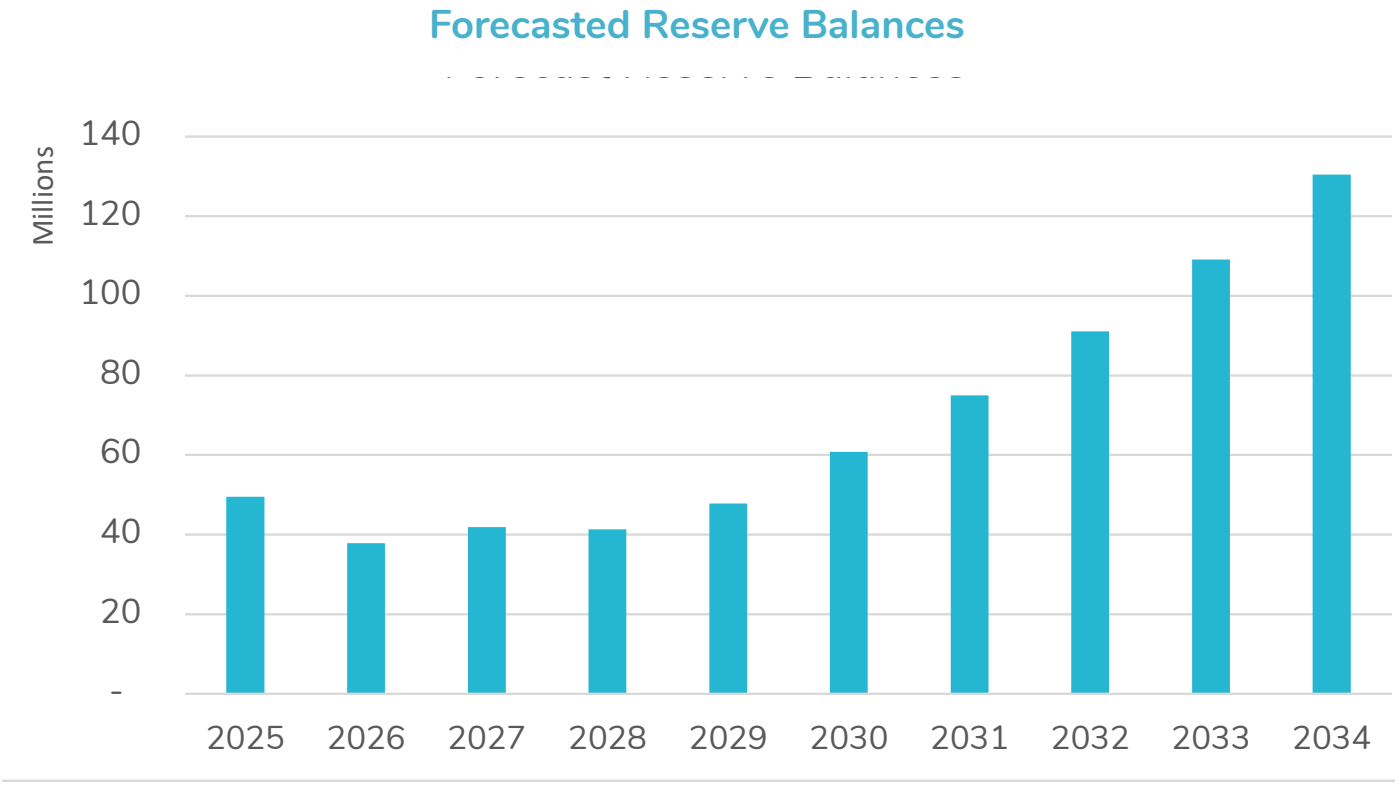
The City recognizes that adequate reserve levels are important in achieving community goals including financial health and stability. The City strives to be proactive in achieving long-term financial stability and balancing costs of maintaining healthy reserve levels to current and future taxpayers.

The following chart outlines the history of the balances in the various reserves, and surpluses, for the period of 2015 through to the end of 2024.

Reserves History



The below graph summarizes the projected reserve balances for 2025-2034 based on the current capital plan; note that as the future years of the capital plan are populated with significant strategic projects these balances will decrease.



Long-Term Debt

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

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

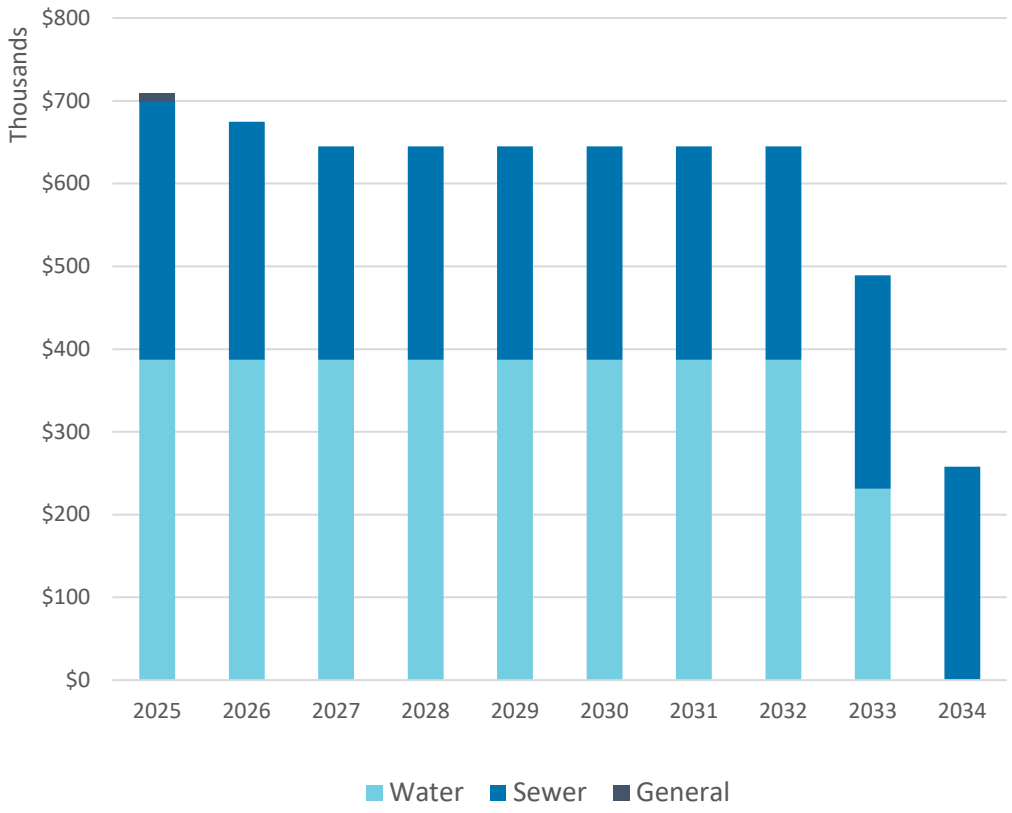
All long term debt outstanding is bond debt issued by the BC Municipal Finance Authority (MFA). All bond debt is tripple A rated resulting in low borrowing costs to the City. Bond borrowing differs from conventional consumer debt in that the principal payments made to extinguish the debt are not paid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

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

Calculation of Debt Limits

Ongoing Revenues	$83,000,000
Legislated Liability Servicing Limit Percentage	25%
Legislated Liability Servicing Limit	$20,756,000
Existing Annual Servicing Costs	($1,184,000)
Liability Servicing Capacity Available	$19,570,000
Debt Servicing Costs per Million Dollars of Debt Acquired	$96,000
Legislated Debt Limit	$216,000,000
City Long Term Debt Internal Debt Limit of 12.5%	$108,000,000

Projected Debt Principal Payments 2025-2034



The chart above outlines the projected debt principal payments for the 2025-2034 period.

There are no above-the-line (funded) capital projects in the 2025-2034 capital plan which require debt financing. There are several below-the-line (unfunded) projects that may be initiated in the future which will require the City to take on debt financing.

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

General Fund Bond Debt

Year	Principal	Interest	Total
2025	9,953	2,373	12,327
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
2033	-	-	-
2034	-	-	-

Sewer Fund Bond Debt

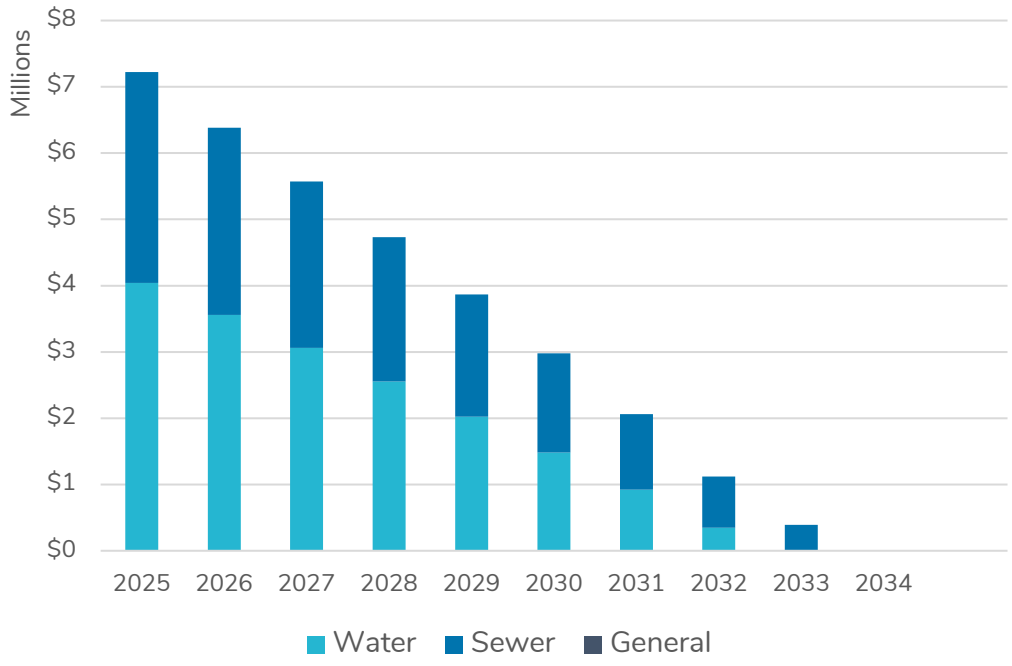
Year	Principal	Interest	Total
2025	311,707	141,510	470,278
2026	287,551	135,750	470,278
2027	258,080	127,680	431,020
2028	258,080	127,680	385,760
2029	258,080	127,680	385,760
2030	258,080	127,680	385,760
2031	258,080	127,680	385,760
2032	258,080	127,680	385,760
2033	258,080	127,680	385,760
2034	258,080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

Water Fund Bond Debt

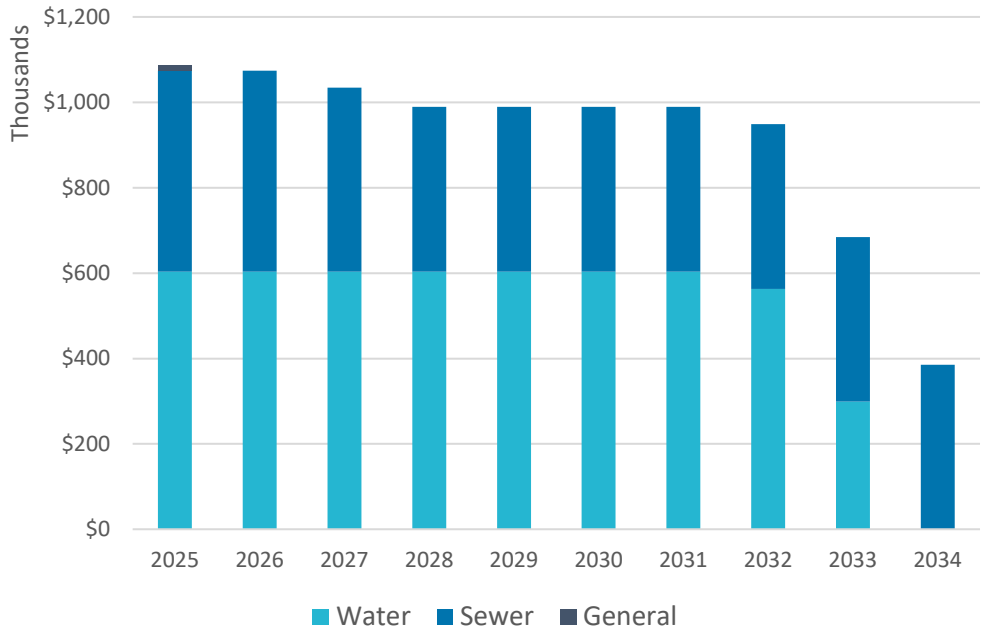
	Principal	Interest	Total
2025	387,119	216,650	603,769
2026	387,119	216,650	603,769
2027	387,119	216,650	603,769
2028	387,119	216,650	603,769
2029	387,119	216,650	603,769
2030	387,119	216,650	603,769
2031	387,119	216,650	603,769
2032	387,119	176,050	563,169
2033	231,196	67,725	298,921
2034	-	-	-
TO MATURITY 2033			

The following charts provide a breakdown of the outstanding debt levels and the associated debt servicing costs at the end of each respective year for the period of 2025-2034 and includes all existing and forecasted debt.
The City's debt servicing costs are expected to decline in 2025 when all current general debt is slated to be retired. Note that debt for projects such as the Fire Station Headquarters replacement, as noted above, are not included in these graphs as this project is "below the line" for future consideration.

Projected Debt Levels 2025-2034



Total Debt Servicing Costs by Fund



Definitions and Acronyms



Definitions and Acronyms

Accumulated Surplus

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

Asset Infrastructure

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

AIM

Asset and Infrastructure Management.

AM

Asset management.

Annual Surplus

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

Assets

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

Balanced Budget

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

BC Assessment Authority

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

Capital Expenditure

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

CARIP

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

Community Charter

British Columbia Act that governs municipalities

Carry-forward (CFWD)

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

COW

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

CUPE

The Canadian Union of Public Employees.

CWF

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

DCC

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

Debt Servicing

Annual principal and interest payments on debt.

DM

Department Manager.

FCM

Federation of Canadian Municipalities.

Financial Plan

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

FTE

Full time equivalent.

Fund

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

Fund Balance

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

GFOA

Government Finance Officers Association.

GM

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

Grant

A monetary contribution to or from governments.

IAFF

International Association of Fire Fighters.

LGMA

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

Mandatory Reserve Funds

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

MFA

Municipal Finance Authority of British Columbia.

NMC

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

PILTs

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

Definitions and Acronyms

PSAB

Public sector accounting board.

PSAS

Public sector accounting standards.

Reserves

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

Reserve Funds

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

SMT

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

Tax Rates

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

TCA

Tangible Capital Assets.

SLCR

Service Level Change Request.

UBCM

Union of BC Municipalities.

2025 - 2034 Financial Plan Bylaw



City of Campbell River

BYLAWS

2025 - 2034 TEN YEAR FINANCIAL PLAN

BYLAW 3984, 2024



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Cover photo by Toni Falk

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2025 - 2034 Ten Year Financial Plan
Bylaw No. 3984, 2024

ADOPTED December 12, 2024

PURPOSE

A Bylaw for the City of Campbell River to authorize the ten-year financial plan for the years 2025 to 2034.

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

PART 1: Title

1.0 This bylaw may be cited for all purposes as **2025 - 2034 Ten Year Financial Plan Bylaw No. 3984, 2024.**

PART 2: Ten Year Financial Plan Amendment

2.0 Schedules 'A', 'B', 'C', and 'D' attached hereto and being part of this Bylaw are hereby adopted and comprise the Ten Year Financial Plan for the years 2025 to 2034.

PART 3: Expenses

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

READ THE FIRST TIME this 10 day of December, 2024

READ THE SECOND TIME this 10 day of December, 2024

READ THE THIRD TIME this 10 day of December, 2024

ADOPTED this 12 day of December, 2024

Signed by the Mayor and Corporate Officer this 17 day of December, 2024

Kermit Dahl, MAYOR

Sheila Girvin, CORPORATE OFFICER

SCHEDULE 'A'

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
OPERATIONAL REVENUES										
Revenue from Property Taxes	45,734,704	48,228,856	49,850,574	51,577,924	53,371,085	55,182,126	57,050,633	58,974,265	60,956,696	62,998,066
Revenue from Parcel Taxes	2,968,100	3,035,900	3,106,000	3,178,100	3,252,600	3,329,500	3,409,000	3,490,800	3,575,400	3,662,600
Revenue from Fees & Charges	29,274,066	30,395,126	31,264,559	32,132,052	33,027,440	33,958,487	34,920,950	35,915,933	36,944,646	38,008,201
Revenue from Other Sources	13,668,388	11,319,347	11,411,677	11,507,685	11,608,364	11,715,815	11,827,838	11,944,535	12,066,206	12,193,053
Surplus/Reserve Accounts	7,231,174	430,207	1,564,813	501,985	163,874	166,687	169,556	172,482	175,467	178,512
Transfers from Other Funds	-	-	-	-	-	-	-	-	-	-
Amortization Offset	11,788,784	11,788,784	11,788,784	11,788,784	11,788,784	11,788,784	11,788,784	11,788,784	11,788,784	11,788,784
	110,665,216	105,198,220	108,986,407	110,686,530	113,212,147	116,141,399	119,166,761	122,286,799	125,507,199	128,829,216
OPERATIONAL EXPENSES										
General Operating Expenses	63,397,501	58,816,855	60,217,947	61,684,058	63,203,652	64,735,064	66,312,212	67,932,734	69,599,488	71,312,504
Airport Operating Expenses	4,647,845	4,315,728	4,410,080	4,507,940	4,609,635	4,715,092	4,824,742	4,938,614	5,056,940	5,179,851
Sewer Operating Expenses	4,485,617	4,045,448	4,107,716	4,171,548	4,236,988	4,784,083	4,852,879	4,923,425	4,995,773	5,069,973
Water Operating Expenses	5,331,524	5,220,650	5,300,148	5,381,551	5,464,910	5,550,279	5,637,714	5,727,273	5,819,014	5,912,998
Interest Payment on Debt	360,533	352,400	344,330	344,330	344,330	344,330	344,330	303,730	195,405	63,840
Principal Payment on Debt	708,780	674,670	645,199	645,199	645,199	645,199	645,199	645,199	645,199	258,080
Transfers to Other Funds	19,944,632	19,983,685	22,172,203	22,163,120	22,918,649	23,578,568	24,760,901	26,027,040	27,406,596	29,243,186
Amortization	11,788,784	11,788,784	11,788,784	11,788,784	11,788,784	11,788,784	11,788,784	11,788,784	11,788,784	11,788,784
	110,665,216	105,198,220	108,986,407	110,686,530	113,212,147	116,141,399	119,166,761	122,286,799	125,507,199	128,829,216
Annual Surplus/(Deficit)	-	-	-	-	-	-	-	-	-	-
CAPITAL FUNDING										
Grants	18,699,464	1,170,000	11,104,564	815,000	930,000	840,000	930,000	840,000	930,000	840,000
Statutory Reserves & Other Revenue	2,591,750	1,440,500	193,100	1,825,000	125,000	125,000	125,000	125,000	125,000	125,000
Surplus/Reserves	47,853,009	28,539,390	16,114,018	20,208,853	16,324,159	10,733,098	11,076,139	10,639,745	10,539,589	9,513,447
Proceeds from Borrowing	-	-	-	-	-	-	-	-	-	-
	69,144,223	31,149,890	27,411,682	22,848,853	17,379,159	11,698,098	12,131,139	11,604,745	11,594,589	10,478,447
CAPITAL EXPENSES										
General Capital Expenses	39,210,415	13,813,284	21,085,452	10,006,375	6,469,781	5,821,146	5,335,907	6,090,505	6,060,579	4,923,877
Airport Capital Expenses	75,000	-	-	800,000	-	-	900,000	-	-	-
Sewer Capital Expenses	12,199,575	5,083,303	3,153,115	2,511,239	8,019,689	2,978,476	2,987,616	2,597,120	2,607,005	2,617,285
Water Capital Expenses	17,659,233	12,253,303	3,173,115	9,531,239	2,889,689	2,898,476	2,907,616	2,917,120	2,927,005	2,937,285
	69,144,223	31,149,890	27,411,682	22,848,853	17,379,159	11,698,098	12,131,139	11,604,745	11,594,589	10,478,447
Net Capital	-	-	-	-	-	-	-	-	-	-
Financial Plan Balance	-	-	-	-	-	-	-	-	-	-

SCHEDULE 'B'

Financial Plan Objectives and Policies

A. Funding Sources

Over the term of the plan funding sources as defined in S(165)(7) of the Community Charter, are derived as shown in Table 1; amounts and proportions shown for fiscal 2025.

Table 1: Funding Sources, Fiscal 2025

Property taxes	45,734,704	41.2%
Parcel taxes	2,968,100	2.7%
Fees & charges	29,274,066	26.5%
Other sources	13,668,388	12.4%
Surplus/reserve accounts	7,231,174	6.5%
Transfers from other funds	-	0.0%
Amortization Offset	11,788,784	10.7%
	110,665,216	100.0%

Objectives and Policies:

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

B. Distribution of Municipal Property Taxes Across Property Classes

Over the term of the plan municipal property taxes are distributed across eight property tax classes as shown in Table 2; amounts and proportions shown for fiscal 2025.

Table 2: Distribution of Municipal Property Taxes, Fiscal 2025

Class 1 - Residential	34,071,489	74.5%
Class 2 - Utilities	1,463,511	3.2%
Class 4 - Major Industry	45,735	0.1%
Class 5 - Light Industry	411,612	0.9%
Class 6 - Business & Other	9,284,145	20.3%
Class 7 - Managed Forest	320,143	0.7%
Class 8 - Recreation/Non-Profit	137,204	0.3%
Class 9 - Farm	865	0.0%
	45,734,704	100.0%

Objectives and Policies:

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

C. Permissive Tax Exemptions

The Annual Report for 2025 will contain a list of permissive exemptions granted for the taxation year and the amount of revenue foregone. The list demonstrates the policy of Council that permissive exemptions are granted to not-for-profit institutions that form a valuable part of our community.

Objectives and Policies:

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

SCHEDULE 'C'

Financial Stability & Resiliency Policy

Purpose

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

Objectives

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

Policies

1. Financial Plan Bylaw Adoption – The City's Financial Plan Bylaw for the next fiscal year will be approved prior to December 31.

2. Long-Term Budgeting – At a minimum, the City will produce a 10-year financial plan.

3. Budget Parameters – Budget parameters will maintain service levels, provide an opportunity to enhance services, and invest in critical infrastructure. The parameters for each budget component, expressed in terms of a general tax increase, are:

   3.1 Operating costs of capital will be included as part of the base budget parameter unless funding pressure requires a tax levy increase.

   3.2 Debt servicing will be funded within the capital budget parameter unless funding pressure requires a tax levy increase.

   3.3 One-time operating projects will be funded by reserve in order to stabilize and smooth out tax increases.

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

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

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

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

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

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

7. Asset Infrastructure Management – The City will invest in asset management to keep infrastructure in a proper state of repair to avoid costly failures. Asset management ensures assets are maintained in a state of good repair while optimizing capital investment to maintain service levels and ensure best value for taxpayer's dollars.

8. Reserve Waterfall Structure – The City's Reserve Policy will be applied to ensure funds are not sitting idle in any one reserve and are suitably allocated. The waterfall will follow policy to ensure desired levels of each reserve is preserved; current year surplus is to be

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

9. Debt Policy – The City's long-term debt policy establishes borrowing limits and uses of debt for external borrowing.

10. Business Case Decision Making and Capital Project Planning – All requests for staffing and significant operating projects or new services require a business case. New capital projects require a project plan.

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

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

    11.2 The City will phase in tax increases when known changes influencing City finances are known to promote stability for taxpayers.

12. Self Financed Programs –The City's self financed programs include the Water Utility, Sewer Utility, Stormwater Utility and Solid Waste and Recycling programs. The costs for self financed programs should be fully funded by user fees. Any surplus or deficit from these programs is to be transferred at the end of each year to or from each reserve. These funds will also follow policy clauses 2,3,5,6,7,8,9,10 and 11

SCHEDULE 'D'

Property Taxation Policy

Purpose

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

Objective

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

Policies

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

Summary of Changes Between Proposed and Adopted Budget

Base Operating Budget

- Removal of $210,000 of Fire Department overtime to be funded as an operating project.

Capital Projects Budget

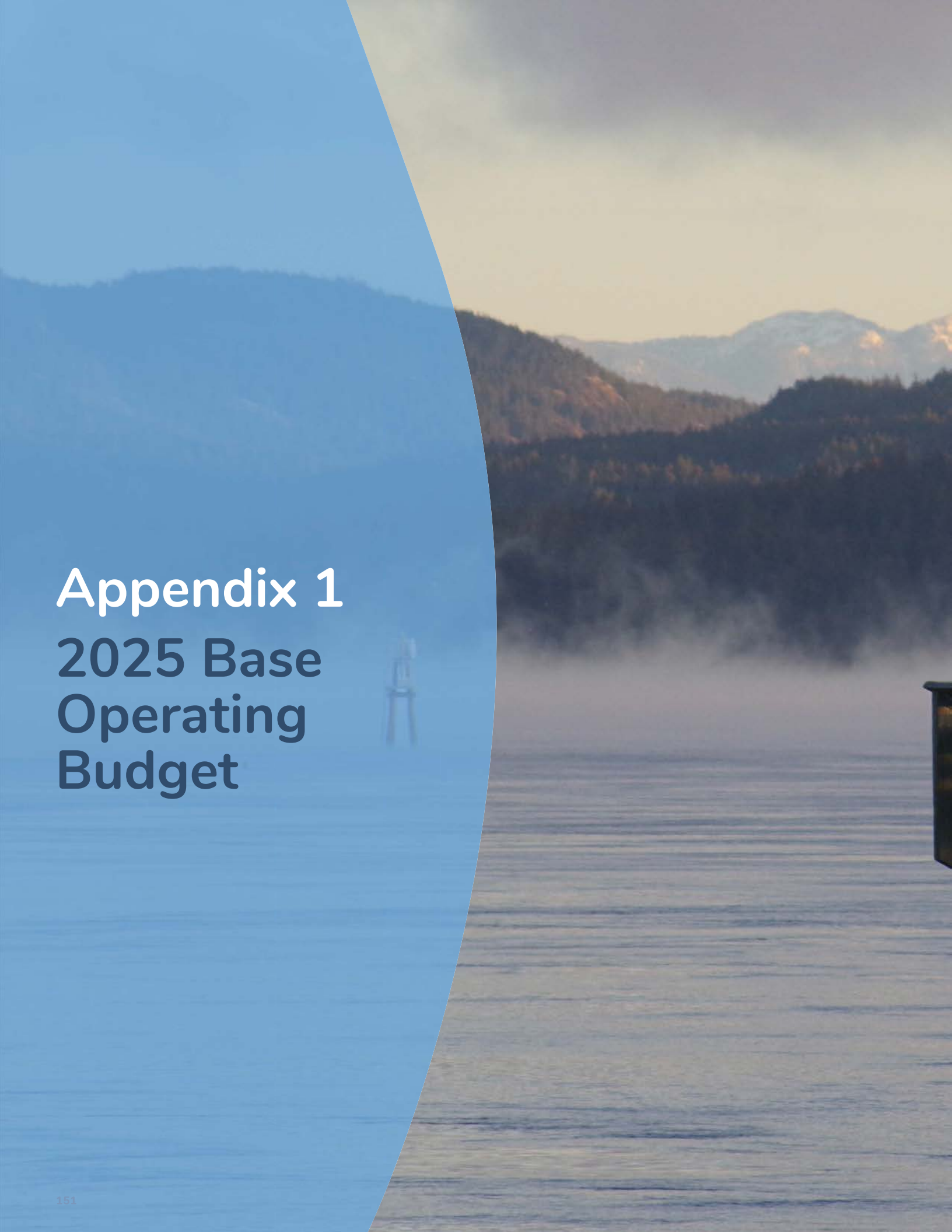
- **Line 19.38 Left Turn Lane – Ocean Shores Strata** in the amount of $300,000 moved above the line and funded from the Community Works Reserve ($140,000) and Capital Works Reserve ($160,000).
- **Line 2.10 Erickson Road: Utility Renewal Phase 1** funding of $60,000 oved from Financial Stabilization to Capital Works Fund.

Operating Projects Budget

- **Added 13.1 Increase in Fire Operating Budget Overtime** in the amount of $210,000 with funding from the Financial Stabilization Reserve.
- **Project 14.3 Business Development Travel** in the amount of $12,000 moved above the line with funding from the Airport Reserve.

New Enhanced Ongoing Service Levels

- None



Appendix 1
2025 Base Operating Budget



Segments

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

Operations

- Director of Operations
- Captial Projects
- Fleet
- Stores
- Facilities
- Roads
- Parks
- Cemeteries

Utilities

- Liquid Waste Services
- Storm Drains
- Water

Community Planning and Livability

- Director of Community Planning and Livability
- Long Range Planning
- Recreation and Culture
- Property Management
- Public Transit
- Solid Waste

Economic Development and Indigenous Relations

- Director of Economic Development and Indigenous Relations
- Economic Development
- Tourism
- Airport

Corporate Fiscal Accounts

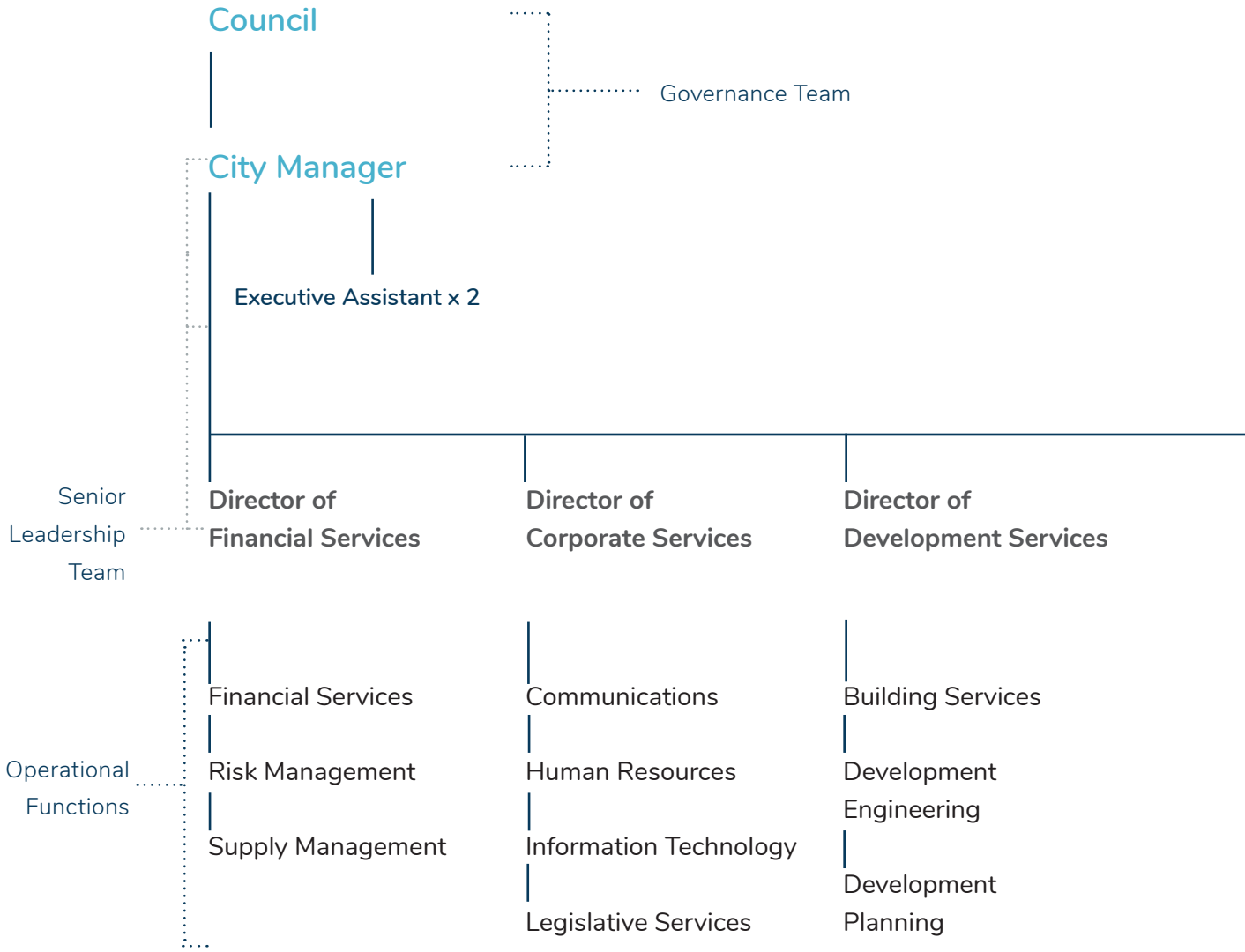
- Reserves
- Fiscal Services
- Debt
- Taxation

Governance





Governance Structure



Director of Community Safety

- Bylaw Enforcement and Animal Control
- Emergency Fire Dispatch Services and Emergency Management
- Fire Services
- RCMP
- Municipal Police Services
- Victim Services

Director of Operations

- Capital Projects
- Cemeteries
- Facilities
- Fleet
- Liquid Waste
- Parks
- Roads
- Water

Director of Community Planning and Livability

- Long Range Planning
- Public Transit
- Recreation and Culture
- Solid Waste
- Property Management

Director of Economic Development and Indigenous Relations

- Airport Marketing and Business Development
- Airport Operations
- Economic Development
- Tourism

Governance Budget Summary

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
GOVERNANCE					
Expense					
Contracted Services	44,786	45,809	45,809	-	0.0%
Other Operating Expenses	157,077	127,500	115,300	(12,200)	-9.6%
Utilities	16,376	20,930	20,930	-	0.0%
Wages & Benefits	623,790	796,311	805,798	9,487	1.2%
Expense Total	**842,029**	**990,550**	**987,837**	**(2,713)**	**-0.3%**
Grand Total	**842,029**	**990,550**	**987,837**	**(2,713)**	**-0.3%**

SEGMENT VARIANCE

GOVERNANCE	
Reduction in Training and Development	(12,200)
Decrease in Wages & Benefits to Align with Actual Expenses	9,487
Overall Segment Variance	**(2,713)**
VARIANCE %	**-0.3%**

Mayor and Council

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

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
105 - MAYOR & COUNCIL					
Expense					
Contracted Services	12,786	8,530	8,530	-	0.0%
Other Operating Expenses	113,561	81,880	75,480	(6,400)	-7.8%
Utilities	16,088	19,530	19,530	-	0.0%
Wages & Benefits	279,883	289,906	298,316	8,410	2.9%
Expense Total	**422,317**	**399,846**	**401,856**	**2,010**	**0.5%**
Grand Total	**422,317**	**399,846**	**401,856**	**2,010**	**0.5%**

Summary of budget changes from 2024 - 2025

- Net decrease to training and development related to internal corporate training initiatives.
- Increase in Wage and Benefits costs.

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.

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
110 - CITY MANAGER					
Expense					
Contracted Services	32,000	37,279	37,279	-	0.0%
Other Operating Expenses	43,516	45,620	39,820	(5,800)	-12.7%
Utilities	289	1,400	1,400	-	0.0%
Wages & Benefits	343,907	506,405	507,482	1,077	0.2%
Expense Total	**419,712**	**590,704**	**585,981**	**(4,723)**	**-0.8%**
Grand Total	**419,712**	**590,704**	**585,981**	**(4,723)**	**-0.8%**

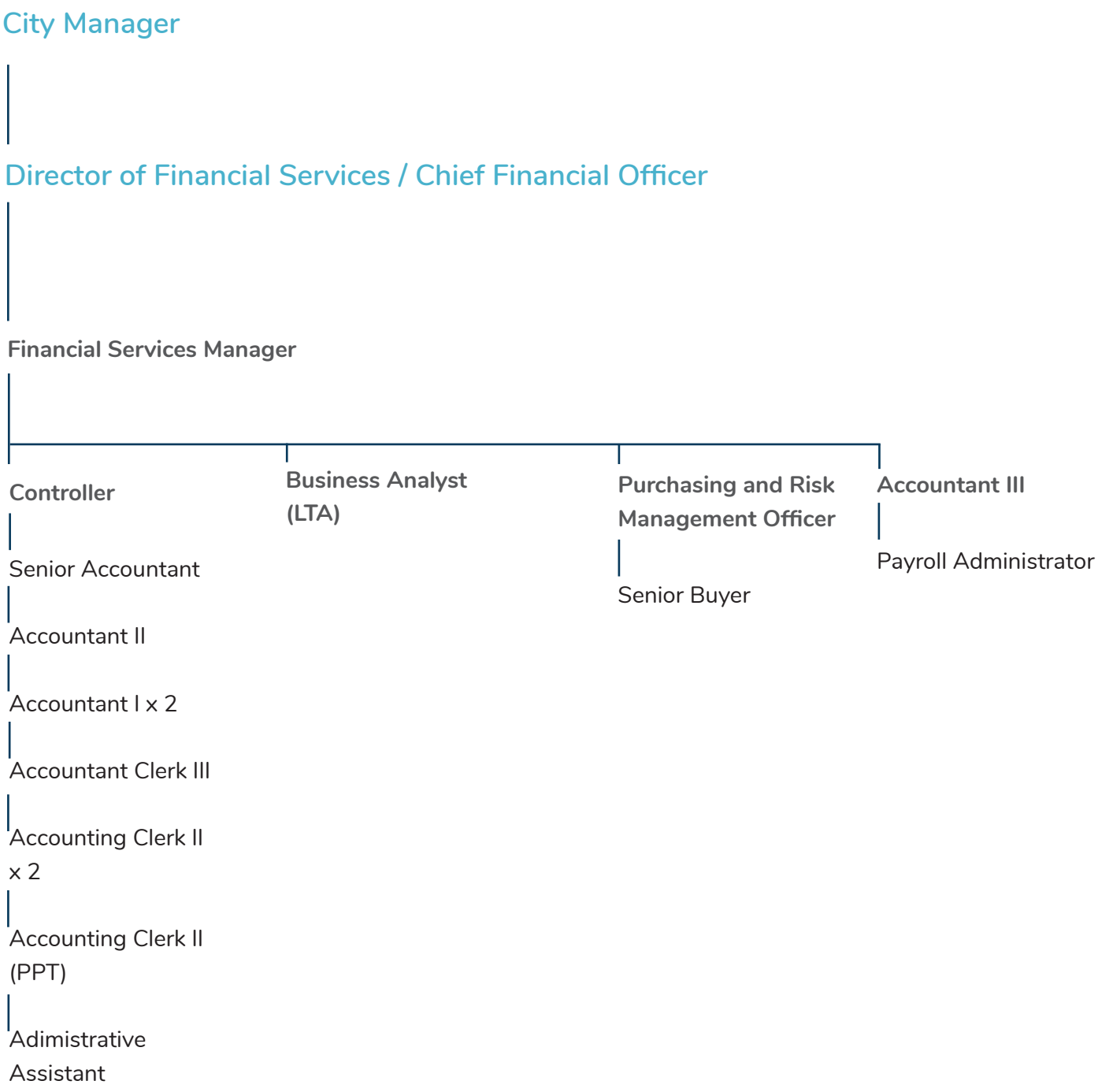
Summary of budget changes from 2024 - 2025

- Net decrease to training and development related to internal corporate training initiatives.
- Increase in Wage and Benefits costs.

2025 BASE OPERATING BUDGET

Financial Services




City Manager
Director of Financial Services / Chief Financial Officer
Financial Services Manager
Controller
Senior Accountant
Accountant II
Accountant I x 2
Accountant Clerk III
Accounting Clerk II x 2
Accounting Clerk II (PPT)
Adimistrative Assistant
Business Analyst (LTA)
Purchasing and Risk Management Officer
Senior Buyer
Accountant III
Payroll Administrator

Financial Services Budget Summary

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
FINANCIAL SERVICES					
Revenue					
Investment Income	(11,969)	(16,243)	(14,405)	1,838	-11.3%
Revenue Total	**(11,969)**	**(16,243)**	**(14,405)**	**1,838**	**-11.3%**
Expense					
Contracted Services	219,086	80,770	80,770	-	0.0%
Insurance	171,881	236,500	198,325	(38,175)	-16.1%
Other Operating Expenses	196,112	206,620	208,130	1,510	0.7%
Utilities	5,294	2,939	2,939	-	0.0%
Wages & Benefits	1,508,197	1,565,478	1,666,679	101,202	6.5%
Expense Total	**2,100,570**	**2,092,307**	**2,156,843**	**64,537**	**3.1%**
Grand Total	**2,088,601**	**2,076,064**	**2,142,438**	**66,374**	**3.2%**

SEGMENT VARIANCE

FINANCIAL SERVICES	
Reduction in Municipal Insurance Association BC Premium	1,838
Decrease in Insurance Premiums Based on Actual Expenses	(38,175)
Increase in Wages & Benefits	101,202
Increase in Legal Settlements Based on Actual Expenses	1,510
Overall Segment Variance	**66,374**
VARIANCE %	**3.2%**

Director of Financial Services

As a member of the Senior Leadership Team, the Director of Financial Services 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.

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
300 - DIRECTOR OF FINANCE					
Expense					
Other Operating Expenses	15,783	12,030	10,230	(1,800)	-15.0%
Utilities	720	660	660	-	0.0%
Wages & Benefits	174,652	197,910	222,634	24,724	12.5%
Expense Total	**191,156**	**210,600**	**233,524**	**22,924**	**10.9%**
Grand Total	**191,156**	**210,600**	**233,524**	**22,924**	**10.9%**

Summary of budget changes from 2024 - 2025

- Net decrease to training and development related to internal corporate training initiatives.
- Increase in Wage and Benefits costs.

Finance

The Finance Department is responsible for all financial administration matters for the City. The department delivers services to the public, industry, and all City departments. The department oversees a $105 million annual operating budget and a $64 million annual capital budget of 123 capital projects. The City is the tax collector for other governments and agencies such as the Strathcona Regional District, School District No. 72 and the hospital, resulting in 15,000 tax notices being prepared and mailed, and payments being collected, each year.

Core Services

- Financial planning, budgeting and reporting
- Investment, debt, reserve, grant, and tangible capital assets management
- Property tax levy and collection
- Utility billing
- Accounts receivable
- Accounts payable
- Payroll

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
310 - FINANCE					
Expense					
Contracted Services	219,086	80,770	80,770	-	0.0%
Other Operating Expenses	72,541	84,480	82,130	(2,350)	-2.8%
Utilities	3,156	1,279	1,279	-	0.0%
Wages & Benefits	1,103,677	1,122,016	1,193,992	71,976	6.4%
Expense Total	**1,398,460**	**1,288,545**	**1,358,171**	**69,626**	**5.4%**
Grand Total	**1,398,460**	**1,288,545**	**1,358,171**	**69,626**	**5.4%**

Summary of budget changes from 2024 - 2025

- Net decrease to training and development related to internal corporate training initiatives.
- Increase in Wage and Benefits costs.

2024 Highlights

- Received the Distinguished Budget Presentation Award for the 2024-2033 Financial Plan from the Government Finance Officers Association of Canada and the United States.
- Received the Canadian Award for Financial Reporting from the Government Finance Officers Association of Canada and the United States.
- Completed a new Financial Assistance Policy amalgamating and streamlining all sources of funding provided by the City to not-for-profit groups.
- Continued with a multi-year project to replace the City's legacy finance and human resources software, with Unit4.
- Completed a review of the City's tax rates as compared to other communities of comparative size.

2025 Goals and Objectives

- Obtain the Government Finance Officers Association of Canada and the United States Distinguished Budget Presentation Award for the 2025-2034 Budget and the Canadian Award for Financial Reporting for the 2024 Annual Report.
- Amend the Reserve and Surplus Policy to improve the City's financial administration.
- Continue implementing Unit4, which will replace the City's Financial reporting software.
- Communicate and implement changes outlined in the Financial Assistance Policy to impacted organizations.

Risk Management

This function coordinates the City's response to all property and liability claims by utilizing City staff, private adjusters, legal counsel, and City insurers. Risk Management advises all City departments on insurance requirements and agreement wording, and develops and implements policies and procedures that look to reduce the City's exposure to risk. Risk Management also oversees the placement of insurance and handles any related insurance claims and legal concerns.

Core Services

- Risk management advice
- Claims management (approximately 10 to 20 per year)
- Insurance administration

	2023 Actual	2024 Budget	2025 Budget	Variance ($)
330 - RISK MANAGEMENT				
Revenue				
Investment Income	(11,969)	(16,243)	(14,405)	1,838
Revenue Total	**(11,969)**	**(16,243)**	**(14,405)**	**1,838**
Expense				
Insurance	171,881	236,500	198,325	(38,175)
Other Operating Expenses	97,757	103,940	110,000	6,060
Expense Total	**269,637**	**340,440**	**308,325**	**(32,115)**
Grand Total	**257,668**	**324,197**	**293,920**	**(30,277)**

Summary of budget changes from 2024 - 2025

- Reduction in Municipal Insurance Association Dividends.
- Net decrease to training and development related to internal corporate training initiatives.
- Increase in Wage and Benefits costs.

2024 Highlights

- Reviewed insurance coverages to conduct a gap analysis on all policies.
- Reviewed and implemented a new claims procedure.

2025 Goals and Objectives

- Update the City's risk management framework/policy.
- Conduct a property insurance provider assessment.
- Foster a proactive risk-aware culture within the City through training and awareness.
- Integrate risk assessments into City strategic planning.

Supply Management

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

Core Services

- Procurement
- Asset disposal

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
332 - SUPPLY MANAGEMENT					
Expense					
Other Operating Expenses	10,031	6,170	5,770	(400)	-6.5%
Utilities	1,418	1,000	1,000	-	0.0%
Wages & Benefits	229,868	245,552	250,053	4,501	1.8%
Expense Total	**241,318**	**252,722**	**256,823**	**4,101**	**1.6%**
Grand Total	**241,318**	**252,722**	**256,823**	**4,101**	**1.6%**

Summary of budget changes from 2024 - 2025

- Net decrease to training and development related to internal corporate training initiatives.
- Increase in Wage and Benefits costs.

2024 Highlights

- Conducted 126 competitions receiving over 290 bid submissions: 61 per cent of the competitions were for the purchase of services, 24 per cent for goods, and 18 per cent for construction projects.
- Major acquisitions included:
  - Dogwood Detention Pond rehabilitation;
  - Official Community Plan and Zoning Bylaw update;
  - Cambridge Park drainage and grading;
  - The Rail Yard Micro Market modular buildings;
  - Traffic signal rebuild at Alder Street and Hilchey Road;
  - Discovery Pier repairs;
  - Campbell River Airport fuel systems expansion; and,
  - Cedar School sanitary sewer replacement.
- Awarded a combined value of approximately $8.8 million for City projects.
- Saved approximately $1.4 million.

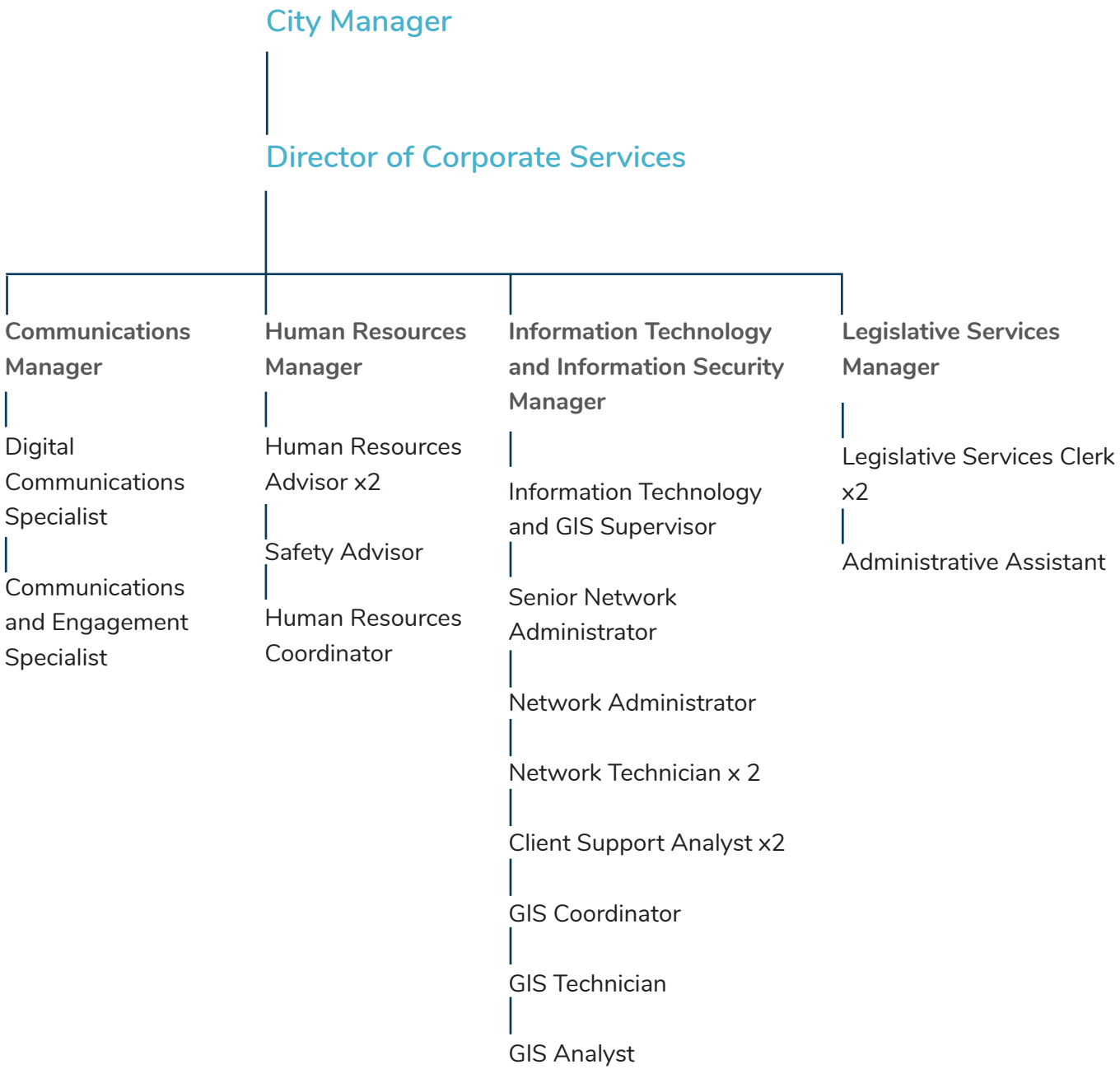
2025 Goals and Objectives

- Standardize the purchase order and request process, and align it with industry best practices within Unit4; the City's enterprise resource planning (ERP) system.
- Provide ongoing procurement training to ensure staff understand Council policy and administrative processes.
- Explore additional cost saving opportunities for the City.

2025 BASE OPERATING BUDGET

Corporate Services




City Manager
Director of Corporate Services
Communications Manager
Digital Communications Specialist
Communications and Engagement Specialist
Human Resources Manager
Human Resources Advisor x2
Safety Advisor
Human Resources Coordinator
Information Technology and Information Security Manager
Information Technology and GIS Supervisor
Senior Network Administrator
Network Administrator
Network Technician x 2
Client Support Analyst x2
GIS Coordinator
GIS Technician
GIS Analyst
Legislative Services Manager
Legislative Services Clerk x2
Administrative Assistant

Corporate Services Budget Summary

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
CORPORATE SERVICES					
Revenue					
Other Revenue	(416,586)	(421,145)	(504,148)	(83,003)	19.7%
Expense					
Contracted Services	122,255	141,030	145,030	4,000	2.8%
Other Operating Expenses	1,006,995	915,127	1,178,197	263,070	28.7%
Utilities	68,803	81,790	82,270	480	0.6%
Wages & Benefits	2,510,577	3,122,416	3,249,197	126,781	4.1%
Expense Total	**3,708,630**	**4,260,363**	**4,654,694**	**394,331**	**9.3%**
Grand Total	**3,292,045**	**3,839,217**	**4,150,546**	**311,328**	**8.1%**

SEGMENT VARIANCE

CORPORATE SERVICES	
Increase in IT RCMP Contract Revenue as a result from a new agreement	(83,003)
Increase in Contracted Services	4,000
Transfer of Training and Development costs into centralized program	60,000
Increase in Software licences to transition to Office 365 & OMS	207,270
Increase in Utilities	480
Increase in Wages & Benefits	126,781
Other	(4,201)
Overall Segment Variance	**311,328**
VARIANCE %	**8.1%**

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.

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
400 - DIRECTOR OF CORPORATE SERVICES					
Expense					
Other Operating Expenses	12,720	34,985	28,385	(6,600)	-18.9%
Utilities	675	660	660	-	0.0%
Wages & Benefits	189,632	199,131	230,044	30,913	15.5%
Expense Total	**203,028**	**234,776**	**259,089**	**24,313**	**10.4%**
Grand Total	**203,028**	**234,776**	**259,089**	**24,313**	**10.4%**

Summary of budget changes from 2024 - 2025

- Net decrease to training and development related to internal corporate training initiatives.
- Increase in Wage and Benefits costs.

Communications

The Communications Department facilitates meaningful communications and relationship development with Campbell River residents and visitors, Indigenous Peoples and governments, organizational partners, City staff and the public, and is also responsible for corporate communications initiatives. Communications supports sharing clear, concise, and complete information on City programs, services, events and initiatives. Valuable feedback and positive working relationships that improve City services are encouraged and facilitated through engagement.

Core Services

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

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
410 - COMMUNICATIONS					
Expense					
Contracted Services	1,447	37,460	37,460	-	0.0%
Other Operating Expenses	15,087	22,661	22,361	(300)	-1.3%
Utilities	870	700	700	-	0.0%
Wages & Benefits	268,991	351,033	360,549	9,517	2.7%
Expense Total	**286,396**	**411,854**	**421,070**	**9,217**	**2.2%**
Grand Total	**286,396**	**411,854**	**421,070**	**9,217**	**2.2%**

Summary of budget changes from 2024 - 2025

- Net decrease to training and development related to internal corporate training initiatives.
- Increase in Wage and Benefits costs.

2024 Highlights

- Updated communications policies and procedures.
- Completed a needs assessment for the City website replacement.
- Supported community engagements for Homewood - a temporary rapid housing initiative, the Housing Accelerator Fund (HAF), the Community Safety and Well-Being Plan, and more.
- Supported communications campaigns, including Reimagine the Row, property tax awareness, invasive species and water conservation education, CR Live Streets, and more.
- Enhanced the City's social media presence and engagement.
- Published a refreshed and streamlined Annual Report for 2023.
- Ran the It's Time for Downtown engagement campaign, which shared information on downtown initiatives.

2025 Goals and Objectives

- Align resources to support efficient, strategic, planned and consistent City communications.
- Roll out and implement updated communications policies and procedures.
- Launch the new City website.
- Support departments on major communications and engagement initiatives.
- Enhance the City's social presence through a social media strategy and staff training.
- Complete the 2025 Citizen Satisfaction Survey
- Publish the 2024 Annual Report

Human Resources

The Human Resources Department (HR) delivers a wide range of core services to the organization including managing the employee life cycle for approximately 275 employees; recruiting and onboarding; applying the City's collective agreements with CUPE Local 401 and IAFF Local 1668 and managing associated issues resolution and collective bargaining; advancing employee safety and health programs and procedures; and promoting and advancing employee learning and development. HR acts as a strategic partner within the organization by developing forward-thinking initiatives in the areas of talent acquisition, talent development and growth, workplace culture and employee health and safety. HR staff are professional experts in a diversity of areas and focus on creating and maintaining a positive experience for City employees by providing timely and efficient service.

Core Services

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

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
420 - HUMAN RESOURCES					
Expense					
Contracted Services	35,400	25,220	25,220	-	0.0%
Other Operating Expenses	92,000	117,755	177,755	60,000	51.0%
Utilities	3,757	2,370	2,850	480	20.3%
Wages & Benefits	682,824	789,499	794,729	5,230	0.7%
Expense Total	**813,982**	**934,844**	**1,000,554**	**65,710**	**7.0%**

Summary of budget changes from 2024 - 2025

- Increase in training and development related to internal corporate training initiatives.
- Increase in telecommunication costs.
- Increase in Wage and Benefits costs.

2024 Highlights

- Managed over 100 job competitions.
- Negotiated two new collective agreements with CUPE Local 401 and IAFF Local 1668.
- Completed the City's second WorkSafeBC Certificate of Recognition audit.
- Implemented a new service awards program for all City employees.
- Launched a corporate training program accessible to all employees.
- Implemented SmartRecruiters; a new recruitment platform
- Continued to support the implementation of Unit4, which will update several City systems, including iCitizen and Info:HR.
- Supported the organization through leadership in Workplace Culture initiatives.

2025 Goals and Objectives

- Replace the City's benefits provider.
- Continue supporting the Unit4 implementation.
- Renew the City and IAFF collective agreement.
- Lead organization-wide Workplace Culture initiatives, including an all-employee survey and follow-up action plans.
- Implement WorkSafeBC Certificate of Recognition audit recommendations through a targeted action plan.



Information Technology

As the central technology provider for the City, 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 Department serves as a technical consultant and provides desktop, network, application and systems management services for all City departments, and some IT-provided services that are accessed by the public directly.

Core Services

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

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
430 - INFORMATION TECHNOLOGY					
Revenue					
Other Revenue	(92,874)	(82,171)	(118,553)	(36,381)	44.3%
Revenue Total	**(92,874)**	**(82,171)**	**(118,553)**	**(36,381)**	**44.3%**
Expense					
Contracted Services	25,403	62,150	66,150	4,000	6.4%
Other Operating Expenses	643,495	657,131	867,701	210,570	32.0%
Utilities	40,427	76,460	76,460	-	0.0%
Wages & Benefits	915,595	1,119,062	1,180,533	61,471	5.5%
Expense Total	**1,624,920**	**1,914,803**	**2,190,844**	**276,041**	**14.4%**
Grand Total	**1,532,046**	**1,832,631**	**2,072,291**	**239,660**	**13.1%**

Summary of budget changes from 2024 - 2025

- Increase in contracted services revenues.
- Increases in IT licensing costs.
- Increase in Wage and Benefits costs.

2024 Highlights

- Updated the City's digital orthophoto, contour and LiDAR imagery data.
- Continued the network redesign project to decommission legacy devices and improve network stability.
- Installed new tourism cameras at the Discovery Fishing Pier.
- Completed readiness assessment and data updates to support Next Gen 9-1-1 migration.
- Migrated campbellriver.ca website to a cloud host provider.

2025 Goals and Objectives

- Provide technical expertise for the Website Replacement Project.
- Finalize GIS updates to support the Federal Next Gen 9-1-1 migration in March.
- Continue with Windows 11 migration to meet the Windows 10 End of Support deadline.
- Act as technical and security subject matter experts for the Unit4 ERP project.
- Complete a network and organizational readiness audit to develop a new information security roadmap.



Legislative Services

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

Core Services

- Agendas, minutes and follow-up reports for Council and Committee of the Whole meetings
- Legislative guidance for Council and staff
- Administer the City's Records Management Program
- Assist with drafting bylaws, and Administrative and Council policies
- Privacy Head for the City, responsible for Freedom of Information requests and Privacy Impact Assessments
- Official signatory of the CityConduct local government elections
- City Hall reception and switchboard services

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
440 - LEGISLATIVE SERVICES					
Expense					
Contracted Services	57,139	5,540	5,540	-	0.0%
Other Operating Expenses	108,460	65,370	64,920	(450)	-0.7%
Utilities	23,073	1,600	1,600	-	0.0%
Wages & Benefits	377,744	418,338	438,312	19,974	4.8%
Expense Total	**566,417**	**490,848**	**510,372**	**19,524**	**4.0%**
Grand Total	**566,417**	**490,848**	**510,372**	**19,524**	**4.0%**

Summary of budget changes from 2024 - 2025

- Net decrease to training and development related to internal corporate training initiatives.
- Increase in Wage and Benefits costs.

2024 Highlights

- Drafted a Records Management Bylaw and Records Management Policy
- Processed 56 Freedom of Information requests.

2025 Goals and Objectives

- Implement a Records Management Bylaw and Records Management Policy, and complete the Manual of Procedures.
- Provide organization-wide privacy and records management training.
- Develop and begin implementing an overall Corporate and Council policy development, review, and maintenance program.
- Update procedural bylaws including Council Procedure Bylaw.



Property Management

Property management includes the management of the City's land inventory through strategic acquisition and disposition of land for maximum benefit to the community, now and in the future.

Core Services

- Lease management for City-owned community facilities, the ʔuxstalis (Tyee Spit) and Campbell River Airport
- Property acquisition and disposal
- Tenancy policies and agreements administration
- Securing land tenures, including permits, easements, rights-of-way, licences, and releases
- Field investigations and inspections to value property
- Development and administration of property related policies and strategies

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
442 - PROPERTY MANAGEMENT					
Revenue					
Other Revenue	(323,712)	(338,974)	(385,596)	(46,622)	13.8%
Revenue Total	**(323,712)**	**(338,974)**	**(385,596)**	**(46,622)**	**13.8%**
Expense					
Contracted Services	2,866	10,660	10,660	-	0.0%
Other Operating Expenses	135,231	17,225	17,075	(150)	-0.9%
Wages & Benefits	75,791	245,354	245,031	(323)	-0.1%
Expense Total	**213,889**	**273,239**	**272,766**	**(473)**	**-0.2%**
Grand Total	**(109,823)**	**(65,735)**	**(112,830)**	**(47,094)**	**71.6%**

Summary of budget changes from 2024 - 2025

- Net increase in advertising revenue.

2024 Highlights

- Coordinated agreements to facilitate capital and community projects.
- Reviewed existing Council Property Policy and revised guidelines for the disposition of City-owned lands and buildings at below market value.
- Worked on the development of a Land Strategy.
- Transitioned to an electronic contract and agreement tracking system.
- Completed the Shoppers Row land assembly through the acquisition of 1342 Shoppers Row (Harbourside Inn), 1352 Shoppers Row (gravel lot), and 1362 16th Avenue (CR Aquatics).
- Provided property support for downtown revitalization projects.
- Administered property agreements for the Campbell River Airport, ?uxstalis (Tyee Spit), and with other levels of government.
- Completed road closure bylaws for three portions of City-owned roadway and concluded the sale of these lands.

2025 Goals and Objectives

- Complete pre-development work for the Revitalize the Row project.
- Analyze the City land inventory and consider strategic property acquisitions to support future asset management requirements and other strategic priorities.
- Implement Financial Assistance Policy forms and requirements for City-owned buildings and lands and bring forward property agreements that have been held in overholding pending the adoption of the Policy.
- Complete pending tenure applications with the Provincial Government to support City initiatives and objectives.
- Continue remediation at the Campbell River Airport and work on an Airport Land Management Plan.



2025 BASE OPERATING BUDGET

Development Services



City Manager

Director of Development Services

Development Planning Manager

- Planner II
- Planner II (PPT)
- Planner I
- Clerk Technician
- Administrative Assistant x2

Development Engineering Manager

- Development Engineering Supervisor
- Development Officer
- Engineering Technologist III
- Engineering Technologist I

Building Services Manager

- Building Inspector III
- Building Inspector II x2

Development Services Budget Summary

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
DEVELOPMENT SERVICES					
Revenue					
Fees & Charges	(1,200,716)	(1,170,100)	(1,280,600)	(110,500)	9.4%
Other Revenue	(42,102)	(206,500)	(206,500)	-	0.0%
Sales of Goods & Services	(24,750)	(30,000)	(32,000)	(2,000)	6.7%
Revenue Total	**(1,267,568)**	**(1,406,600)**	**(1,519,100)**	**(112,500)**	**8.0%**
Expense					
Contracted Services	62,087	212,600	212,600	-	0.0%
Other Operating Expenses	118,176	128,740	133,980	5,240	4.1%
Utilities	6,590	5,300	5,300	-	0.0%
Wages & Benefits	1,792,797	2,102,133	2,066,593	(35,539)	-1.7%
Expense Total	**1,979,651**	**2,448,773**	**2,418,473**	**(30,299)**	**-1.2%**
Grand Total	**712,083**	**1,042,173**	**899,373**	**(142,799)**	**-13.7%**

SEGMENT VARIANCE

DEVELOPMENT SERVICES	
Increase in Building Permit Fees	(50,000)
Increase in Business Licence Fees	(25,000)
Increase in Development Permit Fees	(35,000)
Reduction in Wages & Benefits	(35,539)
Increase in Equipment Cost Allocations	5,240
Other Miscellaneous Fees	(2,500)
Overall Segment Variance	**(142,799)**
VARIANCE %	**-13.7%**

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 remaining focused on excellent service delivery.

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
500 - DIRECTOR OF DEVELOPMENT SERVICES					
Expense					
Other Operating Expenses	7,827	13,430	11,030	(2,400)	-17.9%
Utilities	621	660	660	-	0.0%
Wages & Benefits	194,262	199,741	222,480	22,739	11.4%
Expense Total	**202,710**	**213,831**	**234,170**	**20,339**	**9.5%**
Grand Total	**202,710**	**213,831**	**234,170**	**20,339**	**9.5%**

Summary of budget changes from 2024 - 2025

- Net decrease to training and development related to internal corporate training initiatives.
- Increase in Wage and Benefits costs.

Development Services

The Development Services Department provides a centralized, coordinated, one-stop service for all development applications, queries, permits and projects in Campbell River. Over the past three years, the department has processed an average of 260 building permit applications each year, with an annual construction value averaging over $117 million, and approved roughly $2 million of new public infrastructure. Land use and development applications involve preparing reports and recommendations for City Council's consideration and often involve public consultation.

Core Services

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

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
510 - DEVELOPMENT SERVICES					
Revenue					
Fees & Charges	(1,200,716)	(1,170,100)	(1,280,600)	(110,500)	9.4%
Other Revenue	(42,102)	(206,500)	(206,500)	-	0
Sales of Goods & Services	(24,750)	(30,000)	(32,000)	(2,000)	6.7%
Revenue Total	**(1,267,568)**	**(1,406,600)**	**(1,519,100)**	**(112,500)**	**8.0%**
Expense					
Contracted Services	62,087	212,600	212,600	-	0.0%
Other Operating Expenses	110,349	115,310	122,950	7,640	6.6%
Utilities	5,969	4,640	4,640	-	0.0%
Wages & Benefits	1,598,535	1,902,391	1,844,113	(58,278)	-3.1%
Expense Total	**1,776,941**	**2,234,941**	**2,184,303**	**(50,638)**	**-2.3%**
Grand Total	**509,373**	**828,341**	**665,203**	**(163,138)**	**-19.7%**

Summary of budget changes from 2024 - 2025

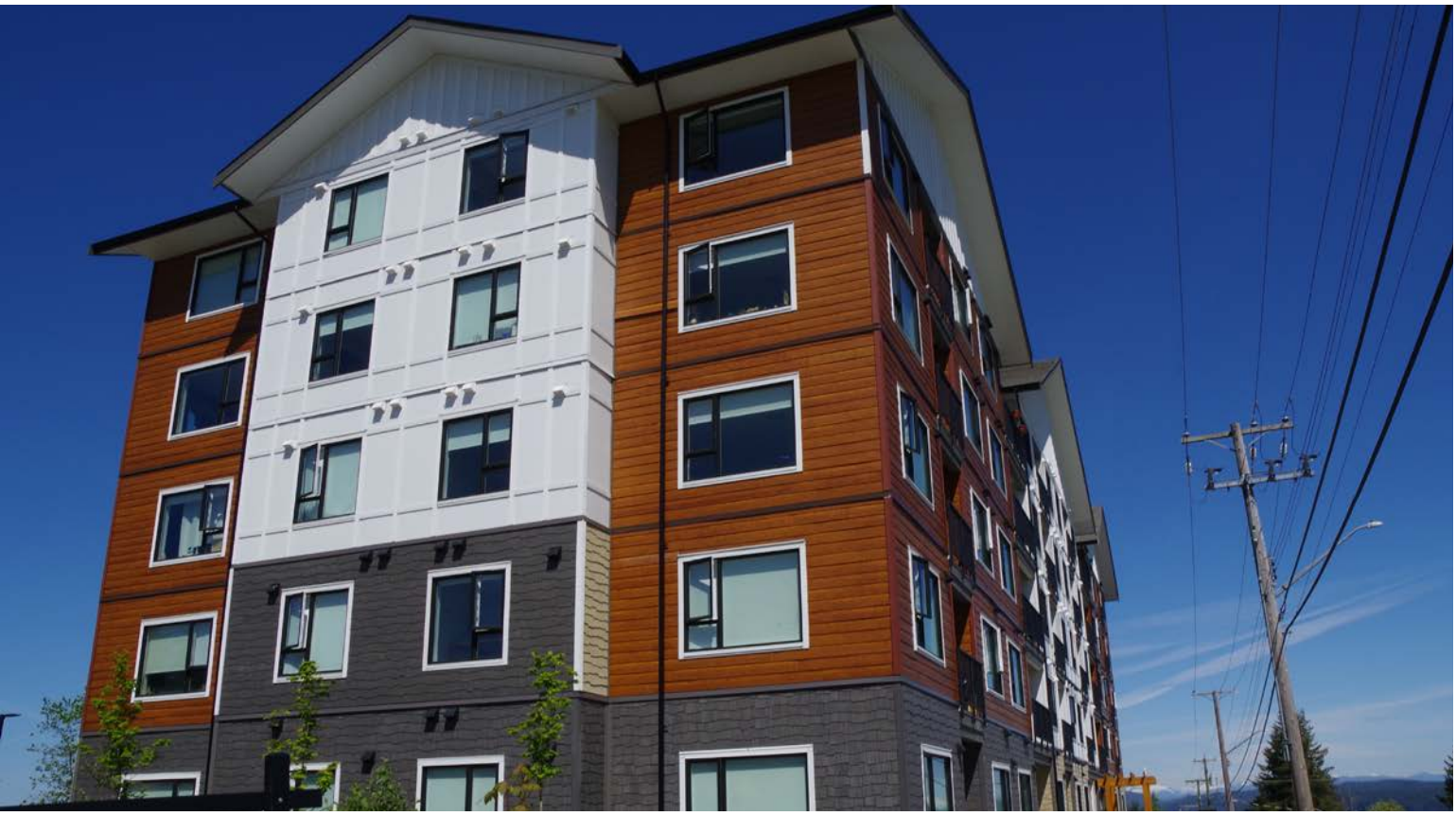
- Increase in permit and application fee revenue.
- Increase in legal fees.
- Reduction in labour due to the elimination of vacant positions.
- Increase in Wage and Benefits costs.

2024 Highlights

- Works and Services Bylaw 3948, 2024 was adopted. The bylaw aligns the City's development engineering standards with the Master Municipal Construction Documents and adds clarity to infrastructure design requirements.
- Processed approximately 68 development, land use and subdivision applications.
- Responded to 790 planning-related enquiries.
- Processed 230 building permit applications with a total construction value of $140M, creating 249 new residential units.
- Processed approximately 2,300 business license applications.
- Initiated a review of the Development Cost Charges Bylaw.

2025 Goals and Objectives

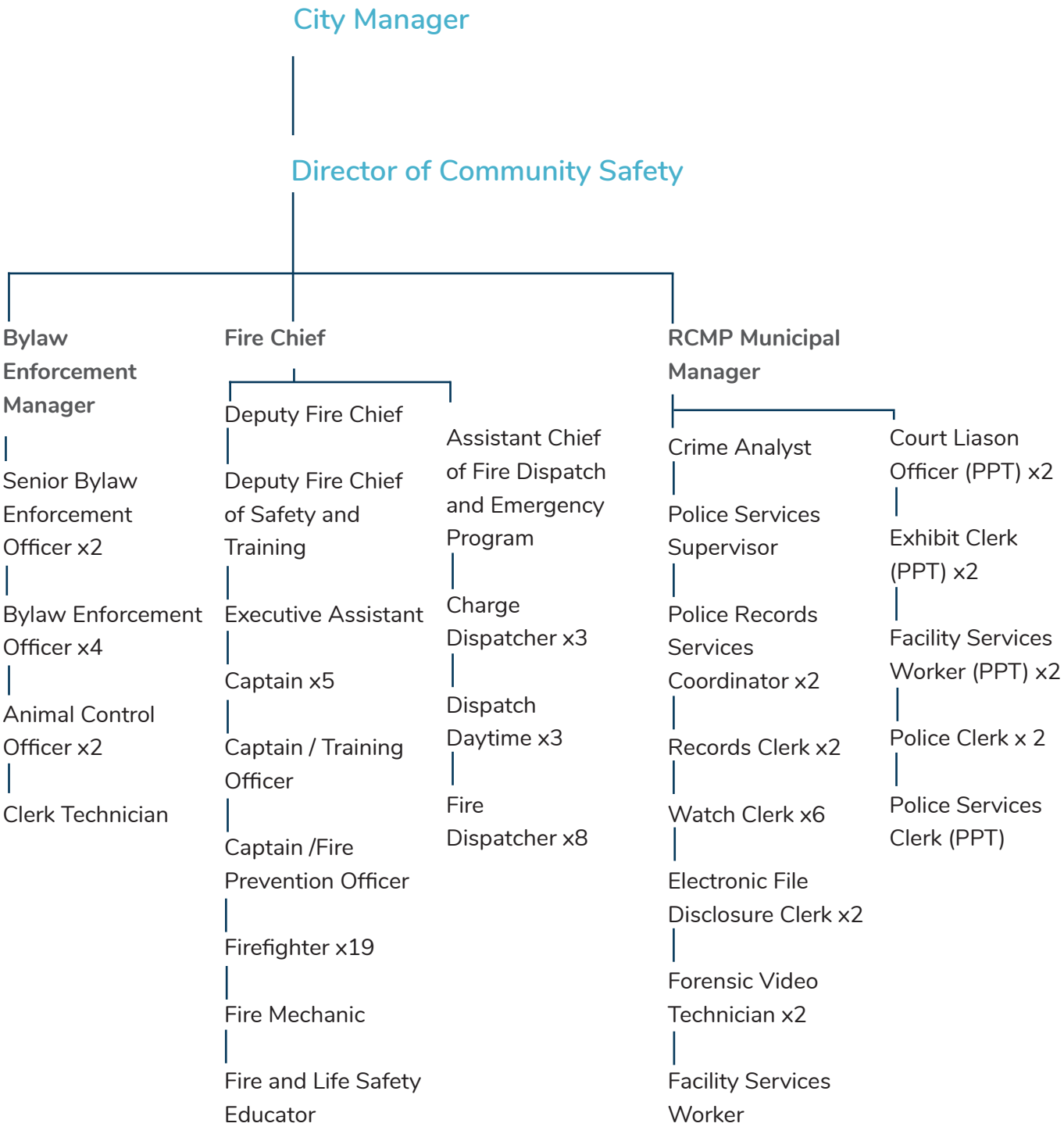
- Continue to implement recommendations outlined in the Development Approvals Processes Review.
- Adopt a new Development Cost Charges Bylaw.
- Update the Storm Drain System and Sanitary Sewer Connections Bylaws.
- Assist Community Planning and Livability with Official Community Plan and Zoning Bylaw updates.
- Investigate and move to digital applications for building, business license and planning applications.



2025 BASE OPERATING BUDGET

Community Safety




City Manager
Director of Community Safety
Bylaw Enforcement Manager
Senior Bylaw Enforcement Officer x2
Bylaw Enforcement Officer x4
Animal Control Officer x2
Clerk Technician
Fire Chief
Deputy Fire Chief
Deputy Fire Chief of Safety and Training
Executive Assistant
Captain x5
Captain / Training Officer
Captain /Fire Prevention Officer
Firefighter x19
Fire Mechanic
Fire and Life Safety Educator
Assistant Chief of Fire Dispatch and Emergency Program
Charge Dispatcher x3
Dispatch Daytime x3
Fire Dispatcher x8
RCMP Municipal Manager
Crime Analyst
Police Services Supervisor
Police Records Services Coordinator x2
Records Clerk x2
Watch Clerk x6
Electronic File Disclosure Clerk x2
Forensic Video Technician x2
Facility Services Worker
Court Liason Officer (PPT) x2
Exhibit Clerk (PPT) x2
Facility Services Worker (PPT) x2
Police Clerk x 2
Police Services Clerk (PPT)

Community Safety Budget Summary

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
COMMUNITY SAFETY					
Revenue					
Fees & Charges	(2,380,275)	(2,715,471)	(3,078,485)	(363,013)	13.4%
Other Revenue	(882,200)	(609,043)	(628,822)	(19,778)	3.2%
Sales of Goods & Services	(28,238)	(39,000)	(42,000)	(3,000)	7.7%
Revenue Total	**(3,290,713)**	**(3,363,515)**	**(3,749,306)**	**(385,792)**	**11.5%**
Expense					
Contracted Services	10,444,659	11,404,229	12,477,536	1,073,306	9.4%
Insurance	88,431	98,915	103,814	4,899	5.0%
Other Operating Expenses	860,295	1,143,693	1,228,665	84,972	7.4%
Utilities	91,527	96,957	102,110	5,153	5.3%
Wages & Benefits	9,884,789	10,874,539	11,629,876	755,337	6.9%
Expense Total	**21,369,701**	**23,618,334**	**25,542,000**	**1,923,667**	**8.1%**
Grand Total	**18,078,988**	**20,254,819**	**21,792,694**	**1,537,875**	**7.6%**

SEGMENT VARIANCE

COMMUNITY SAFETY	
Increase in E-911 Contract Revenue	(210,000)
Increase in Fire Municipal Service Agreement Revenue	(114,333)
Increase in Victim Services Revenue from the Province	(3,563)
Increase in Fee Revenues Associated with Fee Review	(57,896)
Increase in RCMP Contracted Services	1,016,000
Net Increase due to the City taking over Animal Control Services	39,143
Increase in Prison Detention Contracted Services	57,306
Increase in Cost Allocations	84,467
Increase in Insurance	4,899
Increase in Wages & Benefits	711,630
Increase in Utilities	5,153
Other Miscellaneous Expenses	5,069
Overall Segment Variance	**1,537,875**
VARIANCE %	**7.6%**

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.

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
600 - DIRECTOR OF COMMUNITY SAFETY					
Expense					
Contracted Services	4,250	-	-	-	0.0%
Other Operating Expenses	6,327	13,430	11,030	(2,400)	-17.9%
Utilities	196	-	-	-	0.0%
Wages & Benefits	70,664	184,200	207,193	22,993	12.5%
600 - DIRECTOR OF COMMUNITY SAFE	**81,436**	**197,630**	**218,223**	**20,593**	**10.4%**
Grand Total	**81,436**	**197,630**	**218,223**	**20,593**	**10.4%**

Summary of budget changes from 2024 - 2025

- Net decrease to training and development related to internal corporate training initiatives.
- Increase in Wage and Benefits costs.

Bylaw Enforcement and Animal Control

The Bylaw Enforcement Department provides bylaw enforcement services focusing on community safety and security and maintaining the community standards reflected in City bylaws. The department actively monitors the downtown core and surroundings, ensuring compliance with bylaws and code of conduct standards to promote public safety in public spaces. The Bylaw Enforcement Department looks to gain bylaw compliance by informing, educating, and enforcing if needed.

Core Services

- Address complaints regarding bylaw contraventions throughout the City.
- Proactively address and alleviate bylaw related issues in City facilities and public spaces through downtown foot patrols.
- Provide animal control services within the City, Area D of Strathcona Regional District and Wei Kai Kum and We Wai Kai First Nations reserve lands.
- Manage the provision of services on behalf of the City for downtown parking enforcement and downtown security.

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
610 - BYLAW ENFORCEMENT					
Revenue					
Fees & Charges	(70,022)	(53,364)	(61,468)	(8,104)	15.2%
Other Revenue	(40,915)	(2,603)	(2,616)	(13)	0.5%
Revenue Total	**(110,937)**	**(55,968)**	**(64,084)**	**(8,117)**	**14.5%**
Expense					
Contracted Services	267,470	121,683	123,428	1,745	1.4%
Other Operating Expenses	40,890	28,509	46,021	17,512	61.4%
Utilities	3,280	2,220	2,220	-	0.0%
Wages & Benefits	357,892	527,410	560,384	32,973	6.3%
Expense Total	**669,533**	**679,822**	**732,053**	**52,230**	**7.7%**
Grand Total	**558,596**	**623,855**	**667,968**	**44,114**	**7.1%**

Summary of budget changes from 2024 - 2025

- Increase in fine revenues.
- Increase in cost allocations.
- Increase in Wages and Benefits costs.

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
612 - ANIMAL CONTROL					
Revenue					
Fees & Charges	(131,863)	(114,176)	(144,190)	(30,014)	26.3%
Revenue Total	**(131,863)**	**(114,176)**	**(144,190)**	**(30,014)**	**26.3%**
Expense					
Contracted Services	178,706	38,279	15,000	(23,279)	-60.8%
Insurance	2,372	2,796	2,889	93	3.3%
Other Operating Expenses	11,283	10,598	26,903	16,305	153.8%
Utilities	511	887	2,905	2,018	227.4%
Wages & Benefits	48,431	249,446	300,322	50,876	20.4%
Expense Total	**241,303**	**302,007**	**348,019**	**46,012**	**15.2%**
Grand Total	**109,440**	**187,830**	**203,829**	**15,998**	**8.5%**

Summary of budget changes from 2024 - 2025

- Increase in shared services revenues.
- Increase in Wage and Benefits costs.

2024 Highlights

- Completed daily downtown foot patrols and regular cleanups of encampments to promote downtown safety and cleanliness, and addressed bylaw violations, such as consumption of liquor, and other issues.
- Participated in the Downtown Safety Working Group.
- Connected with the Downtown Business Improvement Association, downtown businesses and social service providers to address downtown issues and assist in information sharing.
- Responded to over 1,400 bylaw complaint files regarding various City bylaws.
- Recruited a Bylaw Services Manager.
- Recruited two additional Bylaw Enforcement Officers in preparation for the expansion of bylaw hours.
- Brought Animal Control services in-house and amended the Animal Control Bylaw to enhance public safety in relation to nuisance, vicious and dangerous dogs.
- Increased the hours, patrol area and the number of security staff for downtown foot patrol.

2025 Goals and Objectives

- Increased foot patrols and cleanups of encampments to promote downtown safety and cleanliness.
- Address bylaw violations such as camping, consumption of liquor, and other issues.
- Respond promptly to all bylaw complaints, prioritizing health and safety issues.
- Continue to participate in the Downtown Safety Working Group.
- Enhance relationships with downtown businesses, the Downtown BIA, and social service providers to address downtown issues, homelessness and social issues.
- Optimize Bylaw Enforcement Officer's coverage of the downtown, using an enhanced bylaw enforcement strategy.
- Further train staff on engaging with vulnerable populations.

Emergency Fire Dispatch Services and Emergency Management

Campbell River's 9-1-1 Fire Dispatch Service handles emergency 9-1-1 calls and fire dispatch for eight regional districts (81 fire departments) across Vancouver Island, the Qathet Region, and the Peace River region, spanning over 185,000 square kilometres. Operating round-the-clock, the City's dispatch centre, under a nearly 30-year contract with the North Island 9-1-1 Corporation (NI911), has achieved significant milestones.

Core Services

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

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
623 - E-911					
Revenue					
Fees & Charges	(1,469,615)	(1,799,000)	(2,009,000)	(210,000)	11.7%
Other Revenue	(2,405)	-	-	-	0
Revenue Total	**(1,472,020)**	**(1,799,000)**	**(2,009,000)**	**(210,000)**	**11.7%**
Expense					
Contracted Services	6,247	5,000	5,000	-	0.0%
Insurance	578	636	668	32	5.0%
Other Operating Expenses	15,901	44,507	46,488	1,981	4.5%
Utilities	2,390	1,300	1,300	-	0.0%
Wages & Benefits	1,424,246	1,691,958	1,895,971	204,013	12.1%
Expense Total	**1,449,361**	**1,743,401**	**1,949,427**	**206,026**	**11.8%**
Grand Total	**(22,659)**	**(55,599)**	**(59,573)**	**(3,974)**	**7.1%**

Summary of budget changes from 2024 - 2025

- Net increase in contract revenues.
- Increase in Wage and Benefits costs.

2024 Highlights

- Provided dispatch services for over 27,000 fire and medical emergency incidents to 81 fire departments within the NI911 Corporation Service area.
- Complied with National Fire Protection Association (NFPA) Standard 1225 — Standard for Emergency Services Communications.
- Implemented and tested the service agreement for backup fire dispatch services with the Regional District of Fraser-Fort George.
- Created positions to support the operations and technology needs of the 9-1-1 Fire Dispatch Centre in case of an emergency, evacuation, or disaster.
- Provided training to maintain qualifications for public safety telecommunications personnel.
- Purchased equipment and technology required to meet NG911 standards.
- Implemented Rapid SOS a tool used to accurately locate emergencies

2025 Goals and Objectives

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

Fire Services

Campbell River emergency services are delivered to the citizens and visitors of Campbell River, three First Nation communities, and a portion of Area D of the SRD south of Campbell River, from two fire stations. Fire protection services are maintained 24 hours a day by 26 career firefighters, 50 paid-on-call firefighters, one fire mechanic and one fire prevention officer. The department provides professional core services to nearly 4,900 incidents per year, as well as maintaining legislated obligations to life safety and providing fire prevention services to the City and contract partners.

Core Services

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

620 - FIRE SERVICES	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
Revenue					
Fees & Charges	(601,353)	(639,476)	(751,809)	(112,333)	17.6%
Other Revenue	(115,127)	(21,563)	(36,794)	(15,231)	70.6%
Revenue Total	**(716,480)**	**(661,039)**	**(788,603)**	**(127,564)**	**19.3%**
Expense					
Contracted Services	55,603	50,790	45,100	(5,690)	-11.2%
Insurance	51,959	58,732	61,669	2,937	5.0%
Other Operating Expenses	664,035	907,091	972,280	65,190	7.2%
Utilities	29,214	24,845	25,351	507	2.0%
Wages & Benefits	5,897,322	5,862,264	6,172,986	310,722	5.3%
Expense Total	**6,698,134**	**6,903,721**	**7,277,387**	**373,665**	**5.4%**
Grand Total	**5,981,655**	**6,242,682**	**6,488,784**	**246,101**	**3.9%**

Summary of budget changes from 2024 - 2025

- Increase in shared services revenues.
- Increase in cost allocations.
- Increase in Wage and Benefits costs.

2024 Highlights

- Responded to 4,884 calls for service.
- Added 11 Paid-On-Call firefighters to the department through recruitment and in-house training.
- Completed IAFF negotiations for the 2023-2024 contract.
- Completed an internal culture review for Fire Suppression and Dispatch.
- Hired and onboarded two dispatchers and a Deputy Fire Chief to support the City, SRD, and SRD supported, fire departments.
- Completed the UBCM FireSmart Grant in support of two First Nation partners.
- Enhanced partnerships with First Nations and community groups around Emergency Management.
- Began reviewing and amending internal operational policies.

2025 Goals and Objectives

- Complete a Fire Master Plan.
- Recommend revisions to the City's fire bylaws.
- Negotiate and renew the City's Collective Agreement with Local 1668.
- Renew the North Island 911 dispatch contract for the end of 2025.
- Integrate recent changes to the Fire Safety Act.
- Commence implementation of an action plan focused on addressing fire department culture.
- Address space and safety needs for fire facilities.
- Explore opportunities for efficiencies in the fire operating and capital budgets, and review service agreements to align cost recovery models with financial policy.
- Review fleet services to determine needs and replacement intervals.
- Onboard a new Dispatch Daytime Cover position.
- Complete and integrate the new decontamination unit.
- Begin the SCBA replacement process.
- Begin the Aerial replacement process.
- Implement strategies to reduce overtime.

RCMP

The RCMP provide community policing services including criminal code investigations into drug trafficking, crime against persons and property, and through road safety and traffic enforcement, and various crime reduction strategies. The City has authorized 49 RCMP Members in the Campbell River detachment for 2024

Core Services

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

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
640 - RCMP					
Revenue					
Other Revenue	(365,000)	(403,378)	(407,411)	(4,034)	0.01
Revenue Total	**(365,000)**	**(403,378)**	**(407,411)**	**(4,034)**	**1.0%**
Expense					
Contracted Services	9,511,135	10,744,157	11,760,145	1,015,988	9.5%
Other Operating Expenses	625	4,630	4,630	-	0.0%
Expense Total	**9,511,760**	**10,748,787**	**11,764,775**	**1,015,988**	**9.5%**
Grand Total	**9,146,760**	**10,345,409**	**11,357,364**	**1,011,954**	**9.8%**

Summary of budget changes from 2024 - 2025

- Increase in contracted services.

2024 Highlights

- 17,873 calls for service: a 2.9 per cent decrease over 2023.
- 675 submissions to the Crown for charge approval: a 2.6 per cent increase over 2023.
- Recruited four new RCMP officers.

2025 Goals and Objectives

- Address strategic initiatives through the development of the Annual Performance Plan.
- Participate in community events.
- Continue to combat the negative effects of alcohol/drug use within the community by teaching D.A.R.E. and Party Program to School District students, and target individuals within the community who sell drugs.
- Continue to focus on distracted driving as well as impaired driving to keep roads safer.
- Continue to contribute to safer and healthier First Nation Communities through proactive enforcement and cultural sensitivity training.
- Decrease the number of incidents of Cause Disturbance/Drunk in a Public Place through foot patrols and participation in the Downtown Safety Working Group.
- Implement the National Body Worn Camera Program.



Municipal Police Services

Municipal Police Services provides services to the RCMP, supporting their administrative and operational needs to provide effective police services to the citizens of Campbell River. The department also provides and maintains jail and lock-up facilities for the care and keeping of Municipal, Provincial, and Federal prisoners, inclusive of custodial services, as well as supporting their custodial and overall building maintenance needs. Quality customer service is provided to the citizens of Campbell River and community partners in relation to general inquiries, Police Information Checks, requests for information, and other general administrative services, as well as policing and victim support programs such as Victim Services, Restorative Justice, and Crime Stoppers.

Core Services

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

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
630 - RCMP MUNICIPAL SUPPORT					
Revenue					
Fees & Charges	(20,052)	(22,000)	(21,000)	1,000	-4.5%
Other Revenue	(358,753)	(181,500)	(182,000)	(500)	0.3%
Sales of Goods & Services	(28,238)	(39,000)	(42,000)	(3,000)	7.7%
Revenue Total	**(407,043)**	**(242,500)**	**(245,000)**	**(2,500)**	**1.0%**
Expense					
Contracted Services	421,248	439,321	528,863	89,542	20.4%
Insurance	33,521	36,751	38,589	1,838	5.0%
Other Operating Expenses	99,838	111,530	101,640	(9,890)	-8.9%
Utilities	54,888	67,139	69,768	2,628	3.9%
Wages & Benefits	1,977,207	2,242,453	2,364,839	122,386	5.5%
Expense Total	**2,586,702**	**2,897,195**	**3,103,699**	**206,504**	**7.1%**
Grand Total	**2,179,659**	**2,654,695**	**2,858,699**	**204,004**	**7.7%**

Summary of budget changes from 2024 - 2025

- Increase in fees and charges.
- Increase in Guards and Matrons costs.
- Net decrease to training and development related to internal corporate training initiatives.
- Increase in Wage and Benefits costs.

2024 Highlights

- Provided administrative support services for 17,873 RCMP files.
- Processed 675 submissions to the Crown for charge approval.
- Processed 1,206 police information checks and 479 civil fingerprint submissions.
- Received 65 referrals to the restorative Justice program: a 12% increase over 2023.
- Developed the trauma-informed knowledge base of the Restorative Justice Program Volunteer Team, providing victims and others harmed by crime, with support and assistance.
- Received 301 tips to Crime Stoppers: a 33% increase over 2023. From these tips, eight arrests were made.
- Continued to support and enhance a positive and psychologically safe work environment.

2025 Goals and Objectives

- Review and align administrative and operational support services with RCMP demands for service.
- Prepare for and support the implementation of the National Body Worn Camera Program for the RCMP.
- Provide expanded Restorative Justice services through developing partnerships, establishing protocol, liaising, and bridging the gap between the community and access to youth engagement programs addressing gun and gang violence.
- Explore opportunities to enhance partnerships with local Indigenous communities and RCMP to support individuals and families, and assist with all aspects of Restorative Justice service delivery.

Victim Services

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

Core Services

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

632 - VICTIM SERVICES	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
Revenue					
Fees & Charges	(87,370)	(87,454)	(91,017)	(3,563)	4.1%
Revenue Total	**(87,370)**	**(87,454)**	**(91,017)**	**(3,563)**	**4.1%**
Expense					
Contracted Services	-	5,000	-	(5,000)	-100.0%
Other Operating Expenses	21,396	23,398	19,673	(3,725)	-15.9%
Utilities	1,048	566	566	-	0.0%
Wages & Benefits	109,027	116,807	128,180	11,373	9.7%
Expense Total	**131,471**	**145,771**	**148,419**	**2,648**	**1.8%**
Grand Total	**44,101**	**58,317**	**57,402**	**(915)**	**-1.6%**

Summary of budget changes from 2024 - 2025

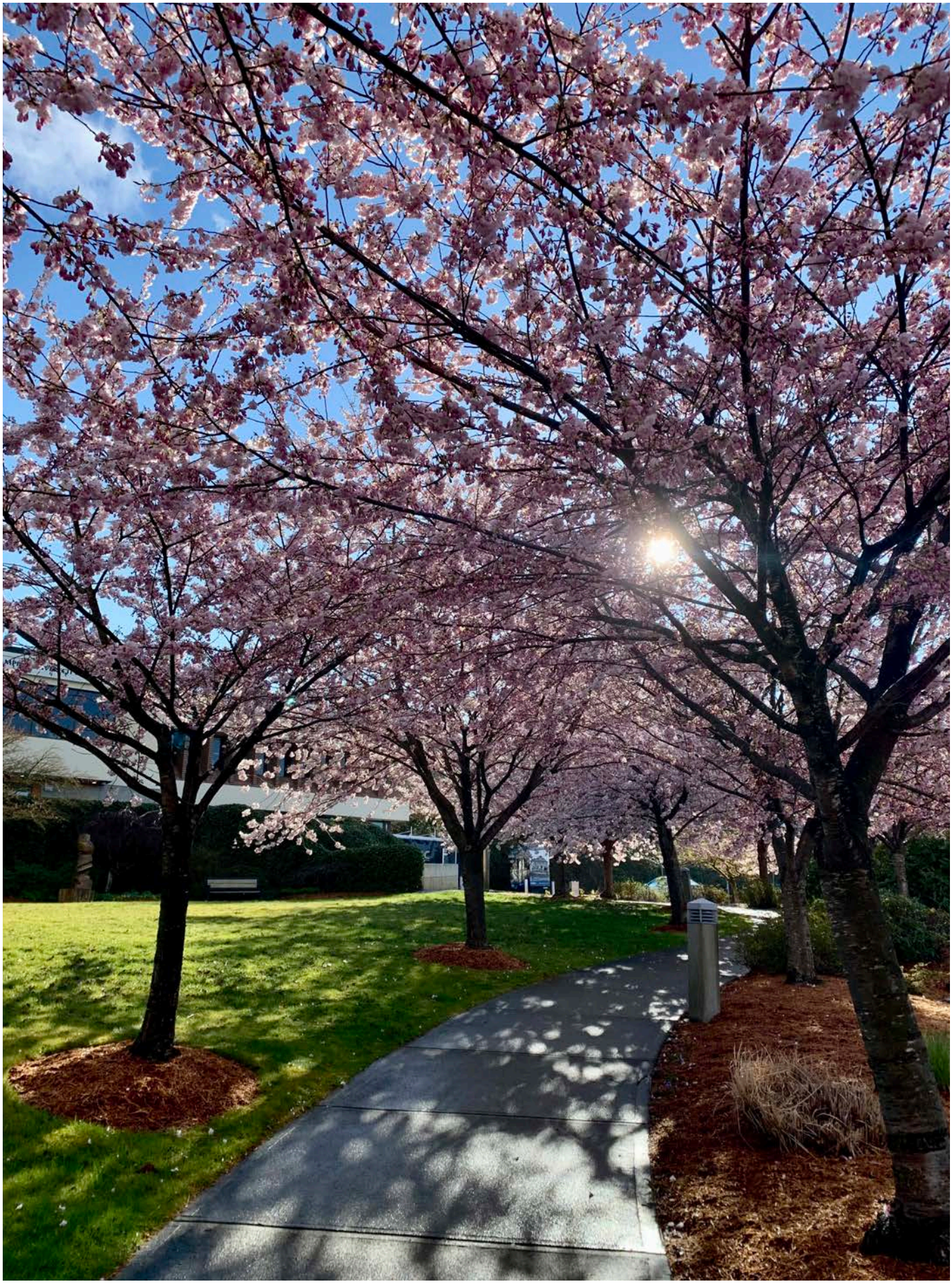
- Increase in Provincial Funding.
- Net decrease to training and development related to internal corporate training initiatives.
- Increase in Wages and Benefit costs.

2024 Highlights

- Provided continued support and assistance to victims and witnesses of crime and trauma, for 346 individuals from 304 incidents/files.
- Supported the Restorative Justice program by providing paid and volunteer support to victims before, during and following Restorative Justice Forums.

2025 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 callouts.



Operations





Operations

City Manager

Director of Operations

Facilities Manager

Maintenance Coordinator

Contractor Coordinator

Storekeeper

Operations Manager Fleet, Parks and Roads

Roads Manager

Supervisor x3

Engineering Technologist III

Equipment Operator III x2

Equipment Operator II x4

Labourer II x2

Labourer I x4

Clerk Technician

Mechanic x3

Dispatcher x2

Parks Manager

Environmental Specialist (Natural Resources)

Parks Supervisor

Greenspace Coordinator

Horticulture Coordinator

Arborist II

Horticulturist II

Horticulturist I

Horticulturist I (PPT) x3

Parks Specialist IV x2

Parks Specialist II x3

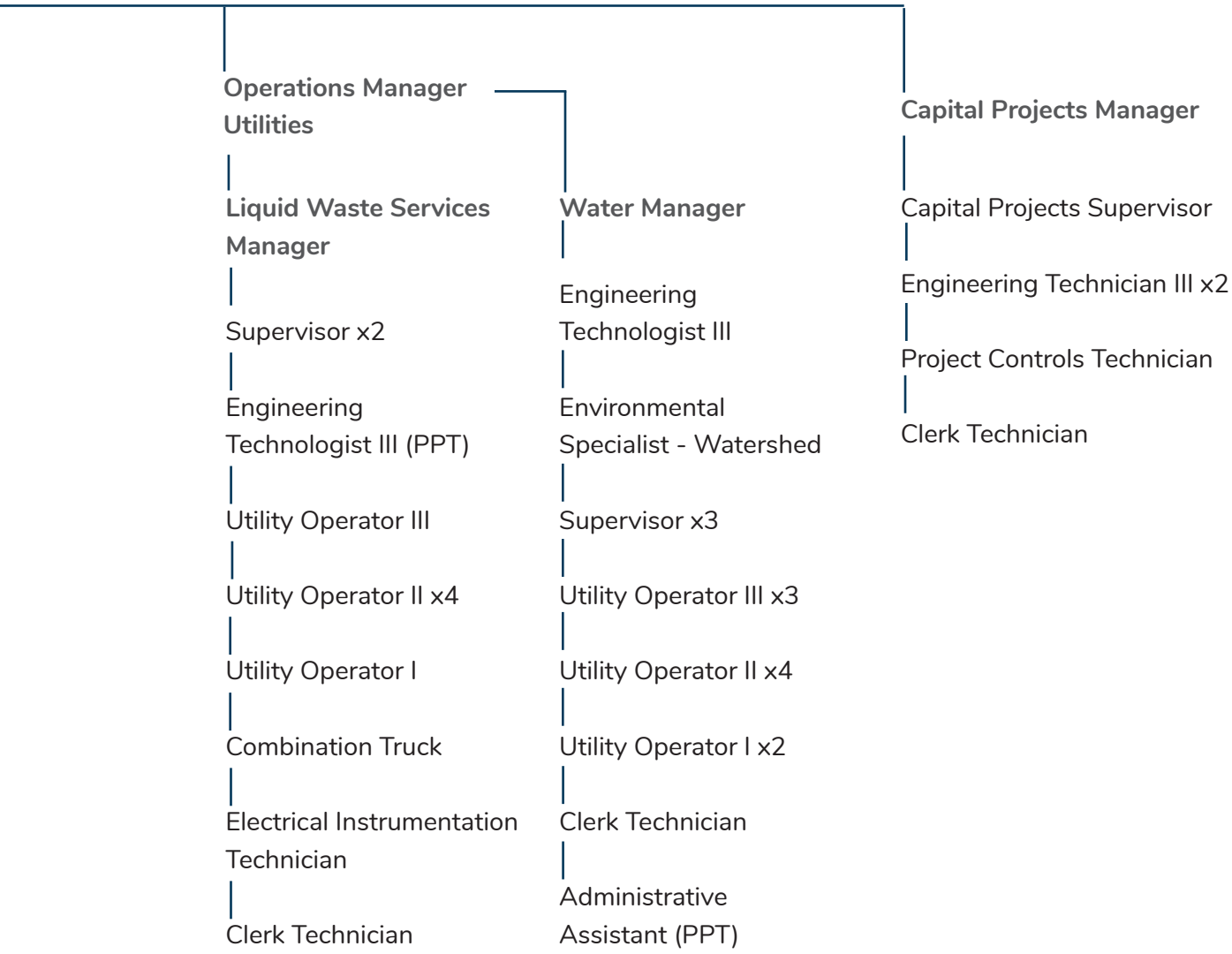
Parks Specialist I x5

Parks Specialist I (PPT)

Equipment Operator Specilalist II x2

Equipment Operator Specialist I

Clerk Technician


Operations Manager Utilities
Liquid Waste Services Manager
Supervisor x2
Engineering Technologist III (PPT)
Utility Operator III
Utility Operator II x4
Utility Operator I
Combination Truck
Electrical Instrumentation Technician
Clerk Technician
Water Manager
Engineering Technologist III
Environmental Specialist - Watershed
Supervisor x3
Utility Operator III x3
Utility Operator II x4
Utility Operator I x2
Clerk Technician
Administrative Assistant (PPT)
Capital Projects Manager
Capital Projects Supervisor
Engineering Technician III x2
Project Controls Technician
Clerk Technician

Operations Budget Summary

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
OPERATIONS					
Revenue					
Fees & Charges	(30,818)	(36,000)	(55,000)	(19,000)	52.8%
Other Revenue	(357,798)	(73,043)	(74,334)	(1,292)	1.8%
Sales of Goods & Services	(67,402)	(70,052)	(82,460)	(12,408)	17.7%
Revenue Total	**(456,018)**	**(179,095)**	**(211,794)**	**(32,700)**	**18.3%**
Expense					
Contracted Services	1,703,488	1,629,311	1,668,061	38,750	2.4%
Insurance	263,790	298,344	331,539	33,195	11.1%
Other Operating Expenses	2,679,776	2,349,211	2,613,560	264,349	11.3%
Utilities	760,815	974,417	1,015,951	41,534	4.3%
Wages & Benefits	4,869,325	5,434,428	5,614,814	180,386	3.3%
Expense Total	**10,277,194**	**10,685,711**	**11,243,924**	**558,213**	**5.2%**
Grand Total	**9,821,176**	**10,506,616**	**11,032,130**	**525,514**	**5.0%**

SEGMENT VARIANCE

OPERATIONS	
Increase in Fees and Charges Based on Fee Review	(20,292)
Increase in Revenue from Cemeteries Based on Fee Review	(12,408)
Increase in Costs from Micro Market Units offset by Properties Department	38,750
Increase in Insurance Premiums	33,195
Increase in Cost Allocations Based on Actual Expenses	264,349
Increase in Utilities	41,534
Increase in Wages & Benefits	512,621
Wage Transfers to Capital Projects	(332,235)
Overall Segment Variance	**525,514**
VARIANCE %	**5.0%**

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.

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
700 - DIRECTOR OF OPERATIONS					
Expense					
Other Operating Expenses	15,771	29,560	24,160	(5,400)	-18.3%
Utilities	1,806	1,000	1,000	-	0.0%
Wages & Benefits	96,703	98,500	105,490	6,990	7.1%
Expense Total	**114,280**	**129,060**	**130,650**	**1,590**	**1.2%**
Grand Total	**114,280**	**129,060**	**130,650**	**1,590**	**1.2%**

Summary of budget changes from 2024 - 2025

- Net decrease to training and development related to internal corporate training initiatives.
- Increase in Wage and Benefits costs.



Capital Projects

This department delivers on the capital projects approved for design and/or construction in the City's long-range Capital Plan. Services provided by the department evolve from a support role early in the project life cycle, transitioning to the lead role when the project enters detailed design and construction, and resuming a support role during the maintenance period.

Core Services

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

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
320 - CAPITAL PROJECTS					
Expense					
Contracted Services	31	530	530	-	0.0%
Other Operating Expenses	25,610	19,860	19,625	(235)	-1.2%
Utilities	1,814	1,980	1,980	-	0.0%
Wages & Benefits	134,410	306,533	132,498	(174,035)	-56.8%
Expense Total	**161,865**	**328,903**	**154,633**	**(174,270)**	**-53.0%**
Grand Total	**161,865**	**328,903**	**154,633**	**(174,270)**	**-53.0%**

Summary of budget changes from 2024 - 2025

- Reduction in labour due to funding as a capital project.

2024 Highlights

- Continued to address the infrastructure gap identified in the capital plan through infrastructure delivery, technological advancements, and studies supporting the City's asset management strategy.
- Implemented the new Operations Management System (OMS) for Water, Wastewater Treatment, and Facilities, incorporating infrastructure asset data into decision-making for the 10-year Capital Plan.
- Engaged with the DFO and City consultants to repair the Seagull Walkway North section and identify feasible habitat compensation sites for this and other projects.
- Progressed Phase 3 construction at Norm Wood Environmental Centre, including upgrades to SCADA and redundancy systems.
- Completed design and construction of approximately four kilometers of sewer main renewal.
- Completed the Cedar Street sewer main replacement.
- Initiated the design phase of the John Hart Reservoir at the Water Centre.
- Started design work for the Lift Station #1 Revitalization project to support accelerated development.
- Continued design efforts for the Campbellton Sewer System Upgrades.
- Advanced the detailed design for Phase 1 of the Erickson Road Rehabilitation Project.
- Monitored the progress of the 6th Avenue Renewal and Airport Lighting projects.
- Supported the Campbell River Airport's Visual Aids and Taxiway Rehabilitation Project.
- Expanded asset management practices by linking infrastructure performance to current service levels.

2025 Goals and Objectives

- Continue implementing the new OMS to support decision-making for the City's 10-year Capital Plan.
- Complete construction of the Seagull Walkway North section and develop habitat compensation strategies.
- Continue Phase 3 construction at Norm Wood Environmental Centre.
- Complete sewer main renewals for approximately four kilometers.
- Finalize detailed design and tender construction of new water mains.
- Complete design and tender preparation for the John Hart Reservoir project.
- Complete design and tender preparation for the Campbellton Sewer System Upgrades.
- Strengthen asset management practices by linking infrastructure performance to current service levels.
- Finalize the detailed design for Erickson Road Rehabilitation Phase 1.
- Begin design work for the Interceptor Corrosion Mitigation project.
- Fulfill CPM responsibilities on the City's Engineering Advisory Committee.

Fleet

The Fleet Department maintains and manages the City's extensive fleet of vehicles and equipment. The department supports the safe operation and maintenance of approximately 120 pieces of rolling stock and roughly 100 pieces of auxiliary equipment, including City facility backup generators, small engines, tow-behind equipment, and small tools. These assets collectively hold a replacement value of around $10 million. By effectively managing and maintaining these critical assets, the department contributes significantly to the seamless functioning of the City's operations, including the airport, thereby supporting the overall infrastructure and services provided to the community.

Core Services

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

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
720 - FLEET					
Expense					
Contracted Services	228,929	180,880	202,130	21,250	11.7%
Insurance	96,119	113,553	135,662	22,110	19.5%
Other Operating Expenses	836,955	723,826	810,732	86,906	12.0%
Utilities	4,567	2,200	2,200	-	0.0%
Wages & Benefits	479,769	570,010	603,845	33,835	5.9%
Expense Total	**1,646,339**	**1,590,468**	**1,754,569**	**164,101**	**10.3%**
Grand Total	**1,646,339**	**1,590,468**	**1,754,569**	**164,101**	**10.3%**

Summary of budget changes from 2024 - 2025

- Increase in insurance costs.
- Increase in fuel costs.
- Increase in Wage and Benefits costs.

2024 Highlights

- Replaced several fleet units including several light-duty vehicles, two heavy service trucks used for winter snow and ice control, and a variety of support equipment.

2025 Goals and Objectives

- Prepare to transition to the City's new Operations Management System (OMS) which will handle all preventative maintenance, service ticket and asset management tasks related to the City's fleet.
- Work with other departments to enhance fleet analytics using new and augmented existing data sources for better management planning and efficient operations.

Stores

The Stores Department manages internal parts and materials and stocks approximately 1,700 stock-keeping units (SKUs) at a value of $350,000 providing service to all City departments. Stores is 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 water and sewer utilities that are not readily available locally. These are critical to providing uninterrupted City services. Stores also oversee a large tool crib and manage the City's in-house fuel depot.

Core Services

- Inventory management
- Shipping and receiving
- Tool crib management
- Fuel depot management

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
722 - STORES					
Expense					
Contracted Services	31	-	-	-	0.0%
Other Operating Expenses	(31,719)	(30,463)	(31,528)	(1,065)	3.5%
Utilities	941	500	500	-	0.0%
Wages & Benefits	93,317	98,534	104,227	5,693	5.8%
722 - STORES Total	**62,570**	**68,572**	**73,199**	**4,628**	**6.7%**
Grand Total	**62,570**	**68,572**	**73,199**	**4,628**	**6.7%**

Summary of budget changes from 2024 - 2025

- Net decrease to training and development related to internal corporate training initiatives.
- Increase in Wage and Benefits costs.

2024 Highlights

- Prepared the store's inventory for migration into the City's new Operations Management Systems (OMS).
- Developed processes for syncing inventory counts between OMS and Vadim.
- Started the process of creating inventory in Unit4, the City's new ERP software.

2025 Goals and Objectives

- Launch the store's inventory module in OMS and maximize its use.
- Collaborate with the Operations Department to promote the availability of essential items for daily tasks, streamlining workflows and reducing staff reliance on sourcing supplies.
- Utilize pallet racking solutions to reduce the footprint in the Dogwood Operations yard.

Facilities

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

Core Services

- Operations and maintenance
- Occupancy and space management
- Security, access control and video surveillance
- Capital Project planning and delivery

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
724 - FACILITIES					
Revenue					
Other Revenue	(5,032)	(8,080)	(8,121)	(40)	0.5%
Revenue Total	**(5,032)**	**(8,080)**	**(8,121)**	**(40)**	**0.5%**
Expense					
Contracted Services	789,131	814,449	824,449	10,000	1.2%
Insurance	149,561	164,889	173,378	8,489	5.1%
Other Operating Expenses	194,258	174,253	192,587	18,335	10.5%
Utilities	183,710	216,510	224,883	8,373	3.9%
Wages & Benefits	512,407	580,954	616,605	35,651	6.1%
Expense Total	**1,829,066**	**1,951,055**	**2,031,903**	**80,848**	**4.1%**
Grand Total	**1,824,035**	**1,942,975**	**2,023,782**	**80,808**	**4.2%**

Summary of budget changes from 2024 - 2025

- Increase in utility costs.
- Increase facility costs associated with Micro Market units.
- Increase in Wage and Benefits costs.

2024 Highlights

- Fully implemented the City's Operations Management System (OMS), which streamlines workflows by issuing, tracking and closing service requests through the system.
- Conducted a gap analysis of the preventative maintenance program, identifying risks and identifying targeted maintenance improvements.
- Renovated an area on the 2nd floor of City Hall including a new layout and furniture.
- Enhanced functionality at the Maritime Heritage Centre, Downtown Security Office, City Pound and the Enterprise Centre, through minor renovations.

2025 Goals and Objectives

- Leverage the data from OMS to drive informed decision-making in operations, maintenance and asset renewal plans.
- Deliver key capital projects:
- RCMP parking lot expansion and security upgrade
- RCMP chiller replacement and controls upgrade
- Discovery Pier structural repairs
- Asset Management - Asset Renewal Program
- Expand and update the CCTV system
- Pre-plan for the integration of Unit-4



Roads

The Roads Department is dedicated to maintaining and enhancing the road infrastructure in Campbell River. The department provides a range of essential services aimed at supporting the safety, functionality, and sustainability of City roadways and related infrastructure.

Core Services

- Road maintenance and repair
- Snow and ice control
- Traffic signage and signals
- Street lighting
- Public parking lot maintenance
- Roadside vegetation management
- Sidewalk and pathway maintenance
- Construction supervisor assistance to all City departments

730 - ROADS	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
Revenue					
Other Revenue	(317,010)	(35,000)	(35,000)	-	0.0%
Revenue Total	**(317,010)**	**(35,000)**	**(35,000)**	**-**	**0.0%**
Expense					
Contracted Services	392,362	418,972	418,972	-	0.0%
Insurance	3,043	3,324	3,390	66	2.0%
Other Operating Expenses	941,157	800,983	847,831	46,848	5.8%
Utilities	437,241	581,800	604,812	23,012	4.0%
Wages & Benefits	1,190,505	1,391,794	1,484,565	92,772	6.7%
Expense Total	**2,964,307**	**3,196,873**	**3,359,571**	**162,698**	**5.1%**
Grand Total	**2,647,297**	**3,161,873**	**3,324,571**	**162,698**	**5.1%**

Summary of budget changes from 2024 - 2025

- Increase in vehicle operating costs of capital due to additional vehicle purchases.
- Increases in utilities.
- Increase in Wage and Benefits costs.

2024 Highlights

- Responded to more than 1,800 service requests.
- Completed infrastructure installation at Homewood, a rapid housing initiative in Campbell River.
- Completed the Cheviot Road Pedestrian walkway.
- Updated the City's Pavement Management Plan
- Completed the Trask Rd parking lot project.
- Completed road overlays on Petersen Road, Dogwood Street South, Birch Street, Lonsdale Cresent, Park Road, and Doyle Road.
- Installed new transit shelters.
- Supported cleanups at homeless encampments in the city.

2025 Goals and Objectives

- Improve sidewalk accessibility and safety.
- Install a left turn lane at 169 S Island Hwy (Ocean Shores).
- Repair and upgrade Argonaut Bridge.



Parks

The Parks Department manages 337 acres of parks, sports fields, trails, public open spaces, urban forest and playgrounds. 76 parks require turf, irrigation and horticulture maintenance. The department also maintains Splash Park, Skatepark, Spirit Square, Sybil Andrews Cottage, tennis courts, pickleball courts, soccer and baseball facilities, bike park, sand volleyball courts, oceanfront and McIvor Lake boat ramps, 240 garbage receptacles and 24 outdoor washrooms. Improvements are implemented following the Strategic Parks Plan and Parks Parcel Tax projects.

Core Services

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

	Actual	Budget	Budget	($)	(%)
732 - PARKS					
Revenue					
Fees & Charges	(30,818)	(36,000)	(55,000)	(19,000)	52.8%
Other Revenue	(20,794)	(15,000)	(15,000)	-	0.0%
Revenue Total	**(51,613)**	**(51,000)**	**(70,000)**	**(19,000)**	**37.3%**
Expense					
Contracted Services	281,101	204,200	211,700	7,500	3.7%
Insurance	14,972	16,471	17,294	824	5.0%
Other Operating Expenses	675,820	611,622	731,852	120,230	19.7%
Utilities	122,710	161,616	171,135	9,518	5.9%
Wages & Benefits	2,301,960	2,308,988	2,483,689	174,701	7.6%
Expense Total	**3,396,563**	**3,302,897**	**3,615,669**	**312,773**	**9.5%**
Grand Total	**3,344,951**	**3,251,897**	**3,545,669**	**293,773**	**9.0%**

Summary of budget changes from 2024 - 2025

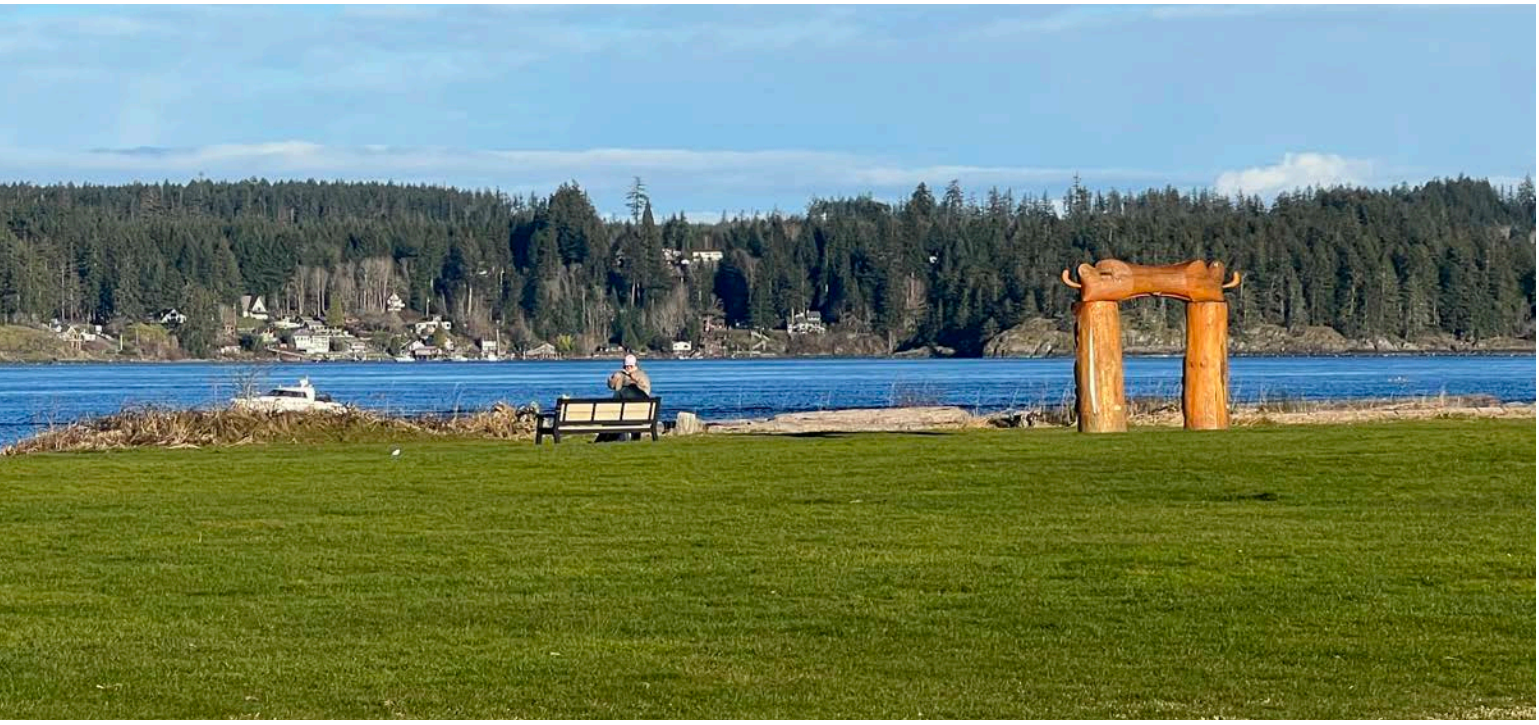
- Increase in User Fees and Charges
- Increase in contracted services due to Micro Market units.
- Increase in cost allocations.
- Increase in Wage and Benefits costs.

2024 Highlights

- Completed the Cambridge Park Restoration.
- Installed an automatic gate at McIvor Lake.
- Completed the field drainage project at Willow Point Park.
- Renewed the median flower beds from Forberg Road to Simms Road.
- Spearheaded the Downtown Cleanliness Initiative.
- Received and addressed 674 service requests.

2025 Goals and Objectives

- Continue development of asset management plan for parks standards.
- Begin Nunns Creek Park enhancements.
- Continue with the Parks Irrigation Strategy upgrades.
- Continue implementation of Asset Management – Park Infrastructure Renewal – Pathways.
- Complete the Baikie Island Bridge Replacement project.
- Install protective netting at Willow Point Park.
- Replace protective surfacing at Robert Ostler Park playground.
- Upgrade the decorative lighting downtown.
- Renew the median flower beds from Simms Road to Hilchey Road.



Cemeteries

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

Core Services

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

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
734 - CEMETERIES					
Revenue					
Other Revenue	(14,962)	(14,962)	(16,214)	(1,251)	8.4%
Sales of Goods & Services	(67,402)	(70,052)	(82,460)	(12,408)	17.7%
Revenue Total	**(82,364)**	**(85,014)**	**(98,674)**	**(13,659)**	**16.1%**
Expense					
Contracted Services	11,904	10,280	10,280	-	0.0%
Insurance	95	108	1,814	1,705	1576.1%
Other Operating Expenses	21,925	19,570	18,301	(1,269)	-6.5%
Utilities	8,026	8,810	9,441	631	7.2%
Wages & Benefits	60,254	79,115	83,895	4,779	6.0%
Expense Total	**102,203**	**117,884**	**123,730**	**5,846**	**5.0%**
Grand Total	**19,840**	**32,869**	**25,056**	**(7,813)**	**-23.8%**

Summary of budget changes from 2024 - 2025

- Increase in User Fees and Charges
- Increase in Wage and Benefits costs.

2024 Highlights

- Continued tree planting at Elk Falls Cemetery and Highway 19A.
- Restored the rhododendron garden bed at Highway 19A Cemetery.
- Removed invasive species from Elk Falls Cemetery.
- Completed 58 interments.

2025 Goals and Objectives

- Maintain Campbell River's Elk Falls and Highway 19 cemeteries.
- Continue facilitating burials and marker placements at Elk Falls and Campbell River cemeteries.
- Establish the Muslim Burial Meadow.
- Mark plots in the expanded area of Elk Falls.

Utilities Budget Summary

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
UTILITIES					
Revenue					
Fees & Charges	(16,639,031)	(17,450,500)	(18,123,410)	(672,910)	3.9%
Investment Income	(1,554,825)	(1,455,000)	(1,453,500)	1,500	-0.1%
Other Revenue	(676,871)	(10,000)	(55,200)	(45,200)	452.0%
Tax Revenue	(756,217)	(741,300)	(749,500)	(8,200)	1.1%
Revenue Total	**(19,626,943)**	**(19,656,800)**	**(20,381,610)**	**(724,810)**	**3.7%**
Expense					
Contracted Services	1,140,183	900,497	940,997	40,500	4.5%
Insurance	162,695	178,983	187,932	8,949	5.0%
Other Operating Expenses	4,492,483	3,361,922	3,653,949	292,027	8.7%
Utilities	565,068	698,056	728,954	30,898	4.4%
Wages & Benefits	3,478,519	4,077,494	4,331,794	254,301	6.2%
Expense Total	**9,838,948**	**9,216,951**	**9,843,626**	**626,675**	**6.8%**
Grand Total	**(9,787,995)**	**(10,439,849)**	**(10,537,984)**	**(98,135)**	**0.9%**

SEGMENT VARIANCE

UTILITIES	
Increase in User Fees	(672,910)
Increase in Work Orders	(45,200)
Increase in Parcel Taxes	(8,200)
Decrease in Investment Income	1,500
Realignment in Contracted Services Based on Actual Expenses	40,500
Increase in Insurance Premiums	8,949
Increase in Cost Allocations	292,027
Increase in Utilities	30,898
Increase in Wages & Benefits	254,301
Overall Segment Variance	**(98,135)**
VARIANCE %	**0.9%**

Liquid Waste Services

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

Core Services

- Preventative and corrective maintenance of wastewater infrastructure including NWEC, Industrial Park Lagoon, sanitary sewer pipes, manholes, lift stations and biofilters.
- Protecting public health and the environment by meeting or exceeding regulatory effluent and biosolid waste quality criteria.
- Providing a safe and effective septic receiving service for the City and surrounding areas.

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
780 - SEWER					
Revenue					
Fees & Charges	(7,312,625)	(7,552,100)	(7,944,600)	(392,500)	5.2%
Investment Income	(445,319)	(447,500)	(446,000)	1,500	-0.3%
Other Revenue	(113,006)	(10,000)	(5,000)	5,000	-50.0%
Tax Revenue	(744,229)	(737,000)	(741,500)	(4,500)	0.6%
Transfers from own funds	5,980	-	-	-	0.0%
Revenue Total	**(8,609,200)**	**(8,746,600)**	**(9,137,100)**	**(390,500)**	**4.5%**
Expense					
Contracted Services	473,389	481,100	441,600	(39,500)	-8.2%
Insurance	81,740	89,923	94,419	4,496	5.0%
Other Operating Expenses	2,198,437	1,158,826	1,355,748	196,922	17.0%
Transfers from own funds	33,480	35,000	35,000	-	0
Utilities	345,175	484,807	508,381	23,574	4.9%
Wages & Benefits	1,296,318	1,492,118	1,585,731	93,613	6.3%
Expense Total	**4,428,540**	**3,741,774**	**4,020,880**	**279,106**	**7.5%**
Grand Total	**(4,180,660)**	**(5,004,827)**	**(5,116,220)**	**(111,394)**	**2.2%**

Summary of budget changes from 2024 - 2025

- Increase in User Fee revenue.
- Increases in operating costs of capital.
- Increase in cost allocations.
- Increase in utilities.
- Increase in Wage and Benefits costs.

2024 Highlights

- Continued implementation of Liquid Waste Services data into the City's new Operations Management System (OMS) program.
- Completed phase one of creating a comprehensive sewer model of the City's sanitary system.
- Completed 14 sanitary excavation point repairs.
- Performed an in-depth condition assessment of the primary sewer interceptor.
- Inspected over 13 km of sanitary mains and services via video.

2025 Goals and Objectives

- Complete NWEC phase three upgrades, including generator installation, electrical and instrumentation, digester, and septage receiving station upgrades.
- Complete the engineering and construction of the lift station #1 Electrical Kiosk and controls upgrade.
- Complete phase two of the City's sewer model.
- Complete the NWEC Solids Handling Study.
- Complete a collection system chemical addition station to control corrosion and odour complaints.
- Complete the implementation of Liquid Waste Services data into the City's new OMS program.



Drainage (Storm Drains)

At a glance, the approximate profile of the City's stormwater system is as follows:

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

Core Services

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

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
782 - STORM DRAINS					
Revenue					
Fees & Charges	-	(1,000)	-	1,000	-100.0%
Investment Income	-	(1,000)	(1,000)	-	0.0%
Other Revenue	(274,803)	-	-	-	0.0%
Revenue Total	**(274,803)**	**(2,000)**	**(1,000)**	**1,000**	**-50.0%**
Expense					
Contracted Services	89,591	48,880	48,880	-	0.0%
Other Operating Expenses	356,774	264,797	307,851	43,054	16.3%
Utilities	197	660	660	-	0.0%
Wages & Benefits	228,052	290,950	308,457	17,507	6.0%
Expense Total	**674,614**	**605,287**	**665,848**	**60,561**	**10.0%**
Grand Total	**399,811**	**603,287**	**664,848**	**61,561**	**10.2%**

Summary of budget changes from 2024 - 2025

- Increase in cost allocations.
- Increase in Wage and Benefits costs.

2024 Highlights

- Responded to approximately 253 drainage service requests.
- Rehabilitated the Dogwood Stormwater Pond; removing over 730 tons of sediment, woody debris and installing a new safety guard rail.
- Removed 1746 invasive goldfish from Erickson Stormwater Pond.
- Cleaned more than 2000 catch basins, inspected over 4000, and added the data to the City's Asset Management System.
- Replaced and upsized six culverts at end of life, simultaneously upsizing them for increased capacity.

2025 Goals and Objectives

- Update the Quinsam Heights Integrated Stormwater Management Plan.
- Review the City's stormwater management and recommend a more fair and sustainable funding source to support the City's current and future stormwater management program.
- Analyze Quinsam Heights and Downtown stormwater systems to facilitate development while maintaining service levels.
- Continue to expand the asset inventory documentation for use in city-wide stormwater modelling and integration into new the Asset Management System.
- Develop a stormwater pond monitoring program.



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. This includes a bulk water delivery to three First Nations and Area D of the Strathcona Regional District. The Water Department manages a 1,800-square-kilometre watershed, operates dual disinfection methods (ultraviolet [UV] and chlorination), manages a water distribution system of over 300 kilometres, and conducts a sampling and testing program to maintain the highest water quality.

Core Services

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

Summary of budget changes from 2024 - 2025

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
790 - WATER					
Revenue					
Fees & Charges	(9,326,405)	(9,897,400)	(10,178,810)	(281,410)	2.8%
Investment Income	(1,109,505)	(1,006,500)	(1,006,500)	-	0.0%
Other Revenue	(289,061)	-	(50,200)	(50,200)	0.0%
Tax Revenue	(11,988)	(4,300)	(8,000)	(3,700)	86.0%
Revenue Total	**(10,736,960)**	**(10,908,200)**	**(11,243,510)**	**(335,310)**	**3.1%**
Expense					
Contracted Services	577,202	370,517	450,517	80,000	21.6%
Insurance	80,955	89,060	93,513	4,453	5.0%
Other Operating Expenses	1,937,272	1,938,299	1,990,350	52,051	2.7%
Utilities	219,696	212,589	219,913	7,324	3.4%
Wages & Benefits	1,954,149	2,294,426	2,437,606	143,181	6.2%
Expense Total	**4,769,274**	**4,904,891**	**5,191,899**	**287,008**	**5.9%**
Grand Total	**(5,967,686)**	**(6,003,309)**	**(6,051,611)**	**(48,302)**	**0.8%**

- Increase in User Fee revenue.
- Increase in work order revenue.
- Increase in cost allocations.
- Increase in Wage and Benefits costs.

2024 Highlights

- Completed a comprehensive Water Model update.
- Continued to integrate the new Operations Management System (OMS) for asset and workflow management.
- Replaced the 4th Avenue Pressure Reducing Station.
- Decommissioned the Erickson Road PRV Station.
- Continued to update the Water System Strategic Action Plan.
- Completed the first phase of the Cathodic Protection Survey and Maintenance project.
- Completed 42 water service replacements, 20 water service repairs, five watermain break repairs, six hydrant replacements, two hydrant relocations, and one sample station installation.
- Completed the Strathcona Regional District (Area D) Water Services Locating project.
- Serviced all City fire hydrants.
- Completed annual water conservation initiatives.

2025 Goals and Objectives

- Support the John Hart Reservoir detailed design.
- Finalize the updated Water System Strategic Action Plan.
- Update the City's Cross Connection Control Program Policy, Bylaw and software implementation.
- Completion of the Leak Detection Pilot project.
- Continue the maintenance phase of the Water System Cathodic Protection project.
- Validate and calibrate the City's hydraulic water model.
- Support the integration of OMS with other departments and the new Unit 4 ERP software.
- Install a roof membrane on the Evergreen Reservoir.

2025 BASE OPERATING BUDGET

Community Planning and Livability



City Manager

Director of Community Planning and Livability

Property Services Manager

- Land Technician

Long Range Planning Manager

- Project Manager, HAF (LTA)
- Senior Planner
- Senior Transportation Engineer (PPT)
- Planner I

Recreation and Culture Manager

- Recreation Program Manager
- Recreation Operations Manager
- Program Coordinator x2
- Programmer x5 + 1 (PPT)
- Assistant Programmer
- Adimistrative Assistant II
- Administrative Assistant x3
- Administrative Assistant (PPT) x6
- Facility Services Worker x5
- Facility Services Worker (PPT) x3
- Facility Services Worker II
- Certified Instructor II (PPT) x8
- Certified Instructor I
- Certified Instructor I (PPT) x2
- Instructor/Leader (PPT)

Community Planning and Livability Budget Summary

Revenue					
Fees & Charges	(4,162,259)	(4,391,386)	(5,276,553)	(885,167)	20.2%
Other Revenue	(841,234)	(795,276)	(607,035)	188,241	-23.7%
Sales of Goods & Services	(50,124)	(70,654)	(71,248)	(594)	0.8%
Revenue Total	**(5,053,617)**	**(5,257,316)**	**(5,954,835)**	**(697,520)**	**13.3%**
Expense					
Contracted Services	5,270,522	5,269,255	6,061,105	791,850	15.0%
Insurance	51,269	56,430	59,251	2,821	5.0%
Other Operating Expenses	616,420	718,433	779,965	61,532	8.6%
Wages & Benefits	3,609,293	4,221,399	4,575,563	354,164	8.4%
Expense Total	**10,543,142**	**11,327,858**	**12,358,307**	**1,030,449**	**9.1%**
COMMUNITY PLANNING AND LIVA	**5,489,525**	**6,070,542**	**6,403,471**	**332,929**	**5.5%**

SEGMENT VARIANCE

COMMUNITY PLANNING AND LIVABILITY	
Increase in Recreation Fees	(135,000)
Increase in Solid Waste Revenues	(744,000)
Increase in Transit Revenue	(7,500)
Net Decrease in Grant Revenue for the OCP	189,000
Increase in Lease Revenue from the Micro Market and the Library	(22,000)
Increase in Insurance Premiums	2,821
Increase in Transit Contracted Costs	468,000
Net Increase in Waste Collection Costs	90,500
Increase in Other Contracted Services	25,850
Increase in Cost Allocations based on actual expenses	67,000
Increase in Wages & Benefits	354,164
Other Miscellaneous	44,094
Overall Segment Variance	**332,929**
VARIANCE %	**5.5%**

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, city lands management and development, and transportation) and recreation and culture An emphasis is placed on promoting community livability and well-being in alignment with theCity's Official Community Plan.

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
800 - DIRECTOR OF PLANNING & RECREATION					
Expense					
Contracted Services	4,474	1,430	1,430	-	0.0%
Other Operating Expenses	10,175	12,000	9,600	(2,400)	-20.0%
Utilities	1,032	800	800	-	0.0%
Wages & Benefits	95,504	108,590	133,489	24,899	22.9%
Expense Total	**111,184**	**122,820**	**145,319**	**22,499**	**18.3%**
Grand Total	**111,184**	**122,820**	**145,319**	**22,499**	**18.3%**

Summary of budget changes from 2024 - 2025

- Net decrease to training and development related to internal corporate training initiatives.
- Increase in Wage and Benefits costs.

Long Range Planning and Livability

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

Core Services

- Land use planning, through the Official Community Plan, and neighbourhood, housing and parks planning
- Environmental planning, including natural areas, and community resiliency policies.
- Transportation planning, such as active transportation for cyclists and pedestrians, transit, road network and parking.
- Housing: development of policies and programs to encourage development across the housing spectrum, from housing with supports, to market housing.

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
810 - LONG RANGE PLANNING SERVICES					
Revenue					
Other Revenue	(58,995)	(200,000)	-	200,000	-100.0%
Revenue Total	**(58,995)**	**(200,000)**	**-**	**200,000**	**-100.0%**
Expense					
Contracted Services	127,917	70,270	78,270	8,000	11.4%
Other Operating Expenses	60,172	52,770	43,200	(9,570)	-18.1%
Utilities	1,771	1,980	1,980	-	0.0%
Wages & Benefits	589,703	701,284	718,656	17,372	2.5%
Expense Total	**779,564**	**826,304**	**842,106**	**15,802**	**1.9%**
Grand Total	**720,569**	**626,304**	**842,106**	**215,802**	**34.5%**

Summary of budget changes from 2024 - 2025

- Reduction in Grant Revenue.
- Increase in Wage and Benefits costs.

2024 Highlights

- Initiated a comprehensive review and update of the City's Official Community Plan and Zoning, including the completion of a community survey
- Implemented several initiatives under the City's Housing Accelerator Fund program, including:
    - Created the Accessory Dwelling Unit (ADU) Implementation Strategy, incenting ADU creation through zoning updates, and incentives like grants for secondary suites.
    - Developed the Missing Middle Housing Strategy to increase housing diversity by promoting midsized housing options—like duplexes, townhomes, and small apartment buildings—that fit between single-family homes and high-rise apartments.
    - Established a Development Cost Charges (DCC) reduction bylaw to reduce DCCs for non-market housing, making affordable housing projects more financially viable.
    - Completed amendments to the City's Zoning Bylaw to reduce parking requirements for residential developments – reducing costs and making more land available for housing.
    - Implemented a new Dogwood Corridor Zone; increasing permitted residential densities and building heights, up to 10-storeys, in key areas along the City's most frequently utilized transit corridor

2025 Goals and Objectives

- Continue to address barriers to development towards the goal of fast-tracking the creation of 1,277 new housing units in Campbell River by December 2027, using the $10.4 million secured from the Government of Canada's Housing Accelerator Fund.
- Implement a robust public engagement campaign and complete the Official Community Plan by December 2025.
- Complete the Master Transportation Plan.
- Complete the Quinsam Heights Neighbourhood Plan.
- Complete the Petersen Corridor review, as the first phase of the Quinsam Heights Transportatio and Growth Infrastructure Study.
- Complete the Parks, Recreation and Culture Master Plan.
- Administer grant programs for downtown beautification, including a refresh of the Downtown Facade Enhancement Grant.
- Update the City's Housing Needs Report.

Recreation and Culture

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

Core Services

- Fitness classes, weightroom and programming
- Operation of City recreation facilities, including indoor rental scheduling
- Downtown core programming
- Hosting and partnering on annual community events
- Liaising with recreation and culture community partners
- Operation of the Centennial Outdoor Pool
- Custodial service provision for all City recreation facilities, City Hall, the Enterprise Centre, Norm Wood Environmental Centre, and the City of Campbell River Airport (YBL)
- Special event permit management

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
820 - RECREATION & CULTURE					
Revenue					
Fees & Charges	(688,004)	(662,511)	(795,434)	(132,923)	20.1%
Other Revenue	(139,273)	(101,591)	(110,717)	(9,126)	9.0%
Sales of Goods & Services	(10,557)	(12,904)	(14,698)	(1,794)	13.9%
Revenue Total	**(837,833)**	**(777,006)**	**(920,848)**	**(143,843)**	**18.5%**
Expense					
Contracted Services	322,048	162,490	180,540	18,050	11.1%
Insurance	51,269	56,430	59,251	2,821	5.0%
Other Operating Expenses	379,818	444,980	504,385	59,406	13.4%
Utilities	114,325	151,021	152,502	1,481	1.0%
Wages & Benefits	2,816,442	3,326,523	3,621,075	294,551	8.9%
Revenue Total	**3,683,902**	**4,141,444**	**4,517,753**	**376,309**	**9.1%**
Grand Total	**2,846,069**	**3,364,438**	**3,596,905**	**232,467**	**6.9%**

Summary of budget changes from 2024 - 2025

- Increase in user fee revenue.
- Net programming cost increases.
- Increase in Wage and Benefits costs.

2024 Highlights

- Streamlined membership and drop-ins; to be all-inclusive. They now include fitness classes, weightroom, badminton, squash, racquetball, wallyball, soft tennis, drop-in basketball and pickleball.
- Introduced new membership and facility rental rates and fees in 2024, following a review in 2023. Going forward, fees will be adjusted every two years.
- Enhanced the award-winning CR Live Streets and Spirit Square Concert Series events.
- Partnered with various downtown businesses and organizations, including the Downtown BIA, Tidemark Theatre, the Campbell River branch of the Vancouver Island Regional Library

2025 Goals and Objectives

- Complete the 10 Year Parks, Recreation and Culture Master Plan, which will set priorities and guide how the City provides and invests in facilities, programs and events over the next 10 years.
- Continue to enhance the daily workplace culture and values that recreation and culture staff have identified as being important; communication, integrity, kindness, respect and teamwork.
- Continue engaging with the community to ensure programs, events and services meet the community's needs.
- Continue managing City recreation facilities to support livability and health in the community.
- Activate the downtown through the CR Live Streets event series, Spirit Square Concert Series, Yoga in the Park and other community events.
- Provide full-service rental spaces to support community organizations.



Public Transit

This Department provides reliable, convenient transit which offers residents an additional option to get to where they need to go, whether to work, school, recreation opportunities or shopping. Public transit is provided in Campbell River and portions of Area D to the south through a partnership between the City, Strathcona Regional District (SRD) and BC Transit.

Core Services

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

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
842 - PUBLIC TRANSIT					
Revenue					
Fees & Charges	(966,523)	(1,061,559)	(1,069,039)	(7,480)	0.7%
Other Revenue	(180,448)	(25,000)	(30,000)	(5,000)	20.0%
Revenue Total	**(1,146,971)**	**(1,086,559)**	**(1,099,039)**	**(12,480)**	**1.1%**
Expense					
Contracted Services	2,537,844	2,565,966	3,033,646	467,680	18.2%
Other Operating Expenses	65,023	104,656	111,482	6,826	6.5%
Wages & Benefits	36,228	36,197	44,496	8,299	22.9%
Expense Total	**2,639,095**	**2,706,819**	**3,189,624**	**482,805**	**17.8%**
Grand Total	**1,492,124**	**1,620,260**	**2,090,585**	**470,325**	**29.0%**

Summary of budget changes from 2024 - 2025

- Increase in fees and charges revenue from an overall approved fee increase.
- Increase in contract costs.

2024 Highlights

- Started the Transit Future Action Plan, a guiding document to enhance transit service.
- Continued updating the City's Master Transportation Plan, which looks to support mobility for all residents through transit.
- Improved transit infrastructure by adding six new transit shelters.
- Resumed service following the transit strike, with a new collective agreement for the workers at PW Transit.

2025 Goals and Objectives

- Complete the Transit Future Action Plan with concrete improvements in transit service for future years and begin to action the recommendations.
- Complete the Master Transportation Plan, ensuring that transit is incorporated.
- Invest in transit infrastructure through the addition of new shelters.
- Promote transit through public awareness campaigns, including free transit events.



Solid Waste

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

Core Services

- Weekly curbside collection of garbage, recyclables, and organics
- Year-round yard waste drop-off centre
- Public education
- Liaise with Comox Strathcona Waste Management

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
830 - SOLID WASTE					
Revenue					
Fees & Charges	(2,507,732)	(2,667,315)	(3,412,080)	(744,765)	27.9%
Other Revenue	(462,518)	(468,685)	(466,318)	2,368	-0.5%
Sales of Goods & Services	(39,568)	(57,750)	(56,550)	1,200	-2.1%
Revenue Total	**(3,009,818)**	**(3,193,750)**	**(3,934,948)**	**(741,197)**	**23.2%**
Expense					
Contracted Services	2,278,240	2,469,100	2,767,219	298,119	12.1%
Other Operating Expenses	101,232	104,027	111,297	7,271	7.0%
Utilities	878,511	908,540	727,141	(181,399)	-20.0%
Wages & Benefits	71,415	48,804	57,847	9,043	18.5%
Expense Total	**3,329,398**	**3,530,471**	**3,663,505**	**133,034**	**3.8%**
Grand Total	**319,580**	**336,721**	**(271,443)**	**(608,163)**	**-180.6%**

Summary of budget changes from 2024 - 2025

- Increase in fees and charges revenue from an overall approved fee increase.
- Increase in contract costs.
- Increase in Wage and Benefits costs.

2024 Highlights

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

2025 Goals and Objectives

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



Economic Development and Indigenous Relations



City Manager

Director of Economic Development and Indigenous Relations

Economic Development and Tourism Manager

Business Development Officer x2

Economic Development and Marketing Technician

Airport Manager

Airport Electrician

Airport Coordinator

Airport Specialist x5

Administrative Assistant

Economic Development, Indigenous Relations and Airport Budget Summary

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
ECONOMIC DEVELOPMENT, INDIGENOUS RELATIONS, & AIRPORT					
Revenue					
Fees & Charges	(684,793)	(714,500)	(753,500)	(39,000)	5.5%
Investment Income	(16,660)	(22,000)	(300)	21,700	-98.6%
Other Revenue	(1,592,443)	(1,001,200)	(1,155,166)	(153,966)	15.4%
Sales of Goods & Services	(2,670,536)	(3,791,700)	(3,182,000)	609,700	-16.1%
Revenue Total	**(4,964,432)**	**(5,529,400)**	**(5,090,966)**	**438,434**	**-7.9%**
Expense					
Contracted Services	1,219,034	671,367	666,555	(4,812)	-0.7%
Insurance	50,184	64,011	67,211	3,201	5.0%
Other Operating Expenses	2,670,470	3,687,972	3,146,300	(541,672)	-14.7%
Utilities	73,692	87,068	89,811	2,743	3.2%
Wages & Benefits	1,332,706	1,524,206	1,642,475	118,269	7.8%
Expense Total	**5,346,085**	**6,034,624**	**5,612,353**	**(422,271)**	**-7.0%**
Grand Total	**381,653**	**505,224**	**521,387**	**16,163**	**3.2%**

SEGMENT VARIANCE

ECONOMIC DEVELOPMENT, INDIGENOUS RELATIONS, & AIRPORT	
Increase in Airport Fees and Other Revenue	(39,000)
Increase in MRDT Revenue	(19,966)
Decrease in Investment Income	21,700
Increase in Property Leases Revenue	(134,000)
Net Decrease in Airport Fuel Sales and Inventory Costs	69,528
Increase in Contracted Services	3,323
Increase in Insurance Premiums	3,201
Increase in Utilities	2,743
Increase in Wages & Benefits	118,269
Other Miscellaneous Fees and Expenses	(9,635)
Overall Segment Variance	**16,163**
VARIANCE %	**3.2%**

Director of Economic Development and Indigenous Relations

The Economic Development Department supports local investment and entrepreneurship to meet global market needs. By working with partners, it aims to achieve the yearly goals in its Strategic Framework, focusing on business growth, collaboration, and communication.The Indigenous Relations team works on building strong relationships with Indigenous communities, prioritizing engagement and dialogue to encourage mutual growth and collaboration.

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
900 - DIRECTOR OF ECONOMIC DEV & INDIGENOUS RELATIONS					
Expense					
Other Operating Expenses	-	1,430	1,430	-	0.0%
Utilities	-	700	700	-	0.0%
Wages & Benefits	-	186,745	221,399	34,654	18.6%
Expense Total	**-**	**188,875**	**223,529**	**34,654**	**18.3%**
Grand Total	**-**	**188,875**	**223,529**	**34,654**	**18.3%**

Summary of budget changes from 2024 - 2025

– Increase to wages and benefits.

Economic Development and Indigenous Relations

The Economic Development Department supports local investment and entrepreneurship to meet global market needs. By working with partners, it aims to achieve the yearly goals in its Strategic Framework, focusing on business growth, collaboration, and communication. The Indigenous Relations team works on building strong relationships with Indigenous communities, prioritizing engagement and dialogue to encourage mutual growth and collaboration.

Core Services

- Support local economic growth and downtown vibrancy
- Provide local businesses and industries with information, support, and skill-building
- Promote Campbell River to investors, visitors, and newcomers
- Administer Destination Management Operations for Campbell River and the Strathcona Regional District
- Engage in industry, Indigenous, and government forums.
- Implement and enhance the City's Indigenous Relations Strategy, policies, and programs
- Serve as liaison between the City and Indigenous Nations
- Offer expertise and guidance on Indigenous Relations to Council and staff.

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
112 - ECONOMIC DEVELOPMENT					
Revenue					
Fees & Charges	0	0	0	0	0
Other Revenue	(1,182,146)	(575,000)	(594,966)	(19,966)	3.5%
Revenue Total	**(1,182,146)**	**(575,000)**	**(594,966)**	**(19,966)**	**3.5%**
Expense					
Contracted Services	1,079,271	586,107	581,295	(4,812)	-0.8%
Other Revenue	0	0	0	0	0
Utilities	2,886	500	500	-	0.0%
Wages & Benefits	410,746	426,827	462,918	36,091	8.5%
112 - ECONOMIC DEVELOPMENT Total	**433,970**	**539,834**	**549,297**	**9,463**	**1.8%**
Grand Total	**433,970**	**539,834**	**549,297**	**9,463**	**1.8%**

Summary of budget changes from 2024 - 2025

- Increase in MRDT Revenue
- Increase in Wage and Benefits costs.

2024 Highlights

- Launched the Railyard Market and incubator program with four local businesses.
- Opened the Visitor Information Centre at the Maritime Heritage Centre with a tourism season launch event.
- Continued the Essential Workers Temporary Housing and Welcome Packages to attract essential workers.
- Approved Destination Campbell River's 2025 Tactical Plan and submitted a report to Destination BC.
- Held four council-to-council meetings with First Nations, focusing on reconciliation.
- Facilitated opportunities for City Council and staff to learn more about Indigenous history and cultures.
- Awarded two-year Destination Marketing contract to local agency.
- Partnered with the We Wai Kai First Nation to bring the River City Gravel Fondo to Campbell River as part of the greater Vancouver Island Gravel Biking Series.

2025 Goals and Objectives

- Execute the 2025 Economic Development Annual Tactical Plan based on Strategic Goals from the five-year plan.
- Support workers, businesses, and the community in navigating the impacts of USA tariffs, through information sharing, networking events, and convening a business advisory team for local economic issues related to tariffs.
- Action recommendations from the Campbell River and North Island Labour Market Partnership Project.
- Bolster local economic growth through business retention and expansion efforts.
- Execute elements of the City's 2025 Tourism Tactical Plan to promote Campbell River as a destination as well as its local tourism businesses.
- Collaborate with local, regional, provincial, and federal organizations, including the Campbell River & District Chamber of Commerce, First Nations, VICEDA and VIEA to nurture Campbell River's economy.
- Facilitate regular meetings between Nations and City Council.
- Publish a Liǧʷiɬdaxʷ Indigenous Tourism Guide, a collaboration between the We Wai Kai Nation, the Wei Wai Kum First Nation and the City.
- Update Campbell River's community profile.
- Begin industry consultations towards the next 5-Year Strategic Tourism Plan as required by the Province's Municipal and Regional District Tax Program.

Airport

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

Core Services

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

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
710 - AIRPORT					
Revenue					
Fees & Charges	(684,793)	(714,500)	(753,500)	(39,000)	5.5%
Investment Income	(16,660)	(22,000)	(300)	21,700	-98.6%
Other Revenue	(410,297)	(426,200)	(560,200)	(134,000)	31.4%
Sales of Goods & Services	(2,670,536)	(3,791,700)	(3,182,000)	609,700	-16.1%
Revenue Total	**(3,782,286)**	**(4,954,400)**	**(4,496,000)**	**458,400**	**-9.3%**
Expense					
Contracted Services	139,763	85,260	85,260	-	0.0%
Insurance	50,184	64,011	67,211	3,201	5.0%
Other Operating Expenses	2,547,256	3,585,142	3,045,320	(539,822)	-15.1%
Utilities	70,806	85,868	88,611	2,743	3.2%
Wages & Benefits	921,960	910,633	958,158	47,525	5.2%
Expense Total	**3,729,969**	**4,730,915**	**4,244,561**	**(486,354)**	**-10.3%**
Grand Total	**(52,317)**	**(223,485)**	**(251,439)**	**(27,954)**	**12.5%**

Summary of budget changes from 2024 - 2025

- Increase in Airport user fees.
- Increase in lease revenues.
- Reduction in fuel sale revenues and associated inventory costs.
- Increase in Wage and Benefits costs.

2024 Highlights

- Secured funding from BC Air Access to expand the airport jet fuel storage capacity
- Upgraded the gasoline and diesel storage and dispensing system
- Installed a public viewing area that overlooks airside operations
- Opened a pilot's lounge
- Hosted a spectacular 2024 Wings 'N' Wheels event
- Increased overall aircraft movements by 5.2% over 2023
- Acquired and commissioned a new aircraft deicer for commercial airline use

2025 Goals and Objectives

- Secure new interprovincial commercial air route to Northern BC
- Commission new lavatory cart services for general aviation
- Secure BC Air Access Program funding for ground power units to service general aviation
- Host the 2025 Wings 'N' Wheels event
- Renovate the Air Terminal Building universal washroom



Corporate Fiscal Accounts




APR
MAY
JUN

Corporate Fiscal Accounts Budget Summary

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
FISCAL SERVICES					
Revenue					
Fees & Charges	(303,278)	(399,300)	(360,076)	39,224	-9.8%
Investment Income	(3,565,988)	(1,838,450)	(1,843,450)	(5,000)	0.3%
Other Revenue	(10,064,893)	(1,604,582)	(2,066,840)	(462,258)	28.8%
Tax Revenue	(44,133,777)	(46,421,050)	(48,364,107)	(1,943,058)	4.2%
Transfers from own funds	(17,307,676)	(12,249,406)	(12,693,467)	(444,061)	3.6%
Revenue Total	**(75,375,612)**	**(62,512,788)**	**(65,327,940)**	**(2,815,152)**	**4.5%**
Expense					
Amortization Expense	11,018,114	10,728,334	11,018,113	289,779	2.7%
Contracted Services	159,533	51,400	52,400	1,000	1.9%
Debt Servicing	1,356,014	1,076,933	1,169,313	92,381	8.6%
Other Operating Expenses	1,668,753	(2,896,219)	(3,647,591)	(751,371)	25.9%
Transfers from own funds	18,871,900	18,476,464	19,580,611	1,104,147	6.0%
Wages & Benefits	54,953	-	(523,238)	(523,238)	0.0%
Expense Total	**33,129,267**	**27,436,911**	**27,649,609**	**212,697**	**0.8%**
Grand Total	**(42,246,344)**	**(35,075,876)**	**(37,678,331)**	**(2,602,455)**	**7.4%**

SEGMENT VARIANCE

FISCAL SERVICES	
Decrease in Municipal Service Agreement Revenue	39,224
Increase on Interest on Outstanding Taxes	(5,000)
Increase in Tax Revenue	(1,943,058)
Increase in Federal and Provincial Grants	(457,797)
Increase in Gaming Revenue	(50,000)
Increase in Revenue from Fortis BC	(25,000)
Net Transfers from Reserves for Projects	1,309,209
Increase in Amortization Expense	289,779
Increase in Contracted Services	1,000
Increase on Interest on Prepaid Taxes	100,000
Reduction in Debt Servicing Costs on General Debt	(7,620)
Change in Cost Allocations to Other Divisions	(487,000)
Decrease in Grants	(155,000)
Reduction in Benefits Costs	(100,000)
Increases in Advertising and Sponsorship Revenue	(25,000)
Reduction in Training and Development	(11,500)
Eliminiation of Building Inspector Position	(92,027)
Elimination of Planner 1	(63,364)
Reduction of Auxiliary Hours	(53,672)
Capital Works Funded by Reserve	(340,955)
Reduction in Wages	(523,328)
Miscellaneous	(1,347)
Overall Segment Variance	**(2,602,455)**
VARIANCE %	**7.4%**

Reserves

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
312 - RESERVES					
Revenue					
Transfers from own funds	(998,360)	(1,521,071)	(1,675,353)	(154,282)	10.1%
Revenue Total	**(998,360)**	**(1,521,071)**	**(1,675,353)**	**(154,282)**	**10.1%**
Expense					
Transfers from own funds	16,954,945	8,196,782	10,022,129	1,825,347	22.3%
Expense Total	**16,954,945**	**8,196,782**	**10,022,129**	**1,825,347**	**22.3%**
Grand Total	**15,956,585**	**6,675,711**	**8,346,776**	**1,671,065**	**25.0%**

Summary of budget changes from 2024 - 2025

- Increase in net transfers.

Fiscal Services

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
389 - FISCAL SERVICES					
Revenue					
Transfers from own funds	(10,981,212)	(6,877,294)	(6,996,284)	(118,990)	1.7%
Revenue Total	**(10,981,212)**	**(6,877,294)**	**(6,996,284)**	**(118,990)**	**1.7%**
Expense					
Amortization Expense	6,996,284	6,877,293	6,996,283	118,990	1.7%
Transfers from own funds	374,427	326,480	(552,363)	(878,843)	-269.2%
Expense Total	**7,370,711**	**7,203,773**	**6,443,920**	**(759,853)**	**-10.5%**
Grand Total	**(3,610,502)**	**326,479**	**(552,364)**	**(878,843)**	**-269.2%**

Summary of budget changes from 2024 - 2025

- Increase in amortization.
- Increase in net transfers.

Water Fiscal Services

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
799 - WATER FISCAL SERVICES					
Revenue					
Transfers from own funds	(2,521,730)	(2,081,563)	(2,169,609)	(88,046)	4.2%
Revenue Total	**(2,521,730)**	**(2,081,563)**	**(2,169,609)**	**(88,046)**	**4.2%**
Expense					
Amortization Expense	2,169,608	2,081,563	2,169,609	88,046	4.2%
Other Operating Expenses	-	-	-	-	0.0%
Transfers from own funds	1,101,601	5,399,540	5,447,842	48,302	0.9%
Expense Total	**3,271,209**	**7,481,103**	**7,617,451**	**136,348**	**1.8%**
Grand Total	**749,479**	**5,399,540**	**5,447,842**	**48,302**	**0.9%**

Summary of budget changes from 2024 - 2025

- Increase in amortization.
- Increase in net transfers.

Airport Fiscal Services

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
719 - AIRPORT FISCAL SERVICES					
Revenue					
Transfers from own funds	(1,145,097)	(967,001)	(218,308)	748,693	-77.4%
Revenue Total	**(1,145,097)**	**(967,001)**	**(218,308)**	**748,693**	**-77.4%**
Expense					
Amortization Expense	770,671	640,521	770,671	130,150	20.3%
Transfers from own funds	244,788	172,000	(300,924)	(472,924)	-275.0%
Expense Total	**1,015,459**	**812,521**	**469,747**	**(342,774)**	**-42.2%**
Grand Total	**(129,638)**	**(154,480)**	**251,439**	**405,919**	**-262.8%**

Summary of budget changes from 2024 - 2025

- Increase in amortization.
- Increase in net transfers.

Liquid Waste Fiscal Services

789 - SEWER FISCAL SERVICES	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
Revenue					
Transfers from own funds	(2,806,373)	(1,769,478)	(1,852,221)	(82,743)	4.7%
Revenue Total	**(2,806,373)**	**(1,769,478)**	**(1,852,221)**	**(82,743)**	**4.7%**
Expense					
Amortization Expense	1,852,221	1,769,478	1,852,221	82,743	4.7%
Transfers from own funds	440,928	4,553,663	4,663,003	109,341	2.4%
Expense Total	**2,293,149**	**6,323,141**	**6,515,224**	**192,084**	**3.0%**
Grand Total	**(513,225)**	**4,553,663**	**4,663,003**	**109,341**	**2.4%**

Summary of budget changes from 2024 - 2025

- Increase in amortization.
- Increase in net transfers.

Corporate Fiscal Services

316 - CORPORATE FISCAL SERVICES	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
Revenue					
Fees & Charges	(303,278)	(399,300)	(360,076)	39,224	-9.8%
Investment Income	(3,493,675)	(1,838,450)	(1,843,450)	(5,000)	0.3%
Other Revenue	(10,064,893)	(1,604,582)	(2,066,840)	(462,258)	28.8%
Tax Revenue	(321,780)	(400,000)	(400,000)	-	0.0%
Revenue Total	**(14,183,625)**	**(4,242,332)**	**(4,670,366)**	**(428,034)**	**10.1%**
Expense					
Contracted Services	159,533	51,400	52,400	1,000	1.9%
Debt Servicing	175,990	-	100,000	100,000	0
Other Operating Expenses	1,556,891	(3,012,019)	(3,764,917)	(752,897)	25.0%
Wages & Benefits	54,953	-	(523,238)	(523,238)	0.0%
Expense Total	**1,947,367**	**(2,960,619)**	**(4,135,755)**	**(1,175,136)**	**39.7%**

Summary of budget changes from 2024 - 2025

- Increase in amortization.
- Increase in net transfers.

Debt

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
385 - DEBT					
Revenue					
Investment Income	(72,313)	-	-	-	0.0%
Revenue Total	**(72,313)**	**-**	**-**	**-**	**0.0%**
Expense					
Debt Servicing	123,037	21,999	12,327	(9,672)	-44.0%
Expense Total	**123,037**	**21,999**	**12,327**	**(9,672)**	**-44.0%**
Grand Total	**50,724**	**21,999**	**12,327**	**(9,672)**	**-44.0%**

Summary of budget changes from 2024 - 2025

– Reduction in debt due to retirement of general fund debt.

Liquid Waste Debt

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
785 - SEWER DEBT					
Expense					
Debt Servicing	453,218	451,164	453,217	2,053	0.5%
Expense Total	**453,218**	**451,164**	**453,217**	**2,053**	**0.5%**
Grand Total	**1,056,987**	**1,054,933**	**1,056,986**	**2,053**	**0.2%**

Summary of budget changes from 2024 - 2025

– No changes

Water Debt

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
795 - WATER DEBT					
Expense					
Debt Servicing	603,769	603,769	603,769	-	0.0%
Expense Total	**603,769**	**603,769**	**603,769**	**-**	**0.0%**
Grand Total	**603,769**	**603,769**	**603,769**	**-**	**0.0%**

Summary of budget changes from 2024 - 2025

- No changes

Taxation

	2023 Actual	2024 Budget	2025 Budget	Variance ($)	Variance (%)
314 - TAXATION					
Revenue					
Tax Revenue	(43,811,997)	(46,021,050)	(47,964,107)	(1,943,058)	4.2%
Revenue Total	**(43,811,997)**	**(46,021,050)**	**(47,964,107)**	**(1,943,058)**	**4.2%**
Expense					
Other Operating Expenses	111,862	115,800	117,326	1,526	1.3%
Expense Total	**111,862**	**115,800**	**117,326**	**1,526**	**1.3%**
Grand Total	**(43,700,135)**	**(45,905,250)**	**(47,846,781)**	**(1,941,532)**	**4.2%**

Summary of budget changes from 2024 - 2025

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



2025-2034 Financial Plan

City of Campbell River

We value your feedback.

info@campbellriver.ca 250 286 5700

301 St. Ann's Road Campbell River, B.C. V9W 4C7

Index	Department	Project Name	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
General Captial Projects (Funded)												
2.10	320 - Capital Works	Erickson Road: Utility Renewal (Phase 1) & Surface Standardization (Phase 2) & Upper and Lower Erickson with Martin Road renewals (Phase 3)					15,000	15,000	15,000	15,000	15,000	15,000
3.1	430 - IT	Internet Security	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
3.4	430 - IT	Data Storage Upgrade & Primary File Server Replacement				3,900	3,900	3,900	3,900	3,900	3,900	3,900
8.0	710 - Airport	Lavatory Cart and Septage Receiving Station	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
10.5	724 - Facilities	Maintenance Coordinator Vehicle	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
11.2	730 - Roads	Vehicle Purchases	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000
12.1	732 - Parks	Vehicle Purchases	19,500	19,500	19,500	19,500	19,500	19,500	19,500	19,500	19,500	19,500
14.0	782 - Storm Drains	City Wide Storm Water Modelling Program	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000
14.1	782 - Storm Drains	Flow Monitoring Equipment	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
16.0	810 - Long Range Planning	Traffic Control Upgrades/ Replacement & Intersection Improvements			1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
TOTAL INCREASE IN OPERATING COSTS			**$ 86,500**	**$ 86,500**	**$ 87,500**	**$ 91,400**	**$ 106,400**	**$ 106,400**	**$ 106,400**	**$ 106,400**	**$ 106,400**	**$ 106,400**
Sewer Capital Projects (Funded)												
13.1	780 - Sewer	Collection System Chemical Addition Station	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
13.5	780 - Sewer	Norm Wood Environmetal Centre (NWEC) Solids Handling Study and Process Construction					480,000	480,000	480,000	480,000	480,000	480,000
13.6	780 - Sewer	Vehicle Purchases	16,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000
23.23	780 - Sewer	City Wide Sewer Modelling Program	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000
TOTAL INCREASE IN OPERATING COSTS			**$ 104,000**	**$ 114,000**	**$ 114,000**	**$ 114,000**	**$ 594,000**	**$ 594,000**	**$ 594,000**	**$ 594,000**	**$ 594,000**	**$ 594,000**
Water Capital Projects (Funded)												
2.7	790 - Water	John Hart Reservoir	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
15.1	790 - Water	Vehicle Purchases	16,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000	26,000
TOTAL INCREASE IN OPERATING COSTS			**$ 46,000**	**$ 56,000**	**$ 56,000**	**$ 56,000**	**$ 56,000**	**$ 56,000**	**$ 56,000**	**$ 56,000**	**$ 56,000**	**$ 56,000**
TOTAL OVERALL INCREASE IN OPERATING COSTS			**$ 236,500**	**$ 256,500**	**$ 257,500**	**$ 261,400**	**$ 756,400**	**$ 756,400**	**$ 756,400**	**$ 756,400**	**$ 756,400**	**$ 756,400**

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Index	Department	Project Name	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
		Fund										
		General	86,500	86,500	87,500	91,400	106,400	106,400	106,400	106,400	106,400	106,400
		Sewer	104,000	114,000	114,000	114,000	594,000	594,000	594,000	594,000	594,000	594,000
		Water	46,000	56,000	56,000	56,000	56,000	56,000	56,000	56,000	56,000	56,000
		TOTAL	**236,500**	**256,500**	**257,500**	**261,400**	**756,400**	**756,400**	**756,400**	**756,400**	**756,400**	**756,400**

Index	Department	Project Name	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Below & Off the Line Captial Projects (Unfunded)												
BTL	105 - Mayor & Council	Refresh Downtown - Upper and Lower Shoppers Row & 11th Ave			19,070	19,070	19,070	19,070	19,070	19,070	19,070	19,070
BTL	310 - Finance	Separate Utility Billing		52,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000
BTL	320 - Capital Works	Vehicle Purchase for AM data collection		12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
BTL	710 - Airport	Airport Water Pump Station	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
BTL	710 - Airport	Extend Taxiway Bravo	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
BTL	710 - Airport	Amenities for Airport Viewing Area	400	400	400	400	400	400	400	400	400	400
BTL	710 - Airport	Pilot's Lounge - Washroom facility	400	400	400	400	400	400	400	400	400	400
BTL	710 - Airport	Apron Expansion	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
BTL	724 - Facilities	EV Charger Installations	1,500	3,000	4,500	6,000	7,500	7,500	7,500	7,500	7,500	7,500
BTL	730 - Roads	Sidewalk Snow Removal Equipment	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000
BTL	730 - Roads	New Gate and Entrance into ERT Transfer Site	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
BTL	732 - Parks	Pay Parking at 1300 Island Highway	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
BTL	732 - Parks	Vehicles Purchases	19,500	19,500	19,500	19,500	19,500	19,500	19,500	19,500	19,500	19,500
BTL	732 - Parks	New Park/Playground - Maryland Green Space	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
BTL	732 - Parks	New Additional Artificial Turf Field at Robron Park			50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
BTL	732 - Parks	Maritime Heritage Park Construction		25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
BTL	732 - Parks	Frank James Park Detailed Design and Construction Phases										
BTL	780 - Sewer	Lift Station Backflow Preventor Upgrades	500	500	500	500	500	500	500	500	500	500
BTL	782 - Storm Drains	Weather Station Installations	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
BTL	790 - Water	Water Filtration Facility						500,000	500,000	500,000	500,000	500,000
BTL	790 - Water	Vehicle Purchase - FTE SCADA Technicial	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000

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Index	Department	Project Name	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
BTL	730 - Roads	South Peterson Improvements				10,000	10,000	10,000	10,000	10,000	10,000	10,000
OTL	630 - Police Protection	Electronic File Disclosure Services workstation	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
OTL	640 - RCMP	Community Safety Enhancements		2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
OTL	730 - Roads	Dogwood Street Intersections				1,000	1,000	1,000	1,000	1,000	1,000	1,000
OTL	732 - Parks	Willow Point Park Skatepark Lighting	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
OTL	732 - Parks	Campbell River Trail Crossing				25,000	25,000	25,000	25,000	25,000	25,000	25,000
OTL	732 - Parks	Georgia Park Design & Construction					20,000	20,000	20,000	20,000	20,000	20,000
OTL	732 - Parks	Sequoia Park Design & Construction					15,000	15,000	15,000	15,000	15,000	15,000
	TOTAL INCREASE IN OPERATING COSTS		**$ 145,000**	**$ 238,000**	**$ 308,570**	**$ 346,070**	**$ 382,570**	**$ 882,570**	**$ 882,570**	**$ 882,570**	**$ 882,570**	**$ 882,570**

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Index	Department	Project Name	Risk Level	Dept Ranking	Changes from 2024 Approved Operating Projects	2024 CFwd	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Funding Source	Relation to Strategic Priorities
FUNDED PROJECTS																		
Mayor & Council																		
1.0	105 - Mayor & Council	Grants	High		No change		392,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000	Gaming Reserve	Organizational Capacity
1.1	105 - Mayor & Council	Council Contingency - Annual Allocation	Low		No change		60,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	Gaming Reserve	Operational
1.2	105 - Mayor & Council	Lease Property for Doctors	High		Allocated from Council Contingency - Annual Allocation	600	15,000										Gaming / Financial	Collaboration
City Manager																		
2.0	110 - City Manager	Overnight Temporary Shelter	High		CFWD from 2024; budgeted added for 2025	94,757	206,700										Financial Stabilization	Healthy and Safe Community
2.1	110 - City Manager	Efficiency Review	High		New project		100,000										Financial Stabilization	Organizational Capacity
Finance																		
3.0	310 - Finance	Financial Systems/Accounting Software (UNIT4 Project)	High	1	Added $148,500 to 2025		148,500										Financial Stabilization	Organizational Capacity
3.1	310 - Finance	Financial Assistance Policy Workshops and Implementation	High		Pursuant to Council resolution at the Nov 21 meeting		20,000										Financial Stabilization	Organizational Capacity
Capital Projects																		
4.0	320 - Capital Projects	Operating Budget	High		Annual operating budget		154,632	158,382	161,085	163,842	166,654	169,522	172,448	175,432	178,476	181,581	Financial Stabilization	Operational
Risk Management																		
5.0	330 - Risk Mgmt.	Property Appraisal Services	Medium	1	No change				75,000					75,000			Financial Stabilization	Organizational Capacity
Communications																		
6.0	410 - Communications	Statistically Valid Community Survey	High	1	No change		13,000		13,500		14,000		14,500		15,000		Financial Stabilization	Operational
Human Resources																		
7.0	420 - Human Resources	Workplace Culture - Survey	Medium	4	Survey postponed to early 2025; moved from 2024; future budgets pushed out by one year		20,000		20,000		20,000		20,000		20,000		Financial Stabilization	Organizational Capacity
7.1	420 - Human Resources	Benefit Consultant Services	High	1	New project		20,000										Financial Stabilization	Operational
7.2	420 - Human Resources	Union Collective Agreement Renewals	High	2	Budget added annually due to shorter renewal periods		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	Financial Stabilization	Operational
7.3	420 - Human Resources	Certificate of Recognition (COR) - Safety Achievement	High	3	Added $15k annually starting in 2025		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	Financial Stabilization	Operational
7.4	420 - Human Resources	CUPE Positions Analysis	Low		New project			20,000									Financial Stabilization	Operational
7.5	420 - Human Resources	Exempt Salary Survey	High		No change					15,000				15,000			Financial Stabilization	Operational
Information Technology																		
8.0	430 - IT	Network Security Audit	High		Future years moved out	41,310		25,000		25,000		25,000		25,000		25,000	IT Reserve	Operational
Legislative Services																		
9.0	440 - Legislative Services	Municipal Election	High		Budgets increased from $61K & $63K to $100K			100,000				100,000					Financial Stabilization	Legislated Requirement
Properties																		
10.0	442 - Properties	Senior Centre Lease	Medium		Increased by $5,620; extended for 3-years		91,200	91,200	91,200								Gaming Reserve	Healthy and Safe Community
Bylaw Enforcement																		
11.0	610 - Bylaw Enforcement	Downtown Safety Office Expansion of Hours	High	1	No change	404,929	216,000										Financial Stabilization	Healthy and Safe Community
11.1	610 - Bylaw Enforcement	Increase Downtown Security Patrols	Medium		Combined with Overnight Security Patrols	251,900	195,000		200,000	200,000							Financial Stabilization	Healthy and Safe Community
Police Services																		
12.0	630-Police	RCMP Auxiliary Program - Tier 3	High		No change		6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	Financial Stabilization	Operational

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Index	Department	Project Name	Risk Level	Dept Ranking	Changes from 2024 Approved Operating Projects	2024 CFwd	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Funding Source	Relation to Strategic Priorities
Fire Protection																		
13.0	620 - Fire	Paid On Call (POC) Recruitment	High		No change		25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	Financial Stabilization	Operational
13.1	620 - Fire	Increase in Fire Operating Budget - Overtime	High		New project		210,000										Financial Stabilization	Operational
Airport																		
14.0	710 - Airport	Airport Auxiliary Staffing	High	1	Budget added in 2025		72,300										Airport Reserve	Operational
14.1	710 - Airport	Runway Line Painting	High	2	No change		35,000		36,400		37,900		39,400		41,000		Airport Reserve	Legislated Requirement
14.2	710 - Airport	Wings & Wheels Event	Low	3	No change		15,000	16,000	16,000	16,000	17,000	17,000	17,000	18,000	18,000	18,000	Airport Reserve	Collaboration
14.3	710 - Airport	Business Development Travel	High	4	New project		12,000										Airport Reserve	Community Growth
14.4	710 - Airport	Crack Sealing	High		No change			36,400		37,900		39,400		41,000		42,600	Airport Reserve	Operational
14.5	710 - Airport	Enhanced Regulatory Training	Medium		Budget added every three years				13,000			14,000			15,000		Airport Reserve	Legislated Requirement
14.6	710 - Airport	Flight Way Clearing	High		No change					30,000				30,000			Airport Reserve	Legislated Requirement
Facilities																		
15.0	724 - Facilities	Building Condition Revitalization	High	1	New project		75,000										Financial Stabilization	Operational
15.1	724 - Facilities	EV Charging Station - Sportsplex Maintenance Costs	Low		No change								7,500				Carbon Neutral Reserve	Healthy and Safe Community
Roads																		
16.0	730 - Roads	Pavement Management Plan	High	1	No change	110,000				130,000				150,000			CWF / Financial Stabilization	Community Growth
16.1	730 - Roads	Bridge Inspections	High		Future years increased for inflation			24,000		25,500		27,000		29,500		31,000	Financial Stabilization	Community Growth
Parks																		
17.0	732 - Parks	Continue With Downtown Cleanliness Program	High	1	Added $249k in 2026		239,000	249,000									Financial Stabilization	Healthy and Safe Community
17.1	732 - Parks	Vegetation and Public Tree Maintenance	High	3	Renamed from Urban Forest Management Plan Implementation; added $70k in 2026		79,000	70,000									Gaming Reserve	Community Growth
17.2	732 - Parks	Willow Point Field Setup for User Groups	High	2	Added $75k in 2026		72,000	75,000									Gaming Reserve	Collaboration
17.3	732 - Parks	McIvor Lake Maintenance & Water Shed Quality	Medium	4	New project		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	Financial Stabilization /	Operational
Storm Drains																		
18.0	782 - Storm Drains	Operating Budget	High		Annual operating budget		659,260										Storm Reserve	Operational
18.1	782 - Storm Drains	Quinsam Heights - Ditch Environmental Assessments	High	4	New project		70,000										Housing Accelerator	Housing
18.2	782 - Storm Drains	Island Hwy Capacity Analysis	Medium	5	New project		12,000										Storm Reserve	Housing
Long Range Planning & Sustainability																		
19.0	810 - Long Range Planning	Downtown Small Initiatives Fund	Low	3	No change		30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	Gaming Reserve	Healthy and Safe Community
19.1	810 - Long Range Planning	Energy Rebate & EV Programs	Medium	5	No change		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	Carbon Neutral Reserve	Housing
19.2	810 - Long Range Planning	Façade Revitalization & Crime Prevention Through Environmental Design Improvements	Low		Budget reduced in 2025 due to review and revision of program.		10,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	Gaming Reserve	Healthy and Safe Community
19.3	810 - Long Range Planning	Canada Goose Management	Low	8	No change		5,000										Gaming Reserve	Operational
19.4	810 - Long Range Planning	McIvor Lake and Water Access Strategy Master Plans	Medium		New project			400,000									Parks / Gaming Reserves	Community Growth
19.5	810 - Long Range Planning	Public Art	Low		Budget deleted for 2025			25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	Gaming Reserve	Healthy and Safe Community

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Recreation & Culture																		
20.0	820- Rec & Culture	Spirit Square Management Contract	High	2	No change	42,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	Gaming Reserve	Healthy and Safe Community
20.1	820- Rec & Culture	CR Live Streets	High	1	No change	26,380	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	Gaming Reserve	Healthy and Safe Community
20.2	820- Rec & Culture	Bus Rentals	High	4	No change	7,633	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	Gaming Reserve	Healthy and Safe Community
20.3	820- Rec & Culture	Security Presence at the Sportsplex	High	3	No change	3,055	57,500	60,000	62,500	65,000	65,000	65,000	65,000	65,000	65,000	65,000	Gaming Reserve	Healthy and Safe Community
20.4	820- Rec & Culture	PLAY Campbell River	Low		No change		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	Gaming Reserve	Healthy and Safe Community
	TOTAL FUNDED PROJECTS					**$ 982,564**	**$ 3,700,092**	**$ 1,996,982**	**$ 1,360,685**	**$ 1,510,242**	**$ 992,554**	**$ 1,128,922**	**$ 1,007,848**	**$ 1,445,932**	**$ 1,024,476**	**$ 1,035,181**		
Funded Utility Projects																		
Sewer																		
21.0	780 - Sewer	Sewer Right of Way Clearing	Medium	6	CFWD from 2022 & 2023 & 2024	137,354	50,000	50,000	50,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	Sewer Reserve	Operational
21.1	780 - Sewer	Sewer Infrastructure Maintenance & Monitoring	Medium	7	Schedule of costs updated for inflation	10,560	34,000	10,000	9,000	40,000	9,000		44,000		24,000	25,000	Sewer Reserve	Legislated Requirement
21.2	780 - Sewer	Biobasin Cleaning	High	1	Moved from Unfunded		200,000										Sewer Reserve	Operational
21.3	780 - Sewer	Generator Replacement Lift Station #11	High	2	New project		25,000	250,000									Sewer Reserve	Operational
21.4	780 - Sewer	Confined Space Entry Alternate Procedures	High	4	No change		15,000		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	Sewer Reserve	Legislated Requirement
21.5	780 - Sewer	Lift Station 11 Transformer Inspection	Medium	8	Increased budgets from $5k to $9k		9,000		9,000		9,000		9,000		9,000		Sewer Reserve	Operational
21.6	780 - Sewer	Lift Station Pump Replacements	High	3	New project			70,000	70,000	70,000	70,000	70,000					Sewer Reserve	Operational
Water																		
22.0	790 - Water	Water Conservation Program	High	1	No change		80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	Water Reserve	Operational
22.1	780 - Sewer/790 - Water	Utility Surveys - Beaver Lodge Lands	High	1	New project		60,000										Sewer / Water Reserves	Legislated Requirement
	TOTAL FUNDED UTILITY PROJECTS					**$ 147,914**	**$ 473,000**	**$ 460,000**	**$ 223,000**	**$ 215,000**	**$ 193,000**	**$ 175,000**	**$ 158,000**	**$ 105,000**	**$ 138,000**	**$ 130,000**		
UNFUNDED PROJECTS																		
23.0	310 - Finance	Natural Asset Financial Reporting	Low	3	Moved from 2025 to 2026			50,000									TBD	Operational
23.1	320 - Capital Projects	Capital Infrastructure Surveying	High	1	New project		100,000										TBD	Operational
23.2	420 - Human Resources	Leadership Development Program	Low		No change		10,000										TBD	Organizational Capacity
23.3	420 - Human Resources	Certificate of Recognition (COR) Funded Safety Action Plan	High	2	New project		70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	TBD	Operational
23.4	420 - Human Resources	Corporate Training Program	High	3	New project; budget deleted for 2025			60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	TBD	Organizational Capacity
23.5	430 - IT	Enterprise Phone Replacement	High	3	No change		70,000	30,000									TBD	Operational
23.6	430 - IT	Automate BC1 process	Medium	5	No change		25,000										TBD	Operational
23.7	430 - IT	Help Desk Software Replacement	Low	9	No change		20,000	20,000									TBD	Operational
23.8	430 - IT	Microsoft 365 extended backup	Medium	6	No change		17,000										TBD	Operational
23.9	430 - IT	ITIL Training - IT Department	Medium	8	No change		16,000										TBD	Operational
23.10	430 - IT	Dogwood Operations Network Improvements	Medium	7	No change		7,000										TBD	Operational

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Index	Department	Project Name	Risk Level	Dept Ranking	Changes from 2024 Approved Operating Projects	2024 CFwd	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Funding Source	Relation to Strategic Priorities
23.11	440 - Legislative Services	Records & Information Management (RIM) Program Project Migration & Implementation	High	1	No change			100,000	100,000								TBD	Operational
23.13	724 - Facilities	Museum - Entrance Refurbishment	Medium	4	New project			40,000									TBD	Operational
23.14	724 - Facilities	RCMP - Replace Blinds	Medium	7	New project			40,000	40,000								TBD	Operational
23.15	724 - Facilities	RCMP - Replace Carpet Tiles	Low	9	New project			40,000	40,000	40,000							TBD	Operational
23.16	724 - Facilities	Enterprise - Concrete & Landscaping Refurbishment	Medium	5	New project				64,000								TBD	Operational
23.17	724 - Facilities	Walter Morgan Studio - Wash Sink	Low	8	New project				12,500								TBD	Operational
23.18	724 - Facilities	RCMP - Interior Re-paint	Medium	6	New project				10,000	10,000	10,000						TBD	Operational
23.19	730 - Roads	Spruce Street and Argonaut Road Slope Embankment Investigation	Medium	1	New project		35,000										TBD	Operational
23.20	732 - Parks	Forberg Road Wall Landscaping	Medium	2	New project		40,000										TBD	Operational
23.21	732 - Parks	Vandalism Account	Medium		New project		35,000	35,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	TBD	Operational
23.22	780 - Sewer	Fats Oils Grease Campaign	Low	10	New project		20,000										TBD	Operational
23.23	780 - Sewer	NWEC Operations Building HVAC Replacement	Medium	5	New project		20,000	125,000									TBD	Operational
23.24	780 - Sewer	Electrical Equipment Updating at Lift Stations	Medium	9	New project			50,000									TBD	Operational
23.25	780 - Sewer/790 - Water	Statutory Right of Way Acquisitions	High	3	New project		500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	TBD	Operational
23.26	780 - Sewer/790 - Water	Statutory Right of Way Desktop Analysis	High	2	New project		60,000										TBD	Operational
23.27	782 - Storm Drains	Storm Water Ponds Bathymetry Surveys	Medium	6	New project		20,000	20,000	20,000	20,000	20,000	20,000	20,000				TBD	Operational
23.28	782 - Storm Drains	Integrated Stormwater Management Plans Updates	High	3	New project			250,000		250,000		250,000		250,000		250,000	TBD	Community Growth
23.29	782 - Storm Drains	Storm Water Pond Sediment Removal and Rehabilitation	Medium		New project			240,000		240,000		240,000		240,000		240,000	TBD	Operational
23.30	810 - Long Range Planning	Natural Asset Planning	Low	7	Moved from 2025/2026 to 2026/2027			50,000	50,000								TBD	Community Growth
23.31	820- Rec & Culture	Centennial Swimming Pool Master Plan	Medium		New project			50,000									TBD	Community Growth
	TOTAL UNFUNDED PROJECTS					**$ -**	**$ 1,065,000**	**$ 1,770,000**	**$ 1,011,500**	**$ 1,235,000**	**$ 705,000**	**$ 1,185,000**	**$ 695,000**	**$ 1,165,000**	**$ 675,000**	**$ 1,165,000**		

2025-2034 FINANCIAL PLAN
APPROVED OPERATING PROJECTS

Appendix 2
Legend
Teal Text - Planned Date Change

Index	Department	Project Name	Risk Level	Dept Ranking	Changes from 2024 Approved Operating Projects	2024 CFwd	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Funding Source	Relation to Strategic Priorities
CARRY-FORWARD PROJECTS ALREADY APPROVED BY COUNCIL																		
Carry Forward Projects Awaiting Final Invoicing																		
24.0	316 - Corporate Services	Corporate Workplace Culture Initiatives	Medium			5,287											Financial Stabilization	Organizational Capacity
24.1	600 - Director of Community Safety	Community Safety Plan	High	1		28,600											Gaming Reserve	Healthy and Safe Community
	710 - Airport	Update Airport Land Use & Development Strategy Infrastructure	High			44,917											Airport Reserve	Community Growth
	710 - Airport	Update Airport Land Use & Development Strategy Infrastructure	High			50,000											Gaming Reserve	Community Growth
24.2	710 - Airport	Update Airport Land Use & Development Strategy Infrastructure	High			94,917											Airport Reserve / Gaming Reserve	Community Growth
24.3	710 - Airport	Airport Business Plan	High			37,982											Gaming Reserve	Community Growth
24.4	790 - Water	Confined Space Entry Alternate Procedures	High	3		32,876											Water Reserve	Legislated Requirement
24.5	820- Rec & Culture	Parks and Rec Strategic Plan	High			56,520											Financial Stabilization	Community Growth
Carry Forward Projects Delayed for Operational Reasons																		
24.6	112 - Ec Dev	Carving and Installation of Totem Poles at City Hall	Medium	1		120,000											Gaming Reserve	Collaboration
24.7	112 - Ec Dev	Airport Marketing / Investment Attraction	High			25,540											Financial Stabilization	Community Growth
24.8	112 - Ec Dev	CR Restart - Economic Development Resources	High			20,427											Gaming Reserve	Community Growth
24.9	112 - Ec Dev	Economic Development Strategic Planning	High			19,554											Financial Stabilization	Community Growth
24.10	112 - Ec Dev	Industry Analysis and Investment Attraction	High			1,174											Gaming Reserve	Community Growth
24.11	310 - Finance	Revenue Study	Low			150,000											Financial Stabilization	Organizational Capacity
24.12	310 - Finance	Fee Review	High	4		40,000											Financial Stabilization	Organizational Capacity
24.13	440 - Legislative Services	Records & Information Management (RIM) Program Project	High			34,225											Gaming Reserve	Organizational Capacity
24.14	442 - Properties	Remediation of Contamination at the Airport	High			155,888											Gaming Reserve	Operational
24.15	782 - Storm Drains	Stormwater Utility Consultant	High	2		160,646											Storm Reserve	Community Growth
24.16	790 - Water	Leak Detection Equipment Pilot	Medium	2		55,642											Water Reserve	Operational
24.17	810 - Long Range Planning	Housing Accelerator Fund Implementation	High	1		1,025,000											Housing Accelerator Fund	Housing
24.18	810 - Long Range Planning	Official Community Plan and Zoning Bylaw Update	High	1		529,065											Grants / CWF	Housing
24.19	810 - Long Range Planning	Solid Waste Communications/Coordination	High			47,450											Gaming Reserve	Community Growth
24.20	810 - Long Range Planning	E-Mobility (E-Bike & EV Charging Infrastructure Strategy for MTP)	Low	4		25,000											Carbon Neutral Reserve	Healthy and Safe Community
24.21	810 - Long Range Planning	Quinsam Heights Neighbourhood Plan & Land Use with First Nations	High	2		13,133											Financial Stabilization	Community Growth
24.22	810 - Long Range Planning	Accessibility Committee and Accessibility Plan	Medium	6		12,750											Financial Stabilization	Healthy and Safe Community
	TOTAL CARRY-FORWARD PROJECTS ALREADY APPROVED BY COUNCIL					**$ 2,691,675**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		

Index	Department	Project Name	Project Description	Project Justification	2024 CFwd	2025
FUNDED PROJECTS						
1.0	105 - Mayor & Council	Grants	Grant funding programs through the City of Campbell River.	Project is the combination of many different grant funding programs in the past and are pending further discussion. The total funding is distributed as follows: $60,000 for Community Grants, $52,000 for Parks Maintenance and Beautification Grants, $65,000 provided for Economic Development Grants, $40,000 in Beautification Grants and $5,000 for the Seniors Hub.	-	392,000
1.1	105 - Mayor & Council	Council Contingency - Annual Allocation	Annual allocation for future Council Contingency items.	Required to ensure funding is available for annual Council projects and initiatives that arise during the year.	-	60,000
1.2	105 - Mayor & Council	Lease Property for Doctors	Leasing of short term accommodations for access by medical personal.	In 2023 the Economic Development Department leased a micro unit in the Neo apartment complex, located a block from the Campbell River Regional and District Hospital. Health care professionals coming to Campbell River can rent the unit on a nightly basis, for up to 3 weeks. The City is currently on a waitlist for a second unit. Both units will be available for rent online through the Recreation Departments software, Xplor. Once a reservation has been requested Economic Development staff will approve the reservation, the healthcare professional will receive a request for payment and finally their contract. First time renters receive a swag bag containing local goods, that get them out in the community, showcase things that are uniquely Campbell River and something that goes home with them as a reminder of their time here.	600	15,000
2.0	110 - City Manager	Overnight Temporary Shelter	Annal budget for City shelter locations.	The City is required by way of provincial case law to maintain a location for overnight temporary shelter (camping) for individuals who are experiencing homelessness. This funding is required for contract security costs, rental of equipment and supplies, and other necessary expenses to maintain a safe and accessible shelter location.	94,757	206,700
2.1	110 - City Manager	Efficiency Review	Funds for contractors and resources to support continuous process improvement at the City of Campbell River.	The City continues to face challenges with costs rising at rates in excess of inflation. Should the City want to maintain lower tax rate increases in future years, the City will need to consider how to streamline service delivery processes while at the same time diversifying its revenue streams to ensure that residents continue to receive a high level of service.	-	100,000
3.0	310 - Finance	Financial Systems/Accounting Software (UNIT4 Project)	SaaS ERP hosting and support fees for the replacement of the City's current financial reporting software (Vadim).	The City's financial reporting software is over 12 years old and lacks the functionality that is necessary to meet the financial planning and reporting requirements of the City of Campbell River. This project will focus on innovating City processes and maximizing efficiencies. This project, which began in 2021, will replace the current financial reporting system (Vadim) as well as, enhance current capabilities through modules for budgeting, capital asset management, procurement management, human resource management, financial document retention, and payables management. This implementation is a multi year project.	-	148,500

Index	Department	Project Name	Project Description	Project Justification	2024 CFwd	2025
3.1	310 - Finance	Financial Assistance Policy Workshops and Implementation	SaaS ERP hosting and support fees for the replacement of the City's current financial reporting software (Vadim).	The City's financial reporting software is over 12 years old and lacks the functionality that is necessary to meet the financial planning and reporting requirements of the City of Campbell River. This project will focus on innovating City processes and maximizing efficiencies. This project, which began in 2021, will replace the current financial reporting system (Vadim) as well as, enhance current capabilities through modules for budgeting, capital asset management, procurement management, human resource management, financial document retention, and payables management. This implementation is a multi year project.	-	20,000
4.0	320 - Capital Projects	Operating Budget	Transfer from the Financial Reserve to fund Capital Projects and balance the operating budget.	Remaining operating costs that are not directly attributable to the acquisition, construction, development, or betterment of an asset and therefore, are not eligible for capitalization as outlined in PS 3150.	-	153,164
5.0	330 - Risk Mgmt.	Property Appraisal Services	Insurance appraisal services are required for the purposes of determining insurance values of the City's properties and assets.	Insurable asset appraisals are required to ensure that the City has adequate insurance coverage is in place. This should be conducted at least every 5 years.	-	-
6.0	410 - Communications	Statistically Valid Community Survey	A statistically valid community survey is timed to occur twice (end of year one and three) during each Council term.	By surveying citizens using a statistically valid method, the City and Council are better able to understand community needs and sentiments on City services.	-	13,000
7.0	420 - Human Resources	Workplace Culture - Survey	Culture assessment as part of ongoing organizational development.	Culture surveys collect and analyze data and insights from employees to assess and improve organizational effectiveness and productivity.	-	20,000
7.1	420 - Human Resources	Benefit Consultant Services	Benefit consultant services.	The City initiated a RFP process in 2024 to seek a new benefits provider. It is expected that a new provider will be selected in early 2025 and implementation of the new carrier will occur in 2025. The HR Dept requests funding to hire a Benefits Consultant to provide consulting services for its employee group benefits plan and administration. The Consultant will offer guidance, propose creative solutions, and develop innovative strategies to address the increasing costs of employee benefits while serving as a reliable intermediary and negotiator between the City and its benefits provider(s). We anticipate that the use of a benefits consultant will result in significant saving in benefits costs (+$100,000 annually), plus additional saving in staff time working on benefit administration.	-	20,000
7.2	420 - Human Resources	Union Collective Agreement Renewals	Bargaining costs related to CUPE contract renewal.	In bargaining years, there are additional legal and other contract bargaining related costs incurred. Preparation will commence prior to Dec 31, 2023 expiration.	-	15,000
7.3	420 - Human Resources	Certificate of Recognition (COR) - Safety Achievement	COR preparation.	Additional resources and consulting fees to prepare health & safety management system to meet Certificate of Recognition (COR) requirements.	-	15,000
7.4	420 - Human Resources	CUPE Positions Analysis	CUPE positions analysis.	This project will allow the collection of data to gain better understanding on the competitiveness of City of Campbell River CUPE employee wages against market comparators.	-	-
7.5	420 - Human Resources	Exempt Salary Survey	Market comparison of exempt compensation levels using benchmark positions.	In February 2020, Council approved a policy to review exempt compensation every four years (Q1 of 2nd year of Council term).	-	-

Index	Department	Project Name	Project Description	Project Justification	2024 CFwd	2025
8.0	430 - IT	Network Security Audit	An independent review of the City of Campbell River's technology network to identify security vulnerabilities, preventative requirements, and payment system compliance.	With ongoing risk of security intrusions, a mandatory requirement for a network security audit has been identified. Compounding this issue is the additional requirement to support a growing demand for online payment processing as provided by the City's Tempest e-commerce interface (for dog licenses, parking tickets, etc.), and recreation registration software (CLASS) which will feature online registration and payment processing. Recent legislation for Payment Card Interface compliance requires that a network security audit take place on a scheduled basis. The City's technology network undergoes a security audit by an independent certified agency every two years to ensure that the risks to the system are low.	41,310	-
9.0	440 - Legislative Services	Municipal Election	City costs to run the municipal general election.	In election years, additional expenses are incurred for preparation, administration, election worker wages, etc.	-	-
10.0	442 - Properties	Senior Centre Lease	Funding for the lease of a portion of The Common for the CR Seniors Centre Society to operate the CR Seniors Centre.	The Centre offers an affordable meal program, information sessions on relevant topics (transportation, health issues, hospice care etc.), programming, and annual social events to its members. The Centre was established in 2018 to better accommodate seniors programming within our community. Staff will be recommending that the City enter a 3-year lease renewal.	-	91,200
11.0	610 - Bylaw Enforcement	Downtown Safety Office Expansion of Hours	Project provides funding for a number of activities to address community safety particularly in the downtown.	The project includes a number of initiatives aimed at ensuring a safe downtown which include: $110,000 for Downtown Cleanliness Programs, $216,000 for additional Bylaw Officers, and $145,000 for additional security patrols in the downtown.	404,929	216,000
11.1	610 - Bylaw Enforcement	Increase Downtown Security Patrols	Increased downtown security foot patrols and responding to rising security costs.	The City's 5-year contract with Footprints Security has expired. An RFP is being prepared and it is anticipated that the City will need to pay more for downtown security patrols. It is also anticipated that Council will want to increase the level of downtown security patrols to address requests to improve downtown public safety (both real and perceived).	251,900	195,000
12.0	630-Police	RCMP Auxiliary Program - Tier 3	Tier 3 Campbell River RCMP Auxiliary Program.	$1,000 per Auxiliary for ongoing local training and kit upgrade that is outside of provincial funding for initial program training, uniforms and liability insurance.	-	6,000
13.0	620 - Fire	Paid On Call (POC) Recruitment	Paid on Call firefighters recruitment.	As part of the 2021 cost saving measures, $30,000 for “POC recruitment” was cut from Fire’s operating budget. The value has been reduced to $25,000, but is required annually in order to recruit and train our POC firefighters.	-	25,000
14.0	710 - Airport	Airport Auxiliary Staffing	Funding for auxiliary coverage of key operations & maintenance positions in summer and winter.	At current state, airport staffing is inadequate to ensure fully staffed shifts during peak summer and winter seasons. In order to meet regulatory requirements for airfield security and maintenance, auxiliary staffing at 0.8FTE is recommended unless a new ongoing service level "Airport Operations Supervisor" is created. This position will assist with winter snow and ice control when conditions necessitate, and will provide critical extra assistance with the busy high revenue summer period, dealing with corporate jet arrivals and ground handling.	-	72,300

Index	Department	Project Name	Project Description	Project Justification	2024 CFwd	2025
14.1	710 - Airport	Runway Line Painting	Line painting on Runway 12-30 to ensure Transport Canada regulations on runway lines are met.	Runway line markings are used by aircraft on approach for visual aid in identifying the runway threshold, centreline and touchdown point. Annual winter maintenance scrapes and dulls the markings to a point where they may not meet Transport Canada contrast requirements. Bi-Annual painting of the runway lines ensures continued compliance with the airport's operating certificate.	-	35,000
14.2	710 - Airport	Wings & Wheels Event	Annual contribution towards the Wings & Wheels event at the Campbell River Airport.	This event brings together aviation and vehicle enthusiasts for a combined aircraft and car show. It highlights the airport's presence in the Campbell River area and draws thousands of visitors to the airport.	-	15,000
14.3	710 - Airport	Business Development Travel	Travel budget.	This budget would allow the Airport Manager to travel for in-person meetings with airlines and others in the aviation sector in support of business development and investment at the Campbell River Airport.	-	12,000
14.4	710 - Airport	Crack Sealing	Preventative maintenance crack sealing of asphalt surfaces (runway, taxiways, and apron).	Regular crack sealing is critical to ensure the airport's significant paved surfaces meet their design lifetime. With significant freeze/thaw cycles in winter, ensuring that the runway, taxiways, and aprons have regular crack sealing is a critical asset management practise.	-	-
14.5	710 - Airport	Enhanced Regulatory Training	Provide Transport Canada mandated regulatory training to airport operations staff.	The Transport Canada regulatory regime for a certified airport requires recurrent training in several areas. This recurrent training cannot be accommodated within existing staff training and development budgets. Required regulatory training includes: Wildlife Management; Runway Condition Reporting; Aviation Security Training; Human Factors in Aviation Safety.	-	-
14.6	710 - Airport	Flight Way Clearing	Selectively remove trees that penetrate into the airport's approach path as per Transport Canada regulations.	Trees growing up into the airports approaches are a significant hazard to aircraft operations. Without a program to remove trees that grow too tall, regulations will shift the airport approaches to higher minimums, restricting aircraft operations in lower visibility conditions. The airport works with other agencies to have much of this work done at no cost to the City (BC Wildfire training, BC Forest Safety Council training, etc.) but an established budget is required in case 3rd parties are unable to complete the work for free.	-	-
15.0	724 - Facilities	Building Condition Revitalization	The Building Condition Revitalization Project aims to complete 1,700 hours of essential work to enhance and ensure the building's long-term performance and durability.	In 2024, Facilities conducted thorough building inspections across multiple sites. From these assessments, we identified 1,700 hours of work. This work, categorized as low to medium priority, can be carried out by auxiliary laborers under departmental supervision. Addressing these tasks promptly will meet immediate needs and prevent them from escalating into larger issues.	-	75,000
15.1	724 - Facilities	EV Charging Station - Sportsplex Maintenance Costs	Operations and maintenance of the EV charging station at Sportsplex once every 10 years.	Installation of a Level 2 EV charger in the south of the City as part of Mid-Island EV Charging Network collaboration, with approximately 73% of project costs provided by grant funding through the collaboration. Part of the agreement is that the City provides funding for the required O&M every 10 years. Council resolution # 19-0096 in support of joining this collaboration.	-	-

Index	Department	Project Name	Project Description	Project Justification	2024 CFwd	2025
16.0	730 - Roads	Pavement Management Plan	Pavement Management program provides important road surface data that is used to inform future pavement overlay projects and the City Asset Management Plan.	In 2018 a Pavement Management Plan was put into place. The pavement management plan needs to be updated every five years to support the work required to prioritize the annual asphalt overlay program. This program is vital to keep our roads conditional assessments up to date so we get maintain roads at an acceptable service level before they get to a point where it will cost more in future years to repair.	110,000	-
16.1	730 - Roads	Bridge Inspections	Safety inspection of City's bridges and large culvert infrastructure.	Safety inspections every two years ensures the City's bridge and large culvert infrastructure remains safe for use and identifies any safety issues that must be addressed for continued safe operation and future budget considerations.	-	-
17.0	732 - Parks	Continue With Downtown Cleanliness Program	To increase the City's staff/resources needed to increase the level of cleanliness in the downtown area.	With Council's focus on the downtown core, this item is providing staffing and other resources to ensure 7 days a week operation, for cleanliness of the downtown area.	-	239,000
17.1	732 - Parks	Vegetation and Public Tree Maintenance	Funding for vegetation and public tree maintenance.	The City's parks department deals with danger trees, street trees, trees on City-owned property and vegetation management on road right of ways. Existing treed areas are being cleared for development without any replacement of trees. The lack of maintenance of the City's public tree inventory (of over 5000 trees) is damaging the long term health of this important green asset. This funding ensure that maintenance is being carry out on new and existing public trees within the community.	-	79,000
17.2	732 - Parks	Willow Point Field Setup for User Groups	Park staff to setup fields for user groups at Willow Point Park and Nunns Creek Park (if required) until a decision is made to where user groups will play.	With relocating Campbell River Minor Baseball (CRMBA) to Willow Point Park starting in 2022 , there are now multiple groups using the Willow Point fields, and setup is required after each user groups use the field that night.	-	72,000
17.3	732 - Parks	McIvor Lake Maintenance & Water Shed Quality	Labourer to provide maintenance at McIvor Lake.	During May to September McIvor Lake is heavy used by the public for recreation purposes. At present time we only visit McIvor Lake 3 times a week during the summer to clean the 4 washrooms. There is a need to service these washrooms daily from May to September, plus maintenance and litter pick up to the beaches and trails around the areas the City leases from the province.	-	50,000
18.0	782 - Storm Drains	Operating Budget	Annual transfer from the Storm Reserve to fund Storm Drains and balance the operating budget.	Per the City's Financial Stability and Resiliency Policy, Storm Drains is to be a self-funded program. Currently this program is funded through taxation, but work is underway to establish this program as a utility funded through user fees.	-	659,260
18.1	782 - Storm Drains	Quinsam Heights - Ditch Environmental Assessments	Environmental assessment of Quinsam Heights ditches as they relate to fish habitat and compensation.	Ditches classified as environmentally sensitive in Quinsam Heights are a major hurdle to densification in the area. This project aims to assess the relative environmental value of the ditches and to identify potential regional compensation locations that will satisfy legislative requirements around filling in the ditches.	-	70,000
18.2	782 - Storm Drains	Island Hwy Capacity Analysis	Capacity analysis and upgrade recommendations of ditch system along S. Island Hwy between 684 and 985 S. Island Hwy.	Spring water from the slope behind 738 S. Island Hwy is being discharged into the ditch system along S. Island Hwy. A capacity analysis is needed to determine the effect this extra water is having on the storm system, and if there are any needed upgrades to mitigate potential localized flooding during storm events.	-	12,000
19.0	810 - Long Range Planning	Downtown Small Initiatives Fund	Funding for projects downtown to support downtown revitalization.	Funding enables the City to undertake small initiatives to improve the streetscape and public spaces in the downtown (e.g., seating, utility box wrapping with photos, developing parklets, wayfinding signage, lighting, implementing public art, and other initiatives).	-	30,000

Index	Department	Project Name	Project Description	Project Justification	2024 CFwd	2025
19.1	810 - Long Range Planning	Energy Rebate & EV Programs	Project supported by CleanBC to switch from fossil fuel heating to energy efficient heating source.	Rebates offered by BC Hydro. City provides $350/rebate until $15k is fully utilized. Majority of rebates have been used to switch from fossil fuel furnace to heat pump.	-	15,000
19.2	810 - Long Range Planning	Façade Revitalization & Crime Prevention Through Environmental Design Improvements	This program is one of the core programs in the City's Downtown Revitalization Initiative. The Downtown Façade Improvement Program is for commercial storefronts located within a target area of Downtown. The program encourages commercial building owners to invest in façade renovations and storefront upgrades by providing matching grants to cover a portion of renovation costs up to a maximum amount. These grants provide an incentive to conduct building improvements that make streets a more interesting and appealing environment and attract people and businesses to the area. This program is intended to make city streets a more inviting and interesting place to walk and shop, help building owners attract and retain tenants, build civic pride among the local business community, contribute to the quality of life of residents, workers, and visitors, and promote the marketability of the local business area.	One of Council's strategic priorities is the Downtown Revitalization. To date, Council has implemented several strategies to this end. The City's "main street" or primary shopping streets (Shopper's Row and Pier Street) have a collection of tired looking storefronts that impact the shopping experience, which in turn impacts tenant attraction and the overall feeling of vitality and public draw. After a successful launch in 2014, the City is well positioned to build upon the momentum and interest of the Downtown Façade Improvement Program to "freshen" the store fronts and improve the overall feel and messaging of this primary business area of the City. The grants are currently valued at 50% of project costs or a maximum contribution of $10,000.	-	10,000
19.3	810 - Long Range Planning	Canada Goose Management	Funding to provide monitoring of Canadian Geese populations within the City.	Council approved initiative starting in 2019.	-	5,000
19.4	810 - Long Range Planning	McIvor Lake and Water Access Strategy Master Plans	McIvor Lake and Water Access Strategy master plans.	Coming out of the Parks Recreation and Culture masterplan, there is a strong support from the community for more water access. McIvor Lake is heavy used during the summer by the community and a Masterplan is needed to address the amenities that would enhance the area.	-	-
19.5	810 - Long Range Planning	Public Art	Funding for public art.	These funds will allow the City to pursue public art installations in the community.	-	-
20.0	820- Rec & Culture	Spirit Square Management Contract	Downtown Activation Coordinator for programs and entertainment provided at Spirit Square in the downtown.	Project provides daytime programming and entertainment in Spirit Square.	42,000	99,000
20.1	820- Rec & Culture	CR Live Streets	To provide Live Streets events in the summer and throughout the rest of the year.	The Live Street events in 2024 were very successful in helping to attract people to the downtown core, feel safe and encourage businesses to be involved. Cost of performers has been going up. This additional funding will enable us to continue to offer 6 main events.	26,380	150,000

Index	Department	Project Name	Project Description	Project Justification	2024 CFwd	2025
20.2	820- Rec & Culture	Bus Rentals	Rental of one passenger bus to support transportation for a summer camp for children living with special needs.	With the budget cuts to fleet in 2021, Recreation lost one 23 passenger bus and one 8 passenger van. To date, the buses and vans are used daily in July and August to transport 4 camps to off site field trips and the Summerside Express travelling teen program. Summerside Express is funded through the Ministry of Children and Family and supports youth living with special needs. The contract stipulates that it is specifically funding the Summerside Express travelling teen group; having access to buses are critical to the success of this funding. In the summer of 2021, there were 2,300 passengers transported in the recreation vehicles for summer camps.	7,633	15,000
20.3	820- Rec & Culture	Security Presence at the Sportsplex	Council currently endorses and funds the use of a security presence at the Sportsplex Skatepark in the summer from June through October.	The past two summers, unwanted activities in and around the skate park area and extending into the Sportsplex, have become problematic; kids bullied and threatened, kids harassed, alcohol and drug consumption. Summer security presence assisted in reducing the number of incidents, they are only on site from 3 pm - 9 pm and from May through October, 5 days a week. This additional funding would enable 6-8 hours a day coverage May - October and also allow for a security presence to extend into the Sportsplex.	3,055	57,500
20.4	820- Rec & Culture	PLAY Campbell River	The PLAY Campbell River working group was formed in early 2018 and the group has been working on a physical literacy strategy for Campbell River. This is an inter-agency group with members from the school, sport, recreation and health sectors. Initially, working with Pacific Sport, a grant of $30,000 was obtained to get this project off the ground.	Funding will provide support for the PLAY Campbell River working group until additional grant funding is obtained.	-	5,000
21.0	780 - Sewer	Sewer Right of Way Clearing	To gain vehicle access to critical infrastructure by clearing and widening sewer right of ways.	Many critical sewer mains do not have vehicle access for preventative and emergency maintenance. Lack of access for preventative maintenance and video assessment will result in failures that will have negative environmental and human health impacts, and potential for infrastructure damage. This task is more expensive than first anticipated due to environmental sensitivity of the areas to be cleared. This will need to recur until at least 2029.	137,354	50,000
21.1	780 - Sewer	Sewer Infrastructure Maintenance & Monitoring	Periodic maintenance & monitoring of sewer infrastructure.	Environment monitoring program every 3 years, Norm Wood Environmental Centre outfall inspection every 5 years and IPL outfall inspection every 5 years. This work supports the City to meet the requirements under the City's Operating Permit from the Province.	10,560	34,000
21.2	780 - Sewer	Biobasin Cleaning	Removal all solids from the biosolids storage basin.	Organic matter has accumulated to a point that storage capacity for digested biosolids has been reduced. Without full storage capacity, risk of overflow or solids carryover to the treatment process will affect environmental compliance and emergency measures will have to be taken to haul sludge off site for disposal.	-	200,000
21.3	780 - Sewer	Generator Replacement Lift Station #11	Replace generator due to condition and remove from building.	The generator is at end of life and requires substantial repairs as per fleet mechanic recommendation. This is the main pumpstation to convey all sewer to the NWEC and reliability is urgent. If generator fails during a power outage, sewer overflow would affect public and environment.	-	25,000

Index	Department	Project Name	Project Description	Project Justification	2024 CFwd	2025
21.4	780 - Sewer	Confined Space Entry Alternate Procedures	Development of alternate confined space procedures for wastewater confined spaces and then renewal at end of expiry date for 9:22 applications. This means continuous reapplication charges (some as for Water).	WorkSafe BC regulations require that alternate confined space procedures be developed and approved for all confined spaces that cannot be isolated through typical procedures (i.e. lift stations, manholes). The City is at risk of being non-compliant, so having these plans developed is a regulatory requirement and will decrease risks to operator safety. It was determined in 2017 that this process is far more involved than first anticipated and may require additional effort than originally planned.	-	15,000
21.5	780 - Sewer	Lift Station 11 Transformer Inspection	Ongoing operations costs for periodic inspection of lift station 11 transformer.	The transformer at lift station 11 is inspected on a bi-annual basis for safety and operational reasons.	-	9,000
21.6	780 - Sewer	Lift Station Pump Replacements	Program to replace pumps that are at end of life at 16 pumpstations.	The pumps at multiple pumpstations are at end of life and will be replaced on a priority, condition and criticality assessment rating. Addressing this will reduce risk to the pumping systems.	-	-
22.0	790 - Water	Water Conservation Program	Water conservation program throughout the community.	Water conservation programs create demand side management requirements to allow our water system to continue to serve the community. Work in these areas will better position the community in the future as conditions change and demand for water increases.	-	80,000
22.1	780 - Sewer/790 - Water	Utility Surveys - Beaver Lodge Lands	Funds to survey utility infrastructure in Beaver Lodge lands between Dogwood St and Candy Lane.	The City has water, wastewater and stormwater infrastructure in provincial land that is not protected through a statutory right of way (SRW) agreement. The Province is aware of this omission and requires legal surveys of this infrastructure as part of the creation of the appropriate SRWs.	-	60,000
TOTAL FUNDED PROJECTS						
UNFUNDED PROJECTS						
23.0	310 - Finance	Natural Asset Financial Reporting	The project is to fund 3rd party consultants that may be required to assess the City's inventory of natural assets. Natural assets include forests, wetlands, riparian areas, streams, aquifers, foreshores, etc.	Canada's Public Sector Accounting Board (PSAB) currently does not allow public-sector entities (e.g., local governments) to recognize natural assets in their financial statements. Therefore, the Intact Centre on Climate Adaptation, KPMG, and the Municipal Natural Assets Initiative coordinated a response to a PSAB consultation, making a strong case for the inclusion of natural assets in financial statements. By excluding the value of natural assets, Canadian public-sector entities are not providing adequate information about all assets and users do not have information about the state of natural assets, or their potential impairment. This lack of information has historically led to the mismanagement of natural assets and to the deterioration of the services they provide to the communities and economies over which public-sector entities have jurisdiction. The goal of the project would be to include the reporting of natural assets on the City's financial statements in conjunction with the introduction of PSAS requirements which is to be determined.	-	-
23.1	320 - Capital Projects	Capital Infrastructure Surveying	Surveying and mapping activities for all new capital assets acquired through new developments, capital projects, and existing newly discovered assets.	As the data collection team continues reviewing the asset inventory, they have identified critical gaps on our survey data sets, with unprotected assets that need to be registered and mapped. These costs had been covered by FCM grants which are not available in 2025. Additionally, when the City receives new infrastructure from new developments, the City does not have resources to fulfill surveying and mapping responsibilities. This is a one year ask that will inform Operations needs for surveying services as an AM activity.	-	100,000

Index	Department	Project Name	Project Description	Project Justification	2024 CFwd	2025
23.2	420 - Human Resources	Leadership Development Program	Leadership development program.	Learning & development program for emerging leaders as part of overall retention strategy.	-	10,000
23.3	420 - Human Resources	Certificate of Recognition (COR) Funded Safety Action Plan	Certificate of Recognition (COR) Funded Safety Action Plan.	Prioritizing safety has become more crucial than ever for organizations. Beyond compliance, investing in comprehensive safety training programs can yield numerous benefits for both employees and the organization from preventing injuries to enhancing employee morale and productivity, reducing operation costs, ensuring compliance to regulations and improving organization reputation. The requested funding, aligned to the City's COR refund, will ensure that the City updates its programs to meet WorkSafe regulations and allow the deployment of several safety initiatives or the update of various safety programs such as Lockout and Isolation Safety Program, Asbestos Exposure Control Plans, Personal Protective Equipment Program, and the implementation of changes to the City's Contractor Safety Program.	-	70,000
23.4	420 - Human Resources	Corporate Training Program	Corporate Training program.	Training and development has been identified by our staff (through the employee survey and recognition taskforce) as a priority to build a positive workplace culture. This investment will be used to continue to develop the City's corporate training calendar which centralizes and streamlines in-house training initiatives offer to all employees. It offers a range of courses that look to enhance technical skills, develop leadership, improve interpersonal communication, and more. Our goal is to provide training that enables individuals to excel in their current roles and prepares them for future opportunities. The HR Department also has $42,000 in its base budget for corporate training. $27,000 of that amount is allocated to the MATI program, leaving $15,000 for the corporate training program mentioned above.	-	-
23.5	430 - IT	Enterprise Phone Replacement	Replacement of Avaya Enterprise phone system.	The existing Avaya phone system used by most City departments has reached End of Life and will no longer be supported at the end of 2024. Failing to replace the phone systems will resulting impacts to business areas. A pilot project is in progress to test a replacement cloud phone system based on Microsoft Teams. The completion of this project will remove legacy software and hardware. The reduction in the phone licensing costs will be offset by an increase to Microsoft cloud licenses. The project funds would cover an RFP for a consultant, hardware and any other project costs. It is anticipated that the migration to cloud phone solutions will create other benefits and efficiencies for business areas, and strongly supports business continuity, disaster recovery efforts, and EOC deployments.	-	70,000
23.6	430 - IT	Automate BC1 process	Automating the BC1 call process.	Automating the BC1 call process to create a self service solution for Campbell River residents. This solution will eliminate legacy software and reduce call volume and work for the Development Services Department. Funds are requested for contractor programming services and IT training for ongoing support for the service. Once deployed, the solution will be supported in-house by the IT department.	-	25,000

Index	Department	Project Name	Project Description	Project Justification	2024 CFwd	2025
23.7	430 - IT	Help Desk Software Replacement	Replacement of existing help desk software.	The existing helpdesk software is not meeting IT requirements for ticket management. A new software solution is being tested during a large project, and implementation of the software would take place in 2024 under that project. The operational costs for 2025 would be required to cover any licensing during rollout for the entire organization.	-	20,000
23.8	430 - IT	Microsoft 365 extended backup	1 year testing of cloud backup solutions for Microsoft 365 accounts to support future Records Management solution.	The IT Department needs to test long-term backup storage options for Microsoft Office 365 accounts in a 3rd party solution. Our Microsoft office accounts meets some, but not all, City records retention schedules so testing is needed for long-term records retention. A solution would provide 3rd party backup cloud environments that would support records management initiatives and business continuity/disaster recovery needs. It would also provide comprehensive granular search functionality that would assist FOI record gathering requirements.	-	17,000
23.9	430 - IT	ITIL Training - IT Department	ITIL training for the IT Department.	ITIL is a library of best practices for managing IT services and improving IT support and service levels. The IT Department is focusing on creating efficiencies and improving the delivery of services to the City. ITIL training/certification is an important pre-requisite to ensure all IT staff have a foundational understanding of service delivery topics and aligning IT delivery with business objectives.	-	16,000
23.10	430 - IT	Dogwood Operations Network Improvements	Improve the network at the Dogwood Operations Facility.	The Dogwood Operations facility is suffering from slow network speeds. Upgrading equipment and a new internet connection to the building will improve staff connectivity to the network for daily use, and is necessary to take advantage of the improvements offered by the OMS and the ERP cloud migration projects.	-	7,000
23.11	440 - Legislative Services	Records & Information Management (RIM) Program Project Migration & Implementation	Implementing an electronic document records management system (EDRMS) for the organization.	The City currently does not have an EDRMS for the organization. The City's Records Management Program, including software, has been historically under resourced, and this is reflected in the current state of our records. This project corresponds with the ongoing service request for a Records Coordinator position to support the design and implementation of an organization wide EDRMS. This software implementation will result in significant efficiencies throughout the organization and support Council's strategic priorities related to asset management and effective governance.	-	-
23.13	724 - Facilities	Museum - Entrance Refurbishment	Entrance refurbishment scope to include sand blasting and paint of metal structure at vestibule entrance, replacement of handles on doors, continuation of the railing replacements, flashing details around the perimeter of entrance and railing.	The metal structure at the front of the museum has become rusted and the paint is flaking away causing a big eye sore. As well, the railing project executed a few years ago was never finished due to funding shortage. This project aims to revitalize the entrance of the museum back to an acceptable standard.	-	-
23.14	724 - Facilities	RCMP - Replace Blinds	The blinds in the RCMP building need to be replaced. The project will prioritize replacing the blinds on the first floor in Year 1 and the second floor in Year 2.	The deteriorating condition of the blinds is causing significant privacy concerns within the RCMP building. Damaged or worn-out blinds can fail to effectively shield sensitive areas from external view, potentially compromising the confidentiality of discussions and activities occurring inside the building. By replacing the blinds, we will enhance privacy, safeguard sensitive information, and ensure a secure working environment for staff.	-	-

Index	Department	Project Name	Project Description	Project Justification	2024 CFwd	2025
23.15	724 - Facilities	RCMP - Replace Carpet Tiles	To replace worn-out carpet tiles in the public safety building over a three year period.	Replacing the carpet tiles will enhance safety, improve durability and appearance, and manage costs effectively by reducing maintenance needs and minimizing operational disruption.	-	-
23.16	724 - Facilities	Enterprise - Concrete & Landscaping Refurbishment	The Courtyard Revitalization Project at the Enterprise Centre seeks to enhance both safety and aesthetics by leveling the ground and incorporating new landscaping and irrigation features. This initiative will create a more inviting and secure environment while improving the overall functionality and visual appeal of the courtyard.	The concrete courtyard and walking paths have shifted, creating tripping hazards near the entrance to the Enterprise Centre. To address these safety concerns and improve functionality, a comprehensive refurbishment of the courtyard is needed. This includes leveling the surfaces and implementing a new landscaping and irrigation plan to enhance both safety and aesthetic appeal.	-	-
23.17	724 - Facilities	Walter Morgan Studio - Wash Sink	The project involves installing a wash sink in the Walter Morgan Studio, which requires extending the water supply and installing a sump pump to redirect wastewater to the Sybil Andrews facility.	Installing a wash sink in the Walter Morgan Studio is essential for enhancing functionality and supporting the creative process in this art facility.	-	-
23.18	724 - Facilities	RCMP - Interior Re-paint	To repaint the interior of the RCMP building over a 3 year period to refresh the space and maintain a professional environment.	Several years ago, facilities began a yearly repainting project, with plans to address a portion of the building each year. However, due to financial constraints, the operating budget can no longer support this approach. As a result, approximately 1.2 of the building still requires painting.	-	-
23.19	730 - Roads	Spruce Street and Argonaut Road Slope Embankment Investigation	Spruce Street and Argonaut Road Slope Embankment Investigation.	The Spruce Street and Argonaut Road have sections where the road is showing signs of failure due to the slope embankment starting to slip away into a water course. Geotech investigate is need to confirm the stability of the slope and any actions that are needed to ensure the roads do not undermine and give way.	-	35,000
23.20	732 - Parks	Forberg Road Wall Landscaping	Rejuvenate aging garden bed.	The current garden bed is slowing dying with plant lost every year. Approximately 30% of the bed has been lost to date. With this loss of plants, only bare soil is left which filling in with weeds and site starts to look unsightly. A rejuvenate site would be low maintenance, artificial turf grass hard scraping with a landscape design with perennial plants (grasses) with maximum height of 3 feet so no view would be blocked.	-	40,000
23.21	732 - Parks	Vandalism Account	Vandalism account to cover cost that are being incurred to parks/roads assets throughout the City.	The five year average from 2017 to 2023 for vandalism cost was $35,000. This cost are being offset by the parks/roads operation base budget which is in turn reduces the service level standards in parks and roads.	-	35,000
23.22	780 - Sewer	Fats Oils Grease Campaign	Initiate public FOG campaign and purchase materials for hand out.	Remove fats oil and grease from sewer collection system and NWEC. This will reduce sewer overflows and maintenance costs for collection system and treatment upsets at NWEC to ensure environmental compliance.	-	20,000
23.23	780 - Sewer	NWEC Operations Building HVAC Replacement	Replace failed building heating and cooling systems.	The existing HVAC is not repairable and is not working. Portable AC units are utilized for staff as safety issue, but heating and AC systems are not functional.	-	20,000
23.24	780 - Sewer	Electrical Equipment Updating at Lift Stations	Replace aged electrical equipment identified in 2024 PBX lift station electrical assessment.	Many of the lift stations are aging and are in need of electrical updating and repairs. Some components are not readily available and take months to acquire. Addressing the priority equipment promptly will prevent further damage and reduce the risks because of a failure.	-	-

Index	Department	Project Name	Project Description	Project Justification	2024 CFwd	2025
23.25	780 - Sewer/790 - Water	Statutory Right of Way Acquisitions	Funds to allow for the establishment of statutory right of ways over unprotected utility assets.	The City has a number of water and sewer mains situated on private land that is not protected through a statutory right of way (SRW) agreements. These funds will be used to establish them through surveying and land compensation. Note: Current values represent the unknown state of unprotected assets throughout the city, and will change pending the results of the desktop analysis project (if approved).	-	500,000
23.26	780 - Sewer/790 - Water	Statutory Right of Way Desktop Analysis	Desktop analysis of untenured utility infrastructure.	The City has a number of water and sewer mains situated on private land that is not protected through a statutory right of way (SRW) agreements. Historically, these unprotected assets have been discovered and resolved through development applications; however, the full extent of the issue is not known. Having unprotected infrastructure represents a significant risk to the Utilities' ability to provide continued levels of service. This project seeks to identify all unprotected utility assets to aid in the creation of a comprehensive SRW establishment action plan. The analysis is expected to be quite labour intensive, requiring in-depth analysis of municipal and provincial property files.	-	60,000
23.27	782 - Storm Drains	Storm Water Ponds Bathymetry Surveys	Survey sediment levels accumulated in storm water ponds to determine maintenance requirements and frequency. 2 ponds per year at $10K per pond.	The City has over 20 storm water ponds to maintain water quality prior to discharging to receiving streams. A bathymetric survey is required to identify the areas of the pond that sediment has reduced capacity and is contributing to poor discharge water quality to fish bearing streams.	-	20,000
23.28	782 - Storm Drains	Integrated Stormwater Management Plans Updates	Funds to update Integrated Stormwater Management Plans (ISMP).	The City has 7 ISMP Documents, of which 6 are out of date (2005) Updates are required to facilitate development and protect the environment.	-	-
23.29	782 - Storm Drains	Storm Water Pond Sediment Removal and Rehabilitation	Complete pond sediment removal and vegetation control service for storm water ponds. Additionally, structures in the pond may require attention as will access points and signage. The specific year for pond to do will be identified through future water quality monitoring program and bathymetry surveys.	A complete rehabilitation is required as the pond has been allowed to deteriorate and is in exceptionally poor condition. Substantial winter flows may cause sediment to carry into the receiving stream which is fish bearing.	-	-
23.30	810 - Long Range Planning	Natural Asset Planning	Develop a natural- or eco-assets strategy as a component of the City's overall asset management work.	Eco-Asset management is increasingly seen as a tool for local governments to use, building on pioneering work by the Town of Gibsons. Incorporating natural and semi-natural areas into asset management can save significant infrastructure cost over the long term, while simultaneously providing a greater variety of ecological habitats and green spaces within the urban area. This also builds on the City's Sea Level Rise planning work, representing implementation of recommended strategies to increase flood resilience while improving our built environment - the foreshore being a key natural asset.	-	-

Index	Department	Project Name	Project Description	Project Justification	2024 CFwd	2025
23.31	820- Rec & Culture	Centennial Swimming Pool Master Plan	Develop an outdoor aquatics strategy.	The City operates the Centennial Outdoor Pool, while the SRD operates indoor aquatics at Strathcona Gardens. Utilization of the seasonal Centennial Outdoor Pool fluctuates on a year to year basis, driven largely by weather and other factors that impact programming availability and operating hours (staffing supply and maintenance downtime). Operational costs of Centennial Pool are also significantly higher than revenue generated (averaging upwards of $300,000 a year). While the City and SRD informally collaborate on some pool operations functions (e.g. scheduling maintenance contractors and promoting opportunities to staff), both entities generally operate the two facilities independently. The draft Parks, Recreation and Cultural Master Plan (PRCMP) notes that having two separate service providers independently operate pools is not the most efficient approach and the City and SRD should engage in discussions on potential partnership opportunities with an aim of finding operational and cost efficiencies as well as overall service level improvements. The development of an Outdoor Aquatics Strategy is proposed to explore these opportunities, particularly given the SRD's REC-CREATE program coming online in 2027, as well as incorporating an updated condition assessment of Centennial Pool to help prioritize short term repairs and capital maintenance. The Strategy would also review medium to long term aquatic-related priorities, including: • Outdoor pool needs and the long-term viability of Centennial Outdoor Pool • Splash pad / spray deck needs • Natural swimming demand and amenity requirements (ocean and lake access for aquatics) • Broader trends in aquatics activities	-	-
	TOTAL UNFUNDED PROJECTS					

CARRY-FORWARD PROJECTS ALREADY APPROVED BY COUNCIL

Carry Forward Projects Awaiting Final Invoicing

24.00	316 - Corporate Services	Corporate Workplace Culture Initiatives	Funding for implementation of workplace culture initiatives.	The City has embarked on a plan to measure, evaluate and improve the workplace culture. This began in 2022 and will continue indefinitely to ensure ongoing growth and progress towards being a great place to work. An initial action plan, including the launch of an employee recognition taskforce, has been developed to address areas for improvement. A funding source is required to implement recommendations brought forward by the taskforce, as well as other initiatives such as all-staff social events that may be scheduled by management.	5,287	-

Index	Department	Project Name	Project Description	Project Justification	2024 CFwd	2025
24.1	600 - Director of Community Safety	Community Safety Plan	A community safety plan is a multi-year action plan focused on proactive actions to reduce risk, vulnerability and harm in our community.	The Plan would provide a framework to engage local systems leaders, including First Nations, Campbell River RCMP, Island Health, the Ministry of Children & Family Development, the Ministry of Social Development & Poverty Reduction, the Ministry of Mental Health and Addictions and School District #72. The CSP would reflect a shared vision and collective commitment to actions that will improve community safety and sense of safety. CSPs have become increasingly common in Canada since 2017, when Ontario legislated municipalities in that province to develop and implement them. There is no single approach or format that CSPs must take, though all seek to engage a cross-section of government and non-governmental leaders to establish a shared vision and a shared action plan for change.	28,600	-
24.2	710 - Airport	Update Airport Land Use & Development Strategy Infrastructure	The Airport Masterplan serves as a critical planning tool that depicts both existing facilities and planned development for the airport. The Master Plan includes a section on Land Development, but requires a review and updating as per the timeline identified in the 2016 document.	The Airport is an essential piece of public infrastructure. It can generate significant social and economic benefits to our community. Proper long term planning is required to realize these benefits and ensure safe and efficient operation.	94,917	-
24.3	710 - Airport	Airport Business Plan	The Campbell River Airport requires a strategic plan that captures a vision for the airport 5-10 years in the future, based on Community and Council input.	The Campbell River Airport is looking for business attraction, airside land development, and expansion of passenger airline services. A strategic plan would allow the airport to consider broad input and build future work plans based on community and Council input.	37,982	-
24.4	790 - Water	Confined Space Entry Alternate Procedures	Development of alternate confined space procedures for water confined spaces.	WorkSafe BC requires the City to develop alternate confined space procedures for all confined spaces that cannot be isolated through typical procedures (i.e. vaults). The City is at risk of being non-compliant, so having these plans developed and approved is a regulatory requirement that improve operator safety.	32,876	-
24.5	820- Rec & Culture	Parks and Rec Strategic Plan	To create a strategic plan for the Parks, Recreation & Culture Departments.	A strategic plan will help to set direction, develop and prioritize action plans, and guide responsible and targeted investment for the Parks, Recreation & Culture Departments.	56,520	-
Carry Forward Projects Delayed for Operational Reasons						
24.6	112 - Ec Dev	Carving and Installation of Totem Poles at City Hall	Commissioning of two totem poles representing the We Wai Kai and Wei Wai Kum Nations, installation at City Hall. This is a reconciliation project.	The Poles are a step towards reconciliation intending to encourage everyone who comes across them to learn more about the history of the Nations and to understand their own roles in reconciliation between Indigenous and non-Indigenous Canadians. The reconciliation journey works towards building a renewed relationship with Indigenous Peoples based on the recognition of rights, respect and partnership.	120,000	-
24.7	112 - Ec Dev	Airport Marketing / Investment Attraction	Promote the Campbell River Airport to ensure its viability.	The airport is a valuable asset for existing primary industries and is an asset to help attract new industry to Campbell River. Currently there is no budget for marketing the airport. By providing funding, the department will be able to implement action items to promote the Campbell River Airport and achieve goal 3-8 of the June 2021 Council approved economic development's 5-year rolling strategy "Innovative by Nature".	25,540	-

Index	Department	Project Name	Project Description	Project Justification	2024 CFwd	2025
24.8	112 - Ec Dev	CR Restart - Economic Development Resources	Additional support for Economic Communications Department.	Economic Development is a key function during the CR Restart phase of the COVID-19 Pandemic.	20,427	-
24.9	112 - Ec Dev	Economic Development Strategic Planning	Economic Development requires a strategic plan that would capture a vision for Campbell River 5-10 years into the future based on community and Council's input. Economic Development would hire a consultant through an RFP to undertake the process.	Campbell River is a growing community and many different opportunities have been presented to the Economic Development department that are exciting and would help to leverage networks, funding, and collaboration. A Strategic Plan would allow Economic Development to evaluate opportunities, drive organizational alignment and build work plans based on Council and community input.	19,554	-
24.10	112 - Ec Dev	Industry Analysis and Investment Attraction	Industry analysis and investment attraction. Goal 3, item 9 of the June 2021 Council approved economic development's 5-year rolling strategy "Innovative by Nature".	Undertaking an industry analysis to identify a list of industries to target in an investment attraction initiative. The analysis would involve taking into account community values and desires; existing industry base; regional resources and assets; area economic trends; and forecasted industry trends to build a clear roadmap to specific opportunities that hold the greatest promise for success. Analysis would include: • Industries currently in Campbell River and their local impact • Industries in competing locations and an overview of their relationship to local economy • Identify industries that are emerging in competing locations • Identify industries that could emerge due to ongoing or proposed projects within Campbell River's existing key sectors. This project can only be undertaken if Economic Development secures a matching grant of an additional $15,000.	1,174	-
24.11	310 - Finance	Revenue Study	Engage 3rd party to examine ways the City can better align current revenue streams as well as diversify and take advantage of new revenue sources.	The City continues to face challenges with costs rising at rates in excess of inflation. Should the City want to lower tax increases in future years, the City needs to consider how it can appropriately diversify its revenue streams to ensure that residents continue to receive a high level of service.	150,000	-
24.12	310 - Finance	Fee Review	Fee review was substantially completed in 2023. Project funds that remain will be utilized to combine all existing bylaws into one.	The City has numerous fees and charges bylaws and combining these into one will ensure ease of use by the public and also make it easier to update the bylaws in the future.	40,000	-

Index	Department	Project Name	Project Description	Project Justification	2024 CFwd	2025
24.13	440 - Legislative Services	Records & Information Management (RIM) Program Project	There is currently $35K budgeted in the capital plan for 2023 for the consulting and legal fees to that will be involved in the improvement of the City's RIM program by implementing policies and improvements where possible without the purchase of software. This will include the adoption of a Records bylaw, creation and implementation of a Records policy, and the development of City-wide training and data cleaning. Staff also anticipate beginning the preliminary research and evaluation of potential EDMS options for the organization through the IT/IM steering committee in 2023, with the bulk of this process taking place in 2024. In addition to the $35K for this portion of the RIM Program project, there is $200K (unfunded) included for 2024 for the purchase of an EDMS. The completion of the above work will enable staff to decide on whether the City can proceed with the use of SharePoint and OneDrive as an EDMS or if the purchase of a separate EDMS will be required in 2024.	The business of recordkeeping for local government is a mandate legislated responsibility, any ongoing changes in best practices/requirements creates a need for constant review. The City is currently operating with its existing Classification Manual that was developed in 2000 and has only undergone minor updates back in 2003. LGMA provides guidance and training to local governments on records and information management and includes the adoption of a records bylaw and policy as part of their best practices. The City does not have either in place at this time and will require these to be implemented prior to the development of training for staff and data cleaning (this includes data cleaning for both the OMS and FMS projects). Records management is a critical program for the City, but has not been prioritized accordingly and as a result, the City has experienced the negative effects.	34,225	-
24.14	442 - Properties	Remediation of Contamination at the Airport	The City is remediating an area on the airport lands that contains residual contamination.	The residual contamination presents an ongoing impairment on the City's ability to develop the airport lands and a Certificate of Compliance is required to address this issue.	155,888	-
24.15	782 - Storm Drains	Stormwater Utility Consultant	Consultant services for the initial steps in developing a cost-recovery funding model for the Stormwater Utility.	This is the first step in developing a dedicated cost-recovery and equitable funding model for the Stormwater Utility, and will help solidify levels of service, identify and plan infrastructure renewal, and increase flexibility in responding to public interest and climate change.	160,646	-
24.16	790 - Water	Leak Detection Equipment Pilot	Pilot modern leak detection equipment.	Current leak detection equipment is becoming out-of-date. Modern approaches to leak detection involve in-stream sensors backed by machine learning analysis. This sensor technology is different enough that a pilot project is warranted to ensure the equipment's utility in our system.	55,642	-
24.17	810 - Long Range Planning	Housing Accelerator Fund Implementation	Implementation of (7) commitments under the CMHC Housing Accelerator Fund.	In January 2024, the City of Campbell River received $10.4 million in funding from Canada Mortgage and Housing Corporation's Housing Accelerator Fund (HAF) to accelerate housing development and address local housing need. As a condition of funding, the City must carry-out seven housing-related initiatives.	1,025,000	-
24.18	810 - Long Range Planning	Official Community Plan and Zoning Bylaw Update	Comprehensive review of the OCP and Zoning Bylaw.	Project needed to address actions with the City's Housing Needs Assessment, Housing Strategy, and Housing Accelerator Fund Application.	529,065	-

Index	Department	Project Name	Project Description	Project Justification	2024 CFwd	2025
24.19	810 - Long Range Planning	Solid Waste Communications/Coordination	Funding to assist with the communications of new or expanding programs within the Solid Waste area.	Communications regarding changes to and improvements int eh Solid Waste services is important for the community. 2023 saw the rollout of the curbside organics program and changes to the amount of organics (yard waste) that was collected at the curbside. Future years will see transition in the services delivery and funding is required to support the development of communications materials and public messaging around these changes.	47,450	-
24.20	810 - Long Range Planning	E-Mobility (E-Bike & EV Charging Infrastructure Strategy for MTP)	Project to develop a strategy for EV charging infrastructure, E-bike infrastructure, and electrification of the City's fleet to comply with CleanBC Road 2030.	This project will explore future EV infrastructure needs in the community to support future demand, including opportunities to require new multi-family developments to be EV ready. Secure storage for E-bikes in public areas will also be explored, and recommendations to eventually replace City light-duty vehicles to EVs will be explored as the fleet will eventually be replaced.	25,000	-
24.21	810 - Long Range Planning	Quinsam Heights Neighbourhood Plan & Land Use with First Nations	Land use plan for Quinsam Heights.	The Quinsam Heights neighbourhood has been identified in the OCP as an area for infill, The land use plan will provide direction for land use and planning within the area to address housing needs, infrastructure requirements, communities amenities, and projected growth strategy (units to be built over time).	13,133	-
24.22	810 - Long Range Planning	Accessibility Committee and Accessibility Plan	Development of an municipal Accessibility Plan as per legislative requirement.	Legislative changes, associated with the BC Assessable Act, requires municipalities to implement an Accessibility Committee by Sept 2023, and have a framework in place to develop an Accessibility Plan. The plan will be prepared in 2024.	12,750	-
	TOTAL CARRY-FORWARD PROJECTS ALREADY APPROVED BY COUNCIL					

2025-2034 FINANCIAL PLAN
APPROVED CAPITAL PROJECTS

Appendix 4.0

Legend

Teal Text - Planned Date Change

Index	Department	Project Name	Risk Level	Dept Rank	Change from Approved 2024 Capital Plan	2024 CFwd	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	Operating Costs	Funding Source	Relation to Strategic Priorities
FUNDED PROJECTS																			
Finance																			
1.0	310 - Finance	Financial Systems/Accounting Software (UNIT4 Project)	High	1	Multi year project; budget for 2025-2027 transferred from Operating Project	978,749	203,651	213,184	223,168	162,822	170,963	179,511	188,486	197,911	207,806	218,197		Capital Lending Reserve / IT Reserve	Organizational Capacity
Capital Projects																			
2.0	320 - Capital Projects	Operations Management Software Planning and Replacement	High	1	Multi year project; $195,250 added	179,956	774,250											IT / Sewer / Water	Community Growth
2.1	780 - Sewer	Campbellton Sewer Upgrade	High	2	Build funds moved from 2024 to 2025	218,185	3,200,000											Sewer Reserve	Housing
2.2	780 - Sewer	Interceptor Corrosion Mitigation	High	3	Budget of $2M for build estimate added in 2026	199,035		2,000,000										Sewer Reserve	Operational
2.3	320 - Capital Projects	Seagull Walkway Design - North (Refresh Downtown)	High		Multi year project; re-budgeted for 2025 & 2026		250,000	1,250,000										Capital Lending Reserve	Community Growth
2.4	732 - Parks	Nunns Creek Park Enhancements	High	4	Moved from 2026/2027 to 2025/2026		175,000	6,020,395										Growing Communities	Community Growth
2.5	320 - Capital Projects	Capital Projects Department Labour	High		No change		652,976	679,095	706,259	734,509	763,890	794,445	826,223	859,272	893,643	929,388		Capital Works / Sewer / Water	Operational
2.6	782 - Storm Drains	Storm System Renewals	High	4	No change	260,000	425,000	425,000	425,000	425,000	425,000	425,000	425,000	425,000	425,000	425,000		Storm Water Reserve	Community Growth
2.7	790 - Water	John Hart Reservoir	High	2	$6M moved from 2024 to 2025; added $9M in 2026	498,230	6,000,000	9,000,000									30,000	Water Reserve	Housing
2.8	620 - Fire Protection	New Fire Station Headquarters - Conceptual Preliminary Design	High	6	CFWD from 2022 & 2023 & 2024 moved to 2026			244,901										Fire Reserve	Community Growth
2.9	320 - Capital Projects	Corporate Asset Management	High		No change			50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		Capital Works Reserve	Community Growth
2.10	320 - Capital Projects	Erickson Road: Utility Renewal (Phase 1) & Surface Standardization (Phase 2) & Upper and Lower Erickson with Martin Road renewals (Phase 3)	High	3	Phase 2 (2027) - requires grant funding	9,798,000			7,110,500	2,600,000							15,000	Water/CWF/ Future Roadworks/ Storm/ Grants/Sewer	Community Growth
2.11	710 - Airport	Runway & Taxiway Rehabilitation	High		Rebudgeted from 2024 to 2025	15,000,000												AIF / ACAP Grant	Community Growth
2.12	780 - Sewer	Sewer Main Replacement	High	11	No change	1,950,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000		Sewer Reserve	Community Growth
2.12	780 - Sewer	2025 SM Rehab – 785 Evergreen Sewer	High	11	No change	50,000												Sewer Reserve	Community Growth
2.13	790 - Water	Watermain Renewal	Medium	16	No change	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000		Water Reserve	Community Growth
2.14	782 - Storm Drains	Downtown Storm Mitigation	Medium	7	Rebudget $250K from 2024; increase by $500K	750,000												Grants - HAF	Community Growth
2.15	782 - Storm Drains	Petersen Road Drainage Rehabilitation	High	6	Budget increased from $50K to $750K in 2026; moved from 2025/2026 to 2026/2027			100,000	750,000									Storm Water Reserve	Community Growth
2.16	782 - Storm Drains	2nd and 4th Ave Outfall Upgrades- Risk Assessment	Medium	11	No change (pending Willis Rd devlp't plan); moved from 2025 to 2027				150,000									Storm Water Reserve	Community Growth
2.17	782 - Storm Drains	Nunns Creek Outfall Improvements	Medium	10	Moved from 2024-2026 to 2026-2028			150,000	150,000	150,000								Storm Water Reserve	Community Growth
2.18	782 - Storm Drains	Homewood Road Pipe Arch	Low	15	Moved from 2024/2025 to 2026/2027			75,000	750,000									Storm Water Reserve	Community Growth
2.19	790 - Water	Transmission Main Renewal	Medium		Moved from 2026/2027 to 2026/2027/2028			300,000	300,000	6,000,000								Water Reserve	Community Growth
2.20	780 - Sewer	Foreshore Force Main & Lift Station 5 & 6 Abandonment	Low	26	No change			500,000										Sewer Reserve	Operational
2.21	782 - Storm Drains	Nunns Creek/2nd Ave Detention Pond (Quinsam)	Medium	13	Moved from 2025-2027 to 2027-2029 (pending Willis Rd devlp't				25,000	125,000	1,500,000							Storm Water Reserve	Community Growth
2.22	730 - Roads	Seagull Walkway Surface Improvements - South (Refresh Downtown)	Low		Moved from 2025 to 2027				464,064									CWF	Healthy and Safe Community
2.23	782 - Storm Drains	Redwood St. Storm Main Renewal	Low	16	Increased from $1.2M					1,350,000								Storm Water Reserve	Community Growth
2.24	780 - Sewer	NWEC - Secondary Clarifiers 1 & 2 Refurbishment	Low	25	No change						100,000	400,000	400,000					Sewer Reserve	Operational

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2.25	782 - Storm Drains	16th Ave Box Culvert Replacement	Medium	14	No change								75,000	750,000				Storm Water Reserve	Community Growth
Information Technology																			
3.0	430 - IT	Workstation/Laptop Replacement	High	1	No change	24,776	46,000	46,000	46,000	78,000	46,000	46,000	46,000	46,000	46,000	46,000		IT Reserve	Operational
3.1	430 - IT	Internet Security	High	2	No change	16,058	35,000			35,000			35,000				5,000	IT Reserve	Operational
3.2	430 - IT	Printer/Photocopier Replacement	Medium	3	No change		37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000		IT Reserve	Operational
3.3	430 - IT	GIS Orthophotos	Low	4	Increased from $17K to $80K-$90K			80,000		80,000		90,000		90,000		100,000		IT Reserve	Community Growth
3.4	430 - IT	Data Storage Upgrade & Primary File Server Replacement	High		No change					75,000							3,900	IT Reserve	Operational
3.5	430 - IT	Dogwood Operations Centre Phone System	Low		No change					40,000								IT Reserve	Operational
Legislative Services																			
4.0	440 - Legislative Services	Election Software	High		New Project		40,000											Financial Stabilization	Operational
Properties																			
5.0	442 - Properties	Property Redevelopment Costs	High		New Project		2,187,000											Financial Stabilization	Housing
Fire Protection																			
6.0	620 - Fire Protection	Self-contained Breathing Apparatus Replacement at Fire Hall #1	High	1	No change		1,000,000											Growing Communities	Operational
6.1	620 - Fire Protection	Aerial Apparatus Replacement	High	2	$250K added in 2025 & 2027		250,000		2,250,000									CWF	Community Growth
6.2	620 - Fire Protection	Self Contained Breathing Apparatus (SCBA) Breathing Air Compressor	High	3	Moved from 2024 to 2025; increased from $85K		100,000											Growing Communities	Community Growth
6.3	620 - Fire Protection	Small Equipment Replacement	High	5	No change		29,000	30,000	31,000	32,000	33,000	34,000	35,000	36,000	37,000	37,000		Fire Reserve	Operational
6.4	620 - Fire Protection	Small Fire Fleet Replacement	High	4	Increased from $89,500 to $120K			120,000		120,000		120,000						Fire Reserve	Operational
Police Services																			
7.0	630 - Police	Workstations for RCMP Members	Medium		Department changed from Facilities to Police		12,000											Facilities Reserve	Operational
Airport																			
8.0	710 - Airport	Lavatory Cart and Septage Receiving Station	Medium	4	Added septage receiving station for $35,000		60,000										2,500	Airport Reserve	Operational
8.1	710 - Airport	Air Terminal Building - Universal Washroom	Medium	2	Moved from 2024 to 2025		15,000											Airport Reserve	Operational
8.2	710 - Airport	Airport Drive Upgrade	Low		Moved from 2029 to 2028					800,000								Airport Reserve	Community Growth
8.3	710 - Airport	Expand Airport Terminal Building Parking	Low		No change								900,000					Airport Reserve	Community Growth
Fleet																			
9.0	720 - Fleet	Fleet Replacement Plan	High	1	Budget numbers revised	872,146	1,660,000	1,615,000	2,685,000	1,880,000	1,525,000	1,634,000	2,011,000	2,277,000	2,788,000	1,810,000		Fleet & Heavy Equipment	Operational
Facilities																			
10.0	724 - Facilities	Police & Public Safety Building Lot Security Upgrade	High	4	Rebudgeted from $500K to $1.4M	66,267	1,400,000											Facilities / Growing	Operational
10.1	724 - Facilities	City Hall Renovations	Low	14	No change	33,121	50,000	50,000										Facilities Reserve	Operational
10.2	724 - Facilities	Discovery Pier Structural Repairs	High	3	Budget increased from $150K	31,954	650,000		150,000		175,000		175,000		175,000			Facilities Reserve	Operational
10.3	724 - Facilities	RCMP HVAC DDC, Chiller & Controls	High	5	Moved from 2024 to 2025; increased from $250K to $560K		560,000											Growing Communities	Operational
10.4	724 - Facilities	Maintenance Coordinator Vehicle	High	2	New Project		100,000										13,000	Financial Stabilization	Operational
10.5	724 - Facilities	Big House Pavilion Safety	High		Re-budget from 2024		50,000											CWF	Operational
10.6	724 - Facilities	Dogwood Operations Centre - Master Plan (Construction Below the Line)	High	7	No change		50,000											Facilities Reserve	Community Growth
10.7	724 - Facilities	Fire Alarm Panel Replacement	High		No change; breakout from 2025 Asset Renewal Program - Facilities budget		45,000											Facilities Reserve	Operational

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10.8	724 - Facilities	Fire Hall #2 Furnace Replacement	High		No change; breakout from 2025 Asset Renewal Program - Facilities budget		20,000											Facilities Reserve	Operational
10.90	724 - Facilities	Airport Overhead Door Replacement	High		No change; breakout from 2025 Asset Renewal Program - Facilities budget		20,000											Facilities Reserve	Operational
10.10	724 - Facilities	Centennial Pool Change Room Paint Alternatives	High		No change; breakout from 2025 Asset Renewal Program - Facilities budget		10,000											Facilities Reserve	Operational
10.11	724 - Facilities	DOC Pallet Racking	High		No change; breakout from 2025 Asset Renewal Program - Facilities budget		10,000											Facilities Reserve	Operational
10.12	724 - Facilities	Asset Renewal Program	High	1	Increased from $80K to $120K for 2025-2026 and $150K for 2027-2034			120,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000		Facilities Reserve	Operational
10.13	724 - Facilities	Video Surveillance System Ongoing Camera Renewal Program	Medium	12	Increased annual budget from $30K to $35K due to inflation		35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000		Facilities Reserve	Operational
10.14	724 - Facilities	Energy and Water Consumption Reduction Projects	Low	16	No change		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		Carbon Neutral Reserve	Operational
10.15	724 - Facilities	Small Equipment	Low	17	Budget increased from $30K to $35K due to inflation		35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000		Furniture & Equipment	Operational
10.16	724 - Facilities	Haig Brown Exterior Refurbishment	High		No change; breakout from 2025 Asset Renewal Program - Facilities budget		15,000											Facilities Reserve	Operational
10.17	724 - Facilities	Tidemark Theatre Envelope Rehabilitation	Low		Combined with foundation repairs and window replacement projects			525,000										Facilities Reserve	Operational
10.18	724 - Facilities	Maritime Heritage Center (MHC) Heat Pump / Fan Replacement & Building Automation	Medium	11	$250K moved from 2025 to 2026	17,120		250,000										Facilities Reserve	Operational
10.19	724 - Facilities	Maritime Heritage Center (MHC) Roof Replacement	High	8	Moved from 2029 to 2027				400,000									Facilities Reserve	Operational
10.20	724 - Facilities	Maritime Heritage Centre (MHC) Aluminum Window Replacement	Low		No change				100,000									Facilities Reserve	Operational
10.21	724 - Facilities	City Hall Seismic Upgrades	Low		No change			140,000										Facilities Reserve	Operational
10.22	724 - Facilities	City Hall HVAC Upgrade	Medium		Moved from 2025/2026 to 2026/2027			35,000	925,000									Facilities Reserve	Operational
10.23	724 - Facilities	CRCC HVAC Evaluation & Replacement	Medium	13	Added $35K in 2026 for design; $100K moved from 2026 to 2027			35,000	100,000									Facilities Reserve	Operational
10.24	724 - Facilities	CRCC Gym Wall Partition Replacement	Medium		Moved from 2025 to 2027				250,000									Gaming Reserve	Operational
10.25	724 - Facilities	Sportsplex/Willow Point Park Entrance Signage	Low		No change				100,000									Facilities Reserve	Operational
10.26	724 - Facilities	Sportsplex Court Floor Replacement	Low		No change				75,000	75,000								CWF	Operational
10.27	724 - Facilities	City Hall Façade Improvements, Window Replacement & Main Building	Low		No change				40,000	800,000								Facilities Reserve	Operational
10.28	724 - Facilities	Enterprise Centre Roof & Skylight Replacement	Low		No change						275,000							Facilities Reserve	Operational
10.29	724 - Facilities	Enterprise Centre Lifecycle Rehabilitation Works	Low		No change							1,000,000						Facilities Reserve	Operational
Roads																			
11.0	730 - Roads	Argonaut Bridge Upgrades/Repairs	High		$30K added in 2025 due inflation	231,985	30,000											CWF	Community Growth
11.1	730 - Roads	Asphalt Overlays	High	1	Budget increased from $650K to $700K in 2026, $750K in 2027 and	93,662	650,000	700,000	750,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000		CWF / Capital Works Reserve	Operational
11.2	730 - Roads	Left Turn Lane - Ocean Shores Strata	Low		New Project		299,600											CWF / Capital Works Reserve	Operational
11.3	730 - Roads	Vehicle Purchases	Medium	4	New Project		175,000										26,000	Fleet & Heavy Equipment	Operational
11.4	730 - Roads	Sidewalk Infill / Accessibility Letdowns	High	2	No change		80,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000		CWF / Roads DCC	Operational
11.5	730 - Roads	Street Light Infill	Medium	3	$90K budget removed in 2025		90,000		90,000		90,000		90,000		90,000			CWF	Operational

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11.6	730 - Roads	Parking Lot Improvements	Medium		Budget added to 2026/2028/2030			40,000		45,000		50,000						Capital Works Reserve	Operational
Parks																			
12.0	732 - Parks	Baikie Island Bridge	High	2	Added $125K for inflation and archaeological assessment	282,744	125,000											Parks Reserve / CWF	Operational
12.1	732 - Parks	Vehicle Purchases	Medium	3	New Project		275,000										19,500	Fleet & Heavy Equipment	Operational
12.2	732 - Parks	Ostler Park Rubberized Surface Replacement	High	3	Reduced from $90K		75,000											Parks Reserve	Operational
12.3	732 - Parks	Marine Foreshore Restoration	Medium	5	No change		75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000		CWF	Operational
12.4	732 - Parks	Downtown Decorative Lighting	Medium	2	New Project		65,000											Financial Stabilization	Operational
12.5	732 - Parks	Asset Management - Park Infrastructure Renewal Fund - Pathways	High	1a	No change; breakout from 2025 Asset Management - Park		50,000											Parks Reserve	Operational
12.6	732 - Parks	Asset Management - Park Infrastructure Renewal Fund - Irrigation Controllers	High	1c	No change; breakout from 2025 Asset Management - Park Infrastructure budget		50,000											Parks Reserve	Operational
12.7	732 - Parks	Asset Management - Park Infrastructure Renewal Fund - Outdoor Washrooms	High	1b	No change; breakout from 2025 Asset Management - Park Infrastructure budget		40,000											Parks Reserve	Operational
12.8	732 - Parks	Asset Management - Park Infrastructure Renewal Fund - Willow Point Medians	High	1d	No change; breakout from 2025 Asset Management - Park Infrastructure budget		40,000											Parks Reserve	Operational
12.9	732 - Parks	Asset Management - Park Infrastructure Renewal Fund	High		No change			180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000		Parks Reserve	Operational
12.10	732 - Parks	Robron Artificial Turf Replacement	High		No change				1,000,000									CWF / Parks Reserve	Operational
12.11	732 - Parks	Splash Park Renewal	High		No change					200,000								Parks Reserve	Operational
12.12	732 - Parks	Entrance Sign Jubilee	Low		No change					165,000								Parks Reserve	Operational
Sewer																			
13.0	780 - Sewer	NWEC Grizzly Contaminated Solids Dumping Site	Medium	20	Added $50k to 2025	197,674	50,000											Sewer Reserve	Operational
13.1	780 - Sewer	Collection System Chemical Addition Station	High	7	No change	100,000	345,000										70,000	Sewer Reserve	Operational
13.2	780 - Sewer	Sewer Facility Renewal	Medium	22	No change	50,000	250,000	250,000	250,000	250,000	300,000	300,000	300,000	300,000	300,000	300,000		Sewer Reserve	Community Growth
13.3	780 - Sewer	Downtown Sewer Capacity Expansion - Analysis (Construction Below the Line)	High	5	New Project		850,000											Grants - HAF	Community Growth
13.4	780 - Sewer	Norm Wood Environmental Centre Digester and Oxidation Ditch Diffuser - Upgrade	Medium	23	Rebudgeted from 2024 to 2025; add'l budget for digester and 2 diffusers		350,000		350,000		350,000							Sewer Reserve	Community Growth
13.5	780 - Sewer	Norm Wood Environmental Centre (NWEC) Solids Handling Study and Process Construction	High	6	Rebudgeted from 2024 to 2025; combined with Biosolids Dewatering & Handling Study		250,000		300,000		5,000,000						480,000	Sewer Reserve	Community Growth
13.6	780 - Sewer	Vehicle Purchases	Medium	16	New Project		175,000	88,000									26,000	Sewer Reserve	Operational
Storm Drains																			
14.0	782 - Storm Drains	City Wide Storm Water Modelling Program	High	3	Added $40k for specific regional capacity analysis	147,591	40,000										18,000	Storm Water Reserve / Prov Grants	Community Growth
14.1	782 - Storm Drains	Flow Monitoring Equipment	High	5	$50K added in 2025-2027	73,798	50,000	50,000	50,000								2,500	Storm Water Reserve	Community Growth
14.2	782 - Storm Drains	Redwood St. Storm Main Renewal (Construction listed Below the Line)	Low	17	Moved from 2025 to 2027				350,000									Storm Water Reserve	Community Growth
Water																			
15.0	790 - Water	Water Facilities Component Renewal	High	6	No change		500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000		Water Reserve	Community Growth
15.1	790 - Water	Vehicle Purchases	Medium	10	New Project		175,000	88,000									26,000	Water Reserve	Operational

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15.2	780 - Sewer/790 - Water	Meter Renewal	High	7	No change		100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000		Sewer / Water	Community Growth
15.3	790 - Water	Water Service Renewal	Medium	14	Increased annual budget from $50k to $60k		60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000		Water Reserve	Community Growth
15.4	790 - Water	Fire Hydrant Renewal	Low	18	Annual budget increased from $50K to $60K		60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000		Water Reserve	Community Growth
Long Range Planning																			
16.0	810 - Long Range Planning	Traffic Control Upgrades/ Replacement & Intersection Improvements	High		No change	514,441		250,000	245,000								1,000	CWF / Capital Works Reserve	Operational
16.1	810 - Long Range Planning	Cycling Infrastructure	Medium	6	No change	316,348		200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000		CWF / Carbon Neutral	Healthy and Safe Community
16.2	810 - Long Range Planning	Transit Bus Shelters	Medium	4	No change	55,125	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000		CWF	Healthy and Safe Community
Recreation & Culture																			
17.0	820 - Recreation & Culture	Sportsplex Chairs and Dollies	High	1	Moved from 2024 to 2025; moved above the line and funded		156,200											Growing Communities	Community Growth
17.1	820 - Recreation & Culture	Recreation Equipment	High	2	Future year amounts updated for inflation		58,000	36,400	27,900	34,900	34,900	36,000	36,600	37,100	47,100	29,300		Furniture & Equipment	Community Growth
Solid Wa Solid Waste																			
18.0	830 - Solid Waste	Solid Waste Bins	Medium		New Project		2,000,000											Water Reserve	Operational
TOTAL FUNDED PROJECTS						**5,458,965**	**57,428,677**	**31,177,975**	**27,440,891**	**22,879,231**	**17,410,752**	**11,730,956**	**12,165,309**	**11,640,283**	**11,631,549**	**10,516,885**	**738,400**		

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UNFUNDED PROJECTS																			
19.0	105 - Mayor & Council	Refresh Downtown - Upper and Lower Shoppers Row & 11th Ave	Medium		Moved from 2025/2026/2028 to 2026/2027/2029			30,000	1,877,000		10,190,000						19,070	TBD	Healthy and Safe Community
19.1	105 - Mayor & Council	Pier Street South (Refresh Downtown)	Medium		No change				260,000	2,600,000								TBD	Healthy and Safe Community
19.2	105 - Mayor & Council	Pier Street North (Refresh Downtown)	Medium		No change					340,000	3,400,000							TBD	Healthy and Safe Community
19.3	310 - Finance	Separate Utility Billing	Low		No change			55,000									52,000	TBD	Organizational Capacity
19.4	320 - Capital Works	Vehicle Purchase for AM data collection	Medium	1	New Project			100,000									12,000	TBD	Operational
19.5	410 - Communications	Staffweb Intranet Upgrade	Medium	2	Moved from 2025 to 2026			64,000										TBD	Operational
19.6	442 - Properties	Property Purchase	Low		Moved from 2024 to 2025		1,000,000											TBD	Community Growth
19.7	430 - IT	Meeting Room Technology Upgrades	Medium	2	New Project		93,500											TBD	Operational
19.8	620 - Fire Protection	New Fire Station Headquarters Construction	High	7	No change		2,100,000	18,900,000										TBD	Community Growth
19.9	620 - Fire Protection	Fire Engine Replacement	High	8	Increased from $1.5M to $1.65M						1,650,000							TBD	Community Growth
19.10	710 - Airport	Airport Water Pump Station	Medium	6	New Project		3,600,000										25,000	TBD	Community Growth
19.11	710 - Airport	Extend Taxiway Bravo & NW Development Area Construction	Medium	7	Projects combined		2,580,000	2,800,000									20,000	TBD	Operational
19.12	710 - Airport	Amenities for Airport Viewing Area	Low	1	New Project		35,000										400	TBD	Community Growth
19.13	710 - Airport	Pilot's Lounge - Washroom facility	Low	3	Moved from 2024 to 2025		15,000										400	TBD	Operational
19.14	710 - Airport	Grader	Low	12	Moved from 2024 to 2025; ACAP Funded		75,000											TBD	Operational
19.15	710 - Airport	Airport Drive Extension to PAL Aerospace	Medium	8	Moved from 2024 to 2026; increased from $340K to $500K			500,000										TBD	Community Growth
19.16	710 - Airport	Apron Expansion	Medium	9	Moved from 2024/2025 to 2025/2026; increased from $2M to			220,000	2,200,000								15,000	TBD	Community Growth
19.17	710 - Airport	ATB HVAC	Medium	10	Increased from $550K to $800K				800,000									TBD	Community Growth
19.18	710 - Airport	Public Parking Lot Lighting Upgrade	Low	11	No change						400,000							TBD	Community Growth
19.19	724 - Facilities	Enterprise Centre Renovation (Volunteer)	High	9	New Project		100,000											TBD	Operational
19.20	724 - Facilities	Furniture Renewal Program	Low	18	Reduced from $125K to $50K		50,000	50,000	50,000	50,000	25,000	25,000						TBD	Community Growth
19.21	724 - Facilities	Fall Protection Installation	High	9	Moved from 2024 to 2025		45,000											TBD	Operational
19.22	724 - Facilities	Building Access Upgrade	Low	19	Moved from 2024/2025/2026 to 2025/2026/2027		40,000	44,000	70,000									TBD	Community Growth
19.23	724 - Facilities	Tidemark - HVAC Replacement	Medium	15	New Project		35,000	751,000										TBD	Operational
19.24	724 - Facilities	Tidemark - Accessibility Upgrades	Low		New Project			250,000										TBD	Operational
19.25	724 - Facilities	Tidemark - Green Room Renovation	Low		New Project			100,000										TBD	Operational
19.26	724 - Facilities	Tidemark - Concession Renovation	Low		New Project					200,000								TBD	Operational
19.27	724 - Facilities	EV Charger Installations	Medium	10	New Project		20,000	20,000	20,000	20,000	20,000						1,500	TBD	Operational
19.28	724 - Facilities	Dogwood Operations Centre Construction	High	7	Build increased from $3M to $50M in 2028; added $25M in 2030			1,000,000		50,000,000		25,000,000						TBD	Community Growth
19.29	724 - Facilities	Centennial Pool Change house Renovations Design	Low		Moved to Unfunded and from 2024 to 2026; tied into Parks & Rec			347,607										TBD	Community Growth
19.30	724 - Facilities	Replace/Refinish CRCC & Sportsplex Court Flooring	Medium		New Project			200,000					50,000					TBD	Operational

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19.31	724 - Facilities	Fire Hall #2 Locker Rooms / Dorms	Low		Moved to Unfunded			125,000										TBD	Operational
19.32	724 - Facilities	Fire Hall 1 Rehabilitation Works	High		$650K moved from 2025 to 2027; $100K for required roof replacement			100,000	650,000									TBD	Community Growth
19.33	724 - Facilities	City Hall Foyer Accessible Washroom	Low		Moved from 2025 to 2026; budget increase from $45K			100,000										TBD	Operational
19.34	724 - Facilities	Airport Overhead Door Replacement	High	6	Moved from 2024/2025 to 2026/2027			80,000	80,000									TBD	Community Growth
19.35	724 - Facilities	Facility Level Condition Assessments	Low		Moved from 2025 to 2026			60,000		75,000								TBD	Community Growth
19.36	724 - Facilities	Pound Replacement	Low		Moved from 2029 to 2027				900,000									TBD	Community Growth
19.37	724 - Facilities	IT Office Renovations	Low	1	New Project				125,000									TBD	Operational
19.38	730 - Roads	Driveway Entrance and Sidewalk Replacement	High	2	No change		100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000		TBD	Operational
19.39	730 - Roads	Sidewalk Snow Removal Equipment	High	2	New Project		55,000	55,000									28,000	TBD	Operational
19.40	730 - Roads	Fire Hall 2 Parking Lot Asphalt Overlay	Low	7	New Project		40,000											TBD	Healthy and Safe Community
19.41	730 - Roads	Pay Parking at 1300 Island Highway	Low		Moved from 2024 to 2025		24,000										3,000	TBD	Community Growth
19.42	730 - Roads	Road Paving and Crack Sealing Equipment	Medium	6	New Project			125,000										TBD	Operational
19.43	730 - Roads	Snow Removal Equipment	Medium		Moved from 2026 to 2027; increased from $400K to $500K				500,000									TBD	Operational
19.44	730 - Roads	New Gate and Entrance into Elk River Timber (ERT) Transfer Site	Medium	5	New Project				300,000								1,200	TBD	Operational
19.45	732 - Parks	Playground Renewal Program	High	6	Funding added and increased across the 10-year plan		200,000	200,000	300,000	200,000	200,000	350,000	250,000	300,000	250,000	300,000		TBD	Community Growth
19.46	732 - Parks	East Walkway Construction at Robron Park	Low		No change		200,000											TBD	Community Growth
19.47	732 - Parks	Hwy 19A Cemetery Improvements	Medium	8	No change		170,000											TBD	Operational
19.48	732 - Parks	Ostler Park Master Plan	Medium	9	Decreased from $250K to $50K		50,000											TBD	Community Growth
19.49	732 - Parks	New Park/Playground - Maryland Green Space	Low	10	Moved from 2024/2025 to 2025/2026		80,000	687,000									12,000	TBD	Community Growth
19.50	732 - Parks	Bear Proof Garbage Receptacles	Medium	4	New Project		25,000											TBD	Operational
19.51	732 - Parks	Vehicle Purchases	Medium	3	New Project			200,000									19,500	TBD	Operational
19.52	732 - Parks	New Additional Artificial Turf Field at Robron Park	Medium	5	New Project			175,000	6,000,000								50,000	TBD	Community Growth
19.53	732 - Parks	Maritime Heritage Park Construction	Low		No change			75,000	275,000								25,000	TBD	Community Growth
19.54	732 - Parks	Quinsam Park Open Space Design & Development	Medium		No change			32,000	475,000									TBD	Community Growth
19.55	732 - Parks	Centennial Park Tennis Court Renovation	Medium		No change				570,000									TBD	Community Growth
19.56	732 - Parks	Frank James Park Detailed Design and Construction Phases	Low		No change				156,000	200,000	313,000	720,000	238,000				TBD	TBD	Community Growth
19.57	780 - Sewer	Lift Station #11 Biofilter Reconstruction	Low	24	Moved from Funded; moved from 2025 to 2027				134,150									TBD	Community Growth
19.58	732 - Parks	Maryland to Jubilee Greenway Loop	Low		Moved from 2026 to 2028; increased from $400K to $500K					500,000								TBD	Community Growth
19.59	780 - Sewer	Lift Station Backflow Preventor Upgrades	Medium	17	New Project		30,000	30,000	30,000								500	TBD	Healthy and Safe Community
19.60	780 - Sewer	Downtown Sewer Capacity Expansion (Construction)	High	5	New Project; analysis funded for 2025				1,500,000	250,000	1,750,000							TBD	Housing
19.61	782 - Storm Drains	Weather Station Installations	Medium	8	New Project		50,000										1,000	TBD	Operational
19.62	782 - Storm Drains	Fire Hall 2 Oil/Grit Separator	Medium	9	New Project		40,000											TBD	Healthy and Safe Community

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19.63	782 - Storm Drains	Rockland Road (Simms Creek South) Twin Multiplate Culvert Replacement	Low	18	New Project								200,000	750,000				TBD	Healthy and Safe Community
19.64	790 - Water	Campbell River Road Watermain at Quinsam Road	Medium	11	New Project		225,000											TBD	Operational
19.65	790 - Water	Dogwood Operations Centre (DOC) Bulk Water Station/Undercarriage Cleaner	Medium	12	New Project		200,000	600,000										TBD	Operational
19.66	780 - Sewer/790 - Water	Vehicle Purchase - FTE SCADA Technical	Medium		New Project		80,000										12,000	TBD	Operational
19.67	790 - Water	Water Condition Assessments	Medium	13	Changed from Funded; moved from 2024 to 2026			165,000										TBD	Community Growth
19.68	790 - Water	Rockland Road Fire Flow	Medium		New Project					500,000								TBD	Operational
19.69	790 - Water	Beaver Lodge Reservoir Expansion	Medium		New Project					300,000	4,000,000							TBD	Housing
19.70	790 - Water	Rockland Road Transmission Main	Medium		Changed from Funded; moved from 2026/2027 to 2028/2029					100,000	875,000							TBD	Community Growth
19.71	790 - Water	Flow Capacity to Snowden Reservoir	Medium		New Project							1,400,000						TBD	Housing
19.72	790 - Water	Water Filtration Facility	Medium		No change										70,000,000		500,000	TBD	Housing
19.73	820 - Recreation & Culture	Spirit Square Enhancements	Medium	4	Moved from 2024-2026 to 2025-2027		25,000	50,000	25,000									TBD	Community Growth
19.74	820 - Recreation & Culture	Weight Room Floor	Low		Moved from Funded; moved from 2025 to 2026			50,000										TBD	Community Growth
19.75	810 - Long Range Planning	South Petersen Improvements	Low		Moved from Roads to Long Range Planning				400,000	2,250,000							10,000	TBD	Community Growth
19.76	810 - Long Range Planning	Ferry Terminal Access Improvements	Low		Moved from Roads to Long Range Planning						200,000							TBD	Community Growth
	TOTAL UNFUNDED PROJECTS					**-**	**11,382,500**	**28,440,607**	**17,797,150**	**57,685,000**	**23,123,000**	**27,595,000**	**838,000**	**1,150,000**	**70,350,000**	**400,000**	**807,570**		
CARRY-FORWARD PROJECTS ALREADY APPROVED BY COUNCIL																			
Carry Forward Projects Completed/Required for Maintenance																			
20.0	320 - Capital Projects	6th Ave - Thulin Utility Renewal	High			180,000												Storm / Sewer / Water	Community Growth
20.1	320 - Capital Projects	2023 Sewer Main Replacement	High	9		40,000												Sewer Reserve	Community Growth
20.2	320 - Capital Projects	Sportsplex Rehabilitation & Addition	High			25,000												Gaming Reserve	Community Growth
20.3	320 - Capital Projects	Highway 19A Sewer Upgrade - Twillingate to Barlow (DCC Eligible)	Medium	15		377,780												Sewer Reserve	Community Growth
20.4	442 - Properties	Property Purchase	High			5,225												Financial Stabilization	Community Growth
Carry Forward Projects Awaiting Final Invoicing																			
20.5	620 - Fire Protection	Downtown Fire Station #1 Server Room Fire Suppression System	High			67,129												Financial Stabilization	Operational
20.6	724 - Facilities	Dogwood Operations Centre Master Plan	High			3,445												Facilities Reserve	Community Growth
20.7	782 - Storm Drains	Dogwood Detention Pond Rehabilitation	High	2		37,219												Storm Water Reserve	Community Growth
20.8	790 - Water	Water Cathodic Protection Survey	Medium	8		74,860												Water Reserve	Community Growth
Carry Forward Projects Multi Year Project																			
20.9	320 - Capital Projects	Norm Wood Environmental Centre Upgrades	High	1		1,482,522												Sewer / DCC	Community Growth
20.10	320 - Capital Projects	2024 Sewer Main Replacement	High	10		1,007,102												Sewer Reserve	Community Growth
20.11	400 - Director of Corporate Svcs	City Web Site Update	High	1		215,276												IT Reserve	Operational
20.12	620 - Fire Protection	Fire Master Plan	High			100,000												Fire Reserve	Community Growth
Carry Forward Projects Delayed for Operational Reasons																			
20.13	320 - Capital Projects	2024 Cedar School Sanitary	High	8		483,394												Sewer Reserve	Community Growth

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20.14	320 - Capital Projects	Lift Station #4 Slope Stabilization & Repairs	Medium	21		275,561												Sewer Reserve	Community Growth
20.15	320 - Capital Projects	Sewer Facility Renewal - Lift Station #1 Revitalization	Medium	22		70,000												Sewer Reserve	Community Growth
20.16	320 - Capital Projects	Asset Management Service Levels	Medium			50,000												CWF	Community Growth
20.17	320 - Capital Projects	Asset Management Risk Assessments	Medium			25,000												CWF	Community Growth
20.18	430 - IT	City Hall Wi-Fi Replacement	High	3		25,000												IT Reserve	Operational
20.19	610 - Bylaw Enforcement	Animal Control Vehicle & Equipment	High	1		86,895												Financial Stabilization	Operational
20.20	620 - Fire Protection	Decontamination Unit	High			206,442												Financial Stabilization	Operational
20.21	620 - Fire Protection	Portable Radio Replacement	High			165,000												Fire Reserve	Operational
20.22	710 - Airport	Expansion of Jet Fuel Storage - Construction	High			269,071												Gaming Reserve / Financial	Community Growth
20.23	732 - Parks	Willow Point Park Ball Field Netting	High			68,202												Parks Reserve	Community Growth
20.24	732 - Parks	Outdoor Washroom Installation - Beaver Lodge Lands South Parking Lot	High			9,026												Parks Reserve	Community Growth
20.25	780 - Sewer	City Wide Sewer Modelling Program	High	4		111,349											18,000	Sewer Reserve	Community Growth
20.26	780 - Sewer	Lift Stations Electrical Assessment	Medium	19		100,000												Sewer Reserve	Operational
20.27	782 - Storm Drains	Quinsam Heights Integrated Storm Water Management Plan	High	1		100,995												Storm Water Reserve	Community Growth
20.28	790 - Water	Water System Strategic Action Plan Update	High	1		234,300												Water Reserve	Community Growth
20.29	790 - Water	Water Dept Temporary Location	High	3		173,270												Water Reserve	Operational
20.30	790 - Water	Backflow Management Software Replacement	High	5		100,000												Water Reserve	Operational
20.31	790 - Water	Cross Connection Control Program Update	High	4		75,000												Water Reserve	Community Growth
20.32	810 - Long Range Planning	Pedestrian Signal Crossing Lights - Dogwood at Alder Overhead Lights	Medium			30,000												CWF	Operational
20.33	830 - Solid Waste	Solid Waste Bins	High			9,523												Grants / Capital Works Reserve	Operational
		TOTAL CARRY-FORWARD PROJECTS ALREADY APPROVED BY COUNCIL				**6,283,586**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**18,000**		

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Index	Department	Project Name	Capital Project Description	Capital Project Justification	2024 CFwd	2025
FUNDED PROJECTS						
1.0	310 - Finance	Financial Systems/Accounting Software (UNIT4 Project)	Replacement of the City's current financial reporting and human resources software (Vadim).	The City's financial reporting software is over 12 years old and lacks the functionality that is necessary to meet the financial planning and reporting requirements of the City of Campbell River. This project will focus on innovating City processes and maximizing efficiencies. It will also replace the current financial reporting system (Vadim) as well enhance current capabilities through modules for budgeting, capital asset management, procurement management, human resource management, financial document retention, and payables management.	978,749	203,651
2.0	320 - Capital Projects	Operations Management Software Planning and Replacement	Replacement of the City's current operations management software system which is at the end of its useful life and moving to a fully digital modern asset management program. This centralized system manages all asset infrastructure data of the City as well as manages work orders for community requests. This system is linked to the GIS mapping tool and is integral to maintaining the operations of the City's service levels. Service contracts have already been awarded and the transition to a new system is expected to run through early 2025.	The City's current operations and work order software system Cartograph Navigator manages the City's infrastructure and integrates with the GIS system. Support for the current version ended in 2017, therefore the City must replace this software. This operating system is core to maintaining the operations of the City including management of parks, roads, facilities, fleet, storm water, sewer, and water departments and work flow/community service request management. Replacing it with Asset Management software will reduce administrative costs, improve service, and provide the City of Campbell River greater visibility into asset utilization, costs, and maintenance.	218,185	3,200,000
2.1	780 - Sewer	Campbellton Sewer Upgrade	Sewer project related to the potential development of the We Wai Kai Quinsam reserve and the adjacent fee simple lands that are being considered for development.	Some sewer mains downstream of the We Wai Kai Reserve are currently operating over capacity. In order to accommodate anticipated development on We Wai Kai lands and the Campbellton Area these sections of sewer main must be upgraded.	218,185	3,200,000
2.2	780 - Sewer	Interceptor Corrosion Mitigation	Engaging consultants for options analysis to mitigate interceptor corrosion.	Investigation into primary sewer interceptor has uncovered signs of corrosion along sections between Maritime Heritage Centre and Discovery Plaza. The interceptor is responsible for conveying the majority of sanitary sewer from South Campbell River to NWEC. More investigation is needed to determine the extent of the corrosion, perform an options analysis and potential detailed design for replacement and rehabilitation.	199,035	-
2.3	320 - Capital Projects	Seagull Walkway Design - North (Refresh Downtown)	In the 2011 bridge and culvert inspection, the pilings associated with the Pier Street walkway (near the fisherman's wharf) were identified as needing replacing in 3-5 years. A follow-up inspection was performed in 2013 that identified a number of immediate and significant issues that will need to dealt with over the next year to two years (this is required for public safety and extend the useful life of this structure). Some basic remedial work was done in 2014 and 2015, but major work is required to insure the walkway does not fail as the substructure is being washed away.	The Seagull Walkway is an importation part of our downtown infrastructure. In its current condition, the asset will fail and increasing potential for liability if remedial work on this walkway structure is not undertaken. There is potential for underground infrastructure and the adjacent building foundations to be adversely affected without a substantial amount of work done on this walkway. Design works will provide project scope and total costs; project budget will be included in future budgets.	-	250,000

Index	Department	Project Name	Capital Project Description	Capital Project Justification	2024 CFwd	2025
2.4	732 - Parks	Nunns Creek Park Enhancements	Detail design for Nunn's Creek Park so the upgrades would be shovel ready for grant funding opportunity. Construction to follow.	A comprehensive design for upgrading Nunn's Creek Park, including the Nunn's Creek Nature Trust Lands, Baseball Fields and Festival Area(Logger Sports). The park is at a point where it needs to be upgraded due to the age and many safety concerns for ball players and users of the park. Also CRMBA is in need of an additional field to be able to host tournaments. Phase 1 would include relocating the parking and extending on-street parking. Phase 2 would include updating the sea walk, small beach seating areas and viewpoints. Phase 3 would include Festival lawn, event plaza lockout, new washroom, picnic lawn, new crosswalk and park entry feature. Phase 4 would include Sybil Andrews walk and celebration space.	-	175,000
2.5	320 - Capital Projects	Capital Projects Department Labour	Reallocation from Capital Projects operating budget to capital.	70% of Capital Projects department charges need to be reallocated to capital projects that are actively managed by the department to track capital costs of built infrastructure per accounting standards.	-	625,970
2.6	782 - Storm Drains	Storm System Renewals	Annual Drainage Improvements. Focus will be on known areas on 6th Ave and connections to older outfall locations.	This is an ongoing annual program to deal with the replacement and repair to critical storm water infrastructure. Projects are based on ongoing evaluations of existing systems, Integrated Storm Water Management Plans and experience related to past storm events.	260,000	425,000
2.7	790 - Water	John Hart Reservoir	Construction of a new 10,000 m3 reservoir at the new water supply facility.	The existing system is lacking adequate reservoir storage. The new reservoir will provide storage for the entire water system as well as buffer the flows for the treatment and pumping system.	498,230	6,000,000
2.8	620 - Fire Protection	New Fire Station Headquarters - Conceptual Preliminary Design	Conceptual design of new fire hall headquarters (replacing No. 2 Fire Hall).	The City is protected by two fire stations, the No. 1 Fire Hall, built in 1978 located downtown and No. 2 Fire Hall built in 1968, located on Larwood Rd. Neither fire hall are post-disaster constructed. No 1 fire hall is home to Fire Administration including Emergency Management, Fire Prevention, fire suppression and Fire Dispatch services. The fire hall has critical telecommunication equipment for the NI911 Fire Dispatch center, and critical telecommunications equipment for the City. No 1 fire hall currently sits within the flood inundation zone which poses a risk to the critical telecom equipment located in the fire hall. Recognizing that a more global assessment of fire services is required, the City will work with a consultant to develop a Fire Master Plan in early 2025 to better determine the City's risk and future needs and include all areas of the fire service. The Fire Master Plan will inform the overall strategic capital plan for the department going forward and look to align with the Official Community Plan.	-	-
2.9	320 - Capital Projects	Corporate Asset Management	Ongoing Asset Management projects.	Annual allocation to undertake inventory and condition assessment for all general fund departments including roads, storm drain, fleet, parks, and airport. Prioritization within asset groups will occur under the engineering services team and the departmental capacity to take on the work. Annual funding for asset management ensures the City can implement asset management as part of securing ongoing Community Works Funds.	-	-

Index	Department	Project Name	Capital Project Description	Capital Project Justification	2024 CFwd	2025
2.10	320 - Capital Projects	Erickson Road: Utility Renewal (Phase 1) & Surface Standardization (Phase 2) & Upper and Lower Erickson with Martin Road renewals (Phase 3)	Multi Year - 3 phase project to standardization of the entire major urban collector corridor by completion of watermain and storm drain infrastructure followed by surface restoration to a 2 lane roadway with active transportation, pedestrian amenities and street lighting from Dogwood St. to island Hwy and Martin road	Erickson Road faces several issues, including a failing watermain network, poor drainage, low road load ratings, and inadequate pedestrian infrastructure. Engineers and staff recommend addressing these concerns by prioritizing the replacement of the watermain and drainage systems, followed by resurfacing the road. The road reconstruction will follow a modified city standard cross-section, adjusted for the available right of way. This approach aims to improve safety, reduce liability risks, and apply best practices where possible.	-	9,798,000
2.11	710 - Airport	Runway & Taxiway Rehabilitation	Refurbish existing runway pavement and upgrade Taxiway Bravo edge lights.	Last hot-in-place rehab on the runway was completed in 1995. The pavement has reached the end of its life cycle and is showing degradation and deformation; the last inspection by consultant rated pavement as poor. Taxiway Bravo edge lights are near end of life. Replacement and upgrade to LED technology.	-	15,000,000
2.12	780 - Sewer	Sewer Main Replacement	Replacement of sewer mains as identified by condition assessment or as part of larger revitalization projects (e.g. downtown). Annual construction expenditure of minimum of $1,000,000 to keep up with aging infrastructure with increases to $2,000,000 per year in future years.	Aging sewers have reached the end of their service life. If old mains are not renewed/replaced, maintenance costs, risk of failure, and liability will increase.	-	2,000,000
2.13	790 - Water	Watermain Renewal	Replacement of watermains as identified by condition assessment or as part of larger revitalization projects (e.g.. downtown). Annual construction expenditure of minimum of $1,000,000 to keep up with aging infrastructure will increase to $2,000,000 per year in future years.	Aging watermains have a high frequency of breaks resulting in increased maintenance costs, service disruptions, and liability.	-	2,000,000
2.14	782 - Storm Drains	Downtown Storm Mitigation	Further investigation and conceptual design of new underground storm sewer. Included in the review and design will be a review of storage capacity and outfall structures to limit inflow during storm and tide events. Surface storage options and sea level rise concerns will be investigated. This will be a multi year project that will look at dealing with some long term storm water issues in the downtown area. The planning and construction/mitigation work is ongoing. This is also being looked at as part of the Sea Level Rise work underway.	The downtown area has experienced a number of recent flooding issues that will continue to increase as we deal with more intense weather trends and sea level rise. The downtown system has a number of challenges to need to be further reviewed to determine if there are ways to reduce or eliminate future flooding issues in this area. Areas to be reviewed include surface storage, overland flood routes, underground storage and changes to the outfall system. Decisions and results from the Quinsam Heights ISMP, Homewood and 16th Ave culvert upgrade projects and the City Wide Storm Modeling Program will all contribute to resolving this issue.	-	750,000
2.15	782 - Storm Drains	Petersen Road Drainage Rehabilitation	Assess and upgrade the Storm system from Hopton Rd to 14th Ave along Pederson Rd.	The infrastructure in this area is a mixed up confusion of ditches, mains and culverts that cross city and private property and over 2 steep slopes. This project will address the aging infrastructure, ROW's and flow capacities in conjunction with the ERT Storm system as the two are connected at 1175 Pederson Rd.	-	-

Index	Department	Project Name	Capital Project Description	Capital Project Justification	2024 CFwd	2025
2.16	782 - Storm Drains	2nd and 4th Ave Outfall Upgrades- Risk Assessment	The City has over 60 outfalls along the waterfront; a number of which have been identified as requiring further assessment and upgrades.	This project was identified in the Integrated Storm Water Management Plan as an area with older outfalls that require upgrades. All upgrades will look at opportunities to not only control the storm water being discharged but to look at the quality and condition of it as part of the outfall system.	-	-
2.17	782 - Storm Drains	Nunns Creek Outfall Improvements	There are three primary outfall locations that feed into Nunns Creek that need to be reviewed and upgraded to mitigate heavy inflows to this area which are leading to downstream flooding.	As noted in the 2nd and 4th Ave outfalls, the City has over 50 outfall locations along the waterfront. A number of these are aged and require review and upgrades over time. This is a plan for an ongoing program to review and prioritize repairs and upgrades to these systems to ensure best practices for storm water discharge.	-	-
2.18	782 - Storm Drains	Homewood Road Pipe Arch	Replace culvert under Homewood Road at the Nunns Creek crossing.	The 2022 Bridge and Culvert inspection report identified this culvert as having zero life left. Increased inspections, along with the engineering of the replacement culvert will commence, with construction planned for the following year.	-	-
2.19	790 - Water	Transmission Main Renewal	Renew and realign a 400AC (asbestos cement) transmission main and install a distribution main on Thulin St. S./Murphey St. S. between Bathurst Rd. and Merecroft Rd.	The 400AC transmission main has been identified as having increased risk of developing leaks resulting in property damage. There are multiple domestic services tapped into the main, contrary to City of Campbell River standards and best practices. Its current alignment also utilizes a statutory right of way (SRW) situated between R-1 properties. The transmission main will be realigned to avoid the SRW as a preventative maintenance measure. As well, a secondary water main will be installed to provide local distribution and to avoid adding unnecessary appurtenances on the transmission main.	-	-
2.20	780 - Sewer	Foreshore Force Main & Lift Station 5 & 6 Abandonment	Decommissioning of abandoned pipes and removal of old lift stations.	Following the replacement of the foreshore force main and lift stations 5 and 6, the old infrastructure needs to be abandoned for safety, environmental, aesthetic, and financial reasons.	-	-
2.21	782 - Storm Drains	Nunns Creek/2nd Ave Detention Pond (Quinsam)	The Quinsam area requires the installation of retention/ detention ponds to allow for further control of flooding in the area. Preliminary concepts were drafted a number of years ago however a number of changes have been made to the regulations associated with work in fish bearing/supporting creeks and ditches. This project will look at conceptual ideas, design and construction of this (or these) facilities.	This project has been pushed out another year as there are several competing issues that directly affect its outcome.	-	-
2.22	730 - Roads	Seagull Walkway Surface Improvements - South (Refresh Downtown)	Rehabilitation of surface walkway, lighting, safety railing, landscaping and street furnishings along the southern section of the Seagull walkway.	Project timing is being driven by coordination opportunities with adjacent development on the north section, subject to regulatory approvals.	-	-
2.23	782 - Storm Drains	Redwood St. Storm Main Renewal	Replacement of 300 Concrete Storm Main on 17th Ave from Spruce St. to Redwood St and 600 Concrete Storm Main on Redwood St from 17th Ave to 19th Ave.	As identified in the Quinsam Heights ISMP, these sections of storm mains are near end of life and should be replaced within the next 5 years.	-	-

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2.24	780 - Sewer	NWEC - Secondary Clarifiers 1 & 2 Refurbishment	Replace the internal metal components within secondary clarifiers 1 & 2.	The internal components of secondary clarifiers 1 & 2 are painted mild steel which started to rust and degrade the steel several years ago. In 2017 there was budget to repaint the components to extend the useful life of the components. Due to the complexity and costs associated with painting the components, it was determined that painting the components was almost the same cost as replacing them with stainless steel components which will have a significantly greater useful life. Therefore, it was decided to replace the internal components with stainless steel when the components reach end of life. Budget is for design in year 1, replace components of clarifier #1 in year 2, and replace components of clarifier #2 in year 3.	-	-
2.25	782 - Storm Drains	16th Ave Box Culvert Replacement	Replace the box culvert under 16th Ave to prevent local flooding and tidal influence.	The bridge and culvert assessment indicates 20+ years of life on the assets however this does not account for the increased storm flows from upstream development. This portion of 16th Ave is low lying and may also need road resurfacing/elevation work. An engineering study on appropriate tide mitigation and flood prevention strategies will inform the project. The ISMP's available and the multi year Quinsam heights ISMP currently out for tender will also play an important role in determining the requirements for this asset.	-	-
3.0	430 - IT	Workstation/Laptop Replacement	Annual renewal of City wide IT equipment.	Tech equipment has a useful life of 5 years and needs continual replacement to maximize staff productivity. Risk of failure of not replacing devices includes increased security vulnerabilities and failure rates.	24,776	46,000
3.1	430 - IT	Internet Security	This is the City's primary network security protection hardware. This device must be updated every 3 years to ensure the integrity of the network is maintained. Operating costs are required to support continuous software upgrades and hardware failure.	Replacement for the City's primary security appliances, which protects the City network from outside intrusion. These security appliances are required for primary network security functions, and may need replacement at regular intervals based on vendor "end of life" requirements.	16,058	35,000
3.2	430 - IT	Printer/Photocopier Replacement	Scheduled replacement of photocopiers and printers.	Tech equipment has a useful life of 5 - 7 years, and needs continual replacement to maximize staff productivity.	-	37,000
3.3	430 - IT	GIS Orthophotos	10cm and 30cm orthophotos (aerial photos).	Funding is required to update orthophotos every 2 years. The Geographic Information Systems section of the Information Technology department is under increasing pressure to provide accurate and current information. The high usage of orthophotos, which is a reflection of the rapid changes we are seeing in the City, is one such requirement. These aerial photos are a key base layer in GIS and support both the development process and daily activities in utilities, fire and RCMP. All departments, contractors and the public via our interactive web maps utilize these orthophotos. A two year funding cycle will provide current imagery, better resolution and support projects that are outside of the Urban Containment Boundary.	-	-

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3.4	430 - IT	Data Storage Upgrade & Primary File Server Replacement	Replacement of primary storage server at City Hall.	The primary file server is at it's end-of-life and has been identified as a security and operational risk. It has reached 90% storage capacity, with no further ability to increase storage space. The server is showing multiple error logs resulting in small outages impacting all staff at City Hall. This should be replaced every 4 years to reduce impact to staff and leverage efficiencies available with newer technology.	-	-
3.5	430 - IT	Dogwood Operations Centre Phone System	Dogwood Operations Centre phone system upgrade.	The Dogwood Operations Centre phone system was upgraded in 2018; however, it will require replacement by 2029.	-	-
4.0	440 - Legislative Services	Election Software	New software for the election process.	Current software is obsolete and will not function during the next election, or should a bi-election be held before then.	-	40,000
5.0	442 - Properties	Property Redevelopment Costs	In-camera	In-camera	-	2,187,000
6.0	620 - Fire Protection	Self-contained Breathing Apparatus Replacement at Fire Hall #1	Replacement of Self Contained Breathing Apparatus (SCBA).	The replacement of SCBA is a predictable capital expense and should be planned for operationally in order to meet regulatory replacement requirements. The replacement cycle on SCBA cylinders is 15 years.	-	1,000,000
6.1	620 - Fire Protection	Aerial Apparatus Replacement	Procurement of an aerial fire apparatus to replace our 36 year old (refurbished) apparatus.	The City's 1993 aerial apparatus was refurbished in 2017 and is expected to provide 10 additional years of service. Replacement of this apparatus in 2027 will happen at the mid life point of the City's other aerial apparatus, spacing out these capital investments.	-	250,000

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Index	Department	Project Name	Capital Project Description	Capital Project Justification	2024 CFwd	2025
6.2	620 - Fire Protection	Self Contained Breathing Apparatus (SCBA) Breathing Air Compressor Replacement	The use of Self-Contained Breathing apparatus (SCBA) is required any time personnel are in an atmosphere that is dangerous to our wellbeing. One of the needs of this equipment is the ability to fill bottles with clean and safe air. The use of breathing air compressors is required and stringently legislated by WorkSafeBC for testing and air quality. The city currently owns two compressors that allow for the efficient filling of bottles to allow for crews to perform work at fires. The compressor at Hall # 2 is at the end of life and requires replacement. Two compressors are required due to the distances between the stations, the volume of bottles needing filing at any one time and the practicality of travel and timeliness of the task. The current compressor is experiencing higher than normal costs associated with maintenance and repair and is also noting concerns related to the obsolescence of the parts required to repair the unit due to its age. This item needs to be replaced to minimize ongoing cost, to ensure compliance with air quality testing and to maintain the safety of crews.	This equipment is at the end of life. Although the replacement is not directly regulated the quality and use of the compressor is legislated by WorkSafeBC. The deferment of this replacement will note increasing cost to maintain, the possibility of unreasonable out-of-service times and noncompliance with regulations.	-	100,000
6.3	620 - Fire Protection	Small Equipment Replacement	Replacement of firefighting equipment that has reached its useful life cycle.	To ensure a replacement plan is in place for firefighting equipment that reaches it useful life cycle (e.g. portable fire pumps, ventilation fans, fire hose, firefighting nozzles).	-	29,000
6.4	620 - Fire Protection	Small Fire Fleet Replacement	Replacement of small fleet emergency response vehicles that have met their useful life cycle in accordance to City Policy.	The fire department utilizes its small vehicle fleet for emergency response, whether responding as the on duty officer, transporting career and paid on call firefighters to emergency incidents, or for transporting essential firefighting equipment to and from emergency scenes. It is essential that the City's response vehicles be in a reliable and ready state for any emergency incident.	-	-
7.0	630 - Police	Workstations for RCMP Members	Expansion of workstations.	Additional workstations will be required to accommodate an increased establishment strength.	-	12,000
8.0	710 - Airport	Lavatory Cart and Septage Receiving Station	Acquire a lavatory cart to service corporate jet lavatories. A septage receiving site would also be developed, allowing offload of the cart into the sanitary sewer system.	The airport does not have the capability to properly service aircraft lavatories. There is high demand for this service, particularly over the busy summer months. Acquiring a lavatory cart would open up a new fee-for-service revenue generation opportunity and enhance YBL's capabilities to service the growing corporate and private general aviation market. The Airport's location just off the inland highway also provides easy access to a dump site for recreational vehicles on a fee-for-service basis.	-	60,000

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8.1	710 - Airport	Air Terminal Building - Universal Washroom	Renovate the universal washroom at the Airport Terminal Building.	The current universal washroom in the terminal building has peeling flooring, tattered paint, dim lighting and old fixtures and furnishings. A renovation on the washroom is recommended to modernize its appearance and ensure the terminal building has accessible and welcoming public facilities.	-	15,000
8.2	710 - Airport	Airport Drive Upgrade	Upgrade to roadway servicing north development lots.	Last road upgrade completed in 1997, need to continue paving program to the North.	-	-
8.3	710 - Airport	Expand Airport Terminal Building Parking	Expand ATB Parking.	The airport parking lot currently runs at about 95% capacity during the busy summer months. The master plan identifies a suitable expansion area to create more parking, and allow the airport to grow its operating revenues through parking charges.		-
9.0	720 - Fleet	Fleet Replacement Plan	Renewal of the City's Operations and Airport Fleet.	Staff undertakes an annual assessment of all light duty and heavy-duty equipment pool assets using a scoring algorithm to prioritize replacement based on condition, utilization rate, redundancy and impact to community service levels.	872,146	1,660,000
10.0	724 - Facilities	Police & Public Safety Building Lot Security Upgrade	Security enhancements and expansion of the rear lot at the Police & Public Safety Building.	The existing staff/RCMP parking lot to the rear of the Police and Public Safety Building is currently unsecured (open access to public) and severely undersized. Currently between 15-20 staff are parking at the adjacent Strathcona Gardens (SG) facility on a daily basis. This lot is used for the RCMP fleet, RCMP staff parking, as well as storage of auxiliary vehicles/equipment and impounded vehicles. City staff parking at SG has caused issues within the last few years, particularly during large events held at SG. There is available City owned land immediately to the east of the current compound which could suit this purpose. Concurrently, in response to security concerns in recent years, the RCMP has requested the installation of automatic entry gates to the two lot entrances and replacement of the current perimeter fence to a high security 'E' Division standard.	66,267	1,400,000
10.1	724 - Facilities	City Hall Renovations	Minor renovations at City Hall to make improved use of space on the 2nd floor and renovate building washrooms to a modern standard.	Reconfiguration of the open floor area in east quadrant on second floor of City Hall and renovation of building washrooms to a modern standard (current washrooms are original from 1982). Budget includes cost of new furniture and relocation of a critical network switch. Project will add a combination of private and semi-private work spaces intended to support future remote or semi-remote employees.	33,121	50,000
10.2	724 - Facilities	Discovery Pier Structural Repairs	Ongoing structural repairs to Discovery Pier.	An engineering level structural condition assessment is undertaken every two years and then recommendations for piling / structural member repair are undertaken in the following year. This structure is now 30 years old and due to its location receives significant water/wind exposure requiring continual maintenance. Increase in repair budget reflects cost escalation in market and the aging state of the structure.	31,954	650,000
10.3	724 - Facilities	RCMP HVAC DDC, Chiller & Controls	Replacement of the chiller at the Police and Public Safety Building. Recommissioning of Direct Digital Control (DDC) for entire HVAC system.	The chiller is original to the building and is nearing the end of its serviceable life. This equipment provides cooling to the building in the summer, including the cell block and is necessary to support proper indoor air quality. The building's HVAC controls have not been updated or re-commissioned since the building was constructed.	-	560,000

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10.4	724 - Facilities	Maintenance Coordinator Vehicle	Purchase a new van for Facilities Maintenance Coordinator and labour work force	Facilities require a vehicle for the Facility Maintenance Coordinator position to fulfill their job duties. The vehicle will allow a mobile workshop to be created, eliminating travel time and increasing efficiency. The vehicle will also enable aux labourers to be fully equipped with tools and materials.	-	100,000
10.5	724 - Facilities	Big House Pavilion Safety	Stakeholder engagement and consultation for refurbishment of the Big House Pavilion structure in Ostler Park.	In 2016, the City undertook an assessment of the structure by a professional engineer and timber frame structure specialist. The report found that the structure requires a major refurbishment including replacement or repair to most of the columns and first nations carvings / totems. The report recommended that work not be extended beyond 2017. The next phase will require engagement with multiple stakeholders and a timber frame consultant to develop a scope of work for rehabilitation and determine a project plan.	-	50,000
10.6	724 - Facilities	Dogwood Operations Centre - Master Plan (Construction Below the Line)	Completion and execution of a Site Master Plan for the City's Dogwood Operations Centre.	The Dogwood Operations Centre facility was constructed in 1977. The site acts as the primary staging site for the Operations Division housing central services such as dispatch, maintenance services, stores, a fuel depot, and aggregate storage. It also serves as the home base for the Roads, Parks, and Fleet & Facilities Departments. The facility and site are facing considerable space limitations for office and administration areas, storage, maintenance and staging areas, workshop space, change rooms, washrooms, yard laydown areas, and vehicle parking (public, staff, covered parking for equipment). There is need to develop a long range plan for this site to ensure efficient long-term functionality of the City's Operations Division.	-	50,000
10.7	724 - Facilities	Fire Alarm Panel Replacement	Replace fire alarm panel and subsequent devices at Fire Hall #1 or Museum. Evaluation to take place prior to planning.	The City has several locations where the fire alarm panels are obsolete and require replacement before a failure occurs.	-	45,000
10.8	724 - Facilities	Fire Hall #2 Furnace Replacement	Replace 2 NG furnaces at Fire Hall #2.	The NG furnaces are 30+ years old and are beyond end of life.	-	20,000
10.90	724 - Facilities	Airport Overhead Door Replacement	Project will identify the more critical overhead doors that require replacement. The project for 2025 expects to replace 1 to 2 doors depending on which doors are identified as priority.	Several overhead doors at the airport have reached end of life and show signs of failure. These failures pose a risk to operations and safety as failure can be catastrophic.	-	20,000
10.10	724 - Facilities	Centennial Pool Change Room Paint Alternatives	Project will address the pealing paint on the floors and walls of the change rooms. The spec'd epoxy compound is expected to last several operating seasons.	The paint products previously used on the change room flooring and walls require re-painted annually. The paint product currently selected is expected to last several years.	-	10,000
10.11	724 - Facilities	DOC Pallet Racking	Purchase and install pallet racking for the yard.	DOC yard is congested due to growing operations. Pallet racking will replace the current system for organization and create more ground space around the yard.	-	10,000

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10.12	724 - Facilities	Asset Renewal Program	The Facilities Asset Renewal Program is designed to fund an annual budget that replaces end of life capital assets. This recurring annual project aims to systematically replace aging assets such as hot water heaters, small packaged HVAC systems, overhead doors, fire alarm panels, small structures etc. The program intends to address assets with a replacement value between $5K and $50K.	Currently, there is no ongoing budget allotment to replace small to medium sized assets that should be capitalized. This continues to put pressure on the operating budget and reduces levels of services when functional failures occur.	-	-
10.13	724 - Facilities	Video Surveillance System Ongoing Camera Renewal Program	Ongoing camera replacement plan for the City's extensive networked video surveillance system.	The City's extensive networked IP based surveillance system is now over 10 years old and requires routine annual camera replacements as equipment fails or reaches end of life. Annual software licensing updates are required to ensure new hardware is compatible with the existing system. Includes cameras at 13 facilities plus downtown public safety cameras. This fund is also used for server hardware.	-	35,000
10.14	724 - Facilities	Energy and Water Consumption Reduction Projects	Utilized to fund projects which reduce energy and water use intensity throughout the City's facilities.	When equipment fails, it often presents an opportunity to upgrade to high-efficiency, modern technology that can reduce energy and water usage. Funding received through the Local Government Climate Action Program (LGCAP) supports the City in continuing its efforts to lower overall internal energy and water consumption.	-	50,000
10.15	724 - Facilities	Small Equipment	Minor capital equipment budget for all City operating departments, utilized to cover minor capital purchases ($5,000 - $30,000) which fall outside the Fleet and Heavy Equipment replacement program as well as new purchases.	There are a number of pieces of equipment that operating departments require for their day-to-day operations that exceed the threshold of the Tangible Capital Asset (TCA) Policy but which are not covered by the Fleet and Heavy Equipment reserve schedule. Purchases from this minor capital fund are for new or replacement, non-fleet related pieces of equipment. This fund is also utilized to increase the efficiency of the operation and long term with the goal of reducing operation cost (rental fees, etc.).	-	35,000
10.16	724 - Facilities	Haig Brown Exterior Refurbishment	The project aims to replace rotten sections of siding, facia, decking and repaint the exterior.	The exterior of the Haig Brown house has started to show signs of wear. The cedar exterior requires spot replacement and a coat of paint to preserve the existing exterior.	-	15,000
10.17	724 - Facilities	Tidemark Theatre Envelope Rehabilitation	Refurbishment of the building envelope at the Tidemark Theatre including stucco, foundation repairs and window replacement.	The existing stucco rain screen has suffered failures in several areas resulting in leakage into the building interior. The rain screen is past its serviceable life and now requires a major repair. The windows are reaching end of their serviceable life. The foundation requires minor repairs.	-	-
10.18	724 - Facilities	Maritime Heritage Center (MHC) Heat Pump / Fan Replacement & Building Automation	Replacement of the 6 heat pumps and exhaust fans / MUA at the Maritime Heritage Centre. Addition of building automation system for improved HVAC controls.	The heat pumps will be at the end of their serviceable life and replacing them in conjunction with adding a building automation system will provide good efficiency. The MHC has requested the City look at upgrades to this equipment to reduce their costly heating and cooling bills.	17,120	-
10.19	724 - Facilities	Maritime Heritage Center (MHC) Roof Replacement	Replacement of the shingle roof at the MHC.	The roof will be nearing the end of its serviceable life.	-	-

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10.20	724 - Facilities	Maritime Heritage Centre (MHC) Aluminum Window Replacement Allowance	Replacement of the main bay windows at the Maritime Heritage Centre.	The windows at the Maritime Heritage Centre are mixed aluminum and vinyl in varying stages of lifecycle.	-	-
10.21	724 - Facilities	City Hall Seismic Upgrades	Completion of seismic upgrades at City Hall as specified by a 2013 seismic assessment of the building.	City Hall was built in 1980. Damage to the building's exterior during the earthquake in September 2011 have led to speculation as to the structural integrity of the building in a large earthquake. An assessment of the building's compliance with current building code requirements has recommended upgrades to the building to improve its seismic resilience.	-	-
10.22	724 - Facilities	City Hall HVAC Upgrade	Replacement of forced air furnace at City Hall.	Replacement of aging HVAC system which includes air handler, supply & return fan assemblies including the addition of building-wide cooling capacity which does not currently exist. In recent years interior building temperatures have exceeded 30 Celsius triggering humidex requirements through WorkSafe BC exposures for office staff.	-	-
10.23	724 - Facilities	CRCC HVAC Evaluation & Replacement	Replacement of the cooling tower at the Community Centre. Design to evaluate alternative options e.g. heat pump.	This equipment maintains air quality within the facility and is critical for maintaining air conditioning. It is approaching the end of its serviceable life.	-	-
10.24	724 - Facilities	CRCC Gym Wall Partition Replacement	Replacement of the gymnasium partition at the Community Centre.	The partition greatly increases the functionality of the entire gymnasium allowing multiple programs/activities to be running concurrently.	-	-
10.25	724 - Facilities	Sportsplex/Willow Point Park Entrance Signage	Replacement of the aging main entrance signs at the Sportsplex with two new signs.	The existing signage at the Sportsplex is not illuminated making it difficult to see at night and does not provide any information on the other amenities available on the site. The sign does not provide any ability to advertise current or upcoming events at any of the City's premier recreation destinations.	-	-
10.26	724 - Facilities	Sportsplex Court Floor Replacement	Replacement of the flooring within the squash/racquetball courts.	Lifecycle replacement of the heavily used squash/badminton court floors.	-	-
10.27	724 - Facilities	City Hall Façade Improvements, Window Replacement & Main Building Sign Update	Replacement of the windows at City Hall and overall facade improvements including replacement of the building signage.	City Hall was built in 1980 and there has been limited work to the façade since its construction. All exterior windows are original and require replacement soon. A facade upgrade could allow for improved energy efficiency and building aesthetics to a modern standard.	-	-
10.28	724 - Facilities	Enterprise Centre Roof & Skylight Replacement	Replacement of the roof at the Enterprise Centre.	The roof will be approaching the end of its serviceable life.	-	-
10.29	724 - Facilities	Enterprise Centre Lifecycle Rehabilitation Works	Lifecycle rehabilitation and upgrades to the Enterprise Centre.	The Enterprise Centre was constructed in 1955 with a major renovation circa 2000. While much of the interior space has been renovated to a current standard, many of the building’s core systems including HVAC, electrical distribution, domestic hot water, sanitary sewer, and others are at or beyond the end of their serviceable life. The building will require a wholesale rehabilitation to ensure ongoing functionality for staff and building tenants.	-	-

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11.0	730 - Roads	Argonaut Bridge Upgrades/Repairs	In a recent bridge and culvert inspection, the Argonaut Bridge, on the Quinsam Road, was identified as needing structural upgrades. This includes re-armouring the north abutment with riprap, geotechnical assessment of the existing slope erosion, removing debris around the piling and a seismic capacity assessment on the heavy corroded piles was identified as needing to be done in 1-5 years. There are also several other urgent and important issues that need to be addressed that are required for public safety and extend the useful life of this structure.	The Argonaut Bridge is an important part of road network and bridge infrastructure. In its current condition, the asset is going to fail and increasing potential for liability if remedial work on this bridge structure is not undertaken. There is potential for the bridge being undermined by the river if substantial amount of work is not done on the bridge structure.	231,985	30,000
11.1	730 - Roads	Asphalt Overlays	he City has an ongoing annual overlay program that is based on the priorities generated from the Pavement Management Plan.	There is currently multiple roads every year that have been generated through the pavement management plan that require either an overlay or rebuilding of the roadway.	93,662	650,000
11.2	730 - Roads	Left Turn Lane - Ocean Shores Strata	Construction of a left turn lane for access into the Ocean Shores Strata.	To address safety concerns, widening the highway in front of Ocean Shores will allow traffic to pass on the right of those making left turns.	-	299,600
11.3	730 - Roads	Vehicle Purchases	Purchase of two new vehicles for the Roads department.	Over the last 5 years, roads department has been rental trucks as there is not enough vehicles to transport employees to the job site. With couple of positions that were transferred from roads to drainage the vehicles went with them leaving a shortage in the roads department. Roads at its peak as about 18 employees to move about the city, currently only has 8 dedicated park vehicles with the additional two vehicles employees can be moved around efficiently. Rental costs for per truck are $1700 per month and over the course of the year the expenses is approximately $41,000.	-	175,000
11.4	730 - Roads	Sidewalk Infill / Accessibility Letdowns	Over the past number of years, the City has completed a number of projects to increase the conductivity of the pedestrian network in the Community.	There are a number of locations identified in the Master Transportation Plan (MTP). This year the goal will be to try to infill any obvious gaps in the system and provide better access to bus stops where an existing sidewalk may not be.	-	80,000

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11.5	730 - Roads	Street Light Infill	This is part of the street light infill program is to ensure that areas that have been deemed to be deficient or lacking in adequate lighting are addressed. This is an on-going problem and is re-evaluated regularly to identify the locations where lights could be installed. There are a number of areas that could use additional street lights to insure safer public use, primarily along arterial and collector roadways. The City also receives a number of requests for street lights to be added. The cost to provide this service varies depending on if they are new City owned lights or the installation of additional lease lights. City owned lights are more capital intensive but less to operate, whereas lease lights (wooden poles) from BC Hydro have a lower initial capital cost, the long term operational costs are much greater than the City owned lights.	The City has a number of areas that could use additional street lights to ensure safer public use, primarily along arterial and collector roadways.	-	90,000
11.6	730 - Roads	Parking Lot Improvements	Maintenance and enhancements to existing parking lot.	There are existing parking lots in the community that are over 20 years old and need refurbishment.	-	-
12.0	732 - Parks	Baikie Island Bridge	The bridge foundation at Baikie Island needs to be replaced with the structure being built to allow GVW of 28,000kg fire pumper truck to gain access to Baikie Island.	In 2016 as part of the Bridge and Culvert inspection program, it was found that the bridge only has 5 years of remaining service life. The bridge structure is need to provide fire vehicles access to the Island in case of a wild fire. The 2021 report indicated that foundation needs to be reconstructed.	282,744	125,000
12.1	732 - Parks	Vehicle Purchases	Purchase of two new vehicles for the Parks department.	Over the last 5 years, parks department has been rental trucks as there is not enough vehicles to transport employees to the job site. As parks inventory has grown over the years, staff have increased to maintain the new sites. These sites might only be an increase of $10,000 to maintain, but no vehicles were added to the budget to transport the staff. Parks at its peak as about 35 employees to move about the city, currently only has 14 dedicated park vehicles with the additional three vehicles employees can be moved around efficiently. Rental costs for per truck are $1700 per month and over the course of the year the expenses is approximately $68,000.	-	275,000
12.2	732 - Parks	Ostler Park Rubberized Surface Replacement	Replacement of rubber surface for Ostler Park Playground.	In 2016 Ostler Park Playground was built and a rubber surface was put in. The rubber surface life span is eight years and will need to be replaced to meet CSA standards.	-	75,000

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12.3	732 - Parks	Marine Foreshore Restoration	Relocating gravel to damaged areas of the foreshore to proactively prevent or minimize future erosion damage by using soft shores approach. The majority of the material used for the restorations are sediments (beach gravels) collected and removed from Big Rock and Ken Forde boat Ramps.	Restoring and preserving the foreshore is critical to maintaining and upgrading City infrastructure, particularly Hwy 19a and Rotary Seawalk. The City's marine environment is integral to its community culture. The restoration plan provides a comprehensive and proactive management plan for the foreshore.	-	75,000
12.4	732 - Parks	Downtown Decorative Lighting	Downtown decorative lighting.	There has been a need to increase lighting downtown over the past few years to make the downtown more attractive, safer and welcoming for shoppers and general public visiting the downtown area. The decorative light pole lighting needs to be updated and commercial string lights for trees need to be purchased. There are current 32 poles lighting that needs to be replaced and 3000 feet of string lighting for the trees.	-	65,000
12.5	732 - Parks	Asset Management - Park Infrastructure Renewal Fund - Pathways	Resurfacing walkway that have been damage by tree roots and equipment. Continue replacing areas in Willow Point Park and Dogwood Street.	Walkways along greenspaces are prone to tree roots uprooting pavement surfaces which leaves the pavement surface very acceptable to tripping hazards. As part of the City's sidewalk/walkway inspection program, surface with a known tripping hazarded must be rectified.	-	50,000
12.6	732 - Parks	Asset Management - Park Infrastructure Renewal Fund - Irrigation Controllers	Continuation of the implementation(upgrades) of the Parks irrigation systems.	Many of the City's irrigation systems are over 25 years old, and from the irrigation strategy that was done in 2012, city parks are being upgraded with new in ground systems and with the computerization and upgrades of the controllers will be more water efficient.	-	50,000
12.7	732 - Parks	Asset Management - Park Infrastructure Renewal Fund - Outdoor Washrooms	Permanent outdoor washrooms upgrades. Waterfront washrooms will be upgraded(Rotary, Frank James and Ken Forde).	The permanent outdoor washrooms are aging with heavy use and vandalism and are in need of upgrading with new fixtures, new locks and paint.	-	40,000
12.8	732 - Parks	Asset Management - Park Infrastructure Renewal Fund - Willow Point Medians	Garden beds/medians throughout the City are aging and need upgrades. Continue upgrading Willow Point medians	Garden beds/medians throughout the City are aging and need upgrades. Plants are slowing dying and replacing with low maintenance selected plants.	-	40,000
12.9	732 - Parks	Asset Management - Park Infrastructure Renewal Fund	Infrastructure Renewal Fund to fund annual repairs and upgrades to park infrastructure such as fencing, playgrounds, dugouts, and infields.	The parks system has aging infrastructure that needs repair. This would be an annual fund to repair and improve infrastructure such as infields, backstops, fencing, dugouts, and washrooms. A list of items to be repaired would be submitted to Council annually for approval.	-	-
12.10	732 - Parks	Robron Artificial Turf Replacement	Replacement of the Artificial Turf at Robron Field.	The life expectancy of the artificial turf is 10 years and will need to be replaced for safety reasons as the turf was installed in 2016.	-	-
12.11	732 - Parks	Splash Park Renewal	To replace the electrical hardware and components, resurface the area and replace existing water play apparatus features.	The splash park was built in June 2013 and after 15 years the park needs to be refurbished.	-	-

Index	Department	Project Name	Capital Project Description	Capital Project Justification	2024 CFwd	2025
12.12	732 - Parks	Entrance Sign Jubilee	Development of a low maintenance City of Campbell River welcoming sign at the south entrance to the City.	In order to assist with reducing annual maintenance requirements, a new welcome sign with low maintenance landscape display will be created to replace the labour intensive annual floral display.	-	-
13.0	780 - Sewer	NWEC Grizzly Contaminated Solids Dumping Site	Design and construction of a contaminated soil dewatering pad.	Collections work completed in the City generates a significant amount of contaminated fill material from excavations and catch basin cleaning. Water from these activities are directed into the wastewater treatment plant and the remaining solids disposed of in an appropriate manner. This is currently done through a field fitted structure that is inefficient to use and maintain. An engineered dewatering pad will provide efficiencies and enhanced oversight of this process.	197,674	50,000
13.1	780 - Sewer	Collection System Chemical Addition Station	Design and install a chemical addition station in the collection system with adequate tankage for bulk delivery.	After the commissioning the 750mm force main from LS 7 residents began complaining of a strong sewer odour in the immediate 6 blocks from where this upgraded force main turns to a gravity system. Multiple investigations, passive filtering options installed on city and private assets and renting air purification equipment for affected residents did not reduce the complaints. A dosing pump was installed which delivered 7.2L/hr of Calcium Nitrate the odours were eliminated. The chemical is delivered in 1460kg totes and is acidic. We store the totes at LS 7 partially blocking the primary entrance. This is not the best location for the chemical addition as it is most effective when dosed at the beginning of the system. There is also a safety concern around the constant handling of the totes, acid spills and tripping hazard. Installing a tank with adequate storage capacity would eliminate the issues surrounding the tote handling and would be far less time consuming and save money in chemical by buying in bulk.	100,000	345,000
13.2	780 - Sewer	Sewer Facility Renewal	Lift station #1 kiosk replacement and Lift station #15 electrical upgrade.	Aging infrastructure has a high risk of failure resulting in increased maintenance costs , service disruptions, liability, and the risk of release of untreated sewage to the environment. Exact budget will fluctuate based on specific projects.	50,000	250,000
13.3	780 - Sewer	Downtown Sewer Capacity Expansion - Analysis (Construction Below the Line)	Downtown sewer capacity upgrades - lift station #1 and collection system.	Significant growth in the downtown core is expected in the next 5-10 years. This project will identify and construct the necessary upgrades to accommodate for this growth. The project is broken up into three phases. Ph1 is a detailed capacity analysis of LS1 and the resolution of safety related electrical equipment. Ph2 is construction for LS1 upgrades. Ph3 is design/build of collection system capacity upgrades.	-	850,000
13.4	780 - Sewer	Norm Wood Environmental Centre Digester and Oxidation Ditch Diffuser - Upgrade	Replacement of existing 5,000 and the addition of 1,000 new diffusers in each oxidation ditch and digester.	As flows and planed loading increases, additional diffusers will be required to adequately process the wastewater.	-	350,000

Index	Department	Project Name	Capital Project Description	Capital Project Justification	2024 CFwd	2025
13.5	780 - Sewer	Norm Wood Environmental Centre (NWEC) Solids Handling Study and Process Construction	Commission a study to review options available to NWEC for the purpose of Solids Handling over the next 30 to 50 years.	NWEC will come to the end of its ability to land apply Biosolids onto the field in 8-10 years. The digester is in need of a significant overhaul in 1-5 years. The pH control system on the Digester requires a major overhaul in 0-2 years. The pivot and Biobasin will require a major overhaul in the next 5-10 years. Newer technologies are currently available that will eliminate the need for some or all of these assets. External organisations are also offering exceptionally large cost sharing opportunities which will significantly reduce the cost of new infrastructure. This study looks to explore the options available to the City for the long term solution to the Biosolids disposal problem. In doing so it will inform our short and mid term maintenance costs, provide a potential revenue source and eliminate the disposal costs of inert material.	-	250,000
13.6	780 - Sewer	Vehicle Purchases	Purchase of three new LWS vehicles.	Over the last 5 years, LWS department has been rental trucks as there is not enough vehicles to transport employees to the job site. As LWS inventory has grown over the years, staff have increased to maintain the new sites. These sites might only be an increase of $10,000 to maintain, but no vehicles were added to the budget to transport the staff. LWS at its peak as about 15 employees to move about the city, currently only has 9 dedicated LWS vehicles with the additional three vehicles employees can be moved around efficiently. Rental costs for per truck are $1700 per month and over the course of the year the expenses is approximately $68,000.	-	175,000
14.0	782 - Storm Drains	City Wide Storm Water Modelling Program	Develop and manage a City wide storm water model.	A storm water model is necessary to assist with long range planning as it relates to storm water asset management. By not having a storm water model, developers are forced to conduct storm water models to determine capacity availability downstream of their projects, and in some cases implement their own storm water retention systems to allow them to develop their lands. A storm water model will allow the City to stay ahead of development and design storm water management systems that meet the greater needs of the community.	147,591	40,000
14.1	782 - Storm Drains	Flow Monitoring Equipment	Purchase of flow monitoring equipment to measure pressures on both the sanitary and storm drainage systems.	Currently, inline/flow rate monitoring in the City's sanitary and storm sewer systems is not being actively measured either in pipe or at manhole locations in the community. Flow monitoring equipment will assist in obtaining current data on areas of the community where concerns may already exist and in areas to assist with future system modeling to prepare not only for potential asset renewal but also upgrades to the existing system, as well as, assists in providing operators information to proactively plan for visual inspections, cleaning of lines and other maintenance.	73,798	50,000
14.2	782 - Storm Drains	Redwood St. Storm Main Renewal (Construction listed Below the Line)	Replacement of 300 Concrete Storm Main on 17th Ave from Spruce St. to Redwood St and 600 Concrete Storm Main on Redwood St from 17th Ave to 19th Ave.	As identified in the Quinsam Heights ISMP, these sections of storm mains are near end of life and should be replaced within the next 5 years.	-	-

Index	Department	Project Name	Capital Project Description	Capital Project Justification	2024 CFwd	2025
53.3	790 - Water	Water Facilities Component Renewal	Annual allowance for renewal of water facility infrastructure (pressure reducing valves, pumps, disinfection components, etc.) due to condition.	Aging infrastructure has a high risk of failure resulting in increased maintenance costs , service disruptions, and liability.	-	500,000
15.1	790 - Water	Vehicle Purchases	Purchase of three new Water vehicles.	Over the last 5 years, the water department has been renting trucks as there are not enough vehicles to transport employees to job sites. As water infrastructure has grown over the years, staff have increased to maintain the new sites. These sites might only be an increase of $10,000 to maintain, but no vehicles were added to the budget to transport the staff. Water, at its peak as about 22 employees to move about the city and currently only has 11 dedicated water vehicles. With the additional three vehicles, employees can be moved around more efficiently. Rental costs for per truck are $1,700 per month and over the course of the year the expenses is approximately $68,000.	-	175,000
15.2	780 - Sewer/790 - Water	Meter Renewal	Replacement of existing water meters (aging infrastructure) to ensure accuracy in water and sewer billing.	Failing meters underestimate water consumption resulting in a loss of revenue.	-	100,000
15.3	790 - Water	Water Service Renewal	Replacement of existing water services that are failing. This renewal program would enable the department to be pro-active and change 5 to 7 water services a year.	Currently, the City is responsible for over 14,000 water services both residential and commercial. In the past few years the City has observed an increase in water services failing due to corrosion from pipe age, pipe material, surrounding soil conditions, and ground movement. If the City continues its current reactive approach and repairing all water service failures as they occur, the water department's overall operation and maintenance costs will increase as will the service interruptions.	-	60,000
15.4	790 - Water	Fire Hydrant Renewal	Replacement of existing fire hydrants which have reached the end of their operational life (40 years).	Hydrant renewal will increase the reliability for emergency services thus decreasing the liability for the City. Increasing maintenance costs for aging hydrants will be avoided.	-	60,000
16.0	810 - Long Range Planning	Traffic Control Upgrades/ Replacement & Intersection Improvements	The Master Transportation Plan (MTP) identified a number potential locations for upgrades to traffic control at intersections. As well, City traffic lights have a serviceable life of 20 to 25 years before they need replacement or major upgrades. This project is replacing traffic light infrastructure in four locations in the City, identified in the last annual inspection report.	Infrastructure is aging and with this comes challenges to maintain older technology and physical structures. A number of the older traffic lights in the community were installed by MoTI over 20 years ago and have come to the end of their useful life and are beyond repair without major component replacement. This program will see a regular replacement of the existing traffic lights to ensure continued operations of these critical pieces of infrastructure in the community. The work being carried forward is repair/replacing of existing lights, standards or other critical parts in for locations in the community. As the City's community grows, so does the demand to improve the traffic control infrastructure. The City has a number of locations that currently meet or will meet in the coming years the warrants to support traffic lights at those intersections. A number have been identified and will be reviewed regularly to ensure the need is there and the timing for the installations meets the demand.	514,441	-

Index	Department	Project Name	Capital Project Description	Capital Project Justification	2024 CFwd	2025
16.1	810 - Long Range Planning	Cycling Infrastructure	The Master Transportation Plan (MTP) has identified $330,000 of worth of short term cycling infrastructure upgrades for the City. These upgrades will include the addition of cycling lanes, re-establishment of existing cycling lanes, introduction of way-finding signage and associated infrastructure to support cycling and pedestrians.	The cycling infrastructure upgrades will assist the City in providing alternative forms of transportation. They will also help in the promotion of the reduction of the City's carbon emissions while promoting active transportation within the community.	316,348	-
16.2	810 - Long Range Planning	Transit Bus Shelters	The Transit Master Plan indicates the need to evaluate and install shelters where required in the community. The City continues to improve services for those using transit services. In order to assist with this the City has, over the past 10 years, installed a number of shelters to provide protection from the weather. Currently, BC Transit offers a cost sharing program for the capital cost to install shelters (47%/53% -this program will continue into 2024). With this grant funding, the City can install up to 5 shelters per year.	The City continues to improve service levels for those using transit services. In order to assist with this the City has installed a number of shelters to provide protection from the weather. The City received partnership funding from BC Transit (47% of the cost).	55,125	40,000
17.0	820 - Recreation & Culture	Sportsplex Chairs and Dollies	The chairs and dollies stacking system at the Sportsplex have surpassed end of life and pose serious risk to patrons and staff.	The plastic chairs are cracking and pose serious risk from the pinch points or collapsing. The stacking systems are unsafe to move the chairs around. Staff and patrons are at serious risk of the stack of chairs falling on them. The proposal is to order new chairs and dolly systems, similar to ones at the Community Centre, which are much safer. It also enables us to have matching rental equipment when required to borrow from one facility or the other.	-	156,200
17.1	820 - Recreation & Culture	Recreation Equipment	Recreation equipment replacement.	This is a reserve fund for replacement of weight room and cardio equipment, custodial equipment, tables and chairs. The price of cardio equipment has risen recently due to currency exchange rates.	-	58,000
18.0	830 - Solid Waste	Solid Waste Bins	Purchase of additional bins for residential solid waste.	This is to support the City's program or contribution to the Organics facility being built by the CVRD and still needs to be evaluated as to what this will entail as the scope of the project has now changed. The transition to curbside organics will see the City looking at a new solid waste collection program and possibly the requirement to purchase curbside roller totes for garbage, yard waste and organics	-	2,000,000
		TOTAL FUNDED PROJECTS				

Index	Department	Project Name	Capital Project Description	Capital Project Justification	2024 CFwd	2025
UNFUNDED PROJECTS						
19.0	105 - Mayor & Council	Refresh Downtown - Upper and Lower Shoppers Row & 11th Ave	Refresh Downtown upgrades will include sewer, water, storm water, roads, sidewalks, broadband, electrical, and surface improvements. Currently, there are no Fed/Prov. Funds to support the construction of this project.	The upgrades will replace aging infrastructure and deal with the ongoing issues in the downtown related to London plan trees, electrical capacity, and storm water flooding. These upgrades will also revitalize the downtown and promote livability, tourism and economic development in the City.	-	-
19.1	105 - Mayor & Council	Pier Street South (Refresh Downtown)	Refresh Downtown upgrades will include sewer, water, storm water, roads, sidewalks, electrical, and surface improvements.	The upgrades will replace aging infrastructure and deal with the ongoing issues in the downtown. These upgrades will also revitalize the downtown and promote livability, tourism and economic development in the City.	-	-
19.2	105 - Mayor & Council	Pier Street North (Refresh Downtown)	Refresh Downtown upgrades will include sewer, water, storm water, roads, sidewalks, electrical, and surface improvements.	The upgrades will replace aging infrastructure and deal with the ongoing issues in the downtown. These upgrades will also revitalize the downtown and promote livability, tourism and economic development in the City.	-	-
19.3	310 - Finance	Separate Utility Billing	The City's residential utility billings are currently included on the City's property tax notice and collected with general taxation by July 2nd annually. Most other municipalities manage their utility billing process on a separate billing cycle. The annual costs identified are for quarterly utility billings; the City could consider an annual ($15K) or semi-annual ($27K) billing cycle. The costs include the eBilling module in Tempest which would reduce postage costs, and communication to the community on billing changes.	The City has considered for many years separating the utility billings from the property tax notice. This would provide greater clarity to the community on the charges for general taxation funded City services versus City utilities including sewer, water, and solid waste. A separate billing cycle would also provide better cash flow management for the City by collecting cash to operate and fund the capital program early in the year.	-	-
19.4	320 - Capital Works	Vehicle Purchase for AM data collection	The City is undertaking crucial data collection projects aimed at completing its asset inventory, identifying infrastructure risks, and addressing data gaps within its municipal infrastructure network. To achieve this, the acquisition of a vehicle equipped for risk surveying activities is essential.	The acquisition of a dedicated vehicle is key to the successful delivery of this project for the following reasons: 1. Mobility and Efficiency: A specialized vehicle will allow survey teams to access multiple and often dispersed municipal sites efficiently, reducing downtime and enabling thorough coverage of infrastructure across the city. 2. Equipment Transportation: Surveying infrastructure requires the use of specialized equipment, such as GIS mapping tools, drones, sensors, and safety gear. A purpose-built vehicle will ensure that all necessary equipment is safely and securely transported between sites. 3. Safety and Accessibility: The vehicle will be equipped to access difficult or remote areas that require risk assessment, ensuring that no infrastructure site is overlooked. Additionally, it will support the team in adhering to safety protocols, particularly in high-risk or hard-to-reach areas. 4. Cost-Efficiency: Renting or leasing vehicles would lead to higher long-term costs and logistical inefficiencies. A one-time investment in a dedicated vehicle will provide ongoing support for not only this project but also future risk.	-	-

Index	Department	Project Name	Capital Project Description	Capital Project Justification	2024 CFwd	2025
19.5	410 - Communications	Staffweb Intranet Upgrade	Replacement of the City's internal intranet which was built in 2006.	The city's 17-year-old intranet website is scheduled for a long overdue upgrade. This website is currently hosted on an internal server and will be upgraded to a cloud solution. Upgrade for this website is critical to maintain effective internal communications.	-	-
19.6	442 - Properties	Property Purchase	In-camera	In-camera	-	1,000,000
19.7	430 - IT	Meeting Room Technology Upgrades	Upgrade the Committee Room and Enterprise Centre meeting room with new conferencing technology.	These are the 2 largest meeting spaces at City Hall, and currently only support in-person meetings with limited capacity to allow remote conferencing. This supports organizational capacity initiatives.	-	93,500
19.8	620 - Fire Protection	New Fire Station Headquarters Construction	Replacement of Fire Hall #2.	The City is protected by two fire stations, the No. 1 Fire Hall, built in 1978 located downtown and No. 2 Fire Hall built in 1968, located on Larwood Rd. Neither fire hall are post disaster constructed. No 1 fire hall is home to Fire Administration including Emergency Management, Fire Prevention, Fire Suppression and Fire Dispatch services. With the City experiencing significant growth in the South and a need to replace the aging fire stations. This project is for the construction of a new firehall in the South of town that will become the Fire Headquarters.		2,100,000
19.9	620 - Fire Protection	Fire Engine Replacement	Procurement of a fire engine to replace a 20 year old apparatus.	In order to maintain our fire insurance ratings, a fire apparatus must be moved to reserve status after 20 years of service and replaced by a new fire engine.	-	-
19.10	710 - Airport	Airport Water Pump Station	Construction of an airport water pump station to ensure adequate fire flows and water pressure for the future development of the NW Airside Development Lands. This project should be considered in conjunction with the NW Development Area Construction project.	Should the NW Development Area project proceed, consideration should be given to the construction of a pump station to ensure water flows and pressure are adequate to support any type of development. At present, water flows should be adequate for small developments that may occur airside, however large industrial developments may require this pump station to ensure fire flow capacity and pressures are present at the airport.	-	3,600,000
19.11	710 - Airport	Extend Taxiway Bravo & NW Development Area Construction	The Northwest Development Area is approximately 5 hectares in size. To develop this area requires the construction of access roads, water and sewer services, storm water infrastructure, and 3rd party utilities (internet, hydroelectric). This project will result in development-ready airside lots. Note this project should be considered in conjunction with the new capital project proposal for airport water pumping station to ensure adequate pressure and fire flows. As well, extend Taxiway Bravo to the threshold of Runway 12.	The Northwest Development Lands at YBL require significant engineering efforts to bring to a developable state. At current no proper road exists to provide groundside access, water and sewer utilities are not in the ground, and storm water management and drainage are challenging. The City has the opportunity to bring these lands into a developable state by investing in the engineering work that is required. Future tenants would benefit from "development ready" lands rather than having to consider the engineering requirements for access and utilities as part of their project. Extend Taxiway Bravo from the current terminus at the old 5,000' runway threshold to the threshold of the extended 6,500' runway. This extension would provide airfield access to the northern development lots.	-	2,580,000

Index	Department	Project Name	Capital Project Description	Capital Project Justification	2024 CFwd	2025
19.12	710 - Airport	Amenities for Airport Viewing Area	Provide public amenities for the new airport viewing area.	The airport public viewing area was constructed in 2024 and consists of an elevated deck that raises people above the fence line and provides a 180 degree view onto the airfield, adjacent to the main airport apron. Some public amenities are needed to transform the area into a pleasant picnic area. These amenities include picnic tables, shade sails, viewfinders and informational signage.	-	35,000
19.13	710 - Airport	Pilot's Lounge - Washroom facility	Add a washroom facility to a new pilot's lounge.	With the opening of the pilot's lounge in 2024, there is considerable demand for a washroom facility adjacent to the lounge. A suitable space exists with access from the main lounge and would allow pilots who use the lounge to have washroom access 24/7. Currently, washrooms are only available during terminal building hours.	-	15,000
19.14	710 - Airport	Grader	Acquisition of a grader through the Airport Capital Assistance Program (ACAP).	The ACAP program offers federal funding for airport equipment and other capital upgrades. While the Campbell River Airport qualifies for 100% funding of mobile equipment, approximately 15% of grader use will be for offsite works. ACAP will pro-rate their contribution accordingly. If successful, the airport would acquire the grader with the federal government contributing 85% of the total cost. The grader would be used for airport surface maintenance, with it shared to the Roads department for periodic use on City streets and other projects.	-	75,000
19.15	710 - Airport	Airport Drive Extension to PAL Aerospace	Extend Airport Drive SE towards the PAL Aerospace hangar access.	The paved portion of Airport Drive currently ends 200m before the access to lot 3A (PAL Aerospace). In winter, access can be challenging and maintaining the unpaved road is difficult. Adjacent land owners have some requirements to improve Airport Drive as part of ongoing subdivision planning. Any work to Airport Drive should be coordinated.	-	
19.16	710 - Airport	Apron Expansion	Expand Apron 2 to grass parking area.	Ramp 2 is the primary parking area for itinerant general aviation. Parking is at a premium in the busy summer months and expansion to cover the existing grass parking area will enhance aircraft parking for all patrons, and generate additional revenues as pilots will pay significantly more to park their aircraft on a paved surface.	-	-
19.17	710 - Airport	ATB HVAC	Systems are 30-plus years old.	A complete evaluation of the current HVAC system was completed in 2017. Several furnaces are inadequate to meet the existing building demands. The air distribution system needs to be balanced which will entail realignment of existing ducting. Numerous sensors are incorrectly located and baseboard heating units are up to 20 years old.	-	-
19.18	710 - Airport	Public Parking Lot Lighting Upgrade	Replace existing parking lot lighting.	Existing public parking lot lights have been in service 25 plus years. Currently they do not meet regulatory requirements for public parking lot lighting output. Additional concerns regarding the light bases as they have been hit by vehicles in the past. Existing bases on the East side are not structurally sufficient.	-	-
19.19	724 - Facilities	Enterprise Centre Renovation (Volunteer)	The renovation project aims to identify a department to relocate and renovate the former Volunteer Centre to suite the department	The city continues to expand, hiring additional staff members. City Hall is currently at capacity and requires additional space for City staff. The Enterprise Centre offers the ideal location to overflow to due to its central location to City Hall.	-	100,000

Index	Department	Project Name	Capital Project Description	Capital Project Justification	2024 CFwd	2025
19.20	724 - Facilities	Furniture Renewal Program	The Furniture Renewal Program is an initiative aimed at revitalizing our organizations workspace by renewing and updating existing furniture assets on an annual basis. The program aims to supply updated furniture to improve ergonomics, innovation, efficiency and employee satisfaction.	The city's furniture assets are of varying ages, conditions and designs. There is no approved, funded plan to replace furniture. Replacements have been on an as needed basis. Approximately 50% of the City's furniture assets have been updated. Another 102 work spaces are still required to be updated.	-	50,000
19.21	724 - Facilities	Fall Protection Installation	The City of Campbell River requires a fall protection system for the Museum and Fire Training School. The primary goal of the project is to create a secure environment, preventing falls and minimizing potential hazards associated with working at heights.	The City has installed fall protection systems on several buildings. However, the Museum and Fire Training School have not received a system.	-	45,000
19.22	724 - Facilities	Building Access Upgrade	The Building Access Upgrade project involves converting the existing keyed access system to a fob access system to align with other City owned buildings. The goal of this project is to enhance security, convenience and control of access to the buildings. The project will upgrade the systems over a three-year period targeting the Sportsplex, Campbell River Community Center, Fire Hall #1, Fire Hall #2, Down Town Safety Office, Centennial Pool and the Pier.	Enhance security, convenience and control of access to buildings. Allows the City to operate on one platform.	-	40,000
19.23	724 - Facilities	Tidemark - HVAC Replacement	The HVAC system upgrade at Tidemark Theatre involves replacing the existing end-of-life unit with a new system that includes advanced cooling capabilities.	The current HVAC system has reached end of life and no longer services the Tidemark Theatre appropriately. A lack of cooling has impacted the Tidemark Theatre's ability to offer summer programming. The new HVAC system will allow full time programming to take place during the summer. The Tidemark Theatre anticipates increased revenue with being able to offer full programming during the summer.	-	35,000
19.24	724 - Facilities	Tidemark - Accessibility Upgrades	The project focuses on enhancing the accessibility of the Tidemark Theatre for both patrons and performers. Improvements include upgrading restroom facilities, installing a ramp into the green room and a wheel chair lift for the stage.	The current accessibility of the theatre is not inclusive and requires upgrade.	-	-
19.25	724 - Facilities	Tidemark - Green Room Renovation	The project seeks to revitalize and upgrade the green room for performers while enhancing overall accessibility. Planned improvements include constructing a partition wall to create a more functional space, renovating and modernizing the washrooms and changing rooms, and adding a small kitchenette for added convenience.	The Green Room has undergone few updates since the theatre's construction, and its current condition no longer meets the demands of contemporary touring productions. Artist feedback has consistently highlighted the need for these improvements to ensure we remain competitive in the industry.	-	-

Appendix 3.0

Legend

Teal Text - Planned Date Change

Index	Department	Project Name	Capital Project Description	Capital Project Justification	2024 CFwd	2025
19.26	724 - Facilities	Tidemark - Concession Renovation	The project includes updating and expanding the current concession area to provide better and expanded services.	The concession area is outdated and not fully equipped to meet the needs of the patrons.	-	-
19.27	724 - Facilities	EV Charger Installations	Starting in 2025, the fleet department will start to transition to electric vehicles. To support this shift, the city needs to upgrade infrastructure and install EV chargers at key facilities to accommodate the new fleet. The funding is intended to be stacked with available grants at the time of execution.	upgrading the infrastructure is a strategic investment that supports the successful implementation of electric vehicles.	-	20,000
19.28	724 - Facilities	Dogwood Operations Centre Construction	Completion and execution of a Site Master Plan for the City's Dogwood Operations Centre.	The Dogwood Operations Centre facility was constructed in 1977. The site acts as the primary staging site for the Operations Division housing central services such as dispatch, maintenance services, stores, a fuel depot, and aggregate storage. It also serves as the home base for the Roads, Parks, and Fleet & Facilities Departments. The facility and site are facing considerable space limitations for office and administration areas, storage, maintenance and staging areas, workshop space, change rooms, washrooms, yard laydown areas, and vehicle parking (public, staff, covered parking for equipment). There is need to develop a long range plan for this site to ensure efficient long-term functionality of the City's Operations Division.	-	-
19.29	724 - Facilities	Centennial Pool Change house Renovations Design	Renovation and modernization of the change house facility at the Centennial Outdoor Pool. Funding is sufficient to complete design work; however, construction would be subject to a financing strategy which may include senior government grants.	The existing change house design is dated and does not provide sufficient facilities for those with mobility issues. Additionally the universal/family change room functionality is severely limited and does not meet a modern standard for recreational pool facilities. However, future direction and design will be informed by the Rec and Culture master plan.	-	-
19.30	724 - Facilities	Replace/Refinish CRCC & Sportsplex Court Flooring	The court floor at the CRCC requires repairs to several areas of the gymnasium. This project aligns both the sportsplex and the CRCC gym floor for refinishing.	The Sportsplex gymnasium floor was repaired and sealed in 2020. This project seeks to align both rec centres for refinishing.	-	-
19.31	724 - Facilities	Fire Hall #2 Locker Rooms / Dorms	Addition of locker rooms and dormitories at Fire Hall #2.	This renovation seeks to add men's and women's locker rooms at Fire Hall #2 as well as a unisex washroom/shower area. Currently there is no dedicated locker room or segregated shower facilities for staff or volunteers. The current washroom/locker facilities do not allow the Fire Department to meet changing operational practices around handling fire affected turnout gear. Currently there are no dormitories on site however based on the increasing use of this facility, particularly in a community emergency requiring 24/7 operation, this function should be added at the same time as a moderately sized interior renovation to address the lack of locker rooms.	-	-

Index	Department	Project Name	Capital Project Description	Capital Project Justification	2024 CFwd	2025
19.32	724 - Facilities	Fire Hall 1 Rehabilitation Works	Lifecycle Rehabilitation works for Fire Hall #1.	It is anticipated that the #1 Fall Hall will now need to remain operational for a period of approximately 10 years. The facility was constructed in 1977 and exhibits a number of deficiencies that have been deferred in the anticipation of a newly constructed fire hall. These deficiencies correlate to a number of building services and functions including electrical, lighting, havoc, structural, building envelope, and interior finishing. Many will need to be addressed if the facility is intended to remain within the City's portfolio for the immediate to medium term future.	-	-
19.33	724 - Facilities	City Hall Foyer Accessible Washroom	Renovation of the 1st floor entry foyer of City Hall to add an accessible public washroom.	The public washroom at City Hall is located in the basement which, although code compliant, does not provide a welcoming standard for the visiting public, particularly for those with mobility issues. Additionally, having the washrooms open during evening Council meetings provides a security risk. Adding a public washroom to the main 1st floor foyer within eyesight of front reception would address both of these concerns.	-	-
19.34	724 - Facilities	Airport Overhead Door Replacement	Replace overhead doors in the lower shop building and the Combined Services Building.	Overhead doors in the lower maintenance shop are original to the building (circa 1965) and are well past their useful life. The Combined Services Building (circa 1980) has had two of four doors replaced in the last 6 years due to catastrophic failure. The remaining two doors are expected to fail in the near future.	-	-
19.35	724 - Facilities	Facility Level Condition Assessments	Ongoing engineering level facility condition assessments.	Undertaking detailed condition assessments of the entire portfolio is good business practice on a five year cycle.	-	-
19.36	724 - Facilities	Pound Replacement	Replacement of the City's 2500 sq. ft. animal control facility.	The City's Pound facility was constructed in 1979 and is approaching the end of it's serviceable life. Many building systems are in need of replacement or upgrade and the layout is not conducive to a safe and modern animal control function. Redevelopment of the pound facility would be considered in conjunction with the City's overall facility portfolio and could be relocated if appropriate.	-	-
19.37	724 - Facilities	IT Office Renovations	Renovate the IT office space.	The IT Office does not have the capacity to support all IT staff being on-site at all times, and some of the cubicles/workstations are not ergonomically configured, and do not provide privacy for calls/meetings. The adjacent lunchroom is rarely used outside of the IT Department staff, and offers the opportunity to create a larger space to accommodate IT staff and the required technology support work.	-	-
19.38	730 - Roads	Driveway Entrance and Sidewalk Replacement	Replace concrete driveways and sidewalks that have been damaged by city owned street trees.	When the subdivision was developed trees were planted incorrectly and subdivision bylaw was not followed. Wrong trees were selected for this area and no root guards were used to prevent roots from damaging driveways and sidewalks.	-	100,000
19.39	730 - Roads	Sidewalk Snow Removal Equipment	Purchase two additional sidewalk snow removal equipment.	The City purchased sidewalk snow removal equipment in 2022. Over the last year it has proven to be very effect in getting the sidewalks cleared. With additional sidewalk snow removal equipment ,snow removal can be time in a more timely matter with additional equipment and more areas.	-	55,000

Index	Department	Project Name	Capital Project Description	Capital Project Justification	2024 CFwd	2025
19.40	730 - Roads	Fire Hall 2 Parking Lot Asphalt Overlay	Asphalt overlay of existing Fire Hall # 2 parking lot.	The current asphalt parking lot needs asphalt overlaying as there is severe alligatoring cracking which is allowing moisture to penetrate the subbase which will eventually cause the asphalt to start breaking apart. It has been brought up as a safety concern in the fire department safety meetings as the asphalt is uneven and causing a tripping hazard.	-	40,000
19.41	730 - Roads	Pay Parking at 1300 Island Highway	Preparation and installation of infrastructure to support pay parking services at 1300 Island Hwy.	In April 2023 Council endorsed implementing pay parking services at 1300 Island Hwy. The site requires preparation and installation of City signage, power to the lot for meter placement, concrete pad for meter, and installation of a kiosk to house the meter and shelter it from inclement weather. It is also anticipated there will be ongoing annual maintenance costs of approx. $3,000, which will be offset by revenues generated through a parking services agreement.	-	24,000
19.42	730 - Roads	Road Paving and Crack Sealing Equipment	Road paving and crack sealing equipment.	The roads department is constantly having issues in getting the paving contractor to come in a timely matter to perform road patching. This small asphalt patch work and crack sealing can be perform by roads staff if the equipment was available to staff. Over the last few years, roads department is waiting up to 6 to 8 weeks to get asphalt repair work done. With this equipment staff can get the asphalt mix from the contractor mixing plant and repair the asphalt within a week. This will provide better service to the community and will provide a safer road surface for vehicle traffic.	-	-
19.43	730 - Roads	Snow Removal Equipment	Purchase snow removal equipment.	As the city continues to grow, more snow removal equipment will be need to provide snow removal service that is set out in the snow and ice management policy.	-	-
19.44	730 - Roads	New Gate and Entrance into Elk River Timber (ERT) Transfer Site	New gate and entrance into ERT transfer site.	With two new subdivision developments happening besides ERT, the existing gate and access will be block the access road to the gate is on private property. The access road will need to be realigned so it is on the Road Right Way, plus a new gate and entrance will need to be built to access the ERT Transfer Site.	-	-
19.45	732 - Parks	Playground Renewal Program	Replace existing playgrounds equipment.	In 2006 council started a playground replace program. A playground has a 20 year life span. This program starting in 2026 would start to replace the playgrounds that were installed in 2006.	-	200,000
19.46	732 - Parks	East Walkway Construction at Robron Park	400 meters of paved walkway construction at Robron Park.	Construction of 400 meters of paved walkway on the east side of Robron Park. This will complete the paved trail installation associated with the construction of the artificial turf field, field house and pickleball courts.	-	200,000
19.47	732 - Parks	Hwy 19A Cemetery Improvements	Hwy19a cemetery road and plot improvements.	The Hwy 19a Cemetery was built in 1927 and is in need of some major repairs to the road and plots sections of the cemetery. The roads are now at a point where vehicle access is limited due to dips and tree roots in the roadway. The plot sites have sunken over time and minor repairs have left the site uneven, thus causing tripping hazards throughout the cemetery site. With these deficiencies it is hard to make the cemetery look attractive and to maintain throughout the year.	-	170,000

Index	Department	Project Name	Capital Project Description	Capital Project Justification	2024 CFwd	2025
19.48	732 - Parks	Ostler Park Master Plan	Detail design of Ostler Park Greenspace. Construction to follow.	Ostler Park was built in 1969 and the greenspace is in needed of a total re-design. The park has serious drainage issues and an irrigation system that is 30 plus years old. This is a very highly used park with many functions happening there through-out the spring/summer and fall. With the addition of the new playground structure this park is well used at all times during the year. The upgrade will enhance the use of the park and draw more people to the down town core.	-	50,000
19.49	732 - Parks	New Park/Playground - Maryland Green Space	Design and construction of a new park with an accessible playground structure.	There is Park land available on Maryland Drive that would need to be developed into a park for the play structure to be located there. As Maryland area is a fast growing development area there is a need for parkland development.	-	80,000
19.50	732 - Parks	Bear Proof Garbage Receptacles	Bear proof garbage receptacles.	Bear Proof Garbage receptacles are need along Dogwood Erickson and Rockland as existing garbage receptacles are attracting bears to frequently come back to the area known for food source. By installing bear proof garbage receptacle this will stop bears from coming back to these sites as they will not be able to access the food source in the receptacle.	-	25,000
19.51	732 - Parks	Vehicle Purchases	Purchase of three new park vehicles.	Over the last 5 years, parks department has been rental trucks as there is not enough vehicles to transport employees to the job site. As parks inventory has grown over the years, staff have increased to maintain the new sites. These sites might only be an increase of $10,000 to maintain, but no vehicles were added to the budget to transport the staff. Parks at its peak as about 35 employees to move about the city, currently only has 14 dedicated park vehicles with the additional three vehicles employees can be moved around efficiently. Rental costs for per truck are $1700 per month and over the course of the year the expenses is approximately $68,000.	-	-
19.52	732 - Parks	New Additional Artificial Turf Field at Robron Park	New artificial turf field.	The Parks, Recreation and Culture plan is recommending a second artificial turf field be built as there is a lack of field time for user groups on the existing artificial turf field at Robron.	-	-
19.53	732 - Parks	Maritime Heritage Park Construction	Maritime Heritage Park construction phase one. A detail design of the park has been completed and the construction of the park has been split into two phases.	This project detail design was completed in 2011, but was delayed due to the unknown location of the sewer force main project. Now with the sewer force main location decided, this park can be constructed. The first phase will be access way from Hwy19a to the Maritime Heritage Park. The second phase will be the construction of the pocket park east of Maritime Heritage Centre. Rotary has committed to partial funding (the amount has not been defined).	-	-
19.54	732 - Parks	Quinsam Park Open Space Design & Development	Design and development of a Quinsam Park open space.	Future details to follow pursuant to the completion of the Parks Master Plan.	-	-
19.55	732 - Parks	Centennial Park Tennis Court Renovation	Total rebuild of the tennis court facility, including subsurface, asphalt, courts surfacing and fencing.	The Centennial tennis courts are well over 25 years old, and minor upgrades have happen over the years. The facility has now reached its end of its life cycle and a major renovation needs to be undertaken. The upgrades could include additional pickleball courts.	-	-

Index	Department	Project Name	Capital Project Description	Capital Project Justification	2024 CFwd	2025
19.56	732 - Parks	Frank James Park Detailed Design and Construction Phases	Detail design for Frank James Park so the upgrades would be shovel ready for grant funding opportunity. Construction to follow in 4 phases.	Frank James Park is in a highly visible area and improvements are warranted given it's popularity. This park is also adjacent to the highway generating safety concerns for the users.	-	-
19.57	780 - Sewer	Lift Station #11 Biofilter Reconstruction	The existing structure will be dismantled and disposed of and reconstructed of materials that will stand the test of time.	The existing structure was identified as past its useful life expectancy and recommended for renewal in the 2017 facility assessment. The current structure is rusted to the point that it is no longer structurally sound and poses to be a safety risk to City staff.	-	-
19.58	732 - Parks	Maryland to Jubilee Greenway Loop	Finish the Greenway Loop in the south end of the City; install walkway, retaining wall and complete the loop.	Finish the Greenway Loop in the south end of the City; install walkway, retaining wall and complete the loop.	-	-
19.59	780 - Sewer	Lift Station Backflow Preventor Upgrades	Upgrade lift station backflow prevention devices.	Cross Connection Control standards require the installation of reduced pressure backflow preventor (RPBP) devices on potable water lines at all sewage handling facilities. This project will replace existing dual check devices with RPBPs at all lift stations and NWEC. In some cases, significant repiping work will be needed to retrofit the new backflow protection devices to existing systems.	-	30,000
19.60	780 - Sewer	Downtown Sewer Capacity Expansion (Construction)	Downtown sewer capacity upgrades - lift station #1 and collection system.	Significant growth in the downtown core is expected in the next 5-10 years. This project will identify and construct the necessary upgrades to accommodate for this growth. The project is broken up into three phases. Ph1 is a detailed capacity analysis of LS1 and the resolution of safety related electrical equipment. Ph2 is construction for LS1 upgrades. Ph3 is design/build of collection system capacity upgrades.	-	-
19.61	782 - Storm Drains	Weather Station Installations	Installation of approximately 8 weather stations throughout the City.	Lack of regional, real time and historical weather data within the city results in operations having to generalize and make assumptions around stormwater development and operational standards. The installation of weather stations throughout the city will allow for operations to regionalize stormwater management approaches, ensuring the efficient and reliable application of stormwater management. Additionally, these stations would help other departments make operational and long-term planning decisions such as the Parks Department (irrigation) and Long-Range Planning.	-	50,000
19.62	782 - Storm Drains	Fire Hall 2 Oil/Grit Separator	Fire Hall 2 - oil/grit separator installation.	The storm system in Fire Hall 2's parking lot is directly piped to Larwood Creek. The installation of an oil/grit separator will improve water quality prior to it being discharged into the creek. While not identified as the reason behind recent fish kill events in Larwood Creek, improving water quality from this source will aid in the maintenance of the receiving environment and reduce stress on the local fish population.	-	40,000
19.63	782 - Storm Drains	Rockland Road (Simms Creek South) Twin Multiplate Culvert Replacement	Replacement of twin multiplate culverts for Simms Creek South at Rockland Road	The 2024 Bridge and Culvert Inspection report has estimated the remaining service life for these culverts to be 5-10 years due to the condition.	-	-

Index	Department	Project Name	Capital Project Description	Capital Project Justification	2024 CFwd	2025
19.64	790 - Water	Campbell River Road Watermain at Quinsam Road	Design and construct ~100m of 300mm PVC watermain.	This watermain, installed in 1948, is prone to failure and has been observed to be in poor condition during emergency repair. Proposed improvements to the intersection at Campbell River Road and Quinsam Road are planned to be constructed over top of this watermain as part of the Kingfisher Development application. This project would avoid disruption to new surface works in the case of emergency repair or planned replacement.	-	225,000
19.65	790 - Water	Dogwood Operations Centre (DOC) Bulk Water Station/Undercarriage Cleaner	Installation of a bulk water station and undercarriage sprayer at Dogwood Operations Centre.	Snow ploughs are experiencing accelerated deterioration due to prolonged exposure to salt on their undercarriage. Installation of an undercarriage sprayer will give operations the ability to clean the tandems and avoid expensive repairs/replacements. Bulk water at DOC is currently supplied via yard and fire hydrants which is inefficient and detrimental to the water infrastructure. The installation of a bulk water station at DOC will bring this activity to appropriate levels of efficiency and help prevent unnecessary damage to water infrastructure. There is also the opportunity to provide bulk water sales to private businesses through this station. Work will most likely require upgrades to the DOC water service and meter.	-	200,000
19.66	780 - Sewer/790 - Water	Vehicle Purchase - FTE SCADA Technical	Purchase of a vehicle for proposed SCADA Technician position.	The proposed SCADA technician position will provide SCADA implementation and maintenance services to the Water and Wastewater treatment plants, and numerous satellite locations throughout the City. The position will require a service vehicle for travel between Utility locations and to act as a remote working platform for those SCADA integrated assets not housed in buildings.	-	80,000
19.67	790 - Water	Water Condition Assessments	Asset management strategy - Gap 11. Determine and record condition assessment levels for water assets.	The water asset inventory list (registry) does not have adequate condition assessment details available to assist with maintenance and renewal decision making. Having accurate data will enhance maintenance and operational decisions and increase just-in-time asset renewals; saving money, lessening impacts of asset breakdowns and mitigating against critical infrastructure failure and risk to the City. The City's Strategic Plan states; "we plan proactively for the long term costs of maintaining our critical infrastructure" and FCM's 2016 Canadian Infrastructure Report Card states as asset conditions decrease, the rate of deterioration and reinvestment costs both increase substantially.	-	-
19.68	790 - Water	Rockland Road Fire Flow	Design and construct a duplicate 200mm watermain on Rockland Road between PRVs at South Alder St and Galerno Rd.	WSSAP Project 15. To be confirmed following completion of 2024 WSSAP update.	-	-
19.69	790 - Water	Beaver Lodge Reservoir Expansion	Design and construct 5000m^3 expansion at Beaver Lodge Reservoir.	WSSAP Project 14. To be confirmed following completion of 2024 WSSAP update. Triggered by development with potential for inclusion in the DCC program.	-	-
19.70	790 - Water	Rockland Road Transmission Main	Installation of a duplicate 350mm diameter watermain on Rockland Road from Simms Creek to South Alder.	Increasing water demands are resulting in high velocities in existing transmission mains which creates high pressure losses in the water system and reduces service life of the asset. Increasing pipe capacity will decrease velocities, mitigate pressure loss and prolong the service life of the existing main.	-	-

Legend

Teal Text - Planned Date Change

Index	Department	Project Name	Capital Project Description	Capital Project Justification	2024 CFwd	2025
19.71	790 - Water	Flow Capacity to Snowden Reservoir	Design and construct a duplicate 200mm watermain across John Hart Lake to Snowden Reservoir.	WSSAP Project 16. To be confirmed following completion of 2024 WSSAP update. Triggered by development with potential for inclusion in the DCC program.	-	-
19.72	790 - Water	Water Filtration Facility	Construction of a water filtration facility.	The City's water system is currently operating with a filtration deferral. Should the quality of the source water degrade or legislation change, the City will be required to filter the community's drinking water.	-	-
19.73	820 - Recreation & Culture	Spirit Square Enhancements	Spirit Square enhancements.	Retractable awning over main stage, shade sails throughout park but concentrated near stage.	-	25,000
19.74	820 - Recreation & Culture	Weight Room Floor	Replace weight room floor.	When new equipment was installed in 2018 it was discovered that the floor is uneven, worn and has holes from unbolting old equipment. The floor needs to be levelled and resurfaced with updated flooring.	-	-
19.75	810 - Long Range Planning	South Petersen Improvements	Work to improve Petersen from Evergreen to Merecroft. Will include road, curb and gutter improvements as well as storm and water improvements.	This area is growing and the aged infrastructure requires improvements to accommodate this growth.	-	-
19.76	810 - Long Range Planning	Ferry Terminal Access Improvements	The Master Transportation Plan (MTP) has identified the need to address access issues with the ferry terminal that could include the addition/modification of the turning lanes and the addition of traffic lights. The design review started in 2017 and completed in 2018/19 with improvements to be undertaken in 2020, subject to MoTI and BC Ferries input. BC Ferries is currently undertaking a consultation/capital improvement planning process that the City may wish to partner with BCF and MoTI in future improvements at this location. This may require the capital funding to be moved forward into the future.	Access to the ferry terminal from Hwy 19A is very poorly set up and is confusing to users which increases potential for accidents at this location. The work will look at the design to provide options to reduce confusion and ultimately improve access to the entrance and from the exit of this site.	-	-
		TOTAL UNFUNDED PROJECTS			-	-

Index	Department	Project Name	Capital Project Description	Capital Project Justification	2024 CFwd	2025
CARRY-FORWARD PROJECTS ALREADY APPROVED BY COUNCIL						
Carry Forward Projects Completed/Required for Maintenance						
20.0	320 - Capital Projects	6th Ave - Thulin Utility Renewal	Design work and planning for this project to be constructed in 2023.	On going assets management have addressed a number of areas that need rehabilitation; this is a multi year projects that started in 2021.	180,000	-
20.1	320 - Capital Projects	2023 Sewer Main Replacement	Replacement of sewer mains as identified by condition assessment or as part of larger revitalization projects (e.g. downtown). Annual construction expenditure of minimum of $1,000,000 to keep up with aging infrastructure with increases to $2,000,000 per year in future years.	Aging sewers have reached the end of their service life. If old mains are not renewed/replaced, maintenance costs, risk of failure, and liability will increase.	40,000	-
20.2	320 - Capital Projects	Sportsplex Rehabilitation & Addition	Major mid-life rehabilitation of the Sportsplex major building systems including replacement of the existing fastened metal roof assembly, all rooftop air handling units/exhaust fans, and windows plus repair to large sections of the envelope. The project also includes an 1,100 sq. ft. addition for enhanced gymnasium storage.	The project seeks to remedy many envelope issues that have been present for many years (water penetration during heavy/windy rainfall events) and carry the facility through a further 25-30 years at which point it will be nearing end of life. The expansion of the gymnasium storage area will assist in coordinating and supporting a variety of current and future programming, particularly when the gym is split for separate functions.	25,000	-
20.3	320 - Capital Projects	Highway 19A Sewer Upgrade - Twillingate to Barlow (DCC Eligible)	Upgrade Hwy 19A sewer main.	Increased development in the Maryland area requires an upgrade to the sewer main due to capacity constraints.	377,780	-
20.4	442 - Properties	Property Purchase	In Camera	In Camera	5,225	-
Carry Forward Projects Awaiting Final Invoicing						
20.5	620 - Fire Protection	Downtown Fire Station #1 Server Room Fire Suppression System	Purchase and installation of a clean agent fixed fire suppression system for the server room at Fire Hall #1 to meet NFPA standards and satisfy contract between the City and NI911.	Critical IT infrastructure for the North Island 911 system and the City is left unprotected from fire in the basement of fire station #1. As part of the contract with NI911 the City is obligated to install a clean agent fire suppression system.	67,129	-
20.6	724 - Facilities	Dogwood Operations Centre Master Plan	Completion and execution of a site master plan for the City's Dogwood Operations Centre and other Operations facilities.	The Dogwood Operations Centre facility was constructed in 1977. The site acts as the primary staging site for the Operations Division housing central services such as dispatch, maintenance services, stores, a fuel depot, and aggregate storage. It also serves as the home base for the Roads, Parks, and Fleet & Facilities Departments. The facility and site are facing considerable space limitations for office and administration areas, storage, maintenance and staging areas, workshop space, change rooms, washrooms, yard laydown areas, and vehicle parking (public, staff, covered parking for equipment). Concurrently the City requires an immediate plan for relocation of our Water Department which is currently operating out of a leased facility and the Norm Wood Environmental Centre staff are working out of a portable trailer. There is need to develop a long range plan for either re-development of the DOC site or an alternative location to ensure efficient long-term functionality of the City's Operations Division.	3,445	-

Index	Department	Project Name	Capital Project Description	Capital Project Justification	2024 CFwd	2025
20.7	782 - Storm Drains	Dogwood Detention Pond Rehabilitation	Complete a complete pond sediment removal and vegetation control service on this pond. Additionally structures in the pond may require attention as will access points and signage.	A complete rehabilitation is required as the pond has been allowed to deteriorate and is in exceptionally poor condition. Substantial winter flows may cause sediment to carry into the receiving stream which is fish bearing.	37,219	-
20.8	790 - Water	Water Cathodic Protection Survey	City wide testing and inspection of the existing cathodic protection system.	It's been four years since the last wholistic look at the water systems cathodic protection. This inspection will be a foundation of a Cathodic Protection Program. Cathodic protection helps maintain the integrity of metal watermains that are subject to corrosive attack due to a wet environment. Lack of cathodic protection on metal pipes can result in corrosion which could lead to an increase in watermain breaks and decreased life of these critical transmission watermains.	74,860	-
Carry Forward Projects Multi Year Project						
20.9	320 - Capital Projects	Norm Wood Environmental Centre Upgrades	Digester, air headers, generator and electrical system upgrades.	Upgrades required to address existing capacity, redundancy, operational and condition issues as identified in the NWEC Pre-design report and 2019 electrical assessment. The existing digester is at capacity, the air headers to the digester and oxidation ditch #1 have degraded beyond repair, critical electrical components are at end of life and are no longer supported by their suppliers, and the existing generator is at end of life and only able to support minimal process equipment operation and is not able to sustain lengthy outages. CFWD: Revised scope confirmed and engineering services being secured. Preparation work for the SCADA Upgrade has been completed in 2021. To reduce duplications in work it was recommended that the integration to Clear SCADA be done within the NWEC Phase III project. The CFwd value of the SCADA upgrade has been combined with the NWEC Phase III project.	1,482,522	-
20.10	320 - Capital Projects	Norm Wood Environmental Centre Upgrades	Digester, air headers, generator and electrical system upgrades.	Upgrades required to address existing capacity, redundancy, operational and condition issues as identified in the NWEC Pre-design report and 2019 electrical assessment. The existing digester is at capacity, the air headers to the digester and oxidation ditch #1 have degraded beyond repair, critical electrical components are at end of life and are no longer supported by their suppliers, and the existing generator is at end of life and only able to support minimal process equipment operation and is not able to sustain lengthy outages. CFWD: Revised scope confirmed and engineering services being secured. Preparation work for the SCADA Upgrade has been completed in 2021. To reduce duplications in work it was recommended that the integration to Clear SCADA be done within the NWEC Phase III project. The CFwd value of the SCADA upgrade has been combined with the NWEC Phase III project.	1,007,102	-

Index	Department	Project Name	Capital Project Description	Capital Project Justification	2024 CFwd	2025
20.11	400 - Director of Corporate Svcs	City Web Site Update	Development and implementation of a new City website to replace the existing site, along with other ancillary sites that the City currently maintains.	The website server needs to be replaced to meet current-day functional needs and the website content needs to be rewritten and reformatted to meet new provincial accessibility legislation and best practices. Website application errors and optimization issues have resulted in an unreliable site that lacks information integrity and user functionality. With website failures expected to continue to increase as the site ages, resulting in ongoing periods without public and staff access to the website, it is necessary that this project move forward now.	215,276	-
20.12	620 - Fire Protection	Fire Master Plan	The Campbell River Fire Department completed a fire service review that was narrow in scope in 2016. That review was conducted using internal capacity and while providing some level of analysis was not as comprehensive as a Fire Master Plan. Further a third-party feasibility study was completed in 2019 with a focus on replacing infrastructure (fire halls) but did not provide a global review of risk and service provision.	The City of Campbell River has recognized the need to complete an accurate and evidence-based assessment of its Fire Department and its provision of emergency services. The City is looking for a systematic and comprehensive assessment of its risks and service capabilities with recommendations aligning the two in a pragmatic and fiscally responsible way. The plan should act as a blueprint that will assist and support the formulating of a strategic framework for immediate, mid-term and long-range service provision while highlighting opportunities or efficiencies for improved service delivery.	100,000	-
Carry Forward Projects Delayed for Operational Reasons						
20.13	320 - Capital Projects	2024 Cedar School Sanitary	Replacement of sewer mains as identified by condition assessment or as part of larger revitalization projects (e.g. downtown). Annual construction expenditure of minimum of $1,000,000 to keep up with aging infrastructure with increases to $2,000,000 per year in future years.	Aging sewers have reached the end of their service life. If old mains are not renewed/replaced, maintenance costs, risk of failure, and liability will increase.	483,394	-
20.14	320 - Capital Projects	Lift Station #4 Slope Stabilization & Repairs	Replacement of sewer mains as identified by condition assessment or as part of larger revitalization projects (e.g. downtown). Annual construction expenditure of minimum of $1,000,000 to keep up with aging infrastructure with increases to $2,000,000 per year in future years.	Aging sewers have reached the end of their service life. If old mains are not renewed/replaced, maintenance costs, risk of failure, and liability will increase.	275,561	-
20.15	320 - Capital Projects	Sewer Facility Renewal - Lift Station #1 Revitalization	Lift station #1 kiosk replacement.	Aging infrastructure has a high risk of failure resulting in increased maintenance costs , service disruptions, liability, and the risk of release of untreated sewage to the environment. Exact budget will fluctuate based on specific projects.	70,000	-
20.16	320 - Capital Projects	Asset Management Service Levels	Development of Asset Management service levels.	Service levels continued to be monitored throughout the different asset classes. Levels of service are a key component of asset management plans.	50,000	-
20.17	320 - Capital Projects	Asset Management Risk Assessments	Development of Asset Management risk assessments.	Risk assessments are critical components of Asset Management planning and strategic capital investment.	25,000	-

Index	Department	Project Name	Capital Project Description	Capital Project Justification	2024 CFwd	2025
20.18	430 - IT	City Hall Wi-Fi Replacement	Replace all Wi-Fi access points at City Hall.	The Wi-Fi at City Hall is using technology that is no longer supported by the vendor, and also cannot be configured with a modern security configuration leaving the City vulnerable to risk of a cyber incident. This project will provide funding for IT to purchase current Access Points, and includes funding for contracted resources to assist the Network Administrators with installation and modern security configuration.	25,000	-
20.19	610 - Bylaw Enforcement	Animal Control Vehicle & Equipment	Procurement of animal control vehicles and necessary equipment.	With the decision to bring animal control services in-house, the City needs to purchase equipment and a vehicle for the purpose of transporting animals and to align with WorkSafe BC requirements.	86,895	-
20.20	620 - Fire Protection	Decontamination Unit	Procurement of a mobile decontamination unit capable of decontaminating two firefighters at the same time, as well as providing personal hygiene amenities to all genders.	Firefighters have abnormally high rates of cancer due to exposure to toxins in smoke. These toxins must be cleaned from the skin as soon as possible after a fire. This decontamination unit will significantly reduce the time that the toxins are being absorbed into their bodies. This unit will also provide washroom facilities and some privacy for all genders working on the fire ground.	206,442	-
20.21	620 - Fire Protection	Portable Radio Replacement	Replacement of aging portable radio fleet (50 radios).	The portable radios no longer meet the current National Fire Protection Association Standard 1802, Standard on Two-Way, Portable RF Voice Communications Devices for Use by Emergency Services Personnel in the Hazard Zone, in many respects. We currently use an entry level all-purpose radio and fail to meet the intrinsic safety, information display, knob size, and IPX rating required to safely function as a firefighter radio.	165,000	-
20.22	710 - Airport	Expansion of Jet Fuel Storage - Construction	Expansion of the existing jet fuel storage system.	The current jet fuel storage system provides 60,000 L of above-ground storage of jet fuel for sale. With PAL Aerospace operating on a near daily basis, and strong demand in the summer, inadequate storage is available at peak times. Additional storage must be added to ensure the airport can always have an inventory of jet fuel available for sale. Jet fuel sales are the airport's single largest revenue source.	269,071	-
20.23	732 - Parks	Willow Point Park Ball Field Netting	Provide netting around field 1 and 3 at Willow Point for protection of spectators and parks users.	With CRMBA moving their ball organization to Willow Point and using the fields for baseball it has causes a hazard to park users. Temporary backstop fencing was put into place until the move officially become permanent. With the installation of the lights system on field 1 and 3 it appears the decision will be permanent therefore the temporary fencing needs to be replaced with netting so baseball can hold provincial tournaments as currently the temporary backstop fencing would stop them from holding provincial tournaments.	68,202	-
20.24	732 - Parks	Outdoor Washroom Installation - Beaver Lodge Lands South Parking Lot and Baikie Island	Outdoor Washroom Installation - Beaver Lodge Lands south parking lot and Baikie Island by the Rotary group.	Rotary club funding these two new washrooms with the city providing the maintenance funding.	9,026	-

Index	Department	Project Name	Capital Project Description	Capital Project Justification	2024 CFwd	2025
20.25	780 - Sewer	City Wide Sewer Modelling Program	Develop and manage a City wide sewer model.	A sewer model is necessary to assist with long range planning as it relates to sewer system asset management. By not having a sewer model, developers are forced to conduct sewer models to determine capacity availability downstream of their projects, and in some cases are being forced to limit the size of their developments; delaying developments; and/or build downstream capacity. A sewer system model will allow the City to stay ahead of development and design sewer systems that meet the greater needs of the community.	111,349	-
20.26	780 - Sewer	Lift Stations Electrical Assessment	Asset Management - Assess the aging electrical components with our aging lift stations electrical kiosks to determine if they meet current code, and schedule replacement of critical components before end of life.	The sewer asset inventory list (registry) does not have adequate lift station electrical condition assessment details available to assist with maintenance and renewal decision making. Having accurate data will enhance maintenance and operational decisions and increase just-in-time asset renewals; saving money, lessening impacts of asset breakdowns and mitigating against critical infrastructure failure and risk to the City. The City's Strategic Plan states; "we plan proactively for the long term costs of maintaining our critical infrastructure" and FCM's 2016 Canadian Infrastructure Report Card states as asset conditions decrease, the rate of deterioration and reinvestment costs both increase substantially.	100,000	-
20.27	782 - Storm Drains	Quinsam Heights Integrated Storm Water Management Plan	Develop an integrated storm water management plan to address localized and downstream storm water issues arising from existing and future development of Quinsam Heights.	There are several projects that are identified in the City's DCC program that originated from a previous Quinsam Heights Integrated Storm Water Management Study, but the projects were not completed before development ramped up in the Quinsam Heights area. As a result, developers have completed piecemeal solutions, which were not identified as solutions in the previous study, to allow them to commence with developments. A comprehensive study is required to determine how the existing works tie into the long range needs of the catchment and what future storm water upgrades are required to satisfy the rapid development within the Quinsam Drainage catchment.	100,995	-
20.28	790 - Water	Water System Strategic Action Plan Update	Update to the Water System Strategic Action Plan.	The Water System Strategic Action Plan was last updated in 2017 and needs to be revised to capture the significant growth and system upgrades that have happened since. An updated action plan is essential to ensure clarity in expected short term and long term improvements and their timelines.	234,300	-
20.29	790 - Water	Water Dept Temporary Location	Cleaning, network upgrades and minor renovations for the Evergreen operating location.	The Water Department has been granted an extended lease at the Evergreen location. This will allow the department to perform much needed renovations such as the installation of a direct connection to the City network. The Water Department will also be able to utilize the entire building for operations.	173,270	-
20.30	790 - Water	Backflow Management Software Replacement	Backflow management software replacement.	Support for the City's current Backflow Management Software expires in April of 2024. To ensure ongoing support, replacement software will be purchased and existing data transferred from the current software to the new management system.	100,000	-

Index	Department	Project Name	Capital Project Description	Capital Project Justification	2024 CFwd	2025
20.31	790 - Water	Cross Connection Control Program Update	Update of cross connection control program.	The current Cross Connection Control Program was completed in 2006 and needs to be updated. A Cross Connection Control Program is required for compliance with the City's Permit to Operate. A Cross Connection Control Program addresses the backflow risk because of cross connections by establishing operating policies and procedures, backflow protector installation and maintenance.	75,000	-
20.32	810 - Long Range Planning	Pedestrian Signal Crossing Lights - Dogwood at Alder Overhead Lights	This annual program supports public safety by providing enhanced safety features to assist pedestrians. Improvements after planned for Cheviot Road in 2024	This annual program supports public safety by providing enhanced safety features to assist pedestrians.	30,000	-
20.33	830 - Solid Waste	Solid Waste Bins	This $1 Million is for the Organics Facility was based on the previous model prior to the CVRD receiving a funding grant. These funds will be needed to support the start up of the organics curbside program and include the purchase of rolling totes for organics and curbside garbage.	This is to support the City's program or contribution to the Organics facility being built by the CVRD and still needs to be evaluated as to what this will entail as the scope of the project has now changed. The transition to curbside organics will see the City looking at a new solid waste collection program and possibly the requirement to purchase curbside roller totes for garbage, yard waste and organics	9,523	
		TOTAL CARRY-FORWARD PROJECTS ALREADY APPROVED BY COUNCIL				

City of Campbell River

2025-2034 Financial Planning
Reserve Fund Continuity Summary

Appendix 4

Reserve Balances Summary	2025 Closing	2026 Closing	2027 Closing	2028 Closing	2029 Closing	2030 Closing	2031 Closing	2032 Closing	2033 Closing	2034 Closing
Interest	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Unrestricted Reserves:										
Airport Reserve	31,534	68,848	94,464	35,218	72,504	95,541	39,276	44,308	65,558	101,716
Capital Works Reserve	26,478	11,415	39,691	65,675	2,198,645	4,334,779	6,927,641	10,759,621	14,633,001	20,220,848
Facilities Reserve	300,999	300,593	300,688	300,786	300,886	300,988	301,091	301,197	301,305	307,535
Financial Stabilization Reserve	1,390,479	1,749,689	954,419	1,148,312	1,372,929	1,504,252	1,729,567	1,716,645	1,939,550	2,167,825
Financial Stabilization - Council Strategic Initiative Funds	121,330	121,330	-	-	-	-	-	-	-	-
Fire Reserve	50,193	50,788	50,784	50,779	50,775	50,771	50,766	50,251	50,236	51,241
Fleet & Heavy Equipment Reserve	35,583	36,295	37,021	37,761	450,596	450,428	450,359	450,288	450,624	450,456
Furniture & Equipment Reserve	50,329	50,927	51,028	50,110	50,194	52,218	50,611	50,501	50,389	52,111
Gaming Reserve	725,499	747,965	121,911	30,260	277,645	529,978	787,358	1,049,885	1,317,663	1,590,796
IT Reserve	20,485	20,466	20,564	20,406	20,610	20,464	20,340	20,290	20,652	21,133
International Relationship Reserve	36,205	41,719	47,339	53,068	58,909	59,233	65,191	65,521	71,598	71,934
Legacy Landmark Reserve	108,722	110,897	113,115	115,377	117,684	120,038	122,439	124,888	127,385	129,933
TOTAL	**2,897,837**	**3,310,931**	**1,831,022**	**1,907,753**	**4,971,379**	**7,518,690**	**10,544,638**	**14,633,395**	**19,027,960**	**25,165,529**
Sewer/Water Funds:										
Sewer Reserve	1,265,417	310,228	1,850,546	4,360,944	1,612,851	3,782,876	6,319,217	9,686,620	13,419,229	17,645,073
Water Reserve	8,798,444	2,047,677	4,704,051	1,219,605	4,742,953	8,642,076	12,935,651	17,332,813	22,268,506	28,119,313
TOTAL	**10,063,861**	**2,357,905**	**6,554,596**	**5,580,549**	**6,355,804**	**12,424,953**	**19,254,868**	**27,019,432**	**35,687,736**	**45,764,386**
Internally Restricted:										
Carbon Neutral Reserve	1,220,250	1,040,655	857,468	772,618	788,070	803,832	819,908	836,306	853,033	870,093
Growing Communities Fund	6,020,395	-	-	-	-	-	-	-	-	-
Parks Parcel Tax Reserve	809,434	939,047	1,129,516	1,154,656	1,555,863	1,968,256	2,392,161	2,827,707	3,275,227	3,734,859
Solid Waste Reserve	471,713	641,878	763,107	832,612	847,344	804,192	700,076	883,316	1,005,967	1,064,585
Storm Water Parcel Tax Reserve	203,479	1,181,139	355,816	192,592	222,556	1,854,519	3,516,571	4,599,763	6,548,770	8,618,663
TOTAL	**8,725,272**	**3,802,718**	**3,105,906**	**2,952,477**	**3,413,833**	**5,430,799**	**7,428,717**	**9,147,092**	**11,682,996**	**14,288,201**
Statutory:										
Capital Lending Reserve	1,340,940	516,586	1,104,193	41,310	802,722	1,579,362	2,371,536	3,179,552	4,003,730	4,844,390
Deferred Revenue - Cash in Lieu of Parks	730,556	745,167	760,070	775,271	790,777	806,592	822,724	839,179	855,962	873,082
Parkland Acquisition DCC	1,399,954	1,571,033	1,745,534	1,923,525	2,105,075	2,290,257	2,479,142	2,671,805	2,868,321	3,068,767
Parkland Development DCC	1,735,040	1,843,181	1,953,484	2,065,994	2,180,754	2,297,809	2,417,205	2,538,989	2,663,209	2,789,913
Roads DCC	2,934,663	3,131,057	3,331,378	3,535,705	3,744,119	3,956,702	4,173,536	4,394,706	4,620,301	4,850,407
Sewer DCC	2,221,714	2,436,488	2,655,558	2,879,009	3,106,929	3,339,408	3,576,536	3,818,407	4,065,115	4,316,757
Storm Drain Quinsam DCC	3,323,988	3,492,467	3,664,317	3,839,603	4,018,395	4,200,763	4,386,778	4,576,514	4,770,044	4,967,445
Water DCC	7,319,888	7,862,207	8,417,352	8,985,589	9,567,190	10,162,433	10,771,600	11,394,980	12,032,867	12,685,562
TOTAL	**21,006,743**	**21,598,186**	**23,631,885**	**24,046,005**	**26,315,961**	**28,633,325**	**30,999,056**	**33,414,131**	**35,879,548**	**38,396,323**
Deferred Revenue:										
Community Works Gas Tax Reserve	3,188,858	3,646,974	462,485	456,952	334,008	300,405	174,331	137,534	8,202	(31,291)
Deferred Revenue - Future Roadworks	2,442,310	2,442,310	2,442,310	2,442,310	2,442,310	2,442,310	2,442,310	2,442,310	2,442,310	2,442,310
Deferred Revenue - Street Trees	108,348	108,348	108,348	108,348	108,348	108,348	108,348	108,348	108,348	108,348
TOTAL	**5,739,516**	**6,197,632**	**3,013,144**	**3,007,611**	**2,884,667**	**2,851,064**	**2,724,989**	**2,688,193**	**2,558,861**	**2,519,368**
Surplus Reserves:										
General Accumulated Surplus	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Sewer Accumulated Surplus	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000
Water Accumulated Surplus	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL	**6,800,000**	**6,800,000**	**6,800,000**	**6,800,000**	**6,800,000**	**6,800,000**	**6,800,000**	**6,800,000**	**6,800,000**	**6,800,000**
Unfunded Asset Retirement Obligation (ARO) Reserve	(609,936)	(609,936)	(609,936)	(609,936)	(609,936)	(609,936)	(609,936)	(609,936)	(609,936)	(609,936)
GRAND TOTAL	**54,623,292**	**43,457,436**	**44,326,617**	**43,684,460**	**50,131,708**	**63,048,894**	**77,142,332**	**93,092,307**	**111,027,165**	**132,323,871**

Airport Reserve

30-5-995340-1500
Budget 2025-2034

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Brought Forward	586,356	31,534	68,848	94,464	35,218	72,504	95,541	39,276	44,308	65,558
Airport Improvement Fees	150,000	150,800	151,600	152,400	153,200	154,000	154,800	155,600	156,400	157,200
Additional Funding Required	(451,224)			734,000			807,000			
Interest at Year End	618	1,350	1,852	691	1,422	1,873	770	869	1,285	1,994
Total	**285,751**	**183,684**	**222,300**	**981,554**	**189,840**	**228,377**	**1,058,112**	**195,744**	**201,994**	**224,752**
Expenditures (detail below)	(254,217)	(114,836)	(127,836)	(946,336)	(117,336)	(132,836)	(1,018,836)	(151,436)	(136,436)	(123,036)
Carry forward to next year	**31,534**	**68,848**	**94,464**	**35,218**	**72,504**	**95,541**	**39,276**	**44,308**	**65,558**	**101,716**

Dept	CC#	Res#	Project Name	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
CAPITAL													
710 - Airport	3034		Lavatory Cart and Septage Receiving Stat	60,000									
710 - Airport	3035		Air Terminal Building - Universal Washroo	15,000									
710 - Airport	NEW		Airport Drive Upgrade				800,000						
710 - Airport	NEW		Expand ATB Parking							900,000			
			Sub-Total (Capital)	**75,000**	**-**	**-**	**800,000**	**-**	**-**	**900,000**	**-**	**-**	**-**
OPERATING													
710 - Airport	S207		Temp Auxiliary Labour	72,300									
710 - Airport	S149	CFwd	Update Airport Land Use & Development Strategy	44,917									
710 - Airport	S128		Wings & Wheels Event	15,000	16,000	16,000	16,000	17,000	17,000	17,000	18,000	18,000	18,000
710 - Airport	S048		Runway Line Painting	35,000		36,400		37,900		39,400		41,000	
710 - Airport	S244		Business Development Travel	12,000									
710 - Airport	S049		Crack Sealing		36,400		37,900		39,400		41,000		42,600
710 - Airport	S225		Enhanced regulatory training			13,000			14,000			15,000	
710 - Airport	S068		Flight Way Clearing				30,000				30,000		
710 - Airport	S227		Carbon Monoxide (CO) Sensor										
			Sub-Total (Operating)	**179,217**	**52,400**	**65,400**	**83,900**	**54,900**	**70,400**	**56,400**	**89,000**	**74,000**	**60,600**
OPERATING - REPAYMENT													
710 - Airport	3027		Runway & Taxiway Rehabilitation		62,436	62,436	62,436	62,436	62,436	62,436	62,436	62,436	62,436
			Sub-Total (Repayment)	**-**	**62,436**	**62,436**	**62,436**	**62,436**	**62,436**	**62,436**	**62,436**	**62,436**	**62,436**
			Grand Total	**254,217**	**114,836**	**127,836**	**946,336**	**117,336**	**132,836**	**1,018,836**	**151,436**	**136,436**	**123,036**

2025-2034 Total Expenditures **3,123,141**

2025-2034 Financial Planning
Reserve Fund Continuity Summary

Capital Lending Reserve

10-5-994322-1500
Budget 2025-2034

				2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
			Brought Forward	2,743,893	1,340,940	516,586	1,104,193	41,310	802,722	1,579,362	2,371,536	3,179,552	4,003,730
			Land Sale Proceeds										
			Additional Funding Required										
Parks Reserve			Repayment - Robron Park Upgrades (10 years)	43,922									
Capital Works	8008		Repayment - Hwy 19A (10 yrs)	61,800	61,800	61,800	61,800						
Facilities	4091		CRCC Roof Replacement (10 yrs)	20,600	20,600	20,600	20,600	20,600	20,600	20,600	20,600	20,600	20,600
IT Reserve	8012		Repayment - Finance Software (10yrs)	231,237	231,237	231,237	231,237	231,237	231,237	231,237	231,237	231,237	231,237
Financial Stabilization	4030		Repayment - Shoppers & 16th Ave (10 yrs)	104,944	104,944	104,944	104,944	104,944	104,944	104,944	104,944	104,944	104,944
Airport	3027		Runway & Taxiway Rehabilitation (10 yrs)		62,436	62,436	62,436	62,436	62,436	62,436	62,436	62,436	62,436
CWGTR	6009		Repayment - Seagull Walkway Repairs (10 yrs)			156,100	156,100	156,100	156,100	156,100	156,100	156,100	156,100
Capital Works	7804		Erickson Road Watermain Replacement (10 yrs)					176,885	176,885	176,885	176,885	176,885	176,885
			Interest at Year End	26,293	10,129	18,590	-	9,211	24,439	39,972	55,815	71,975	88,459
			Total	**3,232,689**	**1,832,086**	**1,172,293**	**1,741,310**	**802,722**	**1,579,362**	**2,371,536**	**3,179,552**	**4,003,730**	**4,844,390**
			Expenditures (detail below)	(1,891,749)	(1,315,500)	(68,100)	(1,700,000)	-	-	-	-	-	-
			Carry forward to next year	**1,340,940**	**516,586**	**1,104,193**	**41,310**	**802,722**	**1,579,362**	**2,371,536**	**3,179,552**	**4,003,730**	**4,844,390**
Dept	**CC#**	**Res #**	**Project Name**										
CAPITAL													
320 - Capital Projects	6009		Seagull Walkway Repairs - North	250,000	1,250,000								
310 - Finance	8012	CFwd	Finance Software	978,749									
310 - Finance	8012		Finance Software	63,000	65,500	68,100							
710 - Airport	3027		Runway & Taxiway Rehabilitation	600,000									
320 - Capital Projects	7804		Erickson Road Watermain Replacement				1,700,000						
			Sub-Total (Capital)	**1,891,749**	**1,315,500**	**68,100**	**1,700,000**	-	-	-	-	-	-
			Grand Total	**1,891,749**	**1,315,500**	**68,100**	**1,700,000**	-	-	-	-	-	-
									2025-2034 Total Expenditures				**4,975,349**

2025-2034 Financial Planning
Reserve Fund Continuity Summary

Capital Works Reserve

10-5-995321-1500
Budget 2025-2034

				2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Brought Forward - Capital Works Reserve				1,076,917	26,478	11,415	39,691	65,675	2,198,645	4,334,779	6,927,641	10,759,621	14,633,001
Annual Existing Taxation Transfer				220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000
Increased Funding from Net Funding Model				250,890	943,445	821,800	655,300	2,802,300	2,825,800	3,194,400	4,371,600	4,350,800	5,970,000
Tfr to Fin Stab - Cancelled Village Project				(750,000)	(750,000)								
Interest at Year End				15,225	14,930	778	1,288	43,111	84,996	135,836	210,973	286,922	396,487
Total - Capital Works Reserve				**813,032**	**454,853**	**1,053,994**	**916,278**	**3,131,086**	**5,329,441**	**7,885,015**	**11,730,214**	**15,617,342**	**21,219,488**
Expenditures (detail below)				(786,554)	(443,438)	(1,014,303)	(850,603)	(932,440)	(994,663)	(957,374)	(970,593)	(984,342)	(998,640)
Carry forward to next year				**26,478**	**11,415**	**39,691**	**65,675**	**2,198,645**	**4,334,779**	**6,927,641**	**10,759,621**	**14,633,001**	**20,220,848**
Dept	**CC1**	**Res #**	**Project Name**										
CAPITAL													
700 - Dir of Ops	8006		Capital Works Management	261,190	271,638	282,503	293,803	305,555	317,778	330,489	343,708	357,457	371,755
320 - Capital Proj	2020		Asset Management		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
730 - Roads	6025		Asphalt Overlay			375,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
810 - LRPS	6002	CFwd	Intersection Improvements	294,441									
810 - LRPS	6002		Intersection Improvements		20,000	245,000							
830 - Solid Waste	4053		Solid Waste Bins	9,523									
730 - Roads	6046		Parking lot Improvements		40,000		45,000		50,000				
730 - Roads	6055		Left Turn Lane - Ocean Shores Strata	159,600									
			Sub-Total (Capital)	**724,754**	**381,638**	**952,503**	**788,803**	**755,555**	**817,778**	**780,489**	**793,708**	**807,457**	**821,755**
OPERATING - REPAYMENT													
730 - Roads			Hwy 19A Repayment	61,800	61,800	61,800	61,800						
320 - Capital Proj	7804		Erickson Road Watermain Replacement					176,885	176,885	176,885	176,885	176,885	176,885
			Sub-Total (Operating)	**61,800**	**61,800**	**61,800**	**61,800**	**176,885**	**176,885**	**176,885**	**176,885**	**176,885**	**176,885**
			Grand Total	**786,554**	**443,438**	**1,014,303**	**850,603**	**932,440**	**994,663**	**957,374**	**970,593**	**984,342**	**998,640**
									2025-2034 Total Expenditures				**8,932,949**

Carbon Neutral Reserve

10-5-991221-1500
Budget 2025-2034

				2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Brought Forward				1,421,324	1,220,250	1,040,655	857,468	772,618	788,070	803,832	819,908	836,306	853,033
Contribution to Carbon Neutral Reserve				65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000
Contribution from LGCAP													
Interest at Year End				23,926	20,405	16,813	15,149	15,452	15,761	16,077	16,398	16,726	17,061
Total				**1,510,250**	**1,305,655**	**1,122,468**	**937,618**	**853,070**	**868,832**	**884,908**	**901,306**	**918,033**	**935,093**
Expenditures (detail below)				(290,000)	(265,000)	(265,000)	(165,000)	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)
Carry forward to next year				**1,220,250**	**1,040,655**	**857,468**	**772,618**	**788,070**	**803,832**	**819,908**	**836,306**	**853,033**	**870,093**
Dept	**CC#**	**Res#**	**Project Name**										
CAPITAL													
730 - Roads	6001	CFwd	Cycling Infrastructure-from CWF	200,000									
730 - Roads	6001		Cycling Infrastructure-from CWF		200,000	200,000	100,000						
724 - Facilities	4052		Energy and Water Consumption Reduction Projects	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
			Sub-Total (Capital)	**250,000**	**250,000**	**250,000**	**150,000**	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**	**50,000**
OPERATING													
810 - Long Range	S173	CFwd	E-Bike and Bike Share Strategy	25,000									
810 - Long Range	S129		Energy Rebate & EV Programs	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
724 - Facilities	NEW		EV Charging Station - Sportsplex Maintenance costs							7,500			
			Sub-Total (Operating)	**40,000**	**15,000**	**15,000**	**15,000**	**15,000**	**15,000**	**22,500**	**15,000**	**15,000**	**15,000**
			Grand Total	**290,000**	**265,000**	**265,000**	**165,000**	**65,000**	**65,000**	**72,500**	**65,000**	**65,000**	**65,000**
									2025-2034 Total Expenditures				**1,382,500**

Community Works Gas Tax Reserve

10-4-234120-0000
Budget 2025-2034

				2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
			Brought Forward	4,640,214	3,188,858	3,646,974	462,485	456,952	334,008	300,405	174,331	137,534	8,202
			Annual Contribution	1,556,607	1,556,607	1,556,607	1,556,607	1,556,607	1,556,607	1,556,607	1,556,607	1,556,607	1,556,607
			Interest at Year End	62,527	71,509	9,068	8,960	6,549	5,890	3,418	2,697	161	-
			Total	**6,259,348**	**4,816,974**	**5,212,649**	**2,028,052**	**2,020,108**	**1,896,505**	**1,860,431**	**1,733,634**	**1,694,302**	**1,564,809**
			Funds held for Council Priorities			(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)
			Expenditures (detail below)	(3,070,490)	(1,170,000)	(4,150,164)	(971,100)	(1,086,100)	(996,100)	(1,086,100)	(996,100)	(1,086,100)	(996,100)
			Carry forward to next year	**3,188,858**	**3,646,974**	**462,485**	**456,952**	**334,008**	**300,405**	**174,331**	**137,534**	**8,202**	**(31,291)**
Dept	**CC#**	**Res#**	**Project Name**										
CAPITAL													
320 - Capital Proj	7804		Erickson Road Watermain Replacement	208,000									
320 - Capital Proj	8015	CFwd	Asset Management Service Levels	50,000									
320 - Capital Proj	8016	CFwd	Asset Management Risk Assessments	25,000									
720 - Parks	9008		Marine Foreshore Restoration	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
720 - Parks	9068	CFwd	Baikie Island Bridge	139,344									
720 - Parks	9068		Baikie Island Bridge	125,000									
724 - Facilities	4039		Big House Pavilion Safety	50,000									
724 - Facilities	4088		Sportsplex Gym Floor Refurbishment			75,000	75,000						
730 - Roads	6006		Sidewalk Infill	40,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
730 - Roads	6007	CFwd	Transit Bus Shelters	55,125									
730 - Roads	6007		Transit Bus Shelters	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
730 - Roads	6024		Street Light Infill	90,000		90,000		90,000		90,000		90,000	
730 - Roads	6025	CFwd	Asphalt Overlay	93,662									
730 - Roads	6025		Asphalt Overlay	650,000	700,000	375,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
730 - Roads	6020	CFwd	Traffic Control Upgrades - Replacement	220,000	230,000								
730 - Roads	6001	CFwd	Cycling Infrastructure	116,348									
730 - Roads	6001		Cycling Infrastructure				100,000	200,000	200,000	200,000	200,000	200,000	200,000
730 - Roads	6047	CFwd	Argonaut Bridge Upgrades/Repairs	231,985									
730 - Roads	6047		Argonaut Bridge Upgrades/Repairs	30,000									
730 - Roads	6012	CFwd	Pedestrian Signals Crossing	30,000									
730 - Roads	6055		Left Turn Lane - Ocean Shores Strata	140,000									
320 - Capital Proj	8011		Seagull Walkway South - Surface Improvements			464,064							
732 - Parks	NEW		Robron Artificial Turf Replacement			500,000							
620 - Fire	1023		Aerial Apparatus Replacement	250,000		2,250,000							
			Sub-Total (Capital)	**2,659,464**	**1,170,000**	**3,994,064**	**815,000**	**930,000**	**840,000**	**930,000**	**840,000**	**930,000**	**840,000**
OPERATING - PROJECTS & REPAYMENTS													
810 - LRPS	S200		Official Community Plan (OCP) & Zoning Bylaw Update	329,065									
730 - Roads	S221	CFwd	Pavement Management Plan	60,000									

Community Works Gas Tax Reserve

10-4-234120-0000
Budget 2025-2034

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Brought Forward	4,640,214	3,188,858	3,646,974	462,485	456,952	334,008	300,405	174,331	137,534	8,202
Annual Contribution	1,556,607	1,556,607	1,556,607	1,556,607	1,556,607	1,556,607	1,556,607	1,556,607	1,556,607	1,556,607
Interest at Year End	62,527	71,509	9,068	8,960	6,549	5,890	3,418	2,697	161	-
Total	**6,259,348**	**4,816,974**	**5,212,649**	**2,028,052**	**2,020,108**	**1,896,505**	**1,860,431**	**1,733,634**	**1,694,302**	**1,564,809**
Funds held for Council Priorities			(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)	(600,000)
Expenditures (detail below)	(3,070,490)	(1,170,000)	(4,150,164)	(971,100)	(1,086,100)	(996,100)	(1,086,100)	(996,100)	(1,086,100)	(996,100)
Carry forward to next year	**3,188,858**	**3,646,974**	**462,485**	**456,952**	**334,008**	**300,405**	**174,331**	**137,534**	**8,202**	**(31,291)**

Dept	CC#	Res#	Project Name									
720 - Parks	NEW		Robron Repayment	21,961								
320 - Capital Wor	NEW		Seagull Walkway Repairs Repayment (10 yrs)			156,100	156,100	156,100	156,100	156,100	156,100	156,100	156,100
			Sub-Total (Operating)	**411,026**	**-**	**156,100**	**156,100**	**156,100**	**156,100**	**156,100**	**156,100**	**156,100**	**156,100**
			Grand Total	**3,070,490**	**1,170,000**	**4,150,164**	**971,100**	**1,086,100**	**996,100**	**1,086,100**	**996,100**	**1,086,100**	**996,100**

2025-2034 Total Expenditures **15,608,354**

City of Campbell River

2025-2034 Financial Planning
Reserve Fund Continuity Summary

Appendix 5

Facilities Reserve

10-5-995322-1500

Budget 2025-2034

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Brought Forward	1,779,604	300,999	300,593	300,688	300,786	300,886	300,988	301,091	301,197	301,305
Annual Contribution	190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000
Increased Funding from Net Funding Model	(585,000)	1,045,500	1,856,000	841,000	491,000	1,041,000	216,000	41,000	216,000	47,000
Interest at Year End	5,902	5,894	5,896	5,898	5,900	5,902	5,904	5,906	5,908	6,030
Total	**1,390,506**	**1,542,393**	**2,352,488**	**1,337,586**	**987,686**	**1,537,788**	**712,891**	**537,997**	**713,105**	**544,335**
Expenditures (detail below)	(1,089,507)	(1,241,800)	(2,051,800)	(1,036,800)	(686,800)	(1,236,800)	(411,800)	(236,800)	(411,800)	(236,800)
Carry forward to next year	**300,999**	**300,593**	**300,688**	**300,786**	**300,886**	**300,988**	**301,091**	**301,197**	**301,305**	**307,535**

Dept	CC#	Res#	Project Name									
CAPITAL												
724 - Facilities	4038	CFwd	Discovery Pier Structural Repairs	31,954								
724 - Facilities	4038		Discovery Pier Structural Repairs	650,000		150,000		175,000		175,000		175,000	
724 - Facilities	4097	CFwd	Police & Public Safety Building Parking Expansion	66,267									
724 - Facilities	4085	CFwd	Dogwood Operations Centre Master Plan	3,445									
724 - Facilities	4065		Video Surveillance System Server & Licence Update	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
724 - Facilities	4100		Workstations for RCMP Members	12,000									
724 - Facilities	4107	CFwd	City Hall Renovations	83,121	50,000								
724 - Facilities	4118		Fire Hall #2 Furnace Replacement	20,000									
724 - Facilities	4122		Haig Brown Exterior Refurbishment	15,000									
724 - Facilities	4119		Airport Overhead Door Replacement	20,000									
724 - Facilities	4120		Centennial Pool Change Room Paint Alternatives	10,000									
724 - Facilities	4117		Fire Alarm Panel Replacement	45,000									
724 - Facilities	4121		DOC Pallet Racking	10,000									
724 - Facilities	4108		Asset Renewal Program		120,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
724 - Facilities	4110	CFwd	MHC Heat Pump / Fan Replacement & Building Automation	17,120	250,000								
724 - Facilities	4116		Dogwood Operations Centre - Define (Construction Below the Line)	50,000									
724 - Facilities	NEW		Tidemark Theatre Envelope Rehabilitation (Stucco)		525,000								
724 - Facilities	NEW		City Hall Seismic Upgrades		140,000								
724 - Facilities	NEW		City Hall HVAC Upgrade		35,000	925,000							
724 - Facilities	NEW		CRCC HVAC Evealuation & Replacement		35,000	100,000							
724 - Facilities	NEW		MHC Aluminum Window Replacement Allowance			100,000							
740 - Recreation	NEW		Willow Point Park / Sportsplex Entrance Signage			100,000							
724 - Facilities	NEW		City Hall Façade Improvements & Window Replacement			40,000	800,000						
724 - Facilities	NEW		Maritime Heritage Centre (MHC) Roof Replacement			400,000							
724 - Facilities	NEW		Enterprise Centre Roof Replacement & Skylights					275,000					
740 - Recreation	NEW		Enterprise Centre Lifecycle Rehabilitation Works						1,000,000				
			Sub-Total (Capital)	**1,068,907**	**1,190,000**	**2,000,000**	**985,000**	**635,000**	**1,185,000**	**360,000**	**185,000**	**360,000**	**185,000**
OPERATING - REPAYMENT												
Capital Lending	4091		CRCC Roof Replacement	20,600	20,600	20,600	20,600	20,600	20,600	20,600	20,600	20,600	20,600
Capital Lending	4097		Police & Public Safety Building Parking Expansion		31,200	31,200	31,200	31,200	31,200	31,200	31,200	31,200	31,200
			Sub-Total (Operating)	**-**	**31,200**	**31,200**	**31,200**	**31,200**	**31,200**	**31,200**	**31,200**	**31,200**	**31,200**

2025-2034 Financial Planning
Reserve Fund Continuity Summary

Facilities Reserve

10-5-995322-1500

Budget 2025-2034

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Brought Forward	1,779,604	300,999	300,593	300,688	300,786	300,886	300,988	301,091	301,197	301,305
Annual Contribution	190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000	190,000
Increased Funding from Net Funding Model	(585,000)	1,045,500	1,856,000	841,000	491,000	1,041,000	216,000	41,000	216,000	47,000
Interest at Year End	5,902	5,894	5,896	5,898	5,900	5,902	5,904	5,906	5,908	6,030
Total	**1,390,506**	**1,542,393**	**2,352,488**	**1,337,586**	**987,686**	**1,537,788**	**712,891**	**537,997**	**713,105**	**544,335**
Expenditures (detail below)	(1,089,507)	(1,241,800)	(2,051,800)	(1,036,800)	(686,800)	(1,236,800)	(411,800)	(236,800)	(411,800)	(236,800)
Carry forward to next year	**300,999**	**300,593**	**300,688**	**300,786**	**300,886**	**300,988**	**301,091**	**301,197**	**301,305**	**307,535**

Dept	CC#	Res#	Project Name									
			Grand Total	**1,089,507**	**1,241,800**	**2,051,800**	**1,036,800**	**686,800**	**1,236,800**	**411,800**	**236,800**	**411,800**	**236,800**
									2025-2034 Total Expenditures				**8,640,707**

2025-2034 Financial Planning
Reserve Fund Continuity Summary

Financial Stabilization Reserve

10-5-991223-1500
Budget 2025-2034

					2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
				Brought Forward	2,261,364	1,390,479	1,749,689	954,419	1,148,312	1,372,929	1,504,252	1,729,567	1,716,645	1,939,550
				Transfer from General Operating Accumulated Surplus	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
				Transfer to Net Funding Model for Capital	2,313,845	(274,445)	(864,080)	557,369						
				Repayment - Harbourside Property Purchase (Water Capital)	(509,845)	(509,845)	(509,845)	(509,845)	(509,845)	(509,845)	(509,845)	(509,845)	(509,845)	(509,845)
				Repayment - Harbourside Property Purchase (Capital Lending)	(104,944)	(104,944)	(104,944)	(104,944)	(104,944)	(104,944)	(104,944)	(104,944)	(104,944)	(104,944)
				Tfr from Capital Works - Cancelled Village Project	750,000	750,000								
				RCMP Lease Accommodation Contribution	631,040									
				Interest at Year End	127,683	134,726	116,753	120,555	124,959	127,534	131,952	131,699	136,070	140,546
				Total	**6,469,143**	**2,385,971**	**1,387,573**	**2,017,554**	**1,658,483**	**1,885,674**	**2,021,415**	**2,246,477**	**2,237,926**	**2,465,306**
				Expenditures (detail below)	(5,078,664)	(636,282)	(433,155)	(869,242)	(285,554)	(381,422)	(291,848)	(529,832)	(298,376)	(297,481)
				Carry forward to next year	**1,390,479**	**1,749,689**	**954,419**	**1,148,312**	**1,372,929**	**1,504,252**	**1,729,567**	**1,716,645**	**1,939,550**	**2,167,825**
				COVID Funds - Brought Forward	1,299,159	121,330	121,330	-	-	-	-	-	-	-
732 - Parks	S151		Continue Downtown Cleanliness Program		(110,000)									
610 - Bylaw Enforcement	S215	CFwd	Downtown Safety Office Expansion of Hours		(404,929)									
610 - Bylaw Enforcement	S215		Downtown Safety Office Expansion of Hours		(216,000)									
610 - Bylaw Enforcement	S199	CFwd	DownTown Security Patrol		(251,900)									
610 - Bylaw Enforcement	S199		DownTown Security Patrol		(195,000)		(121,330)							
			COVID Funds - Carry corward to next year		**121,330**	**121,330**	-	-	-	-	-	-	-	-
			GL Total		**1,511,809**	**1,871,019**	**954,419**	**1,148,312**	**1,372,929**	**1,504,252**	**1,729,567**	**1,716,645**	**1,939,550**	**2,167,825**
Dept	**CC#3**	**Res #**	**Project Name**											
CAPITAL														
442 - Properties	4030	CFwd	Property Acquisition		5,225									
620 - Fire Protection	1012		Decontamination Unit		206,442									
710 - Airport	3032		Expansion of Jet Fuel Storage - City Portion		170,000									
322 - Fire	1017	CFwd	FH1 Server Room Fire Suppression System		67,129									
610 - Bylaw Enforcement	4112	ic24-0046	Animal Control Vehicles & Equip		86,895									
732 - Parks	9095		Downtown Decorative Lighting		65,000									
724 - Facilities	4115		Maintenance Coordinator Vehicle		100,000									
440 - Legislative Services	2045		Election Software		40,000									
442 - Properties	4114		Property Redevelopment Costs		2,187,000									
320 - Capital Projects	7804		Erickson Road Watermain Replacement					250,000						
			Sub-Total (Capital)		**2,927,691**	-	-	**250,000**	-	-	-	-	-	-
OPERATING														
440 - Legislative Services	S102		Municipal Election			100,000				100,000				
410 - Communications	S110		Statistically Valid Community Survey		13,000		13,500		14,000		14,500		15,000	
420 - Human Resources	S111		Exempt Salary Survey					15,000				15,000		
420 - Human Resources	S112		Union Collective Agreement Renewals		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
532 - Roads	S114		Bridge Inspections			24,000		25,500		27,000		29,500		31,000
264 - Economic Devlpmt	S126	CFwd	Economic Development Strategic Planning		19,554									
620 - Fire	S156		Paid On Call (POC) Recruitment		25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
410 - Human Resources	S163		Workplace Culture - Survey		20,000		20,000		20,000		20,000		20,000	
810-Long Range Planning	S166	CFwd	Quinsam Heights Neighbourhood Plan & Land Use Planning with First Nations		13,133									
740 - Recreation & Culture	S167	CFwd	Parks and Recreation Strategic Plan		56,520									
310 - Finance	S170		Financial Systems/Accounting Software		148,500									

2025-2034 Financial Planning
Reserve Fund Continuity Summary

Financial Stabilization Reserve

10-5-991223-1500
Budget 2025-2034

					2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
				Brought Forward	2,261,364	1,390,479	1,749,689	954,419	1,148,312	1,372,929	1,504,252	1,729,567	1,716,645	1,939,550
				Transfer from General Operating Accumulated Surplus	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
				Transfer to Net Funding Model for Capital	2,313,845	(274,445)	(864,080)	557,369						
				Repayment - Harbourside Property Purchase (Water Capital)	(509,845)	(509,845)	(509,845)	(509,845)	(509,845)	(509,845)	(509,845)	(509,845)	(509,845)	(509,845)
				Repayment - Harbourside Property Purchase (Capital Lending)	(104,944)	(104,944)	(104,944)	(104,944)	(104,944)	(104,944)	(104,944)	(104,944)	(104,944)	(104,944)
				Tfr from Capital Works - Cancelled Village Project	750,000	750,000								
				RCMP Lease Accommodation Contribution	631,040									
				Interest at Year End	127,683	134,726	116,753	120,555	124,959	127,534	131,952	131,699	136,070	140,546
				Total	**6,469,143**	**2,385,971**	**1,387,573**	**2,017,554**	**1,658,483**	**1,885,674**	**2,021,415**	**2,246,477**	**2,237,926**	**2,465,306**
				Expenditures (detail below)	(5,078,664)	(636,282)	(433,155)	(869,242)	(285,554)	(381,422)	(291,848)	(529,832)	(298,376)	(297,481)
				Carry forward to next year	**1,390,479**	**1,749,689**	**954,419**	**1,148,312**	**1,372,929**	**1,504,252**	**1,729,567**	**1,716,645**	**1,939,550**	**2,167,825**
58	732 - Parks	S151		Continue Downtown Cleanliness Program	129,000	249,000								
59	110 - City Manager	S186	CFwd	Revenue Study	150,000									
60	112 - Economic Dev	S188	CFwd	Airport Marketing / Investment Attraction	25,540									
61	400 - Director of Corporate Services	S189	CFwd	Accessibility Committee and Accessibility Plan	12,750									
62	400 - Director of Financial Services	S190	CFwd	Corporate Workplace Culture Initiatives	5,287									
63	410 - Human Resources	S194		Certificate of Recognition (COR) - Safety Achievement	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
64	610 - Bylaw Enforcement	S199	24-0023	DownTown Security Patrol			78,670	200,000						
65	310 - Finance	S187	CFwd	Fee Review	40,000									
66	730 - Roads	S221	CFwd	Pavement Management Plan	50,000			130,000				150,000		
67	112 - Economic Devlpmt	S216	CFwd	Lease Property for Doctors	600									
68	630 - Police	S230	24-0142	RCMP Auxiliary Program	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
69	City Manager	S231	CFwd	Overnight Shelter at City Hall	94,757									
70	City Manager	S231		Overnight Shelter at City Hall	206,700									
71	410 - Human Resources	NEW		Benefit Consultant Services	20,000									
72	310 - Finance	NEW		Permissive Tax Exemptions, Grants and Leases Policy Change	20,000									
73	724 - Facilties	NEW		Building Condition Revitalization	75,000									
74	732 - Parks	NEW		FTE: McIvor Lake Maintenance	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
75	320 - Capital Projects	NEW		Capital Projects Operating Budget	154,632	157,282	159,985	162,742	165,554	168,422	171,348	174,332	177,376	180,481
76	110 - City Manager	NEW		Efficiency Review	100,000									
77	620 - Fire	S232		Increase in Fire Operating Budget - Overtime	210,000									
78	410 - Human Resources	NEW		CUPE Positions Analysis		20,000								
79	330 - Risk Mgmt.	S168	CFwd	Property Appraisal Services			75,000					75,000		
80				Contingency for Major Crime	500,000									
81				**Sub-Total (Operating)**	**2,150,973**	**636,282**	**433,155**	**619,242**	**285,554**	**381,422**	**291,848**	**529,832**	**298,376**	**297,481**
83				**Grand Total**	**5,078,664**	**636,282**	**433,155**	**869,242**	**285,554**	**381,422**	**291,848**	**529,832**	**298,376**	**297,481**
85										**2025-2034 Total Expenditures**				**9,101,855**

Fire Reserve

10-5-995323-1500
Budget 2025-2034

				2025	2026	2027	2028	2029	2030	231	2032	2033	2034
			Brought Forward	597,709	50,193	50,788	50,784	50,779	50,775	50,771	50,766	50,251	50,236
			Annual Contribution										
			Increased Funding from Net Funding Model	(254,500)	394,500	30,000	151,000	32,000	153,000	34,000	34,500	36,000	37,000
			Interest at Year End	984	996	996	996	996	996	995	985	985	1,005
			Total	**344,193**	**445,689**	**81,784**	**202,779**	**83,775**	**204,771**	**85,766**	**86,251**	**87,236**	**88,241**
			Expenditures (detail below)	(294,000)	(394,901)	(31,000)	(152,000)	(33,000)	(154,000)	(35,000)	(36,000)	(37,000)	(37,000)
			Carry forward to next year	**50,193**	**50,788**	**50,784**	**50,779**	**50,775**	**50,771**	**50,766**	**50,251**	**50,236**	**51,241**
Dept	**CC#**	**Res #**	**Project Name**										
CAPITAL													
620 - Fire	1019	CFwd	Portable Radio Replacement	165,000									
620 - Fire	1021	CFwd	Fire Services Master Plan 2024	100,000									
620 - Fire	1004		Fire Small Equipment	29,000	30,000	31,000	32,000	33,000	34,000	35,000	36,000	37,000	37,000
620 - Fire	1006		New Fire Station Headquarters - Conceptual Preliminary Design		180,579								
620 - Fire	1015		Small Fire Fleet Replacement		120,000		120,000		120,000				
620 - Fire	1006		New Fire Station Headquarters - Conceptual Preliminary Design		64,322								
			Sub-Total (Capital)	**294,000**	**394,901**	**31,000**	**152,000**	**33,000**	**154,000**	**35,000**	**36,000**	**37,000**	**37,000**
OPERATING - REPAYMENT													
			Sub-Total (Operating)										
			Grand Total	**294,000**	**394,901**	**31,000**	**152,000**	**33,000**	**154,000**	**35,000**	**36,000**	**37,000**	**37,000**
									2025-2034 Total Expenditures				**1,203,901**

Fleet & Heavy Equipment Reserve

10-5-995324-1500
Budget 2025-2034

				2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Brought Forward				1,357,242	35,583	36,295	37,021	37,761	450,596	450,428	450,359	450,288	450,624
Annual Contribution				200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Increased Funding from Net Funding Model				1,459,789	1,415,000	2,485,000	1,680,000	1,729,000	1,425,000	1,802,100	2,068,100	2,579,500	1,601,000
Interest at Year End				698	712	726	740	8,835	8,832	8,831	8,829	8,836	8,832
Total				**3,017,729**	**1,651,295**	**2,722,021**	**1,917,761**	**1,975,596**	**2,084,428**	**2,461,359**	**2,727,288**	**3,238,624**	**2,260,456**
Expenditures (detail below)				(2,982,146)	(1,615,000)	(2,685,000)	(1,880,000)	(1,525,000)	(1,634,000)	(2,011,000)	(2,277,000)	(2,788,000)	(1,810,000)
Carry forward to next year				**35,583**	**36,295**	**37,021**	**37,761**	**450,596**	**450,428**	**450,359**	**450,288**	**450,624**	**450,456**
Suggested minimum balance				450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000	450,000
(Over expended)				**(414,417)**	**(413,705)**	**(412,979)**	**(412,239)**	**596**	**428**	**359**	**288**	**624**	**456**
Dept	**CC#**	**Res #**	**Project Name**										
CAPITAL													
720 - Fleet	4009	CFwd	Fleet Replacement	872,146									
720 - Fleet	4009		Fleet Replacement	1,660,000	1,615,000	2,685,000	1,880,000	1,525,000	1,634,000	2,011,000	2,277,000	2,788,000	1,810,000
730 - Roads	6056		Roads Vehicle Purchases	175,000									
732 - Parks	9094		Parks Vehicle Purchases	275,000									
			Sub-Total (Capital)	**2,982,146**	**1,615,000**	**2,685,000**	**1,880,000**	**1,525,000**	**1,634,000**	**2,011,000**	**2,277,000**	**2,788,000**	**1,810,000**
			Grand Total	**2,982,146**	**1,615,000**	**2,685,000**	**1,880,000**	**1,525,000**	**1,634,000**	**2,011,000**	**2,277,000**	**2,788,000**	**1,810,000**

2025-2034 Total Expenditures **21,207,146**

Furniture & Equipment Reserve

10-5-995325-1500
Budget 2025-2034

				2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
			Brought Forward	52,952	50,329	50,927	51,028	50,110	50,194	52,218	50,611	50,501	50,389
			Annual Contribution	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
			Increased Funding from Net Funding Model	74,390	56,000	47,000	53,000	54,000	57,000	54,000	56,000	66,000	50,000
			Interest at Year End	987	999	1,001	983	984	1,024	992	990	988	1,022
			Total	**143,329**	**122,327**	**113,928**	**120,010**	**120,094**	**123,218**	**122,211**	**122,601**	**132,489**	**116,411**
			Expenditures (detail below)	(93,000)	(71,400)	(62,900)	(69,900)	(69,900)	(71,000)	(71,600)	(72,100)	(82,100)	(64,300)
			Carry forward to next year	**50,329**	**50,927**	**51,028**	**50,110**	**50,194**	**52,218**	**50,611**	**50,501**	**50,389**	**52,111**
Dept	**CC#**	**Res#**	**Project Name**										
CAPITAL													
450 - Facilities	4050		Small Equipment Fund	***35,000***	***35,000***	***35,000***	***35,000***	***35,000***	***35,000***	***35,000***	***35,000***	***35,000***	***35,000***
Weight Room/Cardio Equipment													
740 - Recreation	9900		Precor - Elliptical Trainer (5 year cycle)	8,000					8,500				
740 - Recreation	9900		Matrix - Elliptical Trainer (5 year cycle)				8,500					9,000	
740 - Recreation	9900		Matrix - Elliptical Trainer (5 year cycle)				8,500					9,000	
740 - Recreation	9900		Matrix Treadmill - 1 (5 year cycle)				8,000					9,000	
740 - Recreation	9900		Precor Treadmill - 2 (5 year cycle)	9,000					9,500				
740 - Recreation	9900		Recumbent Precor Bike - 1 (5 year cycle)	3,500					4,000				
740 - Recreation	9900		Recumbent Matrix Bike - 2 (5 year cycle)		4,000					4,500			
741 - Recreation	9900		Recumbent SportArt Bike- 3 (5 year cycle)					5,800					6,300
740 - Recreation	9900		Upright Bike (7 year cycle)		3,500							4,000	
740 - Recreation	9900		Weight Room Spin Bike - 1 (5 year cycle)					3,300					3,600
740 - Recreation	9900		Weight Room Spin Bike - 2 (5 year cycle)					3,300					3,600
740 - Recreation	9900		Guantlet Climber/ Stairs (5 year cycle)			8,000					10,000		
740 - Recreation	9900		Concept Rower- 1 (5 year cycle)					3,000					3,500
740 - Recreation	9900		Concept Rower- 2 (5 year cycle)	2,500					3,000				
740 - Recreation	9900		Concept Rower-3 (5 year cycle)		2,700					3,200			
740 - Recreation	9900		Spin Bike Fleet - 1 (25 bikes in total, replace 2, then 3)		2,500		3,000		3,300		3,500		3,700
740 - Recreation	9900		Spin Bike Fleet - 2		2,500		3,000		3,300		3,500		3,700
740 - Recreation	9900		Spin Bike Fleet - 3			2,500		3,000		3,500		3,700	
740 - Recreation	9900		Spin Bike Fleet - 4			2,500		3,000		3,500		3,700	
740 - Recreation	9900		Spin Bike Fleet - 5			2,500		3,000		3,500		3,700	
740 - Recreation	9900		Stepper - 1 (6 year cycle)	7,000						8,000			
740 - Recreation	9900		Kranker Arm Bike		5,000					6,000			
740 - Recreation	9900		Weight Room plates, dumbells, attachments etc.	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	3,000	3,000
			Weight Room/Cardio Equipment	**32,000**	**22,200**	**17,500**	**33,000**	**26,900**	**34,100**	**34,700**	**19,500**	**45,100**	**27,400**
Custodial Equipment													
740 - Recreation	9900		Vacuum 1 (4 year cycle)	2,000				2,000				2,000	
740 - Recreation	9900		Vacuum 2 (4 year cycle)		1,900				1,900				1,900
740 - Recreation	9900		Vacuum 3 (4 year cycle)				1,900				1,900		
740 - Recreation	9900		Vacuum 4 (4 year cycle)			1,900				1,900			
740 - Recreation	9900		Mini Auto Scrubber (6 year cycle)		4,300								

Furniture & Equipment Reserve

10-5-995325-1500
Budget 2025-2034

				2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Brought Forward				52,952	50,329	50,927	51,028	50,110	50,194	52,218	50,611	50,501	50,389
Annual Contribution				15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Increased Funding from Net Funding Model				74,390	56,000	47,000	53,000	54,000	57,000	54,000	56,000	66,000	50,000
Interest at Year End				987	999	1,001	983	984	1,024	992	990	988	1,022
Total				**143,329**	**122,327**	**113,928**	**120,010**	**120,094**	**123,218**	**122,211**	**122,601**	**132,489**	**116,411**
Expenditures (detail below)				(93,000)	(71,400)	(62,900)	(69,900)	(69,900)	(71,000)	(71,600)	(72,100)	(82,100)	(64,300)
Carry forward to next year				**50,329**	**50,927**	**51,028**	**50,110**	**50,194**	**52,218**	**50,611**	**50,501**	**50,389**	**52,111**
Dept	**CC#**	**Res#**	**Project Name**										
740 - Recreation	9900		Auto Scrubber 1 (10 year cycle)								13,500		
740 - Recreation	9900		Auto Scrubber 2 (10 year cycle)	18,000									
740 - Recreation	9900		Extractor Mini (6 year cycle)			2,500							
740 - Recreation	9900		Extractor 1 (10 year cycle)		8,000								
740 - Recreation	9900		Battery Burnisher 2 (10 year cycle)										
740 - Recreation	9900		Swing Arm 1 (10 year cycle)								2,200		
740 - Recreation	9900		Swing Arm 2 (10 year cycle)										
740 - Recreation	9900		Washer/Dryer 2 (10 year cycle)										
			Custodial Equipment	**20,000**	**14,200**	**4,400**	**1,900**	**2,000**	**1,900**	**1,900**	**17,600**	**2,000**	**1,900**
Tables and Chairs													
740 - Recreation	9900		Tables and Chairs	6,000		6,000		6,000					
			Tables and Chairs	**6,000**	**-**	**6,000**	**-**	**6,000**	**-**	**-**	**-**	**-**	**-**
			Sub-Total (Capital)	**93,000**	**71,400**	**62,900**	**69,900**	**69,900**	**71,000**	**71,600**	**72,100**	**82,100**	**64,300**
			Grand Total	**93,000**	**71,400**	**62,900**	**69,900**	**69,900**	**71,000**	**71,600**	**72,100**	**82,100**	**64,300**
											2025-2034 Total Expenditures	**663,900**	**728,200**

Deferred Revenue - Future Roadworks

10-4-234130-0000
Budget 2025-2034

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Opening Balance	2,642,310	2,442,310	2,442,310	2,442,310	2,442,310	2,442,310	2,442,310	2,442,310	2,442,310	2,442,310
Developer's Contributions										
Interest at Year End										
Total	**2,642,310**	**2,442,310**	**2,442,310**	**2,442,310**	**2,442,310**	**2,442,310**	**2,442,310**	**2,442,310**	**2,442,310**	**2,442,310**
Expenditures (detail below)	(200,000)	-	-	-	-	-	-	-	-	-
Ending Balance	**2,442,310**	**2,442,310**	**2,442,310**	**2,442,310**	**2,442,310**	**2,442,310**	**2,442,310**	**2,442,310**	**2,442,310**	**2,442,310**

Dept	CC1	Res#	Project Name									
700 - Dir of Operations	7804		Erickson Road Watermain Replacement	200,000								
Grand Total				**200,000**	-	-	-	-	-	-	-	-	-

2025-2034 Total Expenditures **200,000**

City of Campbell River

2025-2034 Financial Planning
Reserve Fund Continuity Summary

Appendix 5

Gaming Reserve

10-5-991224-1500

Budget 2025-2034

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Brought Forward	1,490,859	725,499	747,965	121,911	30,260	277,645	529,978	787,358	1,049,885	1,317,663
Annual Contribution	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Transfer to Net Funding Model for Capital			(542,320)	(340,869)						
Interest at Year End	14,225	14,666	15,965	10,218	8,385	13,333	18,380	23,527	28,778	34,133
Total	**2,505,084**	**1,740,165**	**1,221,611**	**791,260**	**1,038,645**	**1,290,978**	**1,548,358**	**1,810,885**	**2,078,663**	**2,351,796**
Funds held for Council Priorities	-	-	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Expenditures (detail below)	(1,779,585)	(992,200)	(949,700)	(611,000)	(611,000)	(611,000)	(611,000)	(611,000)	(611,000)	(611,000)
Carry forward to next year	**725,499**	**747,965**	**121,911**	**30,260**	**277,645**	**529,978**	**787,358**	**1,049,885**	**1,317,663**	**1,590,796**

Dept	CC#	Res#	Project Name									
CAPITAL												
320 - Capital Works	4080	CFwd	Additional Sportsplex Funding	25,000								
710 - Airport	3032		Expansion of Jet Fuel Storage - City Portion	99,071								
724 - Facilities	NEW		CRCC Gym Wall Partition Replacement			250,000						
			Sub-Total (Capital)	**124,071**	**-**	**250,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
OPERATING												
105 - Mayor & Council	S224		Grants	392,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000
110 - City Manager	S198	CFwd	Community Safety Plan	28,600									
112 - Economic Dev	S158	CFwd	Industry Analysis & Investment Attraction	1,174									
112 - Economic Dev	S141	CFwd	CR Restart - additional support	20,427									
264 - Economic Devlpmt	S222		Carving and installation of totem poles at City Hall	120,000									
440 - Leg Svcs	S197	CFwd	RIM Program Project	34,225									
442 - Properties	S219		Senior Centre Lease	91,200	91,200	91,200							
810 - LRPS	S038		Façade Revitalization & CPTED Improvements	10,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
510 - Dev Svcs	S067		Downtown Small Initiatives Fund	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
710 - Airport	S149	CFwd	Update Airport Land Use & Development Strategy Infrastructure	50,000									
710 - Airport	S161	CFwd	Remediation of Contamination at the Airport	155,888									
710 - Airport	S204		Airport Business Plan	37,982									
720 - Parks	S160		Willow Point and Nunn's Creek Ball Relocation	72,000	75,000								
720 - Parks	S171		Vegetation and Public Tree Maintenance	79,000	70,000								
810 - LRPS	S180		Canada Goose Management	5,000									
820 - Rec & Culture	S175	CFwd	Bus Rentals - Summerside Express	7,633									
820 - Rec & Culture	S175		Bus Rentals - Summerside Express	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
820 - Rec & Culture	S179	CFwd	CR Live Streets	26,380									
820 - Rec & Culture	S179		CR Live Streets	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
820 - Recreation & Culture	S104	CFwd	Security presence at the Sportsplex Skatepark	3,055									
820 - Recreation & Culture	S104		Security presence at the Sportsplex Skatepark	57,500	60,000	62,500	65,000	65,000	65,000	65,000	65,000	65,000	65,000
820 - Recreation & Culture	S108		PLAY Campbell River	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
820 - Rec & Culture	S223	CFwd	Spirit Square Management Contract	42,000									
820 - Rec & Culture	S223		Spirit Square Management Contract	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000
830 - Solid Waste	S162	CFwd	Solid Waste Communications/Coordination	47,450									
810 - LRPS	NEW		McIvor Lake & Water Access Master Plans		150,000								
820 - Rec & Culture	S086		Public Art		25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000

Gaming Reserve

10-5-991224-1500
Budget 2025-2034

				2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
			Brought Forward	1,490,859	725,499	747,965	121,911	30,260	277,645	529,978	787,358	1,049,885	1,317,663
			Annual Contribution	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
			Transfer to Net Funding Model for Capital			(542,320)	(340,869)						
			Interest at Year End	14,225	14,666	15,965	10,218	8,385	13,333	18,380	23,527	28,778	34,133
			Total	**2,505,084**	**1,740,165**	**1,221,611**	**791,260**	**1,038,645**	**1,290,978**	**1,548,358**	**1,810,885**	**2,078,663**	**2,351,796**
			Funds held for Council Priorities	-	-	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
			Expenditures (detail below)	(1,779,585)	(992,200)	(949,700)	(611,000)	(611,000)	(611,000)	(611,000)	(611,000)	(611,000)	(611,000)
			Carry forward to next year	**725,499**	**747,965**	**121,911**	**30,260**	**277,645**	**529,978**	**787,358**	**1,049,885**	**1,317,663**	**1,590,796**
Dept	**CC#**	**Res#**	**Project Name**										
			Sub-Total (Operating)	**1,580,514**	**917,200**	**624,700**	**536,000**	**536,000**	**536,000**	**536,000**	**536,000**	**536,000**	**536,000**
COUNCIL CONTINGENCY													
310 - Mayor & Council			Council Contingency Carry-forward										
			Sub-Total (Council Contingency CFWD)	-	-	-	-	-	-	-	-	-	-
310 - Mayor & Council			Lease Property for Doctors	15,000									
310 - Mayor & Council	X000		Council Contingency Annual Allocation	60,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
			Sub-Total (Council Contingency NEW)	**75,000**	**75,000**	**75,000**	**75,000**	**75,000**	**75,000**	**75,000**	**75,000**	**75,000**	**75,000**
			Sub-Total (Operating and Council Contingency)	1,655,514	992,200	699,700	611,000	611,000	611,000	611,000	611,000	611,000	611,000
			Grand Total	**1,779,585**	**992,200**	**949,700**	**611,000**	**611,000**	**611,000**	**611,000**	**611,000**	**611,000**	**611,000**
									2025-2034 Total Expenditures				**7,998,485**

2025-2034 Financial Planning
Reserve Fund Continuity Summary

General Accumulated Surplus

10-5-981120-0000

Budget 2025-2034

				2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
			Brought Forward	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
			Net Balance (Excess Revenues Over Expenses)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
			Transfer to Financial Stabilization Reserve	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
			Interest at Year End										
			Total	**5,000,000**	**5,000,000**	**5,000,000**	**5,000,000**	**5,000,000**	**5,000,000**	**5,000,000**	**5,000,000**	**5,000,000**	**5,000,000**
			Expenditures (detail below)										
			Carry forward to next year	**5,000,000**	**5,000,000**	**5,000,000**	**5,000,000**	**5,000,000**	**5,000,000**	**5,000,000**	**5,000,000**	**5,000,000**	**5,000,000**
Dept	**CC#**	**Res#**	**Project Name**										
CAPITAL													
			Sub-Total (Capital)	-	-	-	-	-	-	-	-	-	-
OPERATING													
			Sub-Total (Operating)										
			Grand Total	-	-	-	-	-	-	-	-	-	-
												2025-2034 Total Expenditures	-

Growing Communities Fund

10-5-991228-1500
Budget 2025-2034

	2024 Actual	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Brought Forward	8,936,104	9,293,548	6,020,395	-	-	-	-	-	-	-	-
Annual Contribution	-	-	-	-	-	-	-	-	-	-	-
Interest at Year End	-	118,047	-	-	-	-	-	-	-	-	-
Total	**8,936,104**	**9,411,595**	**6,020,395**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Expenditures (detail below)	-	(3,391,200)	(6,020,395)	-	-	-	-	-	-	-	-
Carry forward to next year	**8,936,104**	**6,020,395**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Dept	CC#	Res#	Project Name										
CAPITAL													
620 - Fire	1022		SCBA Replacement		1,000,000								
724 - Facilities	4103		RCMP HVAC DCC & Chiller Replacement	-	560,000								
724 - Facilities	4097		Police & Public Safety Building Parking Expa	-	1,100,000								
724 - Facilities	4097		Police & Public Safety Building Parking Expansion		300,000								
740 - Recreation	NEW		Sportsplex Chairs and Dollies		156,200								
620 - Fire	1024		Self Contained Breathing Apparatus (SCBA) Breathing Air Compressor Replacement		100,000								
320 - Capital Projec	8018		Nunns Creek Park Enhancements		175,000	6,020,395							
Sub-Total (Capital)				**-**	**3,391,200**	**6,020,395**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Grand Total				**-**	**3,391,200**	**6,020,395**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

2025-2034 Total Expenditures **9,411,595**

Housing Accelerator Fund (HAF)

10-4-234180-0000 (CC2 # G172)
Budget 2025-2034

				2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
			Brought Forward	1,025,000	-	-	-	-	-	-	-	-	-
			Annual Contribution	1,710,000	-	-	-	-	-	-	-	-	-
			Interest at Year End	-	-	-	-	-	-	-	-	-	-
			Total	**2,735,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
			Expenditures (detail below)	(2,735,000)	-	-	-	-	-	-	-	-	-
			Carry forward to next year	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Dept	**CC#**	**Res#**	**Project Name**										
CAPITAL													
782 - Storm Drains	NEW		City Wide Storm Water Modelling Program	40,000									
780 - Sewer	5050		Downtown Sewer Capacity Expansion - Analysis (	850,000									
782 - Storm Drains	NEW		Downtown Storm Mitigation	750,000									
			Sub-Total (Capital)	**1,640,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
OPERATING													
810 - Long Range Plan	TBD	CFwd	Housing Accelerator Fund Implementation	1,025,000									
782 - Storm Drains	NEW		Quinsam Heights - Ditch Environmental Assessme	70,000									
			Sub-Total (Operating)	**1,095,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
			Grand Total	**2,735,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

2025-2034 Total Expenditures **2,735,000**

2025-2034 Financial Planning
Reserve Fund Continuity Summary

IT Reserve

10-5-995326-1500
Budget 2025-2034

					2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
				Brought Forward	403,525	20,485	20,466	20,564	20,406	20,610	20,464	20,340	20,290	20,652
				Annual Contribution	51,000	51,000	51,000	51,000	51,000	51,000	51,000	51,000	51,000	51,000
				Increased Funding from Net Funding Model	841,710	515,500	418,000	712,500	434,000	557,200	486,200	575,700	471,000	606,500
				Interest at Year End	402	401	403	400	404	401	399	398	405	414
				Total	**1,296,636**	**587,387**	**489,869**	**784,464**	**505,810**	**629,212**	**558,063**	**647,438**	**542,695**	**678,567**
				Expenditures (detail below)	(1,276,151)	(566,921)	(469,305)	(764,058)	(485,199)	(608,748)	(537,723)	(627,147)	(522,043)	(657,433)
				Carry forward to next year	**20,485**	**20,466**	**20,564**	**20,406**	**20,610**	**20,464**	**20,340**	**20,290**	**20,652**	**21,133**
	Dept	**CC#**	**Res#**	**Project Name**										
	CAPITAL													
	213 - IT	2019	CFwd	Internet Security Hardware	16,058									
	213 - IT	2019		Internet Security Hardware	35,000			35,000			35,000			
	320 - Capital Wor	2030	CFwd	Operations Management Software Replacement	51,718									
	320 - Capital Wor	2030		Operations Management Software Replacement	412,125									
	213 - IT	2041	CFwd	City Hall WiFi replacement	25,000									
	400 - DCS	2042	CFwd	City Web Site Upgrade	215,276									
	213 - IT	2002	CFwd	Workstation/Laptop Replacement	24,776									
	213 - IT	2002		Workstation/Laptop Replacement	46,000	46,000	46,000	78,000	46,000	46,000	46,000	46,000	46,000	46,000
	213 - IT	2001		Printer/Photocopier Replacement	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000
	213 - IT	8012		Financial Systems Software	140,651	147,684	155,068	162,822	170,963	179,511	188,486	197,911	207,806	218,197
	213 - IT	2016		GIS Orthophotos		80,000		80,000		90,000		90,000		100,000
	213 - IT	NEW		Dogwood DOC Phone System				40,000						
	213 - IT	2023		Data Storage Upgrade & Primary File Server Rplcmt				75,000						
				Sub-Total (Capital)	**1,003,604**	**310,684**	**238,068**	**507,822**	**253,963**	**352,511**	**306,486**	**370,911**	**290,806**	**401,197**
	OPERATING													
	213 - IT	S072	CFwd	Network Security Audit	41,310									
	213 - IT	S072		Network Security Audit		25,000		25,000		25,000		25,000		25,000
				Sub-Total (Operating)	**41,310**	**25,000**	**-**	**25,000**	**-**	**25,000**	**-**	**25,000**	**-**	**25,000**
	OPERATING - REPAYMENT													
	213 - IT	8012		Finance Software - payback to Capital Lending	231,237	231,237	231,237	231,237	231,237	231,237	231,237	231,237	231,237	231,237
				Sub-Total (Operating-Repayment)	**231,237**	**231,237**	**231,237**	**231,237**	**231,237**	**231,237**	**231,237**	**231,237**	**231,237**	**231,237**
				Total (Operating)	**231,237**	**256,237**	**231,237**	**256,237**	**231,237**	**256,237**	**231,237**	**256,237**	**231,237**	**256,237**
				Grand Total	**1,276,151**	**566,921**	**469,305**	**764,058**	**485,199**	**608,748**	**537,723**	**627,147**	**522,043**	**657,433**
											2025-2034 Total Expenditures			**6,514,729**

International Relationship Reserve

10-5-991225-1500
Budget 2025-2034

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Brought Forward (Ishikari Reserve Portion)	-	5,100	10,302	15,608	21,020	21,020	26,541	26,541	32,171	32,171
Annual Tax Contribution	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Expenditures (detail below)				-	-	-	-	-	-	-
Interest at Year End	100	202	306	412	520	520	631	631	743	743
Sub-Total	**5,100**	**10,302**	**15,608**	**21,020**	**26,541**	**26,541**	**32,171**	**32,171**	**37,915**	**37,915**
Brought Forward (Economic Twinning Reserve Portion)	30,798	31,105	31,417	31,731	32,048	32,369	32,692	33,019	33,349	33,683
Expenditures (detail below)										
Interest at Year End	308	311	314	317	320	324	327	330	333	337
Sub-Total	**31,105**	**31,417**	**31,731**	**32,048**	**32,369**	**32,692**	**33,019**	**33,349**	**33,683**	**34,020**
Carry forward to next year	**36,205**	**41,719**	**47,339**	**53,068**	**58,909**	**59,233**	**65,191**	**65,521**	**71,598**	**71,934**

Dept	CC#	Res#	Project Name										
			Sub-Total (Ishikari Portion)	-	-	-	-	-	-	-	-	-	-
			Sub-Total (Economic Twinning Portion)										
			Grand Total	-	-	-	-	-	-	-	-	-	-

2025-2034 Total Expenditures -

Legacy Landmark Reserve

10-5-991226-1500
Budget 2025-2034

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Brought Forward	106,590	108,722	110,897	113,115	115,377	117,684	120,038	122,439	124,888	127,385
20% Perpetual Care for the Year										
Interest at Year End	2,132	2,174	2,218	2,262	2,308	2,354	2,401	2,449	2,498	2,548
Total	**108,722**	**110,897**	**113,115**	**115,377**	**117,684**	**120,038**	**122,439**	**124,888**	**127,385**	**129,933**
Expenditures (detail below)										
Carry forward to next year	**108,722**	**110,897**	**113,115**	**115,377**	**117,684**	**120,038**	**122,439**	**124,888**	**127,385**	**129,933**

Dept	CC#	Res#	Project Name									
			Grand Total	-	-	-	-	-	-	-	-	-	-
									2025-2034 Total Expenditures			-

Deferred Revenue - Cash in Lieu of Parks

10-4-232840-0000
Budget 2025-2034

	2025	2026	2027	2028	2029	2030	2031	2032	2033
Opening Balance	716,231	730,556	745,167	760,070	775,271	790,777	806,592	822,724	839,179
Developer's Contributions									
Interest at Year End	14,325	14,611	14,903	15,201	15,505	15,816	16,132	16,454	16,784
Total	**730,556**	**745,167**	**760,070**	**775,271**	**790,777**	**806,592**	**822,724**	**839,179**	**855,962**
Expenditures (detail below)									
Ending Balance	**730,556**	**745,167**	**760,070**	**775,271**	**790,777**	**806,592**	**822,724**	**839,179**	**855,962**

Dept	CC3	Res#	Project Name								
Grand Total				-	-	-	-	-	-	-	-	-

2025-2034 Total Expenditures

Parkland Acquisition DCC

10-4-232610-0000
Budget 2025-2034

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Brought Forward	1,232,230	1,399,954	1,571,033	1,745,534	1,923,525	2,105,075	2,290,257	2,479,142	2,671,805	2,868,321
DCC Contribution	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000	129,000
Contribution From S. Island Hwy Rental Property	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500
Deferred Revenue Received										
Interest at Year End	27,225	30,579	34,001	37,491	41,050	44,682	48,385	52,163	56,016	59,946
Total	**1,399,954**	**1,571,033**	**1,745,534**	**1,923,525**	**2,105,075**	**2,290,257**	**2,479,142**	**2,671,805**	**2,868,321**	**3,068,767**
Expenditures (detail below)	-	-	-	-	-	-	-	-	-	-
Carry forward to next year	**1,399,954**	**1,571,033**	**1,745,534**	**1,923,525**	**2,105,075**	**2,290,257**	**2,479,142**	**2,671,805**	**2,868,321**	**3,068,767**

Dept	CC#	Res#	Project Name										
			Grand Total	-	-	-	-	-	-	-	-	-	-
									2025-2034 Total Expenditures				-

Parkland Development DCC

10-4-232620-0000
Budget 2025-2034

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Brought Forward	1,629,019	1,735,040	1,843,181	1,953,484	2,065,994	2,180,754	2,297,809	2,417,205	2,538,989	2,663,209
DCC Contributions	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000	72,000
Deferred Revenue Received										
Interest at Year End	34,020	36,141	38,304	40,510	42,760	45,055	47,396	49,784	52,220	54,704
Total	**1,735,040**	**1,843,181**	**1,953,484**	**2,065,994**	**2,180,754**	**2,297,809**	**2,417,205**	**2,538,989**	**2,663,209**	**2,789,913**
Expenditures (detail below)										
Carry forward to next year	**1,735,040**	**1,843,181**	**1,953,484**	**2,065,994**	**2,180,754**	**2,297,809**	**2,417,205**	**2,538,989**	**2,663,209**	**2,789,913**

Dept	CC#	Res#	Project Name										
			Grand Total	-	-	-	-	-	-	-	-	-	-
									2025-2034 Total Expenditures				-

Parks Parcel Tax Reserve

10-5-994326-1500
Budget 2025-2034

				2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Brought Forward				753,052	809,434	939,047	1,129,516	1,154,656	1,555,863	1,968,256	2,392,161	2,827,707	3,275,227
Annual Contribution - Parks Parcel Tax				538,100	541,200	544,400	547,500	550,700	553,800	557,000	560,100	563,300	566,400
Increased Funding from Net Funding Model						310,000							
Interest at Year End				15,871	18,413	16,069	22,640	30,507	38,593	46,905	55,445	64,220	73,233
Total				**1,307,023**	**1,369,047**	**1,809,516**	**1,699,656**	**1,735,863**	**2,148,256**	**2,572,161**	**3,007,707**	**3,455,227**	**3,914,859**
Expenditures (detail below)				(497,589)	(430,000)	(680,000)	(545,000)	(180,000)	(180,000)	(180,000)	(180,000)	(180,000)	(180,000)
Carry forward to next year				**809,434**	**939,047**	**1,129,516**	**1,154,656**	**1,555,863**	**1,968,256**	**2,392,161**	**2,827,707**	**3,275,227**	**3,734,859**
Dept	**CC#**	**Res#**	**Project Name**										
CAPITAL													
732 - Parks	9068	CFwd	Baikie Island Bridge Replacement	143,400									
732 - Parks	9079	CFwd	Outdoor Washroom Installation - Beaver Lodge Lands S. Parking Lot and Baikie Island	9,026									
732 - Parks	9086	CFwd	Willow Point Park Ball Field Netting	68,202									
732 - Parks	9097		AM - Park Infrastructure Renewal Fund - Pathways	50,000									
732 - Parks	9099		AM - Park Infrastructure Renewal Fund - Outdoor Washrooms	40,000									
732 - Parks	9098		AM - Park Infrastructure Renewal Fund - Irrigation Controllers	50,000									
732 - Parks	9100		AM - Park Infrastructure Renewal Fund - Willow Point Medians	40,000									
732 - Parks			Asset Management - Park Infrastructure Renewal Fund		180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000	180,000
732 - Parks	9095		Ostler Park Rubberized Surface Replacement	75,000									
732 - Parks	NEW		Robron Artificial Turf Replacement			500,000							
732 - Parks	9029		Entrance Sign Jubilee				165,000						
732 - Parks	NEW		Splash Park Renewal				200,000						
			Sub-Total (Capital)	**475,628**	**180,000**	**680,000**	**545,000**	**180,000**	**180,000**	**180,000**	**180,000**	**180,000**	**180,000**
OPERATING & REPAYMENT													
810 - LRPS	NEW		McIvor Lake & Water Access Master Plans		250,000								
720 - Parks			Robron Park Repayment	21,961									
			Sub-Total (Operating)	**21,961**	**250,000**	-	-	-	-	-	-	-	-
			Grand Total	**497,589**	**430,000**	**680,000**	**545,000**	**180,000**	**180,000**	**180,000**	**180,000**	**180,000**	**180,000**
									2025-2034 Total Expenditures				**3,232,589**

Roads DCC

10-4-232500-0000
Budget 2025-2034

				2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
			Brought Forward	2,657,121	2,934,663	3,131,057	3,331,378	3,535,705	3,744,119	3,956,702	4,173,536	4,394,706	4,620,301
			DCC Contribution	260,000	260,000	260,000	260,000	260,000	260,000	260,000	260,000	260,000	260,000
			Deferred Revenue Received										
			Interest at Year End	57,542	61,393	65,321	69,328	73,414	77,582	81,834	86,171	90,594	95,106
			Total	**2,974,663**	**3,256,057**	**3,456,378**	**3,660,705**	**3,869,119**	**4,081,702**	**4,298,536**	**4,519,706**	**4,745,301**	**4,975,407**
			Expenditures (detail below)	(40,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)	(125,000)
			Carry forward to next year	**2,934,663**	**3,131,057**	**3,331,378**	**3,535,705**	**3,744,119**	**3,956,702**	**4,173,536**	**4,394,706**	**4,620,301**	**4,850,407**
Dept	**CC#**	**Res#**	**Project Name**										
CAPITAL													
532 - Roads	6006		Sidewalk Infill	40,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
			Sub-Total (Capital)	**40,000**	**125,000**	**125,000**	**125,000**	**125,000**	**125,000**	**125,000**	**125,000**	**125,000**	**125,000**
			Grand Total	**40,000**	**125,000**	**125,000**	**125,000**	**125,000**	**125,000**	**125,000**	**125,000**	**125,000**	**125,000**
									2025-2034 Total Expenditures				**1,165,000**

City of Campbell River

2025-2034 Financial Planning
Reserve Fund Continuity Summary

Appendix 5

Sewer Reserve

50-5-995380-1500

Budget 2025-2034

					2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
				Brought Forward	9,720,506	1,265,417	310,228	1,850,546	4,360,944	1,612,851	3,782,876	6,319,217	9,686,620	13,419,229
				Transfer from Sewer Surplus	4,223,003	4,494,770	4,793,224	5,064,556	5,346,763	5,163,499	5,472,616	5,794,564	6,129,894	6,542,993
				Interest at Year End	40,498	21,769	51,971	101,195	47,311	89,860	139,592	205,620	278,808	361,668
				Total	**13,984,008**	**5,781,957**	**5,155,424**	**7,016,297**	**9,755,018**	**6,866,210**	**9,395,084**	**12,319,401**	**16,095,322**	**20,323,890**
				Expenditures (detail below)	(12,718,591)	(5,471,729)	(3,304,878)	(2,655,353)	(8,142,167)	(3,083,334)	(3,075,867)	(2,632,782)	(2,676,093)	(2,678,817)
				Carry forward to next year	**1,265,417**	**310,228**	**1,850,546**	**4,360,944**	**1,612,851**	**3,782,876**	**6,319,217**	**9,686,620**	**13,419,229**	**17,645,073**
	Dept	**CC#**	**Res #**	**Project Name**										
	CAPITAL													
	320 - Capital Work	2030	CFwd	Operations Management Software Replacement	64,119									
	320 - Capital Work	2030		Operations Management Software Replacement	181,063									
	780 - Sewer	5006	CFwd	NWEC Upgrades	1,022,522									
	780 - Sewer	5024	CFwd	Sewer Facility Renewal	50,000									
	780 - Sewer	5024		Sewer Facility Renewal	250,000	250,000	250,000	250,000	300,000	300,000	300,000	300,000	300,000	300,000
	780 - Sewer	5037	CFwd	Hwy 19A Sewer Upgrade - Twillingate to Barlow - phase 2	377,780									
	780 - Sewer	5038	CFwd	City Wide Sewer Modelling Program	111,349									
	780 - Sewer	5040	CFwd	Campbellton Sewer Upgrade	218,185									
	780 - Sewer	5040		Campbellton Sewer Upgrade	3,200,000									
	780 - Sewer	5041	CFwd	Lift Station #4 Slope Stabilizatin & Repairs	275,561									
	780 - Sewer	6501	CFwd	6th Ave - Thulin Utility Renewal	54,000									
	700 - Dir of Ops	7804	CFwd	Erickson Road Watermain Replacement	790,000									
	780 - Sewer	8002		Meter Renewal	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
	320 - Capital Work	8006		Capital Works Management	195,893	203,729	211,878	220,353	229,167	238,334	247,867	257,782	268,093	278,817
	780 - Sewer	5046	CFwd	NWEC Oxidation Ditch Diffuser - Upgrade	350,000		350,000		350,000					
	780 - Sewer	5043	CFwd	NWEC Solids Handling Study and Process Construction	250,000		300,000		5,000,000					
	780 - Sewer	5044	CFwd	Lift Stations Electrical Assessment	100,000									
	780 - Sewer	5045	CFwd	NWEC Grizzly Contaminated Solids Dumping Site	197,674									
	780 - Sewer	5045		NWEC Grizzly Contaminated Solids Dumping Site	50,000									
	780 - Sewer	5048		Interceptor Corrosion Mitigation	199,035	2,000,000								
	780 - Sewer	5047	CFwd	Collection System Chemical Addition Station	100,000									
	780 - Sewer	5047		Collection System Chemical Addition Station	345,000									
	780 - Sewer	5049		Sewer Facility Renewal - Lift Station #1 Revitalization	70,000									
	780 - Sewer	5051		Vehicles Purchases	175,000	88,000								
	780 - Sewer	NEW		Foreshore Force Main & Lift Station 5 & 6 Abandonment		500,000								
	780 - Sewer	NEW		NWEC - Secondary Clarifiers 1 & 2 Refurbishment					100,000	400,000	400,000			
	780 - Sewer	5800		Sewer Main Replacement - Parent	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
	780 - Sewer	5804	CFwd	2022 Sewermain Rehabilitation	40,000									
	780 - Sewer	5805		2024 Sewermain Rehabilitation	1,007,102									
	780 - Sewer	5806		2024 Cedar School Sanitary	483,394									
				Sub-Total (Capital)	**12,207,677**	**5,091,729**	**3,161,878**	**2,520,353**	**8,029,167**	**2,988,334**	**2,997,867**	**2,607,782**	**2,618,093**	**2,628,817**
	OPERATING													
	580 - Sewer	S089	CFwd	Confined Space Entry Alternate Procedures	15,000		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
	580 - Sewer	S115	CFwd	Sewer Maintenance & Monitoring	10,560								357	
	580 - Sewer	S115		Sewer Maintenance & Monitoring	34,000	10,000	9,000	40,000	9,000		44,000		24,000	25,000

Sewer Reserve

50-5-995380-1500

Budget 2025-2034

				2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Brought Forward				9,720,506	1,265,417	310,228	1,850,546	4,360,944	1,612,851	3,782,876	6,319,217	9,686,620	13,419,229
Transfer from Sewer Surplus				4,223,003	4,494,770	4,793,224	5,064,556	5,346,763	5,163,499	5,472,616	5,794,564	6,129,894	6,542,993
Interest at Year End				40,498	21,769	51,971	101,195	47,311	89,860	139,592	205,620	278,808	361,668
Total				**13,984,008**	**5,781,957**	**5,155,424**	**7,016,297**	**9,755,018**	**6,866,210**	**9,395,084**	**12,319,401**	**16,095,322**	**20,323,890**
Expenditures (detail below)				(12,718,591)	(5,471,729)	(3,304,878)	(2,655,353)	(8,142,167)	(3,083,334)	(3,075,867)	(2,632,782)	(2,676,093)	(2,678,817)
Carry forward to next year				**1,265,417**	**310,228**	**1,850,546**	**4,360,944**	**1,612,851**	**3,782,876**	**6,319,217**	**9,686,620**	**13,419,229**	**17,645,073**
Dept	**CC#**	**Res #**	**Project Name**										
580 - Sewer	S116	CFwd	Sewer Right of Way Clearing	137,354									
580 - Sewer	S116		Sewer Right of Way Clearing	50,000	50,000	50,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
580 - Sewer	S119		Lift Station 11 Transformer Inspection	9,000		9,000		9,000		9,000		9,000	
580 - Sewer	S226		Water Demand/Meter Audit										
580 - Sewer	NEW		Biobasin Cleaning	200,000									
580 - Sewer	NEW		Utility Surveys - Beavor Lodge Lands	30,000									
580 - Sewer	NEW		Generator Replacement Liftstation #11	25,000	250,000								
580 - Sewer	NEW		Liftstation Pump Replacements		70,000	70,000	70,000	70,000	70,000				
			Sub-Total (Operating)	**510,914**	**380,000**	**143,000**	**135,000**	**113,000**	**95,000**	**78,000**	**25,000**	**58,000**	**50,000**
			Grand Total	**12,718,591**	**5,471,729**	**3,304,878**	**2,655,353**	**8,142,167**	**3,083,334**	**3,075,867**	**2,632,782**	**2,676,093**	**2,678,817**
									2025-2034 Total Expenditures				**46,439,610**

Sewer Accumulated Surplus

50-5-981180-0000
Budget 2025-2034

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Brought Forward	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000
Sewer annual surplus	4,223,003	4,494,770	4,793,224	5,064,556	5,346,763	5,163,499	5,472,616	5,794,564	6,129,894	6,542,993
Transfer excess to Sewer Capital	(4,223,003)	(4,494,770)	(4,793,224)	(5,064,556)	(5,346,763)	(5,163,499)	(5,472,616)	(5,794,564)	(6,129,894)	(6,542,993)
Interest at Year End										
Total	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000
Expenditures (detail below)	-	-	-	-	-	-	-	-	-	-
Carry forward to next year	**800,000**	**800,000**	**800,000**	**800,000**	**800,000**	**800,000**	**800,000**	**800,000**	**800,000**	**800,000**
Minimum value of surplus to maintain operations - 2mths	463,000	472,300	481,700	491,300	491,300	501,100	501,100	511,100	511,100	521,300
Minimum value of surplus to maintain operations - 4mths	926,000	944,500	963,400	982,700	982,700	1,002,400	1,002,400	1,022,400	1,022,400	1,042,800
Ending surplus value	**(126,000)**	**(144,500)**	**(163,400)**	**(182,700)**	**(182,700)**	**(202,400)**	**(202,400)**	**(222,400)**	**(222,400)**	**(242,800)**

Dept	CC#	Res #	Project Name									
			Grand Total	-	-	-	-	-	-	-	-	-	-
										2025-2034 Total Expenditures		-

Sewer DCC

10-4-232300-0000
Budget 2025-2034

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Brought Forward	2,471,151	2,221,714	2,436,488	2,655,558	2,879,009	3,106,929	3,339,408	3,576,536	3,818,407	4,065,115
DCC Contribution	167,000	167,000	167,000	167,000	167,000	167,000	167,000	167,000	167,000	167,000
Interest at Year End	43,563	47,774	52,070	56,451	60,920	65,479	70,128	74,871	79,708	84,642
Total	**2,681,714**	**2,436,488**	**2,655,558**	**2,879,009**	**3,106,929**	**3,339,408**	**3,576,536**	**3,818,407**	**4,065,115**	**4,316,757**
Expenditures (detail below)	(460,000)	-	-	-	-	-	-	-	-	-
Carry forward to next year	**2,221,714**	**2,436,488**	**2,655,558**	**2,879,009**	**3,106,929**	**3,339,408**	**3,576,536**	**3,818,407**	**4,065,115**	**4,316,757**

Dept	CC1	Res#	Project Name									
CAPITAL												
580 - Sewer	5006	CFwd	NWEC Upgrades Phase 3	460,000								
			Sub-Total (Capital)	**460,000**	-	-	-	-	-	-	-	-	-
			Grand Total	**460,000**	-	-	-	-	-	-	-	-	-

2025-2034 Total Expenditures **460,000**

Solid Waste Reserve

10-5-991227-1500

Budget 2025-2034

		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	Brought Forward	191,021	471,713	641,878	763,107	832,612	847,344	804,192	700,076	883,316	1,005,967
	Transfer from Solid Waste Surplus	271,443	512,494	460,156	406,007	349,844	291,665	231,564	169,239	104,985	38,499
	Interest at Year End	9,249	2,537	5,940	8,365	9,755	10,050	9,187	14,002	17,666	20,119
	Total	**471,713**	**986,744**	**1,107,973**	**1,177,478**	**1,192,211**	**1,149,059**	**1,044,943**	**883,316**	**1,005,967**	**1,064,585**
	Expenditures (detail below)	-	(344,867)	(344,867)	(344,867)	(344,867)	(344,867)	(344,867)	-	-	-
	Carry forward to next year	**471,713**	**641,878**	**763,107**	**832,612**	**847,344**	**804,192**	**700,076**	**883,316**	**1,005,967**	**1,064,585**
Dept	**CC#** **Res#** **Project Name**										
	Sub-Total (Capital)	-	-	-	-	-	-	-	-	-	-
OPERATING - REPAYMENT											
830 - Solid Waste	Solid Waste Carts/Bins Purchase		344,867	344,867	344,867	344,867	344,867	344,867			
	Sub-Total (Operating)										
	Grand Total	-	**344,867**	**344,867**	**344,867**	**344,867**	**344,867**	**344,867**	-	-	-
								2025-2034 Total Expenditures			**2,069,200**

Storm Water Parcel Tax Reserve

10-5-995328-1500

Budget 2025-2034

				2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
			Brought Forward	3,932,898	203,479	1,181,139	355,816	192,592	222,556	1,854,519	3,516,571	4,599,763	6,548,770
			Annual contributions from parcel tax	1,693,500	1,754,500	1,817,700	1,883,000	1,950,600	2,020,600	2,093,100	2,168,000	2,245,600	2,325,900
			Interest at Year End	3,990	23,160	6,977	3,776	4,364	36,363	68,952	90,191	128,407	168,993
			Total	5,630,388	1,981,139	3,005,816	2,242,592	2,147,556	2,279,519	4,016,571	5,774,763	6,973,770	9,043,663
			Expenditures (detail below)	(5,426,909)	(800,000)	(2,650,000)	(2,050,000)	(1,925,000)	(425,000)	(500,000)	(1,175,000)	(425,000)	(425,000)
			Carry forward to next year	**203,479**	**1,181,139**	**355,816**	**192,592**	**222,556**	**1,854,519**	**3,516,571**	**4,599,763**	**6,548,770**	**8,618,663**
Dept	**CC#**	**Res#**	**Project Name**										
CAPITAL													
782 - Storm Drains	6501	CFwd	6th Ave - Thulin Utility Renewal	50,400									
700 - Dir of Ops	7804	CFwd	Erickson Road Watermain Replacement	3,450,000									
782 - Storm Drains	6508	CFwd	Quinsam Heights Integrated Storm Water Management Plan	100,995									
782 - Storm Drains	6050	CFwd	City Wide Storm Water Modelling Program	147,591									
782 - Storm Drains	6048	CFwd	Dogwood Detention Pond Rehabilitation	37,219									
782 - Storm Drains	6509	CFwd	Ditch Flow Monitoring Equipment	73,798									
782 - Storm Drains	6509		Ditch Flow Monitoring Equipment	50,000	50,000	50,000							
782 - Storm Drains	6049	CFwd	Homewood Road Pipe Arch		75,000	750,000							
782 - Storm Drains	NEW		Petersen Road Drainage Rehabilitation		100,000	750,000							
782 - Storm Drains	6510		Nunns Creek Outfall Improvements		150,000	150,000	150,000						
782 - Storm Drains	NEW		14th - Spruce to Redwood			350,000							
782 - Storm Drains	6506		2nd and 4th Ave Outfall Upgrades - Risk Assessment			150,000							
782 - Storm Drains	6504		Nunns Creek/2nd Ave Detention Pond (Quinsam)			25,000	125,000	1,500,000					
782 - Storm Drains	NEW		Redwood - 14th to 19th (Design listed Above the Line)				1,350,000						
782 - Storm Drains	NEW		16th Ave Box Culvert Replacement							75,000	750,000		
782 - Storm Drains	6600	CFwd	Storm System Renewals	260,000									
782 - Storm Drains	6600		Storm System Renewals	425,000	425,000	425,000	425,000	425,000	425,000	425,000	425,000	425,000	425,000
			Sub-Total (Capital)	**4,595,003**	**800,000**	**2,650,000**	**2,050,000**	**1,925,000**	**425,000**	**500,000**	**1,175,000**	**425,000**	**425,000**
OPERATING													
782 - Storm Drains	S229		Storm Drains Operating Budget Funding	659,260									
782 - Storm Drains	S213	CFwd	Stormwater Utility Consultant RFQ	160,646									
782 - Storm Drains	NEW		Island Hwy Capacity Analysis	12,000									
			Sub-Total (Operating)	**831,906**	-	-	-	-	-	-	-	-	-
			Grand Total	**5,426,909**	**800,000**	**2,650,000**	**2,050,000**	**1,925,000**	**425,000**	**500,000**	**1,175,000**	**425,000**	**425,000**
										2025-2034 Total Expenditures			**15,801,909**

Storm Drain Quinsam DCC

10-4-232400-0000
Budget 2025-2034

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Brought Forward	3,158,811	3,323,988	3,492,467	3,664,317	3,839,603	4,018,395	4,200,763	4,386,778	4,576,514	4,770,044
DCC Contribution	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Deferred Revenue Received										
Interest at Year End	65,176	68,480	71,849	75,286	78,792	82,368	86,015	89,736	93,530	97,401
Total	**3,323,988**	**3,492,467**	**3,664,317**	**3,839,603**	**4,018,395**	**4,200,763**	**4,386,778**	**4,576,514**	**4,770,044**	**4,967,445**
Expenditures (detail below)	-	-	-	-	-	-	-	-	-	-
Carry forward to next year	**3,323,988**	**3,492,467**	**3,664,317**	**3,839,603**	**4,018,395**	**4,200,763**	**4,386,778**	**4,576,514**	**4,770,044**	**4,967,445**

Dept	CC#	Res#	Project Name									
Grand Total				-	-	-	-	-	-	-	-	-	-

2025-2034 Total Expenditures -

Deferred Revenue - Street Trees

10-4-234170-0000
Budget 2025-2034

	2025	2026	2027	2028	2029	2030	2031	2032	2033
Opening Balance	108,348	108,348	108,348	108,348	108,348	108,348	108,348	108,348	108,348
Developer's Contributions									
Interest at Year End									
Total	**108,348**	**108,348**	**108,348**	**108,348**	**108,348**	**108,348**	**108,348**	**108,348**	**108,348**
Expenditures (detail below)									
Ending Balance	**108,348**	**108,348**	**108,348**	**108,348**	**108,348**	**108,348**	**108,348**	**108,348**	**108,348**

Dept	CC3	Res#	Project Name									
			Grand Total	-	-	-	-	-	-	-	-	-

2025-2034 Total Expenditures

Water Reserve

70-5-995360-1500
Budget 2025-2034

				2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
			Brought Forward	21,539,484	8,798,444	2,047,677	4,704,051	1,219,605	4,742,953	8,642,076	12,935,651	17,332,813	22,268,506
			Transfer from Water Surplus	4,447,842	4,701,492	4,976,696	5,262,674	5,560,197	5,868,685	6,188,482	6,560,631	7,012,697	7,823,812
			Repayment - Harbourside Property Purchase (FinStab)	509,845	509,845	509,845	509,845	509,845	509,845	509,845	509,845	509,845	509,845
			Repayment - Cart/Bin Purchase (Solid Waste)		344,867	344,867	344,867	344,867	344,867	344,867			
			Interest at Year End	192,126	59,758	111,844	43,522	112,607	189,060	273,248	359,467	456,245	570,967
			Total	**26,689,297**	**14,414,406**	**7,990,928**	**10,864,958**	**7,747,120**	**11,655,410**	**15,958,518**	**20,365,594**	**25,311,600**	**31,173,130**
			Expenditures (detail below)	(17,890,853)	(12,366,729)	(3,286,878)	(9,645,353)	(3,004,167)	(3,013,334)	(3,022,867)	(3,032,782)	(3,043,093)	(3,053,817)
			Carry forward to next year	**8,798,444**	**2,047,677**	**4,704,051**	**1,219,605**	**4,742,953**	**8,642,076**	**12,935,651**	**17,332,813**	**22,268,506**	**28,119,313**
Dept	**CC#**	**Res #**	**Project Name**										
CAPITAL													
590 - Water	6501	CFwd	6th Ave - Thulin Utility Renewal	75,600									
590 - Water	7033	CFwd	Water Dept. Temporary Location	173,270									
590 - Water	7049	CFwd	Water System Strategic Action Plan Update	234,300									
590 - Water	7052	CFwd	Water Cathodic Protection Survey	74,860									
590 - Water	7053	CFwd	Cross Connection Control Program Update	75,000									
590 - Water	7054	CFwd	Backflow Management Software Repacement	100,000									
820 - Capital Work	2030	CFwd	Operations Management Software Replacement	64,119									
820 - Capital Work	2030		Operations Management Software Replacement	181,063									
590 - Water	7047	CFwd	John Hart Reservoir - moved funding from DCC	498,230									
590 - Water	7047		John Hart Reservoir - moved funding from DCC	6,000,000	9,000,000								
830 - Solid Waste	4053		Solid Waste Carts/Bins Purchase	2,000,000									
590 - Water	7057		Vehicles Purchases	175,000	88,000								
590 - Water	7026		Fire Hydrant Renewal	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
590 - Water	7027		Water Service Renewal	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
590 - Water	8002		Meter Renewal	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
448 - Capital Wor	8006		Capital Works Management	195,893	203,729	211,878	220,353	229,167	238,334	247,867	257,782	268,093	278,817
590 - Water	7500		Water Facilities Component Renewal - Parent	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
590 - Water	7800		Watermain Renewal - Parent	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
700 - Dir of Ops	7804	CFwd	Erickson Road Watermain Replacement	5,150,000			650,000						
590 - Water	NEW		Transmission Main Renewal		300,000	300,000	6,000,000						
			Sub-Total (Capital)	**17,667,335**	**12,261,729**	**3,181,878**	**9,540,353**	**2,899,167**	**2,908,334**	**2,917,867**	**2,927,782**	**2,938,093**	**2,948,817**
OPERATING													
590 - Water	S074	CFwd		32,876									
590 - Water	S089	CFwd	Confined Space Entry Alternate Procedures	55,642									
580 - Sewer	NEW		Utility Surveys - Beavor Lodge Lands	30,000									
732 - Parks	NEW		McIvor Lake Maintenance & Water Shed Quality	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
590 - Water	S074		Water Conservation Program	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
			Sub-Total (Operating)	**223,518**	**105,000**	**105,000**	**105,000**	**105,000**	**105,000**	**105,000**	**105,000**	**105,000**	**105,000**
			Grand Total	**17,890,853**	**12,366,729**	**3,286,878**	**9,645,353**	**3,004,167**	**3,013,334**	**3,022,867**	**3,032,782**	**3,043,093**	**3,053,817**
										2025-2034 Total Expenditures			**61,359,872**

Water Accumulated Surplus

70-5-981160-0000
Budget 2025-2034

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Brought Forward	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Annual water surplus	4,447,842	4,701,492	4,976,696	5,262,674	5,560,197	5,868,685	6,188,482	6,560,631	7,012,697	7,823,812
Excess Transferred to Water Capital Reserve	(4,447,842)	(4,701,492)	(4,976,696)	(5,262,674)	(5,560,197)	(5,868,685)	(6,188,482)	(6,560,631)	(7,012,697)	(7,823,812)
Interest at Year End										
Total	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Expenditures (detail below)										
Carry forward to next year	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**
Minimum value of surplus to maintain operations - 2mths	639,600	652,400	665,400	678,700	692,300	706,100	720,200	734,600	749,300	764,300
Minimum value of surplus to maintain operations - 4mths	1,279,400	1,305,000	1,331,100	1,357,700	1,384,900	1,412,600	1,440,900	1,469,700	1,499,100	1,529,100
Ending surplus value	**(279,400)**	**(305,000)**	**(331,100)**	**(357,700)**	**(384,900)**	**(412,600)**	**(440,900)**	**(469,700)**	**(499,100)**	**(529,100)**

Dept	CC#	Res #	Project Name									
			Grand Total	-	-	-	-	-	-	-	-	-	-
									2025-2034 Total Expenditures			-

Water DCC

10-4-232200-0000
Budget 2025-2034

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Brought Forward	6,790,134	7,319,888	7,862,207	8,417,352	8,985,589	9,567,190	10,162,433	10,771,600	11,394,980	12,032,867
DCC Contribution	386,227	388,158	390,099	392,049	394,009	395,979	397,959	399,949	401,949	403,958
Deferred Revenue Received										
Interest at Year End	143,527	154,161	165,046	176,188	187,592	199,263	211,208	223,431	235,939	248,737
Total	7,319,888	7,862,207	8,417,352	8,985,589	9,567,190	10,162,433	10,771,600	11,394,980	12,032,867	12,685,562
Expenditures (detail below)	-	-	-	-	-	-	-	-	-	-
Carry forward to next year	**7,319,888**	**7,862,207**	**8,417,352**	**8,985,589**	**9,567,190**	**10,162,433**	**10,771,600**	**11,394,980**	**12,032,867**	**12,685,562**

Dept	CC#	Res#	Project Name									
CAPITAL												
			Grand Total	-	-	-	-	-	-	-	-	-	-
											2025-2034 Total Expenditures	-

Unfunded Asset Retirement Obligation (ARO) Reserve

10-5-995330-1500
Budget 2025-2034

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Brought Forward	(609,936)	(609,936)	(609,936)	(609,936)	(609,936)	(609,936)	(609,936)	(609,936)	(609,936)	(609,936)
Annual Contribution										
Interest at Year End	-	-	-	-	-	-	-	-	-	-
Total	**(609,936)**	**(609,936)**	**(609,936)**	**(609,936)**	**(609,936)**	**(609,936)**	**(609,936)**	**(609,936)**	**(609,936)**	**(609,936)**
Expenditures (detail below)	-	-	-	-	-	-	-	-	-	-
Carry forward to next year	**(609,936)**	**(609,936)**	**(609,936)**	**(609,936)**	**(609,936)**	**(609,936)**	**(609,936)**	**(609,936)**	**(609,936)**	**(609,936)**

Dept	CC#	Res#	Project Name										
			Grand Total	-	-	-	-	-	-	-	-	-	-
									2025-2034 Total Expenditures				-

Financial Stability & Resiliency Policy

Purpose

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

Objectives

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

Policies

1. Financial Plan Bylaw Adoption – The City's Financial Plan Bylaw for the next fiscal year will be approved prior to December 31.

2. Long-Term Budgeting – At a minimum, the City will produce a 10-year financial plan.

3. Budget Parameters – Budget parameters will maintain service levels, provide an opportunity to enhance services, and invest in critical infrastructure. The parameters for each budget component, expressed in terms of a general tax increase, are:

   3.1 Operating costs of capital will be included as part of the base budget parameter unless funding pressure requires a tax levy increase.

   3.2 Debt servicing will be funded within the capital budget parameter unless funding pressure requires a tax levy increase.

   3.3 One-time operating projects will be funded by reserve in order to stabilize and smooth out tax increases.

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

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

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

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

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

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

7. Asset Infrastructure Management – The City will invest in asset management to keep infrastructure in a proper state of repair to avoid costly failures. Asset management ensures assets are maintained in a state of good repair while optimizing capital investment to maintain service levels and ensure best value for taxpayer's dollars.

8. Reserve Waterfall Structure – The City's Reserve Policy will be applied to ensure funds are not sitting idle in any one reserve and are suitably allocated. The waterfall will follow policy to ensure desired levels of each reserve is preserved; current year surplus is to be transferred into working capital accumulated surplus with excess balances transferred to the Financial Stabilization Reserve and then allocated to capital reserves to fund the capital program.

9. Debt Policy – The City's long-term debt policy establishes borrowing limits and uses of debt for external borrowing.

10. Business Case Decision Making and Capital Project Planning – All requests for staffing and significant operating projects or new services require a business case. New capital projects require a project plan.

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

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

    11.2 The City will phase in tax increases when changes influencing City finances are known to promote stability for taxpayers.

12. Self Financed Programs –The City's self financed programs include the Water Utility, Sewer Utility, Stormwater Utility, and Solid Waste and Recycling programs. The costs for self financed programs should be fully funded by user fees. Any surplus or deficit from these programs is to be transferred at the end of each year to or from each reserve. These funds will also follow policy clauses 2,3,5,6,7,8,9,10 and 11.

RESERVE AND SURPLUS POLICY

1 PURPOSE OF POLICY

This policy has been developed to provide guidance and direction for the development, maintenance, and the use of City's reserve and surplus funds.

2 DEFINITIONS

(A) "Annual Surplus" means the accumulated excess of revenues over expenses for the current year.

(B) "Accumulated Surplus" means the accumulated excess of revenues over expenses from prior years which has not been set aside for specific purposes.

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

(D) "Mandatory Reserve Funds" means funds set aside for specified purposes as required by and pursuant to specific legislation. These reserves are established via City bylaws and are nondiscretionary on the part of Council.

(E) "Reserves" means all of the City's reserve funds and mandatory reserve funds.

3 POLICY ADMINISTRATION

3.1 RESPONSIBILITIES

The Finance Manager shall be responsible for:

- Ensuring reserve/surplus funds are established and maintained in compliance with this policy;
- Conducting an annual review of the reserve/surplus funds and reporting the results to City Council;
- On an "as required basis", recommended revisions or amendments to this policy, due to changes in applicable statutes, accounting standards, or economy.

3.2 CORPORATE PURPOSE

Reserves must have a unique and specific corporate purpose. Every effort must be made to:

- Reduce complexity by combining amounts with similar purposes,
- Eliminating those with redundant or outdated purposes,
- Re-focus departmental reserves to corporate purposes and strategic plans.

3.3 RESERVE CONTRIBUTIONS

Annual and/or periodic contributions to reserve funds shall be specific to each reserve, as approved by Council through the City's annual financial planning bylaw.

3.4 MINIMUM AND OPTIMUM RESERVE BALANCES

A minimum and optimum balance shall be established for each reserve/surplus fund. The minimum balance will ensure that each fund is not depleted to the degree that it is no longer able to serve its intended purpose. The optimum balance ensures the City's guiding principles are achieved and that excess funds are not remaining idle that could be otherwise utilized for other corporate priorities. A review of actual, minimum and optimal fund balances shall be undertaken annually.

3.5 INTERNAL BORROWING

Internal borrowing from reserve/surplus funds shall be permissible as allowed for by legislation, if a clearly defined and attainable payback plan, including payment of foregone interest is in place. Internal borrowing allows for more flexibility in terms of payback amount and loan duration than external borrowing. Paybacks shall be executed according to plan.

3.6 INTEREST

All reserve funds will earn interest each year. Interest will be calculated based on the Fund balances at the end of year using the City's average rate of return on investments. Per section 189 (1) of the ***Community Charter***, any interest earned in a reserve fund must be used only for the purpose for which the fund was established.

3.7 GUIDE AND TRANSITION

The minimum and optimal fund balance guidelines shown in this policy serve as a guide in moving the City towards the goals or targets it wishes to attain, in terms of individual fund balances. It is recognized that the City's fund balances are not reaching minimum and optimal levels at the time of enacting this policy; however, the City is transitioning towards its optimal targets.

4 GUIDING PRINCIPLES AND OBJECTIVES

GUIDING PRINCIPLES

All reserve and surplus funds must be established, maintained and used for a specified purpose as mandated by this policy, statute, or City by-law.

The City's management of reserve and surplus funds needs to conform to the statutory and legal requirements of the ***Local Government Act*** and the ***Community Charter.***

RESERVE AND SURPLUS POLICY

OBJECTIVES

The primary objectives of the City's reserve and surplus funds are to:

a. Ensure Stable and Predictable Levies

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

b. Provide for Operating Emergencies

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

c. Finance New Capital Assets

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

d. Safeguard and Maintain Existing Assets

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

e. Focus on Long-Term Financial Stability

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

5 RESERVE CATEGORY

Reserve funds have been categorized by the purpose of the funds to provide additional clarity and direction for the use of the reserve funds. Some reserve funds include more than one category as applicable, mainly the capital reserves that cover both risk mitigation and planned capital spending.

a. Working Capital

Working capital reserve funds are for cash flow purposes which are the accumulated surplus of each City fund, including general, airport, sewer and water.

b. Opportunity

Opportunity reserve funds are available to spend on opportunities, outside of regular City maintenance and Community Charter requirements. These reserve funds offer flexibility in the financial planning process.

c. Dedicated Revenue Source

Dedicated revenue source reserve funds have a dedicated revenue source through the ***Community Charter,*** external grant funding or as directed by Council; this includes the DCC reserve funds and gaming and community works fund reserve funds.

d. Risk Mitigation

Reserve fund balances in the capital reserves are focused on maintaining adequate levels in these reserves to cover risk of uninsured asset failure overall, rather than maintaining significant balances in each of the reserve funds.

e. Planned Capital Spending

Reserve funds are the key mechanism to fund the capital project plan of the City; funding is allocated through the reserve funds from different funding sources. By flowing the funding through reserves, the tracking of spend for each asset category is more efficient.

6 ACCUMULATED SURPLUSES

The City needs to maintain accumulated surplus balances in its four operating funds (general, airport, sewer, water) for working capital or cash flow purposes. Maintaining minimum working capital funds eliminates the need to borrow externally and/or internally to cover operating expenses before property taxes, user fees and other revenues are collected.

Surplus funds in excess of adequate levels as established by this policy will be transferred to a reserve fund. For general fund, excess will be transferred to the financial stabilization reserve. The airport is funded by general fund therefore the accumulated surplus will be maintained in general accumulated surplus. For sewer and water accumulated surplus; excess funds will be transferred to the respective capital reserves for these funds.

7 OPERATING AND OPPORTUNITY RESERVES

Pursuant to subsection 188 (1) of the ***Community Charter,*** Council may, by bylaw, establish a reserve fund for a specified purpose and direct that money be placed to the credit of the reserve fund. The following reserve funds have been established for the purpose(s) identified:

7.1 Carbon Neutral Reserve

This reserve is to provide funding for carbon neutral initiatives; part of working towards carbon neutrality as per the Climate Action Charter commitment.

7.2 Community Partnership Committee Reserve

This reserve is to provide flexibility for approval of additional amounts for grants-in-aid over and above the annual budget allocation.

7.3 Community Works Gas Tax Reserve

This reserve is to be used pursuant to the Community Works Gas Tax Agreement; funds to be used to build and revitalize their public infrastructure that supports national objectives of productivity and economic growth, a clean environment and strong cities and communities. This reserve will be used for enhancements and betterments to the community and to fund Council's strategic capital projects.

7.4 Financial Stabilization Reserve

The financial stabilization reserve has been established for the following purposes:

Significant Operating Events and Environmental Emergencies – these appropriations are for major non-reoccurring costs related to significant operating events and various emergency events or situations, for instance significant legal costs/claims, insurance claims/deductibles, significant RCMP events, inclement weather, environmental hazards, and the like.

Revenue Stabilization and Operating Contingency – these appropriations are intended to stabilize the impacts of cyclical revenue downturns and operating cost increases that are largely temporary and not within the City's ability to adjust to in the short-term.

One-Time and Intermittent Projects – these appropriations are to allow the City the flexibility to fund one-time and intermittent operating projects without resulting in a spikes and declines in general taxation.

This reserve can be utilized by the airport fund as necessary.

Any excess of the financial stabilization reserve will be transferred to the capital reserves.

7.5 Gaming Reserve

This reserve is to support Council strategic priorities and initiatives; this fund can be used for any municipal purpose however Council has a general policy to use a portion of the funds for social issues and Council contingency.

7.6 International Relationship Reserve

This reserve is to fund maintaining international relations with other countries; it includes funds for the Ishikari anniversary relationship and Twinning Asia Pacific relationships.

7.7 Legacy Landmark Reserve

This reserve is to fund the maintenance and replacement of legacy landmark program trees, benches and picnic tables.

7.8 Solid Waste Reserve

This reserve is to fund solid waste initiatives and to offset solid waste user fee increases using prior year solid waste function surpluses.

8 CAPITAL RESERVES

Pursuant to subsection 188 (1) of the ***Community Charter,*** Council may, by bylaw, establish a reserve fund for a specified purpose and direct that money be placed to the credit of the reserve fund. The following reserve funds have been established for the purpose(s) identified, in addition to any asset related operational expenses:

8.1 Airport Reserve

This reserve is to fund airport projects and initiatives including the 5% of City funding used to leverage 95% ACAP (Transport Canada) funding for capital infrastructure projects including heavy equipment.

8.2 Capital Works Reserve

This reserve is to fund roads capital and replacement projects including roads, traffic signals, curb and gutters, sidewalks and streetlights. This reserve can also be used to fund other capital projects as needed.

8.3 Facilities Reserve

This reserve is to fund major repairs, upgrades, replacement and expansions of municipal buildings, ancillary structures, and site services, including pier marine infrastructure.

8.4 Fleet and Heavy Equipment Reserve

This reserve is to fund the replacement of City fleet and heavy equipment, excluding fire trucks and airport heavy equipment eligible for ACAP funding.

8.5 Fire Reserve

This reserve is to fund the purchase and replacement of fire trucks and fire equipment.

8.6 Furniture and Equipment Reserve

This reserve is to fund the purchase and replacement of City furniture and equipment, including airport.

8.7 Information Technology Reserve

This reserve is to fund the purchase and replacement of information technology assets and enterprise information system infrastructure and software, including enhancements to those systems. This includes general, airport, sewer and water.

8.8 Parks Reserve

This reserve to fund the acquisition and development of parkland as per Council bylaw. This reserve includes funding for rip rap and boat ramp marine infrastructure.

8.9 Sewer Reserve

This reserve is to fund sewer utility equipment, buildings, land improvements, and infrastructure.

8.10 Storm Water Reserve

This reserve is to fund storm water infrastructure.

8.11 Water Reserve

This reserve is to fund water utility equipment, buildings, land improvements, and infrastructure.

9 MANDATORY RESERVE FUNDS

If monies are received from specific sources, certain reserve funds must be established for administering these funds, as per specific legislation. These reserve funds are termed by the City to be mandatory reserve funds, and are as noted below.

9.1 Development Cost Charge (DCC) Reserve Funds

Per subsection 188 (2) (a) of the ***Community Charter***, separate reserves need to be established for DCC collections and use, under section 935 of the ***Local Government Act***. The following DCC reserves have been established for the purpose so identified in the associated DCC bylaws and are as follows:

Parkland Acquisition DCC
Parkland Development DCC
Roads DCC
Sewer DCC
Storm Drain Quinsam DCC
Water DCC

9.2 Parkland Acquisition Reserve Fund

Per subsection 188 (2) (b) of the ***Community Charter***, Funds received from the sale or disposal of parkland as well as funds received pursuant to section 941 of the ***Local Government Act*** (parkland funds received upon subdivision) must be set aside in a reserve and be used exclusively to purchase parkland. The parkland acquisition reserve fund has been established for accumulating and expending monies as per this requirement.

9.3 Capital Lending Reserve

Per subsection 188 (2) (e) of the ***Community Charter***, except for tax sale proceeds and parkland proceeds, money received from the sale of land and improvements must be used to pay any debt remaining in relation to the property, with any remaining funds to be used for acquiring land, improvements and other assets of a capital nature.

Net proceeds of any land sale (excluding parkland) are transferred to the capital lending reserve for internal borrowing opportunities. Repayment to the reserve must be at a maximum of 15 year term. Repayments must be made in equal annual installments throughout the term of the loan; borrowing can be repaid at any time without penalty. The interest rate will be fixed to Municipal Finance Authority interim financing rates at the time of borrowing, calculated annually.

The fund can be used for general and airport capital projects.

10 APPENDIX

The reserves/surplus policy appendix includes additional detail on the City's reserve funds including the funding source, minimum and optimum levels and the rationale for levels established.

RESERVE AND SURPLUS POLICY
APPENDIX

Reserve	Category	Purpose	Funding Source(s)	Minimum $ Level	Optimum $ Level	Rationale for $ Levels Established
Airport Accumulated Surplus	Working capital	For working capital purposes in the airport operating fund.	Annual airport operating surplus.	$150,000 1 month of operating expenses (excluding depreciation and internal cost allocations)	$300,000 2 months of operating expenses (excluding depreciation and internal cost allocations).	To provide cash flows before revenues are received. Regular revenue activity, with increased costs and revenues in the summer season. Airport operation deficits are currently funded by general fund therefore the minimum surplus balanced is funded by general accumulated surplus.
Airport Reserve	Opportunity, Planned capital spending	To fund airport projects and initiatives. Includes TCA classes 1215 airport runways and 2000 airport buildings.	Airport improvement fee revenue and net capital funding allocations as necessary.	$200,000 1% of total cost of airport building and land improvement tangible capital assets.	$500,000 2.5% of total cost of airport building and land improvement tangible capital assets.	This reserve is utilized to leverage 5% of City funding for 95% ACAP (Transport Canada) grant funds on airport infrastructure including heavy equipment. Additionally, this reserve is used to invest in business opportunities and other initiatives to increase airport profitability.
Capital Lending Reserve	Opportunity, Dedicated revenue source	To provide an opportunity for investing in capital projects through internal borrowing.	100% of net land sale proceeds, excluding parkland and net capital funding allocations as necessary.	N/A	N/A	Funds in this reserve can be utilized to invest in projects where funding would otherwise not be available. Required annual repayment on withdraws, up to 15 year term.

RESERVE AND SURPLUS POLICY
APPENDIX

Reserve	Category	Purpose	Funding Source(s)	Minimum $ Level	Optimum $ Level	Rationale for $ Levels Established
Capital Works Reserve	Risk mitigation, Planned capital spending	To fund roads capital and replacement projects including roads, traffic signals, curb and gutters, sidewalks and streetlights. Includes TCA classes 4000 linear assets – roads and bridges; as well as other assets as needed. This reserve is the flexible capital reserve.	Annual contribution from taxation, in addition to any other revenue sources that can be attributed to the capital program. Capital works reserve is the flow through reserve to allocate additional capital funding.	$1,200,000 1% of total cost of roads tangible capital assets.	$3,000,000 2.5% of total costs of roads tangible capital assets.	The minimum and optimum levels are based on maintaining a sufficient balance in all capital reserves to cover risk of uninsured asset failure. The annual reserve contributions will be based on planned capital spending and priority needs. Includes Erickson Road funds from the Ministry of Transportation (MoT).

RESERVE AND SURPLUS POLICY
APPENDIX

Reserve	Category	Purpose	Funding Source(s)	Minimum $ Level	Optimum $ Level	Rationale for $ Levels Established
Carbon Neutral Reserve	Opportunity	To provide funding for carbon neutral initiatives; part of working towards carbon neutrality as per the Climate Action Charter commitment.	Annual transfer from community works gas tax reserve in lieu of purchasing carbon offsets, in addition to annual CARIP (Climate Action Revenue Incentive Program) funding.	N/A	N/A	Annual funding to this reserve of an estimated $40,000 are based on climate mitigation and adaptation strategies that target energy and GHG reductions associated with facilities or transportation of either City-owned assets or Community public lands and services. CARIP grants of approximately $30,000 per year are received from the Province as part of being a member of the Climate Action Charter commitment.
Community Partnership Committee Reserve	Opportunity	To provide flexibility for approval of additional amounts for grants-in-aid over and above the annual budget allocation.	Budgeted transfers as available from remaining annual allocation.	N/A	N/A	Grants-in-aid provided to local recreation and culture organizations is based on 1.7% of general operating fund revenues per year; excess funds in any given year can be transferred to reserve for future grants as determined by Council.

RESERVE AND SURPLUS POLICY
APPENDIX

Reserve	Category	Purpose	Funding Source(s)	Minimum $ Level	Optimum $ Level	Rationale for $ Levels Established
Community Works Gas Tax Reserve	Dedicated revenue source, Planned capital spending	To be used pursuant to the Community Works Gas Tax Agreement; funds to be used to build and revitalize their public infrastructure that supports national objectives of productivity and economic growth, a clean environment and strong cities and communities. Fund utilized for ongoing enhancements and betterments to the community and Council strategic capital projects.	Federal Community Works Gas Tax funds distributed by the Union of BC Municipalities (UBCM).	N/A	N/A	Reserve level and related spending is dependent upon gaming funds received. The intent is to spend all funds received. Historically, funding has been used 90% for capital initiatives and 10% for operating initiatives.

RESERVE AND SURPLUS POLICY
APPENDIX

Reserve	Category	Purpose	Funding Source(s)	Minimum $ Level	Optimum $ Level	Rationale for $ Levels Established
Facilities Reserve	Risk mitigation, Planned capital spending	To fund major repairs, upgrades, replacement and expansions of municipal buildings, ancillary structures and site services, and pier marine infrastructure. Includes TCA classes 2000 buildings (excluding airport, sewer, water) and 8001 docks and wharves. Excludes airport, sewer, water funds.	Annual contribution from taxation and net capital funding allocations as necessary.	$300,000 1% of total cost of facilities tangible capital assets.	$750,000 2.5% of total cost of facilities equipment tangible capital assets.	The minimum and optimum levels are based on maintaining a sufficient balance in all capital reserves to cover risk of uninsured asset failure. The annual reserve contributions will be based on planned capital spending and priority needs. Includes MHC repair and maintenance reserve, SPCA building reserve, and Norm Wood salt storage building reserve.
Financial Stabilization Reserve	Risk mitigation, Opportunity	For major emergent operating issues, one-time and intermittent projects, and to offset unrealized revenues.	Excess funds transferred from accumulated surplus general.	$950,000 2.5% of general operating fund revenues.	$1,900,000 5% of general operating fund revenues.	Stabilization in part funds emergent issues and offset unrealized revenues which generally do not exceed a percentage of the general operating fund budget. Excess balances transferred to capital reserves.

RESERVE AND SURPLUS POLICY
APPENDIX

Reserve	Category	Purpose	Funding Source(s)	Minimum $ Level	Optimum $ Level	Rationale for $ Levels Established
Fleet and Heavy Equipment Reserve	Risk mitigation, Planned capital spending	To fund the purchase and replacement of City fleet and heavy equipment, excluding fire trucks. Includes airport, sewer, water fleet and heavy equipment; excludes airport heavy equipment eligible for ACAP (Transport Canada) funding. Includes TCA classes 3400 licensed & unlicensed vehicles (excluding 3402/3402 fire trucks).	Net gain/loss from fleet and heavy equipment disposals. Annual contribution from taxation; contribution derived from net charges recovered from City departments after payments for fleet/ equipment expenses. Net capital funding allocations as necessary.	$450,000	$450,000	Fleet failure is a risk to the City and does interrupt business operations therefore minimum and maximum balances are based on ensuring enough funds remain to replace the most expensive fleet asset which is currently a vacuum truck. The annual reserve contributions will be based on planned capital spending and priority needs.

RESERVE AND SURPLUS POLICY
APPENDIX

Reserve	Category	Purpose	Funding Source(s)	Minimum $ Level	Optimum $ Level	Rationale for $ Levels Established
Fire Capital Reserve	Risk mitigation, Planned capital spending	To fund the purchase and replacement of fire trucks and fire equipment. Includes TCA classes 3402/3403 fire trucks and 3202 fire department equipment.	Annual contribution from taxation and net capital funding allocations as necessary.	$50,000 1% of total cost of fire fleet and equipment tangible capital assets.	$100,000 2.5% of total cost of fire fleet and equipment tangible capital assets.	The minimum and optimum levels are based on maintaining a sufficient balance in all capital reserves to cover risk of uninsured asset failure. The annual reserve contributions will be based on planned capital spending and priority needs.
Furniture and Equipment Reserve	Risk mitigation, Planned capital spending	To fund the purchase and replacement of City furniture and equipment, excluding fire equipment. Includes airport. Includes TCA classes 3000 furniture and 3200 machinery and equipment (excluding 3202 fire department equipment).	Annual contribution from taxation and net capital funding allocations as necessary.	$50,000 1% of total cost of furniture and equipment tangible capital assets, excluding fire equipment. Includes all funds.	$150,000 2.5% of total cost of cost of furniture and equipment tangible capital assets, excluding fire equipment. Includes all funds.	The minimum and optimum levels are based on maintaining a sufficient balance in all capital reserves to cover risk of uninsured asset failure. The annual reserve contributions will be based on planned capital spending and priority needs.

RESERVE AND SURPLUS POLICY
APPENDIX

Reserve	Category	Purpose	Funding Source(s)	Minimum $ Level	Optimum $ Level	Rationale for $ Levels Established
Gaming Reserve	Opportunity	To support Council strategic priorities and initiatives; this fund can be used for any municipal purpose. Recommended use is for Council's strategic operating initiatives including social issues and Council contingency.	Gaming funds received pursuant to the City's Host Financial Assistance Agreement with the Province of BC.	N/A	N/A	Reserve level and related spending is dependent upon gaming funds received. The intent is to spend all funds received. Any municipal purpose pursuant to the City's Host Financial Assistance Agreement with the Province of BC.
General Accumulated Surplus	Working capital	To cover cash flows and working capital before property tax revenues are collected.	Annual general operating surplus.	$3,000,000 1 month of operating expenses (excluding depreciation and internal cost allocations).	$6,000,000 2 months of operating expenses (excluding depreciation and internal cost allocations).	To provide cash flows before property taxes are collected. Includes working capital for airport fund. Excess balances transferred to the financial stabilization reserve.

RESERVE AND SURPLUS POLICY
APPENDIX

Reserve	Category	Purpose	Funding Source(s)	Minimum $ Level	Optimum $ Level	Rationale for $ Levels Established
Information Technology Reserve	Risk mitigation, Planned capital spending	To fund the purchase and replacement of information technology assets and enterprise information system infrastructure, including enhancements to those systems. Includes TCA class 3300 computer equipment (includes equipment, fileservers, software and printers).	Annual contribution from taxation and net capital funding allocations as necessary.	$20,000 1% of total cost of information technology tangible capital assets.	$50,000 2.5% of total cost of information technology tangible capital assets.	The minimum and optimum levels are based on maintaining a sufficient balance in all capital reserves to cover risk of uninsured asset failure. The annual reserve contributions will be based on planned capital spending and priority needs.
International Relationship Reserve	Opportunity	To fund maintaining internal relationships with other countries; which currently includes Ishikari and Twinning China.	Annual $5,000 contribution from taxation for Ishikari.	N/A	N/A	Funding received for the development of an economic development twinning relationship with China; no set annual contributions to this reserve. Ishikari reserve setup for 25th anniversary celebration for sister relationship between Ishikari, Hokkaido and Japan.

RESERVE AND SURPLUS POLICY
APPENDIX

Reserve	Category	Purpose	Funding Source(s)	Minimum $ Level	Optimum $ Level	Rationale for $ Levels Established
Legacy Landmark Reserve	Planned capital spending	To fund the maintenance and replacement of legacy landmark program benches and picnic tables.	20% of the initial charge for the benches and picnic tables.	N/A	N/A	
Parks Reserve	Planned capital spending	To fund the acquisition and development of parkland as per Council bylaw. Includes TCA classes 1200 land improvements (excluding 1215 airport Runways) and 8002/8003 boat launch and other marine structures.	Annual parks parcel tax and net capital funding allocations as necessary.	$200,000 1% of total cost of parks tangible capital assets.	$550,000 2.5% of total cost of parks tangible capital assets.	Parks parcel tax is utilized for the development of new parks infrastructure in addition to maintenance of existing parkland. The City has significant investment in parkland at a historical cost therefore the City must balance investing in new infrastructure and maintaining existing.
Parkland Acquisition Reserve	Dedicated revenue source	To purchase parkland as per the Community Charter.	Funds received from the sale or disposal of parkland, and parkland funds received upon subdivision.	N/A	Adequate balance to fund parkland acquisitions per Council's strategic priorities.	Acquisitions are dependent upon collections.

RESERVE AND SURPLUS POLICY
APPENDIX

Reserve	Category	Purpose	Funding Source(s)	Minimum $ Level	Optimum $ Level	Rationale for $ Levels Established
Parkland Acquisition DCC Reserve	Dedicated revenue source	For levies received from developers to be used for approved parkland acquisition DCC programs and projects.	DCC collections and credits.	N/A	N/A	Collections and credits dependent on developer activity. Spending is dependent upon eligibility of projects in the parkland acquisition capital program.
Parkland Development DCC Reserve	Dedicated revenue source	For levies received from developers to be used for approved parkland development DCC programs and projects.	DCC collections and credits.	N/A	N/A	Collections and credits dependent on developer activity. Spending is dependent upon eligibility of projects in the parkland development capital program.
Roads DCC Reserve	Dedicated revenue source	For levies received from developers to be used for approved roads DCC programs and projects.	DCC collections and credits.	N/A	N/A	Collections and credits dependent on developer activity. Spending is dependent upon eligibility of projects in the transportation capital program.
Sewer Accumulated Surplus	Working capital	For working capital purposes in the sewer operating fund.	Annual sewer operating surplus.	$500,000 2 months of operating expenses (excluding depreciation and internal cost allocations).	$750,000 4 months of operating expenses (excluding depreciation and internal cost allocations).	To provide cash flows before utility fees are collected.

RESERVE AND SURPLUS POLICY
APPENDIX

Reserve	Category	Purpose	Funding Source(s)	Minimum $ Level	Optimum $ Level	Rationale for $ Levels Established
Sewer Reserve	Risk mitigation, Planned capital spending	To fund sewer utility equipment and infrastructure. Includes TCA classes 5000/5100/5200 linear assets – sewage infrastructure and 2000 buildings for fewer fund.	Excess funds transferred from accumulated surplus sewer.	$550,000 1% of total cost of sewer fund tangible capital assets.	$1,400,000 2.5% of total cost of sewer fund tangible capital assets.	Borrowing bylaws authorized for sewer capital investment. The minimum and optimum levels are based on maintaining a sufficient balance in all capital reserves to cover risk of uninsured asset failure. The annual reserve contributions will be based on planned capital spending and priority needs.
Sewer DCC Reserve	Dedicated revenue source	For levies received from developers to be used for approved sewer DCC programs and projects.	DCC collections and credits.	N/A	N/A	Collections and credits dependent on developer activity. Spending is dependent upon eligibility of projects in the sewer capital program.
Solid Waste Reserve	Dedicated revenue source.	To offset solid waste user fee increases.	Solid waste user fee surplus.	N/A	N/A	Established by Council in 2013 by excess solid waste user fees to offset future fee increases.

RESERVE AND SURPLUS POLICY
APPENDIX

Reserve	Category	Purpose	Funding Source(s)	Minimum $ Level	Optimum $ Level	Rationale for $ Levels Established
Storm Water Reserve	Risk mitigation	To fund storm water infrastructure. Includes TCA classes 4500 – linear assets drainage infrastructure.	Storm water parcel taxes and net capital funding allocations as necessary.	$350,000 1% of total cost of storm water tangible capital assets.	$850,000 2.5% of total cost of storm water tangible capital assets.	The minimum and optimum levels are based on maintaining a sufficient balance in all capital reserves to cover risk of uninsured asset failure. The annual reserve contributions will be based on planned capital spending and priority needs.
Storm Drain Quinsam DCC Reserve	Dedicated revenue source	For levies received from developers to be used for approved storm drain DCC programs and projects.	DCC collections and credits.	N/A	N/A	Collections and credits dependent on developer activity. Spending is dependent upon eligibility of projects in the storm drain capital program.
Water Accumulated Surplus	Working capital	For working capital purposes in the water operating fund.	Annual water operating surplus.	$550,000 2 months of operating expenses (excluding depreciation and internal cost allocations).	$850,000 4 months of operating expenses (excluding depreciation and internal cost allocations).	To provide cash flows before utility fees are collected.

RESERVE AND SURPLUS POLICY
APPENDIX

Reserve	Category	Purpose	Funding Source(s)	Minimum $ Level	Optimum $ Level	Rationale for $ Levels Established
Water Reserve	Risk mitigation	To fund water utility equipment and infrastructure. Includes TCA classes 7000/7700 linear assets – water infrastructure and 2000 buildings for water fund.	Excess funds transferred from accumulated surplus water.	$550,000 1% of total cost of water fund tangible capital assets.	$1,400,000 2.5% of total cost of water fund tangible capital assets.	Borrowing bylaws authorized for water capital investment. The minimum and optimum levels are based on maintaining a sufficient balance in all capital reserves to cover risk of uninsured asset failure. The annual reserve contributions will be based on planned capital spending and priority needs.
Water DCC Reserve	Dedicated revenue source	For levies received from developers to be used for approved water DCC programs and projects.	DCC collections and credits.	N/A	N/A	Collections and credits dependent on developer activity. Spending is dependent upon eligibility of projects in the water capital program.

LONG-TERM DEBT POLICY

1 PURPOSE OF POLICY

The purpose of the City's long-term debt policy is to establish financial guidelines and appropriate controls for the issuance and use of debt and to ensure a sound financial position is maintained while supporting the City's ability to meet current and future infrastructure challenges.

2 DEFINITIONS

"**Alternative Approval Process**" is one of the two forms of electoral approval to support a bylaw. Pursuant to section 86 of the ***Community Charter***, after a specified public notice period, alternative approval is obtained if no more than 10% of eligible electors have signed elector response forms indicating that Council may not proceed with the loan authorization bylaw.

"**Capital Assets**" are the City's physical assets that are used in the delivery of services and have estimated useful lives extending beyond one year.

"**Core Assets**" are the City's infrastructure that provides core service levels to the citizens, primarily linear and related infrastructure including roads and transportation, storm water, sewer, water, in addition to City facilities.

"**Debt Servicing Costs**" are the annual repayment costs of debt which include scheduled principal and interest payments. Debt servicing costs will be funded by the respective fund operating budget revenues, property taxation or user fees.

"**Elector Approval**" is the approval of the electors to support a bylaw which can be obtained by either referendum or with alternative approval process. External borrowing requires elector approval under most circumstances per section 180 of the ***Community Charter.***

"**Financial Stability & Resiliency Program**" is the program implemented during 2016 financial planning to support strategic long-term planning. The program includes many components to ensure focus is on long-term stable tax rates and ongoing funding to support service levels. The components include ten year financial plan, reserve restructure and policy, net funding model for reserve contributions, waterfall system for reserve balances, and budget parameters providing stable funding for base operating budget, demands for new services, and ongoing capital funding.

"**Long-Term Debt**" is long-term borrowing with an underlying loan authorization borrowing bylaw approved by the Ministry and the electorate pursuant to section 179 of the ***Community Charter***. Debt must be used for a capital project and the debt term cannot exceed the lesser of the estimated useful life of the underlying asset or thirty years.

"**Referendum**" is one of the two forms of elector approval to support a bylaw. Pursuant to section 85 of the ***Community Charter***, assent of the electors by referendum is obtained only if a majority of the votes counted are in favour of the loan authorization bylaw.

"**Temporary Borrowing**" is short-term borrowing less than five years that is utilized for the construction period of a capital project. The temporary borrowing bylaw provides financing up to the amount approved under an adopted long-term loan authorization bylaw pursuant to section 181 of the ***Community Charter***.

3 POLICY ADMINISTRATION

3.1 RESPONSIBILITIES

The Finance Manager shall be responsible for:

- Ensuring the use of debt funding as a financing tool is utilized in compliance with this policy;
- Ensuring the management and maintenance of existing debt is in compliance with this policy;
- Conducting an annual review of debt and reporting the results to City Council;
- On an "as required basis", recommend revisions or amendments to this policy due to changes in financial stability, capital financing needs, applicable statutes, accounting standards, or the economy. This policy and its ability to meet the needs of the City in maintaining stable fiscal management under the ***Financial Stability & Resiliency Program*** will be reviewed on an annual basis and reported to Council during financial planning.

The issuance of new debt must approved by City Council.

3.2 DEBT APPROVAL PROCESS

The use of debt as a funding source for projects in the capital plan, and related debt servicing costs will be approved by Council through the City's annual financial planning bylaw. Debt servicing costs must be affordable and sustainable within the City's ***Financial Resiliency & Stability Program***.

Long-term debt requires approval from the electorate, whether through referendum or the use of the alternative approval process.

Pursuant to section 182 of the ***Community Charter***, long-term debt must be undertaken by the City's applicable regional district, the Strathcona Regional District.

3.3 LENDING INSTITUTIONS

The City must borrow long-term debt from the Municipal Financing Authority (MFA), pursuant to section 410 of the ***Local Government Act***.

3.4 INTEREST

All debt issues will accumulate interest expense each year which will be funded by the respective funds primary revenues, whether property taxation or user fees. Interest rates will be based on stated MFA fixed rates at the time of issuing.

3.5 INTERNAL BORROWING

The City has established an internal borrowing reserve under section 189 (4.2) of the ***Community Charter***, the capital lending reserve, which provides flexibility to fund capital projects that would not otherwise be affordable given existing reserve balances. The intended use of the capital lending reserve is for less significant discretionary projects under $2 million dollars. The City's reserve and surplus policy states that each project funded by the capital lending reserve must have clearly defined and attainable payback plans up to a fifteen year term, including payment of foregone interest.

3.6 BORROWING LIMITS

Limits shall be established to determine the affordable levels of debt and related debt servicing costs for the City. A review of the borrowing limits shall be undertaken annually with consideration of the flexibility, sustainability, and vulnerability of the City's financial position today and in the future. Intergenerational equity shall be considered which can be defined as achieving a fair, equitable balance of costs and benefits between present and future users for the costs of maintaining City infrastructure.

4 GUIDING PRINCIPLES AND OBJECTIVES

4.1 GUIDING PRINCIPLES

Incurring debt commits a municipality's revenues several years into the future, and may limit the government's flexibility to respond to changing service priorities, revenue inflows, or cost structures. Adherence to a debt policy ensures that debt is issued and managed sensibly in order to maintain a sound fiscal position and protect credit quality.

The City's management of debt shall conform to the statutory and legal requirements including the ***Community Charter and Local Government Act***.

LONG-TERM DEBT POLICY

This debt policy has been prepared in accordance with the Government Finance Officers Association (GFOA) Recommended Practices on Debt Management Policies as well as aligned with other local government debt policies.

4.2 OBJECTIVES

The primary objectives of the City's use of debt are to:

a. Provide Funding for the Capital Plan

Debt will be utilized for financing capital projects. Debt will not be utilized to finance operating activities. Short-term debt may be used temporarily, for a financial emergency that was not anticipated, and when the City's financial stabilization reserve has insufficient funds available to fund such events.

b. Fairness and Stability for Taxpayers

The use of external debt financing and internal reserves to fund the City's capital plan ensures fairness to both current and future City taxpayers. Debt financing provides long-term payback of significant investment in capital assets, which provides a greater correlation between the lifecycle of the related asset and the payment for that asset. Core facility and infrastructure assets have long useful lives which support long-term debt terms.

The City will strive to be proactive in achieving long-term financial stability and balancing the costs of maintaining stable tax rates for current and future taxpayers. Long-term financial stability is defined in the City's ***Financial Stability and Resiliency Program***.

c. Maintain Service Levels

In order for the City to maintain its service levels, the core infrastructure assets must be maintained and upgraded to meet the demands of its citizens. Ongoing capital maintenance, upgrades and enhancements of City core infrastructure ensures that the City can continue to provide existing and enhanced service levels.

4.3 USE OF DEBT

The primary uses of the City's debt financing are to:

a. Safeguard and Replace Existing Core Capital Assets

The primary use of long-term debt in the long-term financial plan is to safeguard and replace existing capital assets. The City has an inventory of specialized machinery, equipment, facilities, technology and infrastructure that are necessary for the efficient delivery of services to the public. These capital assets need to be upgraded and replaced according to service lifecycle to maintain service levels and to reduce the risk

of escalating costs of repair if these assets are not maintained and upgraded as necessary. The City has a significant infrastructure deficit due to the age of its core capital assets which are facilities and linear infrastructure including roads, storm drain, sewer and water. The use the external debt financing with a long-term payback provides funding that the City would otherwise not have access to given its current reserve funds.

b. Growth and Development Funding Support for Core Capital Assets

A secondary purpose of utilizing long-term debt is to provide funding support for core capital asset infrastructure renewals or upgrades relating to the growth and development of the City. Development cost charges and the City's internal reserve funds do not provide adequate funding to upgrade or enhance these assets due to increasing service level demands due to the ongoing development and growth in the City. Debt financing can be utilized to provide funding support for these necessary upgrades.

4.4 BUSINESS CASES

Any capital project with a recommendation for debt funding must be supported by a business case and presented to Council during financial planning. Presentation of the business case shall include the situation analysis, analysis of decision criteria and measures, identification of alternative solutions, evaluation of the alternatives both financially and non-financial, recommendation, and implementation plan. The City has limited funding available for capital maintenance and upgrades; therefore, any project recommended for debt requires a complete analysis by way of a business case to ensure the decision to obtain external borrowing is operationally, strategically, and financially sound.

5 BORROWING LIMITS

5.1 LEGISLATED LIMIT

The legislated limit for debt servicing is 25% of calculated revenues which is a determined formula which includes ongoing core revenues, but excludes one-time or non-reliable revenues. This is set out in the ***Community Charter*** section 174 and ***BC Regulation*** 254/2004.

5.2 GUIDELINES FOR OVERALL CITY LIMIT

The City has established specific borrowing limits that ensure that the City maintains financial stability and flexibility today and in the future.

In evaluating the City's overall debt capacity, debt servicing costs should generally not exceed 10% of calculated revenues for the previous year; and in no circumstance should they exceed 12.5%.

The maximum limit of debt servicing costs for the City has been established at half of the legislated limitation; this provides adequate debt financing to fund required capital projects without hindering the City's ability to maintain base service levels.

5.3 GUIDELINES FOR FUND LIMITS

Debt funding needs for each City fund will vary based on asset conditions and estimated useful lives for respective asset categories in each fund; additional limits have been established to ensure that any one fund does not utilize all debt capacity available to the City and to ensure general fund and utilities infrastructure upgrades can be undertaken as necessary.

a. General Fund

For general fund debt, where taxation is the primary source of revenues and there are numerous service levels to be funded, debt servicing costs should generally not exceed 10% of calculated general fund revenues (including airport) for the previous year; and in no circumstance should they exceed 15%.

b. Utility Funds

For utility funds, including sewer and water, where user fees are the primary source of revenues and the related services are self-funded with a primary focus on maintaining and upgrading core infrastructure to maintain services, debt servicing costs should generally not exceed 15% of the respective utility fund's calculated revenues for the previous year; and in no circumstance should they exceed 20%.

6 DEBT TERM

6.1 USEFUL LIFE OF ASSET

Long-term debt terms shall not exceed the lesser of the estimated useful life of the underlying asset or thirty years pursuant to section 179 (5) of the ***Community Charter***. It is preferred for the debt term to be less than the expected life of the asset to be less than the expected life of the asset, if it is affordable.

6.2 FLEXIBILITY

Commitment to long-term debt should not impede the City's future flexibility and funding availability for future projects. The recommended debt term is fifteen years, with a minimum of ten years up to a maximum of twenty years.

When the City is considering debt terms interest rates should be a consideration with more flexibility on longer terms if interest rates are low, as compared to shorter terms when interest rates are high. Total interest costs for a debt issue should be within 15-

45% of the total amount of debt borrowed, with 25-30% as an expected target. As interest rates increase, this ratio will need to be reviewed.

6.3 STABILITY

The debt term and related debt servicing costs must be funded by long-term sustainable revenues. The debt servicing costs must fall within the budget parameters for stable tax and user fees increases under the ***Financial Stability & Resiliency Program***.

7 DEBT RETIREMENT

7.1 EARLY RETIREMENT

The decision to retire debt before the originally intended debt term must be completed in consideration of the overall capital plan and funding requirements, as well as the consideration of the long-term stability under the ***Financial Stability & Resiliency Program***. It will be necessary to consult with the Municipal Finance Authority (MFA) to determine the feasibility and timing of early retirement debt.

Tangible Capital Asset Policy

PURPOSE

This Capital Asset Policy (Policy) promotes sound corporate management of capital assets and complies with the Public Sector Accounting Board guidelines.

SCOPE

This policy applies to all City departments, boards and commissions, agencies and other organizations falling within the reporting entity of the City, including the Campbell River Economic Development Corporations (Rivercorp).

All tangible property owned by the City, either through donation or purchase and which qualifies as capital assets are addressed in this policy. In accordance with PSAB 3150, tangible capital assets (TCA) are non-financial assets having physical substance that:

i. are held for use in the production or supply of goods or services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets;
ii. have useful economic lives extending beyond an accounting period (1 year);
iii. are to be used on a continuing basis; and
iv. are not for sale in the ordinary course of city operations.

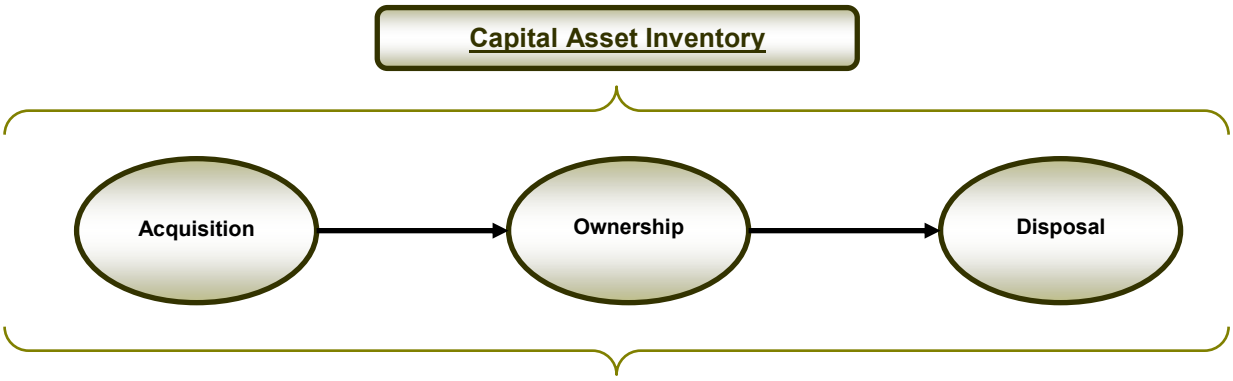
PRINCIPLES

Principles in this policy provide guidance for policy development and assist with interpretation of the policy once applied.

1. The purpose of this policy is for the benefit of the City as a whole; for the users of the City's financial statements and managers of the City's tangible capital assets.
2. Only capital items meeting the capital asset criteria in this policy will be budgeted as capital.
3. Materiality (threshold) is considered.
4. The City complies with current legislative requirements.

POLICY

A framework is established for the management and control of the City's capital assets. Included in this framework is proper recognition, measurement, thresholds, aggregation, segregation, amortization, reporting, safeguarding and disposal. Additional guidelines relating to the purchase of assets are found in the City's Procurement Policy.



TCA Inventory - Acquisition

Tangible Capital Assets are recorded at historical cost. TCA's are recognized as assets on the City's Statement of Financial Position on date of receipt for capital goods or when the asset is put into use for capital projects.

COST as defined by PSAB 3150, is the gross amount of consideration given up to acquire, construct, develop or better a TCA, and includes all costs directly attributable to acquisition, construction, development or betterment of the TCA, including installing the asset at the location and in the condition necessary for its intended use. The cost of a contributed TCA, including a TCA in lieu of a developer charge, is considered to be equal to its fair value at the date of contribution. Capital grants are not netted against the cost of the related TCA. The cost of a leased TCA is determined in accordance with Public Sector Guidelines for Leased Tangible Capital Assets.

For assets owned by the City but not paid for by the City including contributions gifts, and donations, valuation may be assessed by fair value. **FAIR VALUE** is the amount of the consideration that would be agreed upon in an arms length transaction between knowledgeable, willing parties who are under no compulsion to act.

Thresholds

Thresholds are established for a minimum dollar value and number of years of useful life. Thresholds help to determine whether expenditures are to be capitalized as assets and amortized or treated as a current year expense. For financial reporting purposes thresholds are set fairly high, however, details may be useful for the City's capital asset management program. Therefore, an optimal threshold for each asset category is a balance between the two. Threshold values should be reviewed periodically and adjusted for inflation.

Asset Category	Threshold
Land	Capitalize Only
Land Improvements	$10,000
Buildings	$50,000
Building Improvements	$10,000
Machinery and Equipment	$5,000
Vehicles	$10,000
IT Infrastructure	$5,000
Infrastructure (e.g. water, electrical wastewater, roads etc.)	$50,000

Thresholds apply to capital goods purchased and capital projects constructed with the total cost of the good or project meeting the threshold criteria. Long term assets not individually meeting threshold limits, when purchased in sufficient volume to meet the limit are to be capitalized. Group purchases are purchases that are individually insignificant items but when purchased together, the invoice amount meets or exceeds the threshold for that asset category.

Improvements are capitalized or expensed in accordance with PSAB 3150.

Classification, Aggregation & Segmentation

The level of detail required in the capital asset inventory is a balance between cost of data collection, tracking and analysis and the beneficial use of the information gathered. The full cost of preparing a TCA for its intended use is considered the aggregate cost of the capital asset. The aggregate cost may be further segmented into elemental components based on useful life.

LAND

Land owned by the City includes parkland, land for City owned facilities and land under roads and sidewalks. All land owned by the City is segmented by each parcel held. City parkland and the land for City facilities and leased facilities is quantified and included in the City's land database. Due to the age of the land under roads and sidewalks, existing City land under roads and sidewalks is considered to have a nominal value of $1.

LAND IMPROVEMENTS
Parks infrastructure includes playground equipment, outdoor pools, fencing, trails, irrigation systems, etc. Each asset when capitalized is recorded separately with an attached useful life.

BUILDINGS
Buildings owned by the City include the City Hall, Community Centre, and any other buildings the City holds or acquires, including leaseholds. New buildings may be segmented by envelope, roof and equipment and other significant component parts based on useful life. This treatment provides for capital replacement of each component over the years of ownership.

BUILDING IMPROVEMENTS
Building improvements include furniture, fixtures along with interior fit-outs required to make the building ready for use. Furniture, fixtures, equipment and fit-outs are capitalized if purchased in volume and the volume exceeds the threshold limit or if the individual cost of individual items exceeds the threshold.

WORKS IN PROGRESS
Works in progress contains capital projects underway but not yet complete or in use. Upon completion, these projects are transferred to the appropriate category and amortized based on the date they are put into service.

VEHICLES, MACHINERY AND EQUIPMENT
Mobile vehicle fleet and all machinery and equipment used in normal city operations.

IT INFRASTRUCTURE
IT infrastructure includes hardware, infrastructure, computers, printers, scanners, photocopiers and the telephone network. This IT infrastructure is capitalized if each purchase, group purchase, or project meets threshold limits.

INFRASTRUCTURE

WATER
The water system components may be segmented by asset type, for example water mains, valves, hydrants and services. Aggregation for threshold purposes is by capital project. Capital projects when complete are recorded as assets by allocating costs to each component part.

SEWER AND DRAINAGE
The sewer and drainage system components may be segmented by sewer mains, lift stations, manholes, catch basins and services. Aggregation for threshold purposes is by capital project. Capital projects when complete are recorded as assets by allocating costs to each component part.

TRANSPORTATION
Transportation assets includes all linear assets associated with roads and may be segmented by roads, lanes, sidewalks, traffic intersections, street lights, signage and structures. Aggregation for threshold purposes is by capital project. Capital projects when complete are recorded as assets by allocating costs to each component part.

TCA Inventory – Ownership

Ownership of assets requires safeguarding, maintenance, amortization for replacement and possibly write-downs. These requirements are addressed in this section.

It is the responsibility of department managers to ensure capital assets assigned to his or her custody are maintained and safeguarded in coordination with the asset management and facilities department.

Amortization is an annual charge to expenditures for the use of a capital asset. The City sets amortization rates on a straight line basis based on the number of years in service. The asset categories are amortized as follows:

Asset Category	Amortization of Cost
Land	Not amortized
Land Improvements	Straight line over useful life of each asset unit
Buildings	Straight line over useful life of each asset unit
Building Improvements	Straight line over useful life of each asset unit
Works in progress	Not amortized
Vehicles, Machinery and Equipment	Straight line over useful life of each asset unit
Infrastructure (e.g. water, wastewater, roads etc.)	Straight line over average useful life of each segment

Amortization is calculated at 50% of the rate for the first year the asset is placed in service and at the full annual rate thereafter. Economic useful life is used for amortization rather than physical useful life.

Appendix I provides a general guide for useful life.

A write down of assets occurs when reduction in future economic benefit is expected to be permanent and the value of future economic benefit is less than the TCA's net book value. A write down should not be reversed.

TCA Inventory – Disposal

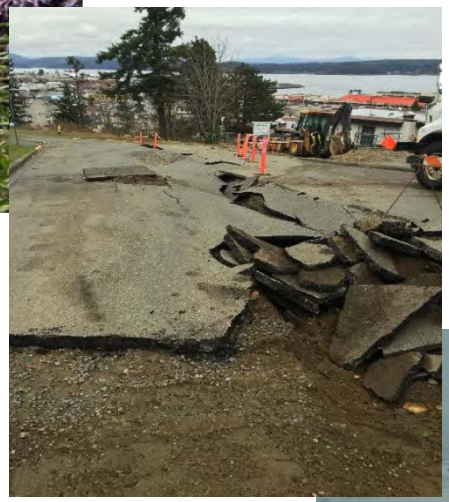
Disposal procedures for capital assets are in accordance with the City's Procurement Policy. All disposals of TCAs are recorded in the City's financial statements in accordance with accounting standards.

APPENDIX I – ASSET USEFUL LIFE (GENERAL GUIDELINES)

ASSET TYPE	DEPRECIABLE LIFE IN YRS
Land Improvements	
Playground Equipment	15
Washrooms, Concessions, Picnic Shelters	40-50
Outdoor pools, Splash pads	50-60
Tennis Courts	15
Fencing	15
Irrigation System	20
Other Land Improvement Structures	15-60
Buildings	20-75
Building Improvements	
Exterior Envelope	30-40
HVAC systems	10-12
Roofs	15-20
Electrical/Plumbing/Fire	15-20
Site works - Asphalt, water/sewer lines	10-100
Other Building Improvements	10-100
Machinery & Equipment	
General Equipment	5-10
Ground Machinery & Equipment	10-15
Heavy Construction Equipment	5-10
Other Machinery & Equipment	5-20
Vehicles	
Cars and Light Trucks	5-10
Vehicles - Medium	8
Vehicles - Heavy	15
Fire Trucks	15-25
Other Vehicles	5-25
IT Infrastructure	
Hardware	3-5
Software	3-5
Telephone System	5-7
Other IT Infrastructure	3-7
Infrastructure	
Water/Sewer/Drainage/Transportation	10-100
Other Infrastructure	10-100

ASSET MANAGEMENT STRATEGY FOR CAMPBELL RIVER – 2016







Prepared by: AIM Committee (Ron Bowles, Jennifer Peters, Drew Hadfield, Alaina Maher & Jason Decksheimer)

Presented on: April 27, 2016

ASSET MANAGEMENT STRATEGY

EXECUTIVE SUMMARY

The Federation of Canadian Municipalities (FCM) stunned the government world in 2007 with its release of the report *Danger Ahead: The Coming Collapse of Canada's Municipal Infrastructure.*[1] Since then, a new term "infrastructure deficit" has become synonymous with municipal governance. The *Canadian Infrastructure Report Card*[2] - a collaboration of the FCM and industry trade and professional associations, first published in 2012 and updated early in 2016, outlines the state of Canadian municipal infrastructure. More importantly, the 2016 report lays out a path for success. The report's major findings are:

1) Municipalities own 60% of Canada's core infrastructure with an estimated value of $80,000 per household;
2) One third of municipal infrastructure is in fair, poor and very poor condition, with 35% in need of attention;
3) Increasing infrastructure investment will reduce deterioration, with critical areas being roads, sidewalks, storm, water and recreation;
4) Reinvestment will save money in the long-term as one dollar invested in the first 75% of the asset's life eliminates or delays spending of six to ten dollars on future rehabilitation; and
5) Communities will benefit from increased asset management capacity. 56% of medium-sized municipalities have a formal asset management plan in place, 40% have a computer-based management system and 19% have a formal mechanism to factor climate change into decision-making.

Given these findings, the Asset Infrastructure Management (AIM) Committee was formed to develop a framework for how the City of Campbell River can achieve an active and functional asset management program. The formulated Asset Management (AM) strategy identifies how the City can address current shortcomings, safeguarding City assets, assisting in decision making, and achieving a fully integrated AM plan by 2021.

[1] https://www.fcm.ca/Documents/reports/Danger_Ahead_The_coming_collapse_of_Canadas_municipal_infrastructure_EN.pdf
[2] http://canadainfrastructure.ca/downloads/Canadian_Infrastructure_Report_2016.pdf

ASSET MANAGEMENT STRATEGY

Locally, the City of Campbell River views asset management as an opportunity to use industry best-practices to tackle the looming infrastructure deficit problem. In its 2015 Strategic Plan, City Council adopted a priority "We will plan proactively for the long-term costs of maintaining our critical infrastructure." To support this strategic item, the Asset Infrastructure Management (AIM) Committee has been created. The Committee's long range goal is to establish an active and functional asset management program for the City. The AIM Committee will be taking a leadership role in the City to manage an enormous capital asset portfolio and tackle the growing infrastructure deficit.

Campbell River is not alone and Asset Management B.C. has produced a roadmap for a successful implementation of a municipal asset management program; the *Guide for using the Asset Management B.C. Roadmap.*[3] This roadmap has been incorporated as the guiding document for Campbell River's asset management program. It will be a long-term endeavor for the City and the first task is to adopt an Asset Management strategy.

The goals of the Asset Management strategy are to:

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

Together, let's take AIM.

[3] https://www.civicinfo.bc.ca/Library/Asset_Management/AM_Roadmap/Guide_for_using_the_Roadmap%20--AMBC--Sept_23_2011.pdf

ASSET MANAGEMENT STRATEGY

AIM COMMITTEE MISSION

The City of Campbell River will be a leader in asset management to maintain our community assets to meet current and future service needs. To lead this charge, the Asset Infrastructure Management (AIM) Committee will be tasked with meeting the ultimate goal of an integrated asset management plan by 2021. The AIM Committee will develop a strategy and execute a process towards establishing, implementing, auditing, refining and communicating a corporate-wide asset management system.

AIM COMMITTEE MANDATE (GOALS)

To develop a process for:

- Defining and recording information on physical assets
- Understanding replacement costs and condition assessments
- Defining acceptable risk and service levels
- Ensuring a corporate-wide, integrated asset replacement process
- Supporting the development of a stable long-term financial plan
- Communicating the steps, the obstacles and the successes of the asset management program internally

AIM COMMITTEE CHARTER (TERMS OF REFERENCE)

The AIM Committee is a cross-departmental, staff led group of technical and financial professionals committed to Council's strategic objective – *we plan proactively for the long-term costs of maintaining our critical infrastructure*. All decision making will be by consensus. All policy and budget recommendations will be to Council, through the City Manager. All operational decisions will be through the City Manager.

ASSET MANAGEMENT STRATEGY

STRENGTHS

- Council strategic objective to improve infrastructure management
- Some departments have started developing components of an Asset Management program
- Good GIS system
- Asset experts on staff
- PSAB 3150 Tangible Capital Asset database for baseline asset register information
- Some risk and condition assessments started
- Ability to raise funding
- AIM Committee
- Access to other municipal and industry best practices
- Eagerness at staff and department level to improve processes

WEAKNESSES

- Lack of accurate and complete asset registers for all asset categories
- High proportion of assets at or beyond expected lifespan
- No standardization of Asset Management practices or protocols between departments
- Capital planning decisions frequently made by professional judgement, not knowledge based condition/risk assessment
- Limited condition assessment information on many assets
- Undefined community service needs relating to asset condition
- Lack of clarity on AM benefits/outcomes
- Limited defined service levels for municipal services

OPPORTUNITIES

- Improved capital renewal decision making process
- Surety and consistency in future service levels
- Stable taxes and fees
- Improved maintenance practices resulting in extended asset lifespan
- Community/Council defined service levels
- Funding dictated by renewal needs, not vice versa
- Most efficient use of scarce financial and staff resources
- Risk levels defined for all asset categories
- Most accurate asset registers / condition information available

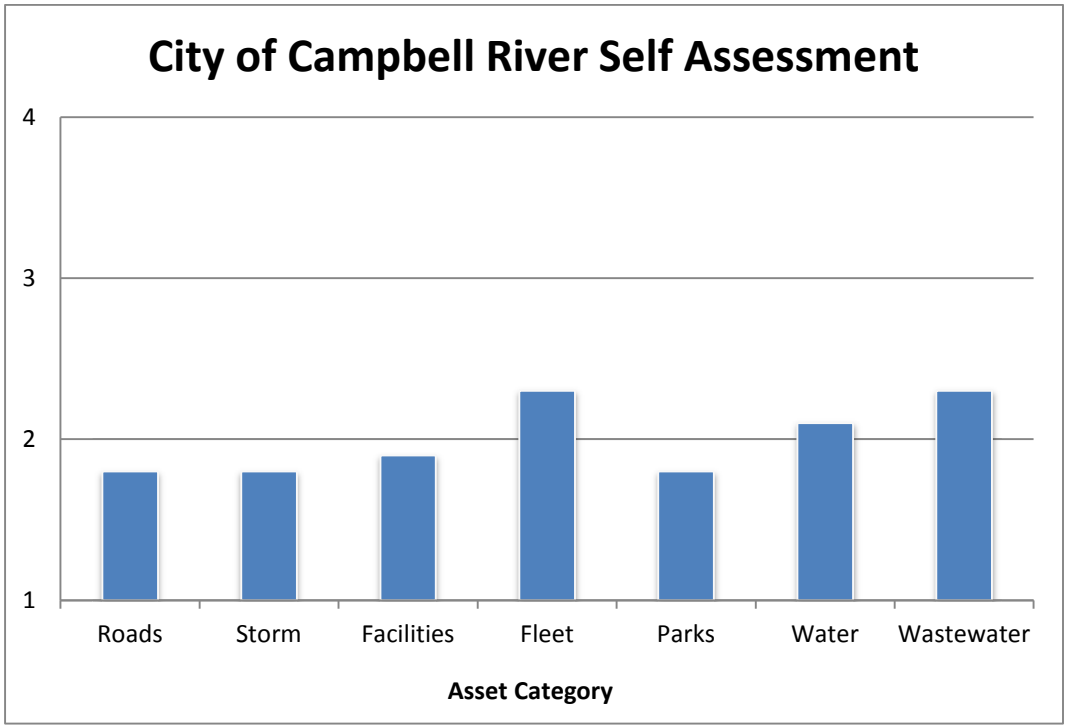
THREATS

- Asset failure resulting in reduced or interrupted services
- Increased financial, safety, environmental and health risks
- Legislated mandate of other levels of government
- Reduced access to government grants
- Reduced employee morale and corporate image
- Limited resources to implement Asset Management program
- Unstable and unforeseen tax/fee increases for capital renewal
- Decisions made without formal risk/condition assessment information

ASSET MANAGEMENT STRATEGY

ASSET MANAGEMENT B.C. PREPAREDNESS SELF-ASSESSMENT[4]

Major asset categories were scored from 1 to 4 on 21 different criteria, ranging from key attribute data to decision making. The City of Campbell River self-assessment results are:



1= No capacity 2 = Fair capacity 3 = Good capacity 4 = High capacity

[4] http://www.civicinfo.bc.ca/Library/Asset_Management/Tools_and_Resources/AssetSMART_2%20-_A_Local_Government_Self_Assessment_Tool--LGAMWG--September_2015.pdf

ASSET MANAGEMENT STRATEGY

ASSET MANAGEMENT B.C. GAP ANALYSIS[5]

A comparison between current practise at the City of Campbell River and the Asset Management B.C. Roadmap identified the following gaps in AM practices:

1.0 Know Your Assets

Gap 1 No master asset list including asset type, location, quantity/size, material, useful life, install date and remaining life.

Gap 2 No componentized asset inventories for all asset categories.

Gap 3 No formal decision making tools, consistent data/asset management database for all asset categories. Varied data sources.

Gap 4 No linkage or consistency between various data sources, GIS and financial information.

Gap 5 No single department or person responsible for asset management data management, accuracy and process.

2.0 Know Your Financial Situation

Gap 6 No list of depreciated and replacement costs for all asset classes.

Gap 7 No componentized or fully reliable historical operations or repairs and maintenance costs.

Gap 8 Future capital planning based on historical spending and not on a data supported replacement plan.

3.0 Understand Decision Making

Gap 9 Very limited formal (written) decision making processes, across the whole organization.

Gap 10 No improvement plan or consideration of desired decision making process.

[5] http://www.civicinfo.bc.ca/Library/Asset_Management/AM_Roadmap/Roadmap_Diagram--AMBC--Sept_23_2011.pdf

4.0 Manage Your Asset Lifecycle

Gap 11 Almost no current condition information or rating across all asset classes.

Gap 12 Other than regulatory, very little stated levels of service. Applies across organization, particularly relating to assets.

Gap 13 Minimal formal renewal or replacement decision process, particularly regarding maintenance practices.

5.0 Know the Rules

Gap 14 Limited proactive stakeholder engagement.

Gap 15 Very limited internal/operational goals, performance measures and strategic priorities.

6.0 Sustainability Monitoring

Gap 16 Sustainability (Financial/Environmental/Social) reporting is at a high-level and without measurable, direct and operational action plans.

Gap 17 Renewal coordination is done on a project by project basis, not on a whole system asset class basis.

ASSET MANAGEMENT STRATEGY EXECUTION 2015 - 2017

2015

- AM strategy
- Reserve restructure
- 10 year financial plan

2016

- Implementation & resourcing plan
- Debt policy
- Identify electronic data platform

2017

- Central asset registry
- Replacement values

COMMUNICATION & STAKEHOLDER ENGAGEMENT

ASSET MANAGEMENT STRATEGY EXECUTION 2018 – 2021

2018

- Condition assessments & ratings
- Service levels (current & future)

2019

- Risk assessments
- First draft AIM plan (beta)

2020

- AIM policy

2021

- Long term financial plan (20+ years)
- Integrated AIM plan

COMMUNICATION & STAKEHOLDER ENGAGEMENT

ASSET MANAGEMENT STRATEGY

ASSET MANAGEMENT B.C. FRAMEWORK[6]



[6] http://www.assetmanagementbc.ca/framework/

Property Taxation Policy

Purpose

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

Objective

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

Policies

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

City of Campbell River

STRATEGIC PLAN

CITY OF CAMPBELL RIVER 2023–2026



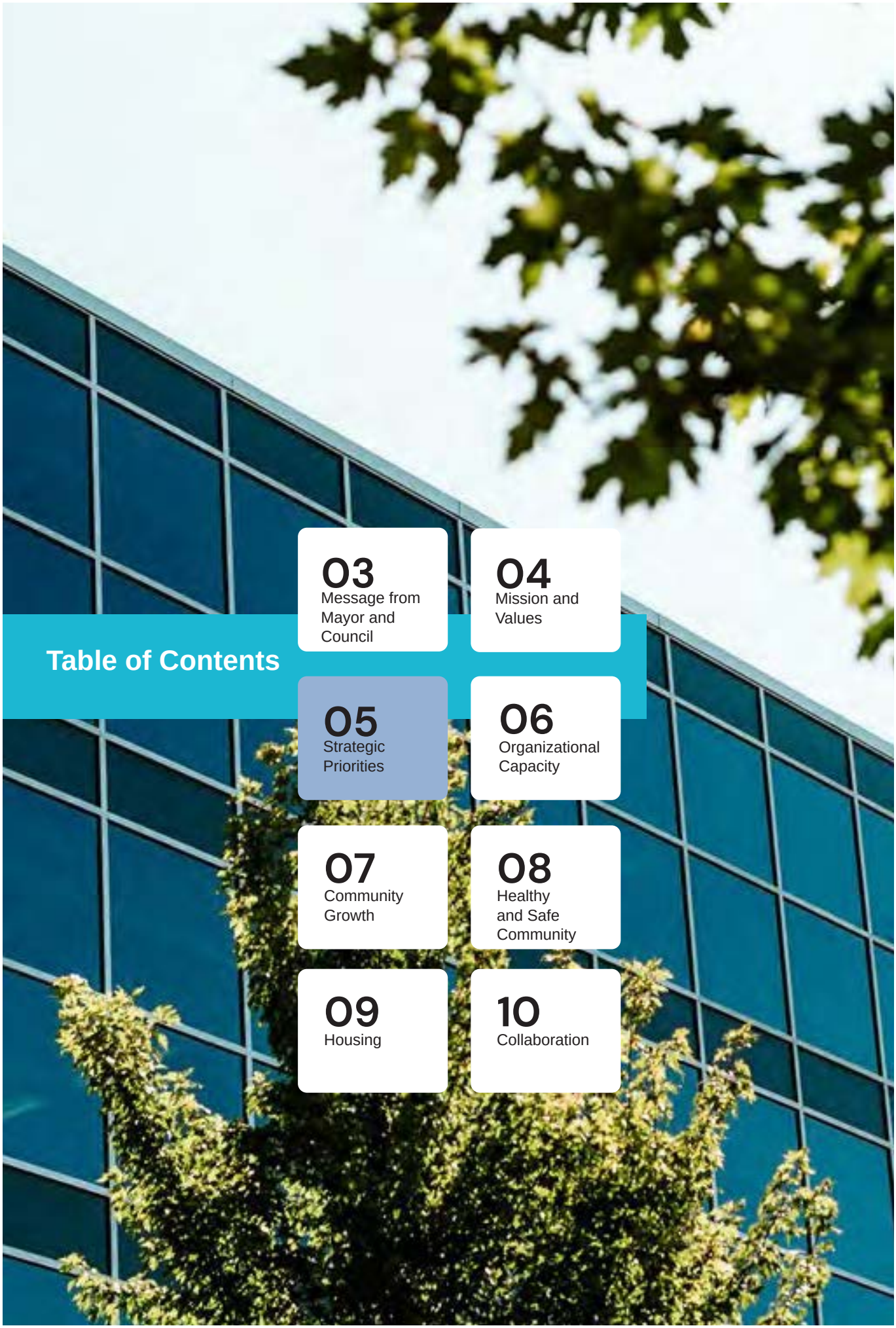


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05 Strategic Priorities

06 Organizational Capacity

07 Community Growth

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09 Housing

10 Collaboration

MESSAGE FROM MAYOR AND COUNCIL

Council's 2023 to 2026 Strategic Plan is a road map that will help realize our vision for the future of Campbell River. The plan outlines five strategic priorities, each with three focus areas, which will drive our decision-making and provide direction for City staff.

Council will review our strategic priorities quarterly during a Council meeting, and the City will review and report on them annually through the publication of the Annual Report.

We encourage residents to get in touch with of us at any time to reflect on our goals, the steps we are taking to achieve them and anything we could be doing better as a City for our community.

We look forward to connecting and growing with you.



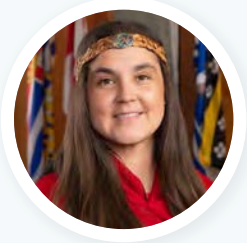
Mayor Kermit Dahl

Mayor.Dahl@campbellriver.ca
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Vision

Our vision is that the Corporation of the City of Campbell River is:

- well run,
- results oriented,
- accountable,
- inclusive,
- responsive,
- innovative,
- an adaptive organization, and
- a great place to work and work with.

Mission

The mission of the City of Campbell River is to deliver quality services in a fiscally responsible manner that promotes prosperity and social, economic and environmental health for current and future generations.

Strategic Priorities

Council adopted the 2023-2026 Strategic Priorities in January of 2023. The five core themes that will guide Council and City staff in the coming years are Organizational Capacity, Community Growth, Healthy and Safe Community, Housing and Collaboration.



Organizational Capacity

- FISCAL RESPONSIBILITY
- WORKPLACE CULTURE
- EFFECTIVE GOVERNANCE



Community Growth

- FUTURE PLANNING
- ASSET MANAGEMENT
- ECONOMIC VITALITY



Healthy and Safe Community

- DOWNTOWN REVITALIZATION
- CRIME REDUCTION
- LIVABILITY



Housing

- FUTURE GROWTH
- ATTAINABLE HOUSING SUPPLY
- INFRASTRUCTURE READINESS



Collaboration

- INDIGENOUS RELATIONSHIPS
- STRENGTHEN PARTNERSHIPS
- ADVOCACY

ORGANIZATIONAL CAPACITY

Realize and leverage the maximum potential of the City through productive and effective resource management.





FISCAL RESPONSIBILITY

Objective: Maintain core service levels, and invest in the future and growth of the community. Explore innovative ways to navigate projected financial challenges and ensure a sound financial future.



WORKPLACE CULTURE

Objective: Be an employer of choice and build trust and credibility within staff, Council and the community as a whole. Create and live a culture of appreciation that supports and promotes a healthy, desirable work experience for all.



EFFECTIVE GOVERNANCE

Objective: Fulfill Council's objectives by remaining disciplined in following effective governance practices during decision making and discussion. Provide the public with transparent and open government and create opportunities for public participation.

COMMUNITY GROWTH



Meet the growing needs of tomorrow through strategic and long-term planning and provide stability and support for residents, businesses and investors. Together we can continue to build a vibrant community based on economic resilience, sustainable infrastructure, quality of life amenities, environmental stewardship, and diverse employment.



FUTURE PLANNING

Objective: Create plans and policies tailored to Campbell River's unique needs and based on best practices, which will lead the community through a period of growth and set the City up for future success.



ASSET MANAGEMENT

Objective: Proactively commit to responsible stewardship of all City assets and infrastructure to ensure the reliability and longterm sustainability of municipal services.



ECONOMIC VITALITY

Objective: Foster an environment full of diverse economic opportunities and well-paying jobs where businesses can thrive by supporting new and existing businesses in key sectors and recognizing challenges to existing industries.

HEALTHY AND SAFE COMMUNITY

Support a high quality of life and ensure Campbell River is safe and welcoming for residents, businesses and visitors. Foster a sense of place and pride, and incorporate healthy living opportunities for people of all ages.





DOWNTOWN REVITALIZATION

Objective: Support a high quality of life and ensure Campbell River is safe and welcoming for residents, businesses and visitors. Foster a sense of place and pride, and incorporate healthy living opportunities for people of all ages.



CRIME REDUCTION

Objective: Lower crime rates in Campbell River and continue to prioritize the safety of all residents, businesses and visitors. Address the public perception of safety in the downtown area.



LIVEABILITY

Objective: Provide services and access to amenities for residents of all ages and abilities and expand active living opportunities, events, recreation and culture initiatives throughout the community.

HOUSING

Ensure that future community growth is carefully considered and strategically managed to ensure that available housing meets the communities diverse and emerging needs.





FUTURE GROWTH

Objective: Plan appropriately for the future, ensuring that growth considers all elements of a healthy community, addresses uncertain economic times, and meets the needs of a rising population with changing demographics.



ATTAINABLE HOUSING SUPPLY

Objective: Address current housing availability issues and create possibilities for the future development of diverse, affordable housing options in Campbell River for all residents.



INFRASTRUCTURE READINESS

Objective: Ensure that City assets are optimized, maintained and funded for current and anticipated future growth to capitalize on housing or economic opportunities.

COLLABORATION

Work with First Nations and all key community partners collaboratively to develop synergies and innovation and achieve our common strategic goals.





INDIGENOUS RELATIONSHIPS

Objective: Continue to strengthen relationship and take steps on the City's path towards reconciliation through actively engaging with the First Nation neighbours to Campbell River.



STRENGTHEN PARTNERSHIPS

Objective: Seek partnerships with other levels of government, service delivery organizations, and community partners to improve City processes and innovatively address community challenges.



ADVOCACY

Objective: Strengthen relationships with other levels of government to allow for participation and engagement on issues that impact our community.



City of Campbell River

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Projected 2024 Operating Surplus

Segment	Department		Over/(under) budget $
GOVERNANCE			
	Mayor & Council	24,356	(24,400)
	City Manager	51,095	(51,100)
GOVERNANCE TOTAL		**75,451**	**(75,500)**
ECONOMIC DEVELOPMENT			
	Director of Economic Development and Indigenous Relations	(788)	(800)
	Economic Development	100,640	100,600
	Airport	81,622	81,600
ECONOMIC DEVELOPMENT TOTAL		**181,474**	**181,400**
COMMUNITY SAFETY			
	Director of Community Safety	(7,117)	7,100
	Bylaw Enforcement	(13,168)	13,200
	Animal Control	(12,591)	12,600
	Fire Protection	224,275	(224,300)
	E-911	(88,701)	88,700
	Police Protection	(327,966)	328,000
	Victim Services	(12,419)	12,400
	RCMP	(757,439)	757,400
COMMUNITY SAFETY TOTAL		**(995,127)**	**995,100**
CORPORATE SERVICES			
	Director of Corporate Services	1,523	(1,500)
	Communications	(10,718)	10,700
	Human Resources	18,143	(18,100)
	Information Technology	57,836	(57,800)
	Legislative Services	(41,408)	41,400
	Property Management	(113,864)	113,900
CORPORATE SERVICES TOTAL		**(88,488)**	**88,500**
COMMUNITY DEVELOPMENT			
	Director of Development Services	267	(300)
	Development Services	(191,927)	191,900
COMMUNITY DEVELOPMENT TOTAL		**(191,660)**	**191,700**
ASSETS & OPERATIONS			
	Director of Operations	(120,379)	(120,400)
	Capital Works	(63,466)	63,500
	Fleet	119,026	(119,000)
	Stores	(5,959)	6,000
	Facilities	17,376	(17,400)
	Roads	42,382	(42,400)
	Parks	87,779	(87,800)
	Cemeteries	(18,173)	18,200
	Storm Drains	54,077	(54,100)
	Sewer	(80,773)	80,800
	Water	(69,454)	69,500
ASSETS & OPERATIONS TOTAL		**(37,565)**	**(37,600)**
COMMUNITY PLANNING & RECREATION			
	Director of Planning & Recreation	-	-
	Long Range Planning	(163,959)	164,000
	Recreation & Culture	(191,674)	191,700
	Solid Waste	(29,756)	29,800
	Transportation	-	-
	Public Transit	(47,414)	47,400
COMMUNITY PLANNING & RECREATION TOTAL		**(432,804)**	**432,800**
FISCAL SERVICES			
	Director of Finance	3	-
	Finance	7,798	(7,800)
	Supply Management	-	-
	Risk Management	-	-
	Corporate Services	(800,000)	800,000
	Taxation	6,080	(6,100)
	Reserves	4,860	(4,900)
	General Debt	-	-
	General Fiscal Services	-	-
	Airport Fiscal Services		-
	Sewer Debt		-
	Sewer Fiscal Services		-
	Water Debt		-
	Water Fiscal Services	-	-
FISCAL SERVICES TOTAL		**(781,259)**	**781,300**
2022 PROJECTED OPERATING SURPLUS		**(2,269,978)**	**2,270,000**

Council Agenda Information

☒ COTW November 19, 2024 ☐ Regular Council

Date:	November 19, 2024	
Submitted by:	Finance Department, Financial Services Division	
Subject:	Quarterly Financial Report – Q3, 2024	

EXECUTIVE SUMMARY

The Quarterly Financial Report provides a measure of the City's financial performance against the Financial Plan. The report provides explanations of any material differences in revenue and expenses as compared to budget to assist Council in their strategic decision making.

The City's revenues for Q3 are at 89.9% of budget. Revenues at the end of the third quarter are trending on budget which is mostly the result of the City the levying property taxes, user fees and parcel taxes in Q2. Overall operational expenses for Q3 are at 61.0% of budget which is comparable to prior year where expenses were at 64.5%.

Throughout the third quarter of 2024, City operations were carried out as scheduled. The City still proceeded to work on projects carried forward from 2023 and new capital and operating projects as budgeted for 2024.

There are a total of 75 operating projects as approved during Financial Planning with a total budget of $6.39 million. The total amount spent on operating projects to date is $1.6M or 25.3% (2023 – 33.5%) of the budget. Of these 75 projects, 53 projects are currently in progress (definition and implementation phases), 8 have been completed or are substantially complete (in-service phase), 11 have been delayed. Three (3) projects have been cancelled in Q3.

There are 128 capital projects with a total budget of $64.6M for 2024 as approved during Financial Planning. The total spend on capital projects to date is $12.59M or 19.5% (2023 – 32.9%) of the budget. Of these 128 projects, 60 are in progress (definition or implementation phase), 33 are complete or substantially complete (in-service phase), 28 have been delayed. Seven (7) projects have been cancelled in Q3.

Overall financial results for the City's departmental operating budgets are within expectation for the third quarter of 2024.

RECOMMENDED RESOLUTIONS

THAT the report dated November 19, 2024 from the Finance Department regarding the City's Quarterly Financial Report – Q3, 2024 be received for information.

AND THAT Council approve an amendment to the 2024 – 2033 Financial Plan to increase the Fire Department Operating Budget by $375,000 for 2024 only;

AND THAT Council approve an amendment to the 2024 – 2033 Financial Plan to approve increased funding associated with capital projects that have exceeded their budget by more than $10,000 as outlined in Table 2 of this report;

AND THAT Council approve an amendment to the 2024 – 2033 Financial Plan to approve budget amendments associated with capital projects that do not have 2024 budgets due to missed carry forward requests, as outlined in Table 3 of this report;

AND THAT Council cancel seven capital projects originally included in the 2024 – 2033 Capital Plan as identified in Table 4 of this report;

AND THAT the 2024 – 2033 Financial Plan be amended accordingly.

The Quarterly Financial Report provides information to Council on the progress of the work plan as approved during Financial Planning and compares the actual financial results to the approved budget. Significant variances are identified, and additional information is provided to Council and members of the public. The report includes the three core components of the budget which are operating departmental budgets, one-time operating projects, and capital projects. Comments on the one-time operating and capital projects are provided by the respective project managers.

The Financial Plan Bylaw for 2024-2033 was adopted on December 14, 2023. The results reported in this quarterly financial report are based on the actual carry forward balances for operating and capital projects.

DISCUSSION

Operating Financial Report

The City's operational revenues and expenses by core service area are summarized below, with a comparison to the 2024 budget and 2023 actual figures. Overall, the City's revenues are at 89.9% of the budget and expenses are at 61% of the budget.

Revenues at the end of the third quarter are trending on budget which are mostly associated with the levying of property taxes, user fees and parcel taxes in Q2.

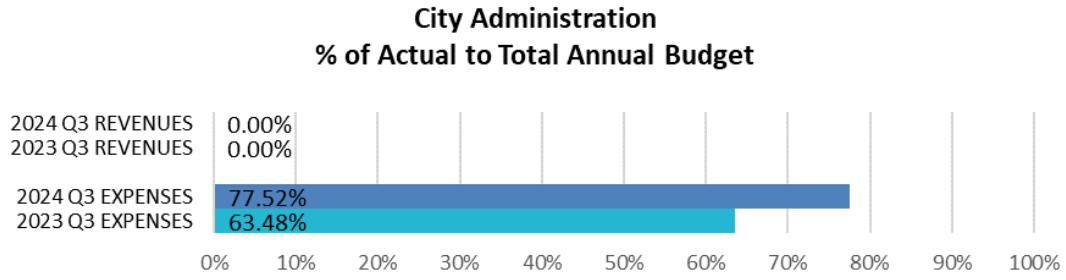
Overall expenses for Q3 are trending slightly below budget which are associated with labour vacancies and reduced fuel purchasing costs associated with lower fuel sales at the Airport.

Each area of the City's operations has been analyzed below (See Appendix 1 for details of Departmental Segments). Individual graphs show revenues and expenses as a percentage of the total budget.

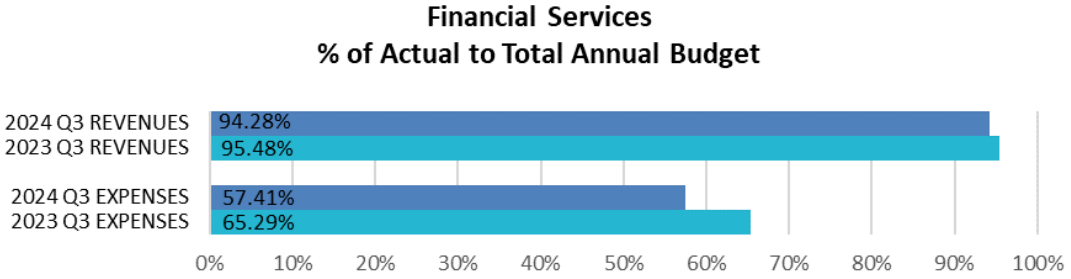
Table 1 – Q3 2024 Summary

	2024 Q3	2024 Budget	2024 Variance $	2024 Variance %
REVENUE				
City Administration	-	-	-	0.0%
Financial Services	(59,365,718)	(62,968,058)	(3,602,340)	94.3%
Corporate Services	(342,182)	(417,395)	(75,213)	82.0%
Development Services	(1,168,727)	(1,406,600)	(237,873)	83.1%
Community Safety	(3,411,591)	(3,363,515)	48,076	101.4%
Operations	(16,261,996)	(19,835,894)	(3,573,898)	82.0%
Community Planning & Livability	(4,869,702)	(5,061,067)	(191,365)	96.2%
Economic Development & Airport	(3,253,235)	(5,529,400)	(2,276,165)	58.8%
REVENUE TOTAL	**(88,673,151)**	**(98,581,929)**	**(9,908,778)**	**89.9%**
EXPENSE				
City Administration	767,872	990,551	222,679	77.5%
Financial Services	17,202,413	29,963,772	12,761,359	57.4%
Corporate Services	2,955,423	4,260,361	1,304,938	69.4%
Development Services	1,412,187	2,448,772	1,036,585	57.7%
Community Safety	13,926,046	23,618,333	9,692,287	59.0%
Operations	13,078,867	19,937,657	6,858,790	65.6%
Community Planning & Livability	6,952,112	11,327,857	4,375,745	61.4%
Economic Development & Airport	3,826,898	6,034,626	2,207,728	63.4%
EXPENSE TOTAL	**60,121,817**	**98,581,929**	**38,460,112**	**61.0%**
GRAND TOTAL	**(28,551,334)**	**-**	**28,551,334**	**0.0%**

CITY ADMINISTRATION – Overall expenditures for this segment are slightly over budget. Actual expenses within City administration were $166K or 27% higher in Q3 2024 as compared to Q3 in the prior year. The Mayor and Council department was on budget for base operations whereas the City Manager department was over budget by approximately $90K due overspending in supplies and contracted services. Increases in supplies and contracted services relate to the "It's time for Downtown Campaign" and additional costs related to appraisals of various properties to support the recommendations included in the Financial Assistance Policy.

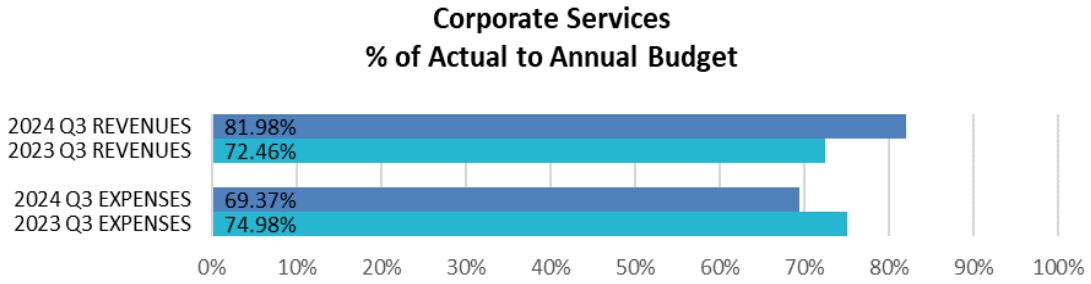


FINANCIAL SERVICES – Revenues are consistent with 2024 budget and prior year with the levying of taxes in the second quarter. Overall expenditures are 57.4% of the budget mostly due to a delay in recording debt servicing costs in Q3 2024. Bank charges are trending $5.7K or 28% over budget due to increases in the bank fees. Legal fees within the Risk Management Department were $92.6K or 145% of the budget in Q3 2024 compared to $16.6K or 26% of the budget in Q3 2023. The increase in legal fees and settlements is the result of the settlement of various insurance claims against the City.

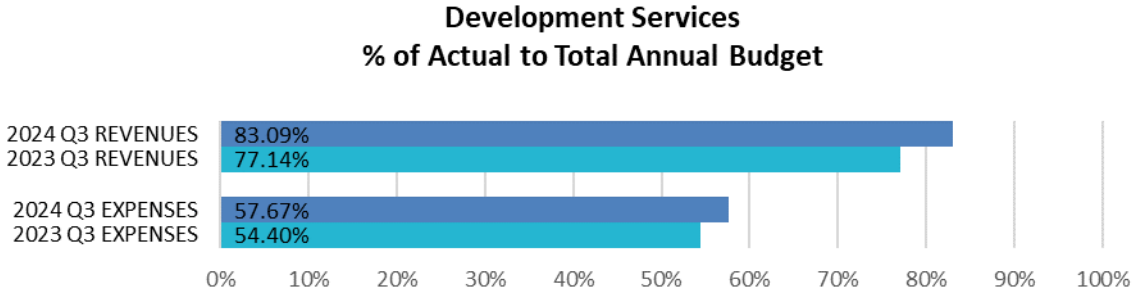


CORPORATE SERVICES – Corporate Services' revenues are trending above budget and mostly consist of revenues from leases. During the third quarter Property was moved into the Long-Range Planning department and actual results have been presented within Corporate Services for comparative purposes. These will be presented as part of LRPS in 2025. IT department revenues are trending $32K (or 60%) higher in Q3 2024 compared to last year due to increases in quarterly revenues from the IT Service agreement with RCMP in 2024. Expenditures are trending slightly below the budget but are still consistent with the prior year since there was a 13% overall increase in budgeted expenses for 2024 (from $3.4M to $3.85M). Property Management department expenditures were trending $100K lower for Q3 2024 compared to the previous year due to lower Legal fees expenses (20k) and the exclusion of Senior Centre Lease (80k) payments from the departmental base budget in 2024 (as it was established as an operating project for 2024). Legislative services department expenditures were trending $85K lower in Q3 compared to the same period last year due to $33K of legal fees related to inclusion of public nuisance bylaw and $47K in contracted services related to office construction and recruitment costs in 2023. Information Technology is slightly above the budget due to higher costs associated with annual software license renewals and increase

in supplies expenses. Overall, the division is trending slightly below the budget for Q3 2024.



DEVELOPMENT SERVICES – Development Services' revenues are at 83% of budgeted revenues in Q3 2024 and $68K higher than the prior year. Building permits for Q3 are at $603k (2023 – $572k). Revenue from other development permit fees is at $130k (2023 - $109k). Development Services' expenses are trending at 57.7% of the budget in Q3 2024 but are still consistent with prior years since there was a 5% decrease in 2024 budget (from $2.59M to $2.45M).



COMMUNITY SAFETY – Revenues are trending above budget due to earlier recognition of fourth quarter E-911 revenue as well as an increase in quarterly payments for shared services ($70K for E911; $95K for Fire department; $3.7K (or 20%) for Victim Services department). There was also a significant increase in RCMP property lease payments due to reconciling and billing back amounts for capital spent in 2023. Revenues in Bylaw and Animal control departments were consistent with the previous year.

Divisional expenditures are consistent with the budget for 2024, however have increased by $960K or 7% compared to Q3 of the previous year. The Fire Department continues to face increased labour and overtime costs driven by a range of factors including overtime incurred for shift coverage, shift extension, training/instruction, and for major incident call back. Despite the benefit of the additional flex fighter position in reducing the number of hours needed for shift coverage, the overall budget impact of overtime continues to rise owing to factors such as increased sickness and injury and recent changes in employment standards. Additional pressures facing the Fire budget across several budget lines are also driving up overall fire service delivery costs including costs for fire apparatus, equipment, PPE, maintenance, and contracted services some of which have seen by inflation of more than 30%.

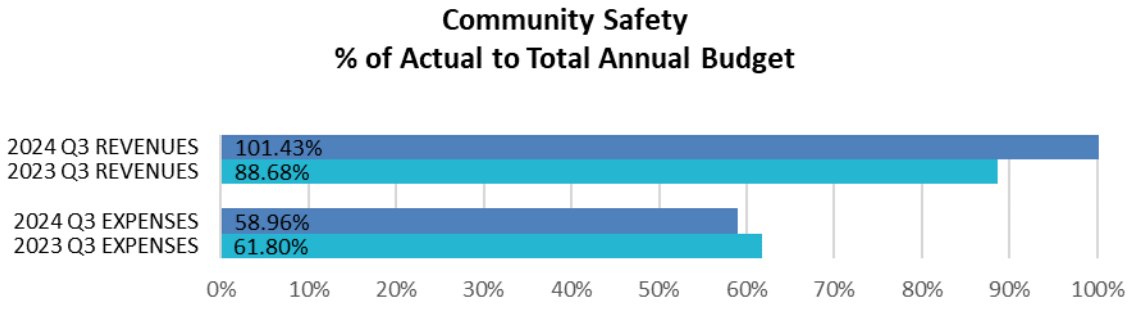
Fire protection expenses have increased by $960K as compared to the prior year. The increase is due to the increase in overall wages from the new IAFF agreement, an additional flex firefighter, earned leave of $106K or 97% of the budget (2023 - $72K or 73% of the budget). Also cost allocations are up which impacts the overall spending but does not impact the bottom line of the department as the budget was increased proportionately in 2024 to account for the additional allocations. The year-to-date cost of overtime is $305K, which is 116% of the budget and comparable to 2023 ($291K or 120% of the budget).

It is anticipated that fire suppression overtime for the year will approximately $410,000 which is anticipated to exceed the budget by approximately $214,000.

Due to the significance of the difference between budget and actual expenses staff are recommending that the 2024 Financial Plan be amended to approve the increase in spending. Total Labour costs for the Fire protection department in Q3 2024 were $4.64 million or 82% of budget (2023 – $3.93 million or 76% of budget. The department is projected to be over budget by approximately $375,000 at year end and such staff are recommending a Financial Plan Amendment.

Expenditures in the E911 department increased by $210K mostly due to an overall increase in wages from the new IAFF agreement ($1.2M in Q3 2024 compared to $1.09 for the same period last year). The increase in expenditures was anticipated and is consistent with the amounts billed to the North Island 9-1-1 under the existing contract for services.

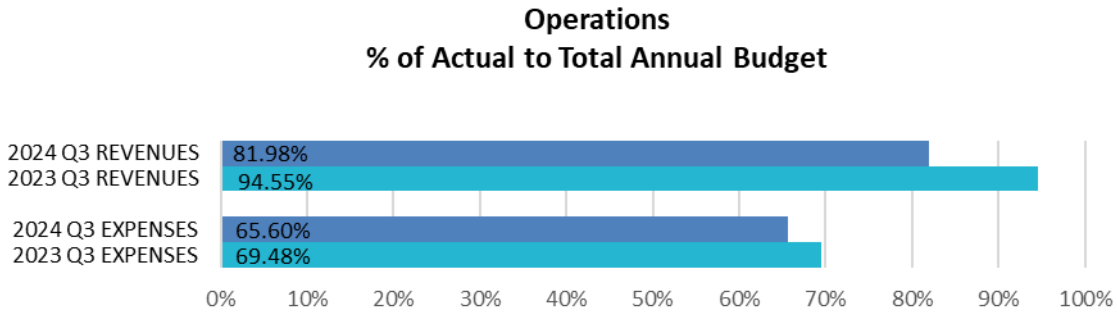
RCMP contracted services expenses are trending slightly lower than budget due to the lower number of members on active duty in the year as compared to budget (38.55 FTE in 2024 compared to 41.6 FTE in 2023). As a result, RCMP actual contracted services costs are $370K or 8% lower in Q3 2024 compared to Q3 2023.



OPERATIONS – Revenues are trending on budget in Q3 2024. Park and field user fees increased by $27K or 108% compared to the same period last year due to increased usage and increasing user fees. Cemetery department revenue is 120% over budget and $24K higher than the previous year as a result of the user fee review that was completed in 2023. Water and Sewer utility fee revenues increased by $179K (2.8%) and $252K (4.3%) respectively compared to Q3 2023 due to an increase in levied user fee charges.

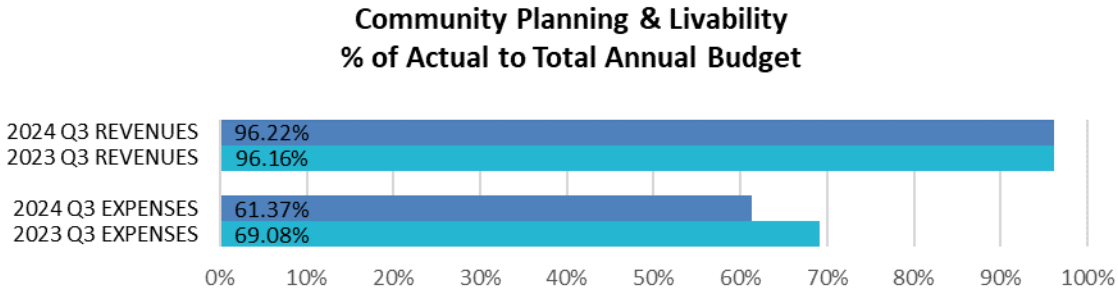
Overall revenues are 4% lower than Q3 2023 as interest from investments for Water and Sewer departments will be allocated at year end.

Departmental expenses have seen increases in contracted costs, fuel, and supplies. Overall expenses for Operations Division are trending slightly below the budget, however are consistent with the prior year since there was 7% overall increase in budgeted expenses for 2024 (from $18.6M to $19.9M).



COMMUNITY PLANNING & LIVEABILITY – BC Transit transitioned to the Umo payment system which allows users to purchase fares directly from BC Transit, which resulted in lower revenues. Despite decreases in revenues from BC transit**,** overall revenues are trending above budget. Recreation and Culture experienced higher revenues from gym rentals, recreation programs and pool lessons fees in Q3 2024. Overall, Recreation and Culture Department revenues increased by $162K or 27% at the end of Q3 as compared to Q3 2023 which is the result of a combination of higher overall usage and the City increasing user fees as part of the fee review in 2023. Solid Waste user fee revenues were $571K higher in Q3 2024 compared to the previous period last year due to increases in levied user fees.

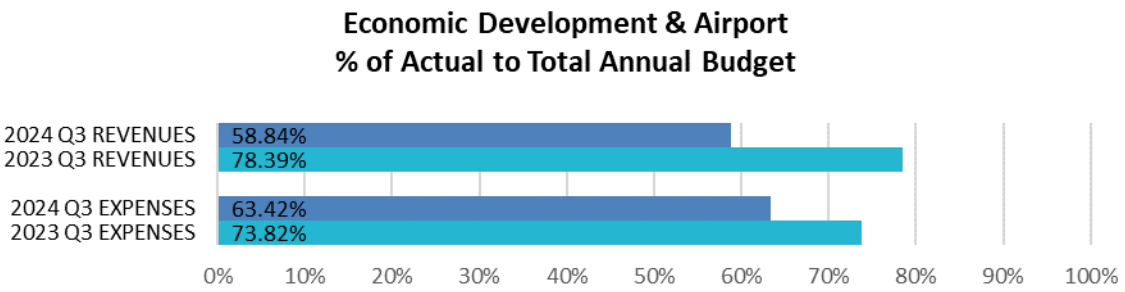
Expenses are consistent with the prior year but trending below budget due to BC Transit strike earlier in 2024 and delay in invoicing for BC Transit contracted services for June through September 2024. Solid Waste expenses in Q3 2024 are $2.48M compared to Q3 2023 - $2.2M. The difference is associated with a 7% increase in contracted service costs in 2024. User fees for Solid Waste have been increased to address these anticipated cost increases.



ECONOMIC DEVELOPMENT & AIRPORT – Revenues for this Division are consistent with the prior year's revenues. Airport PAL fuel sales revenues increased by $100K or 13% compared to the same period last year. In 2023, PAL Aerospace deployed their larger aircraft away from Campbell River earlier in the year which resulted in less fuel sales. Airport Fuel Jet A1 sales were down by $279K or 23% due to a decrease in sales volume from 528,000 liters in 2023 to 398,000 liters in 2024. Additionally, revenues have declined in the current year due to a decrease in average fuel sales price from $2.24 per liter in 2023 to $2.14 in 2024. Parking and landing fees revenues experienced an increase in 2024 due to higher aviation traffic.

The Economic Development department revenues are below budget mostly due to timing differences in recording MRDT revenue and are anticipated to be consistent with the budget at year end.

Overall segment expenses are on trend for the third quarter with a decrease in labour costs due to a vacancy in the Economic Development & Tourism Manager position and a decrease in fuel inventory costs consistent with the decrease in Jet A1 fuel sales. Decreases in expenses were partially offset by higher spending on supplies and contracted services at the Airport for necessary electrical and fire system repairs earlier in a year and significant increase in costs of necessary contracted services each year (plumbing; marketing services; communications).



Operating Projects

There are a total of 75 operating projects as approved during Financial Planning with a total budget of $6.39 million. The total amount spent on operating projects to date is $1.6M or 25.3% of the budget. Of these 75 projects, 53 projects are currently in progress (definition and implementation phases), 8 have been completed or are substantially complete (in-service phase), 11 have been delayed, and 3 projects have been cancelled. Operating projects that have not been completed in 2023 were carried forward in the 2024-2033 Financial Plan.

The projects that have been cancelled are Corporate Business Analyst, Flight Way Clearing, Sewer Infrastructure Maintenance & Monitoring. The funds that were attached to the projects will be returned to the applicable reserves and budgeted as part of 2025 Financial Planning.

Appendix 2 provides the detail on the status for each operating project; green highlighted projects are completed or on track, yellow projects could be delayed, and red projects are experiencing major disruptions or have been cancelled. Comments on project status are provided by Project Managers.

Capital Projects

There are 128 capital projects with a total budget of $64.6M for 2024 as approved during Financial Planning. The total spent on capital projects to date is $12.59M or 19.5% of the budget. Of these 128 projects, 60 are in progress (definition or implementation phase), 33 are complete or substantially complete (in-service phase), 28 have been delayed, and 7 capital projects have been cancelled. The most significant capital projects budgeted for 2024 are Erickson Road Renewal ($4.23M), Norm Wood Environmental Centre Upgrade ($3.02M), Campbellton Sewer Upgrade ($2.24M), Watermain Renewal ($2M), Sewer Main Replacement ($2M), Fleet Replacement Plan ($1.93M), Financial Systems and Accounting Software (UNIT4) conversion ($1.8M), and the Seagull Walkway Design ($1.25M).

Appendix 3 provides the detail on the status for each capital project; green highlighted projects are completed or on track with expected project delivery timelines including multi-year projects, yellow projects could be delayed, red projects are experiencing major disruptions or have been cancellations. Comments on project status are provided by Project Managers.

The projects that have been cancelled are Airport Condition Assessment, Enterprise Centre Backup Generator, Sidewalk Infill, Wei Wai Kum/CCR Water Improvements, Water Condition Assessment, Pressure Reducing Valve Abandonment, and NWEC Solids Handling Study and Process Construction.

There is a total of 3 capital projects that have exceeded their budget by more than $10,000 as shown in Table 2. The project overages will be funded from reserves as appropriate.

There are 2 capital projects that were completed in 2023 and do not have 2024 budgets as no carry forward was requested,

while the invoices for costs relate to the prior year they were not received and processed until 2024 (Table 3) and as such require an amendment to the Financial Plan.

Projects Requiring Financial Plan Amendments

Table 2 - Capital Projects Over Budget by $10,000

Index	Operating Project Name	2024 Q3 Costs	2024 Budget	Variance ($)	Funding Source
6	Social Housing initiative	653,583	**484,932**	(168,651)	Capital Works
77	Water Service Renewal	90,979	**60,000**	(30,979)	Water Reserve
96	Council Chambers Sound System	74,407	**25,827**	(48,580)	IT Reserve
			Total	(248,209)	

Note: Operating Project Index #4 – 'Corporate Asset Management" on Appendix 2 is in excess of the budget by $10,000. The excess is covered by grant funding.

Table 3 – Capital Projects require Budget Amendment

Index	Capital Project Name	2024 Q3 Costs	2024 Budget	Variance ($)	Funding Source
127	RCMP Building Roof Replacement	235,418	**0.00**	(235,418)	Facilities Reserve
128	Snow Clearing Equipment	34,133	**0.00**	(34,133)	Financial Stabilization
			Total	(269,551)	

Table 4 – Projects to be Cancelled

Index #21-3024	Airport Condition Assessment	$20,000
Index #32-4109	Enterprise Centre Backup Generator	$25,000
Index #41-6006	Sidewalk Infill	$577,009
Index #75-7034	Wei Wai Kum/CCR Water Improvements	$267,659
Index #76-7055	Water Condition Assessments	$161,200
Index #94-7038	Pressure Reducing Valve Abandonment	$41,607

Index #113-5043	NWEC Solids Handling Study and Process Construction	$150,000

OPTIONS

Option 1

THAT the report dated November 19, 2024 from the Finance Department regarding the City's Quarterly Financial Report – Q3, 2024 be received for information.

AND THAT Council approve an amendment to the 2024 – 2033 Financial Plan to increase the Fire Department Operating Budget by $375,000 for 2024 only;

AND THAT Council approve an amendment to the 2024 – 2033 Financial Plan to approve increased funding associated with capital projects that have exceeded their budget by more than $10,000 as outlined in Table 2 of this report;

AND THAT Council approve an amendment to the 2024 – 2033 Financial Plan to approve budget amendments associated with capital projects that do not have 2024 budgets due to missed carry forward requests, as outlined in Table 3 of this report;

AND THAT Council cancel 7 capital projects originally included in the 2024 – 2033 Capital Plan as identified in Table 4 of this report;

AND THAT the 2024 – 2033 Financial Plan be amended accordingly.

Option 2

THAT the report dated November 19, 2024 from the Finance Department regarding the City's Quarterly Financial Report – Q3, 2024 be received for information.

Option 1 is recommended as there are viability, operational and capacity constraints to complete the projects and cancelation allows the funds that were attached to the projects to be reallocated to reserves for other future Capital or Operating projects. It is also recommended as it provides transparency for projects that have exceeded their budget in excess of $10,000 and ensures more accurate funding and reserve projections while year end balances are being finalized.

FINANCIAL CONSIDERATIONS

The 2024 – 2033 Financial Plan will be amended accordingly to cancel mentioned above projects in the 2024 – 2033 Capital Plan. The funds that were attached to the projects will be returned to the appropriate reserves for other future Capital or Operating projects. Providing additional funding to projects that have gone over budget directly limits the City's ability to pursue to projects in 2025 due to funding constraints within city reserve balances.

STAFF/ORGANISATIONAL CAPACITY

There is no impact to staff or the organizational capacity as a result of this report.

COMMUNICATIONS

The Q3 quarterly financial report will be posted on the City's website with other financial reports to ensure the public has an opportunity to review the City's financial progress throughout the year.

CONCLUSION

Overall financial results for the City's departmental operating budgets are within expectations for the third quarter of 2024 with the exception of the Fire Protection services as costs are trending higher for Q3.

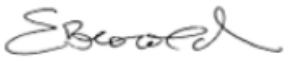
ATTACHMENTS:

- Appendix 1 – Departmental Appendix
- Appendix 2 – Operating Projects (Q3, 2024)
- Appendix 3 – Capital Projects (Q3, 2024)

Prepared by:		**Reviewed by:**
 Luda Marchenko, CPA Accountant II		 Alaina Maher, BCom, CPA, CMA Director of Financial Services / CFO

Corporate Review	**Initials**
Finance	AD/AH

Reviewed for Form and Content / Approved for Submission to Council:

 **Elle Brovold, City Manager**

1 – GOVERNANCE	104 – Mayor & Council 110 – City Manager
2 – FINANCIAL SERVICES AND CAPITAL WORKS	00 – Taxation 02 – Miscellaneous Other 04 – Debt 07 – Reserves 08 – Corporate Fiscal Services 300 – Director of Finance 310 – Finance 320 – Capital Projects 330 – Risk Management 332 – Supply Management
3 – CORPORATE SERVICES	400 – Director of Corporate Services 410 – Communications 420 – Human Resources 430 – Information Technology 440 – Legislative Services 442 – Property Management
4 – DEVELOPMENT SERVICES	500 – Director of Development Services 510 – Community Planning & Development Services
5 – COMMUNITY SAFETY	600 – Director of Community Safety 610 – Bylaw Enforcement 612 – Animal Control 620 – Fire Protection 623 – E911 630 – Police Protection 632 – Victim Services 640 – RCMP
6 - OPERATIONS	700 – Director of Fleet Operations 720 – Fleet 722 – Stores 724 – Facilities 730 – Roads 732 – Parks 734 – Cemeteries 780 – Liquid Waste Services 782 – Storm Water 790 – Water
7 – COMMUNITY PLANNING AND LIVABILITY	800 – Director of Planning and Recreation 810 – Long Range Planning 820 – Recreation and Culture 830 – Solid Waste 842 – Public Transit

8 – ECONOMIC DEVELOPMENT & INDIGENOUS RELATIONS	112 – Economic Development and Tourism 710 – Airport

APPENDIX 2
OPERATING PROJECTS
at September 30, 2024 (Q3)

Project Status Index:

- Completed
- On Time
- Delayed
- Cancelled

Index	Department	Operating Project Name	Costs as at September 30, 2024	2024 Budget	$ Variance	% Variance	Project Status	Comments - Q3
1	105 - Mayor & Council	Council Contingency - Annual Allocation	27,178	**75,000**	47,822	36.2%	On Time	Annual allocation to ensure funding is available for annual Council projects and initiatives that arise during the year.
2	105 - Mayor & Council	Grants	155,292	**314,000**	158,708	49.5%	On Time	The operating project is for City grants to organizations that were out of scope of the Grant-in-Aid. Remaining funds are for Parks Maintenance and Beautification grants and expected to be disbursed in the remainder of Q4.
3	610 - Bylaw Enforcement	Downtown Safety Office Expansion of Hours	20,689	**432,000**	411,311	4.8%	Delayed	Awaiting CUPE401 approval for expansion of bylaw enforcement shift hours.
4	110 - City Manager	Corporate Business Analyst	-	**100,000**	100,000	0.0%	Canceled	Corporate Business Analyst Project Cancelled. There will be no costs.
5	110 - City Manager	Revenue Study	-	**150,000**	150,000	0.0%	Delayed	Re-evaluating project scope and delivery. Will request a carry-forward to continue planning in 2025.
6	112 - Economic Development	Carving and Installation of Totem Poles at City Hall	-	**120,000**	120,000	0.3%	On Time	Ongoing, no further updates provided at the time of writing this report.
7	112 - Economic Development	Lease Property for Doctors	29,400	**30,000**	600	98.0%	Complete	Ongoing, no further updates provided at the time of writing this report.
8	112 - Economic Development	CR Restart - Economic Development Resources	1,410	**21,837**	20,427	6.5%	On Time	Ongoing, no further updates provided at the time of writing this report.
9	112 - Economic Development	Airport Marketing / Investment Attraction	3,015	**28,640**	25,625	10.5%	On Time	Ongoing, no further updates provided at the time of writing this report.
10	112 - Economic Development	Economic Development Strategic Planning	-	**19,554**	19,554	0.0%	On Time	Ongoing, no further updates provided at the time of writing this report.
11	112 - Economic Development	Industry Analysis and Investment Attraction	-	**1,174**	1,174	0.0%	On Time	Ongoing, no further updates provided at the time of writing this report.
12	310 - Finance	Asset Retirement Obligations PSA 3280 Implementation	1,825	**150,000**	148,175	1.2%	Complete	The project is complete and the financial reporting requirements have been met for the 2023. Funds were originally carried forward to 2024 to capture any additional asset retirement obligations, however, no further changes or work is expected for the 2024 year end.
13	310 - Finance	Financial Systems/Accounting Software (Vadim Replacement)	158,895	**148,500**	(10,395)	107.0%	On Time	Work around system design has been completed. The vendor is now currently building the system based on the requirements outlined by the City. The next phase will be to deliver the test environment (anticipated to be winter) at which time system testing will begin.
14	310 - Finance	Fee Review	-	**40,000**	40,000	0.0%	On Time	Ongoing. Funds to amalgamate various Fees and Charges Bylaw.
15	310 - Finance	PT Accounting Clerk II	-	**63,000**	63,000	0.0%	On Time	The City is working through a multi year project to implement a new financial reporting and HR management system (Unit 4 Project). The project is intended to result in efficiencies and cost savings from a staff perspective. These savings were originally anticipated to be achieved at the end of the project. To compensate for the difference, an operating project will fund the position until the end of the project.
16	389 - Corporate Fiscal Services	Corporate Workplace Culture Initiatives	3,284	**10,358**	7,074	31.7%	On Time	This budget is earmarked to support 2024 social and wellness events to improve and build upon positive workplace culture.
17	400 - Director of Corporate Services	Corporate Training Requirements	-	**20,000**	20,000	0.0%	On Time	A corporate training program will be rolled out in the fall of 2024, and this operating project will be fully utilized to deliver a line-up of courses that will be accessible to all staff.
18	410 - Communications	Communications and Engagement	30,030	**33,184**	3,154	90.5%	On Time	It is anticipated that the remainder of these funds will be spent on communications and engagement support in 2024.
19	420 - Human Resources	Workplace Culture - Survey	-	**20,000**	20,000	0.0%	Delayed	Survey will be pushed to yearly next year in order to allow time and commitment on other culture plan initiatives.

APPENDIX 2
OPERATING PROJECTS
at September 30, 2024 (Q3)

Project Status Index:

- Completed
- On Time
- Delayed
- Cancelled

Index	Department	Operating Project Name	Costs as at September 30, 2024	2024 Budget	$ Variance	% Variance	Project Status	Comments - Q3
20	420 - Human Resources	Certificate of Recognition (COR) - Safety Achievement	-	**15,000**	15,000	0.0%	On Time	Project is scheduled for the month of December and is on track.
21	420 - Human Resources	CUPE Agreement Renewal	1,286	**15,000**	13,714	8.6%	On Time	CUPE bargaining is scheduled for September. Currently ongoing.

APPENDIX 2
OPERATING PROJECTS
at September 30, 2024 (Q3)

Project Status Index:

- Completed
- On Time
- Delayed
- Cancelled

Index	Department	Operating Project Name	Costs as at September 30, 2024	2024 Budget	$ Variance	% Variance	Project Status	Comments - Q3
22	420 - Human Resources	Exempt Salary Survey	-	15,000	15,000	0.0%	On Time	Completed. Invoice being processed.
23	430 - IT	Network Security Audit	-	41,310	41,310	0.0%	On Time	Ongoing, no further updates provided at the time of writing this report.
24	430 - IT	Microsoft Cloud Migration	37,554	100,000	62,446	37.6%	On Time	Migration of all accounts to Microsoft365 is continuing.
25	430 - IT	Software Licenses Increase	-	15,000	15,000	0.0%	On Time	Ongoing, no further updates provided at the time of writing this report.
26	440 - Legislative Services	Records & Information Management (RIM) Program Project	-	35,000	35,000	0.0%	On Time	The project was awarded in Q3 and a kickoff meeting with the project team scheduled for early Q4. The project has an 8 week timeline and is scheduled to conclude prior to the end of Q4.
27	442 - Properties	Remediation of Contamination at the Airport	71,472	239,053	167,581	29.9%	Delayed	This budget will need to be carried forward for 2025 - report provided to Council in September with direction received to proceed with additional remediation work required to obtain a Certificate of Compliance while also pursuing a subdivision release approval from the Province. Approved increase to budget includes additional environmental and legal costs.
28	442 - Properties	Senior Centre Lease	60,799.98	85,580	24,780	71.0%	On Time	Staff to provide Council with report in November; it is anticipated that the staff recommendation will be for a longer-term lease renewal (3-yrs) at a revised rate of $15/sqft for an annual lease cost of $91,200 (increase of $6,080).
29	510 - Development Services	Façade Revitalization & CPTED Improvements	4,340	103,270	98,930	4.2%	On Time	Grants are reviewed and issued on request.
30	510 - Development Services	Development Process Update	39,900	40,000	100	99.8%	On Time	Review and outline of process for new pre application process and forms complete. $20,000 Grant to be applied.
31	600 - Director of Community Safety	Community Safety Plan	21,400	50,000	28,600	42.8%	On Time	Ongoing, no further updates provided at the time of writing this report.
32	610 - Bylaw Enforcement	Overnight Security Patrols	-	14,634	14,634	0.0%	On Time	Ongoing, no further updates provided at the time of writing this report.
33	610 - Bylaw Enforcement	Increase Downtown Security Patrols	116,685	390,000	273,315	29.9%	On Time	Ongoing contract for downtown security and recently increased security in relation to temporary overnight shelter locations.
34	610 - Bylaw Enforcement	Bylaw Enforcement Officer Outfitting	-	3,736	3,736	0.0%	Delayed	Safety vests to be ordered for continued adherence to PPE safety standard requirements.
35	620 - Fire	Paid On Call (POC) Recruitment	22,185	25,000	2,815	88.7%	On Time	Recruitment process under way. Personnel selected, training commencing immediately.
36	710 - Airport	Crack Sealing	34,358	35,000	642	98.2%	Complete	Project Complete.
37	710 - Airport	Wings & Wheels Event	15,212	15,000	(212)	101.4%	Complete	Project Complete.
38	710 - Airport	Flight Way Clearing	-	30,000	30,000	0.0%	Canceled	Flight Way clearing is taking place via a partnership with BC Forest Safety Council. BCFSC takes out problem trees for free.
39	710 - Airport	Enhanced Regulatory Training	-	12,000	12,000	0.0%	On Time	Training scheduled for November 2024.
40	710 - Airport	Carbon Monoxide (CO) Sensor	3,504	6,000	2,496	58.4%	Complete	Project Complete. Waiting for final invoices.
41	710 - Airport	Update Airport Land Use & Development Strategy Infrastructure	5,083	100,000	94,918	5.1%	On Time	Design work should be complete by end of October 2024.
42	710 - Airport	Airport Business Plan	31,606	69,727	38,121	45.3%	On Time	Marketing and Public Engagement complete and will be presented at Nov 21 Council.

APPENDIX 2
OPERATING PROJECTS
at September 30, 2024 (Q3)

Project Status Index:

- Completed
- On Time
- Delayed
- Cancelled

Index	Department	Operating Project Name	Costs as at September 30, 2024	2024 Budget	$ Variance	% Variance	Project Status	Comments - Q3
43	710 - Airport	Fire Safety Plan	-	**19,185**	19,185	0.0%	On Time	Plan complete; awaiting final invoicing.
44	710 - Airport	Temp Auxiliary Labour	63,535	**74,000**	10,465	85.9%	On Time	Project Complete. Waiting for final invoices.
45	730 - Roads	Bridge Inspections	15,107	**21,000**	5,893	71.9%	On Time	No updates provided.

APPENDIX 2
OPERATING PROJECTS
at September 30, 2024 (Q3)

Project Status Index:

- Completed
- On Time
- Delayed
- Cancelled

Index	Department	Operating Project Name	Costs as at September 30, 2024	2024 Budget	$ Variance	% Variance	Project Status	Comments - Q3
46	730 - Roads	Pavement Management Plan	-	110,000	110,000	0.0%	On Time	Awarded and awaiting invoicing and project completion.
47	732 - Parks	Downtown Cleanliness Program	80,431	345,000	264,569	23.3%	On Time	Ongoing maintenance going according to the yearly work plan.
48	732 - Parks	Willow Point Field Setup for User Groups	27,977	70,000	42,023	40.0%	On Time	Ongoing maintenance going according to the seasonal work plan.
49	732 - Parks	Urban Forest Management Plan Implementation	87,587	135,000	47,413	64.9%	On Time	Ongoing maintenance going according to the yearly work plan.
50	780 - Sewer	Confined Space Entry Alternate Procedures	6,496	44,428	37,932	14.6%	On Time	Confined Space Entry Permits and Hazard Assessments have been completed. Final review being completed. 9.22 Alternate Procedures Application is scheduled to be submitted to WorkSafeBC before end of year.
51	780 - Sewer	Sewer Infrastructure Maintenance & Monitoring	-	10,560	10,560	0.0%	Canceled	Estimate from contractor exceeded project budget by four times. Project manager is reviewing the scope of project. Will be rebudgeted and complete in 2025.
52	780 - Sewer	Sewer Right of Way Clearing	5,130	145,631	140,501	3.5%	On Time	40% of clearing identified has been completed. RFP for survey work and environmental permitting to go out beginning of Q4 2024.
53	782 - Storm	Stormwater Utility Consultant	32,083	200,000	167,918	16.0%	Delayed	Preliminary options analysis has been completed. A presentation to SLT is scheduled for Oct 31 that will guide in-depth options analysis and impact assessment work. Expected project completion remains Q2 of 2025.
54	782 - Storm	Operating Budget	-	360,000	360,000	0.0%	On Time	Annual transfer from the Storm Reserve to fund Storm Drains. Per the City's Financial Stability and Resiliency Policy, Storm Drains is to be a self-funded program.
55	790 - Water	Water Conservation Program	76,274	135,000	58,726	56.5%	On Time	Ongoing, no further updates provided at the time of writing this report.
56	790 - Water	Water Demand/Meter Audit	13,249	108,000	94,751	12.3%	Complete	A final water audit report has been completed. Its presentation to Council has been suspended pending further discussions with SLT and the Water Dept.
57	790 - Water	Leak Detection Equipment Pilot	22,015	77,657	55,642	28.3%	Delayed	The 1-year monitoring term will be completed in February of 2025.
58	810 - Long Range Planning	Downtown Small Initiatives Fund	55	35,361	35,306	0.2%	On Time	Ongoing, no further updates provided at the time of writing this report.
59	810 - Long Range Planning	Enviro Monitoring - Big Rock Boat Ramp	10,480	11,000	520	95.3%	Complete	Ongoing, no further updates provided at the time of writing this report.
60	810 - Long Range Planning	Energy Rebate & EV Programs	3,850	15,000	11,150	25.7%	On Time	Ongoing, no further updates provided at the time of writing this report.
61	810 - Long Range Planning	E-Mobility (E-Bike & EV Charging Infrastructure Strategy for MTP)	-	25,000	25,000	0.0%	Delayed	Ongoing, no further updates provided at the time of writing this report.
62	810 - Long Range Planning	Canada Goose Management	5,000	5,000	-	100.0%	On Time	Program completed for 2024.
63	810 - Long Range Planning	Official Community Plan and Zoning Bylaw Update	17,935	550,000	532,065	3.3%	Delayed	Ongoing, no further updates provided at the time of writing this report.
64	810 - Long Range Planning	Public Art	-	25,000	25,000	0.0%	On Time	Ongoing, no further updates provided at the time of writing this report.
65	810 - Long Range Planning	Quinsam Heights Neighbourhood Plan & Land Use with First Nations	26,953	41,152	14,199	65.5%	Delayed	Ongoing, no further updates provided at the time of writing this report.
66	810 - Long Range Planning	Accessibility Committee and Accessibility Plan	900	13,650	12,750	6.6%	On Time	Ongoing, no further updates provided at the time of writing this report.

APPENDIX 2
OPERATING PROJECTS
at September 30, 2024 (Q3)

Project Status Index:

- Completed
- On Time
- Delayed
- Cancelled

Index	Department	Operating Project Name	Costs as at September 30, 2024	2024 Budget	$ Variance	% Variance	Project Status	Comments - Q3
67	820 - Recreation & Culture	Enhanced Skate Park Environment	29,405	**37,500**	8,095	78.4%	On Time	Ongoing, no further updates provided at the time of writing this report.
68	820 - Recreation & Culture	PLAY Campbell River	-	**5,000**	5,000	0.0%	On Time	Ongoing, no further updates provided at the time of writing this report.
69	820 - Recreation & Culture	Parks and Rec Strategic Plan	67,205	**130,250**	63,045	51.6%	On Time	Ongoing, no further updates provided at the time of writing this report.

APPENDIX 2
OPERATING PROJECTS
at September 30, 2024 (Q3)

Project Status Index:

- Completed
- On Time
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Index	Department	Operating Project Name	Costs as at September 30, 2024	2024 Budget	$ Variance	% Variance	Project Status	Comments - Q3
70	820 - Recreation & Culture	CR Live Streets	58,683	**140,000**	81,317	41.9%	Complete	Project Complete. Waiting for final invoices.
71	820 - Recreation & Culture	Spirit Square Management Contract	57,000	**99,000**	42,000	57.6%	On Time	Ongoing, no further updates provided at the time of writing this report.
72	820- Recreation & Culture	Bus Rentals	7,367	**15,000**	7,633	49.1%	On Time	Ongoing, no further updates provided at the time of writing this report.
73	830 - Solid Waste	Organics Program Communications/Coordination	-	**47,450**	47,450	0.0%	Delayed	Ongoing, no further updates provided at the time of writing this report.
74	110 - City Manager	Overnight Shelter at City Hall	2,932	**100,000**	47,450	0.0%	On Time	Ongoing, no further updates provided at the time of writing this report.
75	630 - Police	RCMP Auxiliary Program - Tier 3	-	**6,000**	6,000	0.0%	On Time	RCMP have interest from some individuals. Preparing local advertising for additional applicants.
**2024 budget as approved.*		**TOTAL**	**1,614,050**	**6,389,381**	**########**	**25.3%**		

APPENDIX 3
CAPITAL PROJECTS
at September 30, 2024 (Q3)

Project Status Index:

- Completed
- On Time
- Delayed
- Cancelled

Index	Department	Capital Project Name	Costs as at September 30, 2024	2024 Budget	$ Variance	% Variance	Project Status	Comments - Q3
1	310 - Finance	Financial Systems/Accounting Software (UNIT4 Project)	714,528	1,831,783	1,117,255	39.0%	On Time	Work around system design has been completed. The vendor is now currently building the system based on the requirements outlined by the City. The next phase will be to deliver the test environment (now anticipated to be Winter) at which time system testing will begin.
2	700 - Director of Operations	Capital Projects Department Labour	339,625	452,833	113,208	75.0%	On Time	Ongoing funding for Capital Works Department.
3	320 - Capital Projects	Operations Management Software Planning and Replacement	257,725	442,602	184,877	58.2%	On Time	Ongoing, no further updates provided at the time of writing this report.
4	320 - Capital Projects	Corporate Asset Management	104,407	50,000	(54,407)	208.8%	On Time	Ongoing, no further updates provided at the time of writing this report. $50K FCM Grant received in 2024.
5	400 - Director of Corporate Svcs	City Web Site Update	54,718	282,500	227,782	19.4%	On Time	Phase one of the project completed in Q3, the content review and refresh work is now in progress, and the RFP for phase two of the project will be issued in Q4.
6	100 - City Manager	Social Housing initiative	653,583	484,932	(168,651)	134.8%	On Time	The City partnered with BCH to establish 40 temporary housing units at 1299 Homewood Road, called Homewood, for individuals experiencing homelessness in CR. The project is currently expected to be completed and tenanted by Nov 4/24, pending fire alarm verification required for occupancy.
7	430 - IT	Workstation/Laptop Replacement	47,482	72,258	24,776	65.7%	On Time	Ongoing, no further updates provided at the time of writing this report.
8	430 - IT	Internet Security	-	16,058	16,058	0.0%	On Time	Ongoing, no further updates provided at the time of writing this report.
9	430 - IT	Printer/Photocopier Replacement	13,445	64,223	50,778	20.9%	On Time	Ongoing, no further updates provided at the time of writing this report.
10	430 - IT	GIS Orthophotos	42,000	42,000	-	100.0%	On Time	Ongoing, no further updates provided at the time of writing this report.
11	442 - Properties	Property Purchase	1,418,657	9,643,597	8,224,940	14.7%	On Time	Due diligence work completed - condition dates extended and now scheduled for Nov 5/2024 with report to be provided to Council at the end of October.
12	620 - Fire Protection	Portable Radio Replacement	-	165,000	165,000	0.0%	Delayed	RFP has closed. Evaluating the bids.
13	620 - Fire Protection	Small Fire Fleet Replacement	89,464	105,739	16,275	84.6%	Completed	Vehicles in service.
14	620 - Fire Protection	Small Equipment Replacement	55,000	55,000	-	100.0%	Completed	Project complete.
15	620 - Fire Protection	New Fire Station Headquarters - Public Engagement/Detail Design	-	344,901	344,901	0.0%	Delayed	Working with Operations to develop a plan. Awaiting input from the Fire Master Plan. Some monies accrued, some allocated to the Fire Master Plan.
16	620 - Fire Protection	Decontamination Unit	213,558	420,000	206,442	50.8%	Delayed	Vendor completing work. Updated timeline coming soon.
17	620 - Fire Protection	PPE Gear Washer/Extractor	26,622	34,200	7,578	77.8%	Completed	Project Complete.
18	710 - Airport	Runway & Taxiway Rehabilitation	-	15,000,000	########	0.0%	Delayed	Grant funding not awarded in 2024, it is in reserve for funding in a future year.
19	710 - Airport	Expansion of Jet Fuel Storage - Construction	30,929	300,000	269,071	10.3%	On Time	Tender closes Nov 12/2024.
20	710 - Airport	Aircraft Viewing Lookout Area	45,218	40,000	(5,218)	113.0%	Completed	Project Complete.
21	710 - Airport	Airport Condition Assessment	-	20,000	20,000	0.0%	Canceled	Canceled due to resourcing.

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CAPITAL PROJECTS
at September 30, 2024 (Q3)

Project Status Index:

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Index	Department	Capital Project Name	Costs as at September 30, 2024	2024 Budget	$ Variance	% Variance	Project Status	Comments - Q3
22	720 - Fleet	Fleet Replacement Plan	1,028,647	1,930,753	902,106	53.3%	On Time	Replacment plan in progress.
23	720 - Fleet	ACAP Replacement Airport Plow Truck - Unit A544	412,907	588,375	175,468	70.2%	Completed	Project Complete.
24	720 - Fleet	Building Inspector Vehicle	43,181	65,000	21,819	66.4%	Completed	Vehicle in use by Bylaw Department.
25	724 - Facilities	Police & Public Safety Building Lot Security Upgrade	36,267	550,000	513,733	6.6%	Delayed	Design to be finalized in Q4. The project requires additional funding based on Class B estimate and will be re-budgeted through 2025 Financial Planning.
26	724 - Facilities	City Hall Renovations	226,410	260,000	33,590	87.1%	Completed	Project is complete.
27	724 - Facilities	RCMP HVAC DDC, Chiller & Controls	-	250,000	250,000	0.0%	Delayed	Design is complete. Project to be re-budgeted during 2025 financial planning and executed in 2025
28	724 - Facilities	Asset Renewal Program	55,464	80,000	24,536	69.3%	On Time	75% of work plan is complete. Remaining item to be executed in Q4.
29	724 - Facilities	Video Surveillance System Ongoing Camera Renewal Program	20,796	30,000	9,204	69.3%	On Time	75% of upgrades complete. Remaining scheduled for Q4.
30	724 - Facilities	Energy and Water Consumption Reduction Projects	38,312	50,000	11,688	76.6%	On Time	Remaining work completed in Q3, waiting on invoicing.
31	724 - Facilities	Small Equipment	20,358	30,000	9,642	67.9%	On Time	70% of equipment purchased, remaining to be purchased in Q4.
32	724 - Facilities	Enterprise Centre Backup Generator	-	25,000	25,000	0.0%	Canceled	Project does not deliver significant value for the budget required.
33	724 - Facilities	MHC Heat Pump / Fan Replacement & Building Automation	16,200	35,000	18,800	46.3%	Completed	Design Complete.
34	724 - Facilities	Big House Pavilion Preservation	-	50,000	50,000	0.0%	Delayed	Plans still to be determined. Ongoing review.
35	724 - Facilities	Discovery Pier Structural Repairs	23,405	62,712	39,307	37.3%	On Time	Condition Assesment Completed. Partial Pier closure due to structure concerns. Permament repairs to take place in 2025.
36	724 - Facilities	Human Resource Offices / Workstations	33,015	25,000	(8,015)	132.1%	Completed	Project Completed. Cost overuns due to discovery of unkown hazardous material as well as critical communication wiring.
37	730 - Roads	Argonaut Bridge Upgrades/Repairs	13,922	245,907	231,985	5.7%	Delayed	Waiting for design and Fisheries approval.
38	730 - Roads	Asphalt Overlays	225,376	671,317	445,941	33.6%	On Time	Program nearing completion. Waiting on inviocing.
39	730 - Roads	Traffic Control Upgrades - Replacement	100,877	360,318	259,441	28.0%	On Time	Ongoing, no further updates provided at the time of writing this report.
40	730 - Roads	Transit Bus Shelters	4,397	80,000	75,603	5.5%	On Time	Roads Dept to install concrete bases. LRPS Dept to liaise with the contractor to install the shelters. 3 locations as noted. Must be done by March 31, 2025.
41	730 - Roads	Sidewalk Infill	35,993	577,009	541,016	6.2%	Canceled	Budget has been allocated for Roads Capital project in 2025.
42	730 - Roads	Parking Lot Improvements	7,781	35,000	27,219	22.2%	On Time	Trask Rd parking lot has been completed. Awaiting final inviocing.
43	730 - Roads	Cycling Infrastructure	17,573	335,516	317,943	5.2%	Delayed	Delayed due to other projects. LRPS to liaise with Roads staff for installation of traffic calming measures on Birch Street.

City of Campbell River

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at September 30, 2024 (Q3)

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44	730 - Roads	Intersection Improvements	-	255,000	255,000	0.0%	Delayed	Project location selected - traffic signal full rebuild of S Alder / Hilchey Road. In process of awarding to Daeco Installations.
45	730 - Roads	Pedestrian Signal Crossing Lights - Dogwood at Alder Overhead Lights	-	30,000	30,000	0.0%	On Time	Project has been awarded to Daeco Installations with installation in Q4 2024.
46	730 - Roads	Street Light Infill	68,980	74,930	5,950	92.1%	Completed	Project Complete.
47	730 - Roads	Cheviot Road Rehabilitation	344,564	450,000	105,436	76.6%	Completed	Completed. Waiting on late invoicing.
48	732 - Parks	Parks Infrastructure Renewal Fund - Pathways	-	70,000	70,000	0.0%	On Time	This project is in the planning phase.
49	732 - Parks	Garden Beds	18,767	20,000	1,233	93.8%	Completed	This project was completed in April 2024.
50	732 - Parks	Outdoor Washrooms	17,034	20,000	2,966	85.2%	On Time	This project is ongoing and will be completed in 2024.
51	732 - Parks	Baikie Island Bridge	1,830	284,574	282,744	0.6%	Delayed	This project is currently in archeaological assesment and will not be completed in 2024.
52	732 - Parks	Cambridge Park Drainage System, Irrigation System and Trees	260,290	282,122	21,832	92.3%	On Time	This project is in the final stages and will be completed in October.
53	732 - Parks	Marine Foreshore Restoration	54,232	75,000	20,768	72.3%	On Time	This project is ongoing and will be completed in 2024.
54	780 - Sewer	Campbellton Sewer Upgrade	18,057	2,236,242	2,218,185	0.8%	On Time	Ongoing, no further updates provided at the time of writing this report.
55	790 - Sewer	Interceptor Corrosion Mitigation	8,209	250,000	241,791	3.3%	On Time	Contract awarded and investigatons complete. Report and recommendations due in Q4.
56	780 - Sewer	NWEC Blower Intake Air Filtration	12,218	170,000	157,783	7.2%	Completed	Final Report received from consultant, reccomendation is to cancel further work.
57	780 - Sewer	2024 Sewer Main Replacement	302,198	2,000,000	1,697,802	15.1%	On Time	All preperation work completed and implementation 50% complete. Expected to be completed by mid November.
58	780 - Sewer	Sewer Main Replacement	16,606	500,000	483,394	3.3%	On Time	Design Completed. Posting for Tender Octobet 2024. Construction start November 2024.
59	780 - Sewer	City Wide Sewer Modelling Program	60,197	171,546	111,349	35.1%	On Time	Project is still underway. It will carry into 2025.
60	780 - Sewer	Lift Station #4 Slope Stabilization & Repairs	23,549	300,000	276,451	7.8%	On Time	Ongoing, no further updates provided at the time of writing this report.
61	780 - Sewer	Sewer Facility Renewal - Lift Station #1 Revitalization	-	70,000	70,000	0.0%	On Time	Ongoing, no further updates provided at the time of writing this report.
62	780 - Sewer	Sewer Facility Renewal	36,312	300,857	264,545	12.1%	Delayed	Design Awarded and preliminary design completed. Project design progress paused due to increase development potential. Capacity review underway.
63	780 - Sewer	NWEC Grizzly Contaminated Solids Dumping Site	-	200,000	200,000	0.0%	Delayed	Design is at 60% final design and contract documents wil be complete end of Q4 2024.
64	780 - Sewer	Collection System Chemical Addition Station	-	100,000	100,000	0.0%	On Time	Final report to be complete Q4 2024. Plan for implementation 2025.
65	782 - Storm Drains	Quinsam Heights Integrated Storm Water Management Plan	62,694	166,831	104,137	37.6%	On Time	Draft final report received. Final report complete by end of Q4 2024.
66	782 - Storm Drains	Dogwood Detention Pond Rehabilitation	70,464	249,150	178,686	28.3%	Completed	Project completed, safety railings yet to be installed around strutures.
67	782 - Storm Drains	City Wide Storm Water Modelling Program	2,409	150,000	147,591	1.6%	Delayed	Project is still underway. It will carry into 2025.
68	782 - Storm Drains	Storm System Renewals	92,627	634,192	541,565	14.6%	Delayed	Some work delayed until fish window opens in 2025. Other work will be complete end of Q4.
69	782 - Storm Drains	Ditch Flow Monitoring Equipment	26,202	100,000	73,798	26.2%	On Time	RFP to go out for equipment early Q4 2024.
70	782 - Storm Drains	Homewood Road Pipe Arch	-	75,000	75,000	0.0%	Delayed	Ongoing, no further updates provided at the time of writing this report.

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CAPITAL PROJECTS
at September 30, 2024 (Q3)

Project Status Index:

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Index	Department	Capital Project Name	Costs as at September 30, 2024	2024 Budget	$ Variance	% Variance	Project Status	Comments - Q3
71	782 - Storm Drains	Nunns Creek Outfall Improvements	-	150,000	150,000	0.0%	Delayed	Ongoing, no further updates provided at the time of writing this report.
72	790 - Water	Erickson Road Renewal	124,854	4,230,252	4,105,398	3.0%	On Time	Proejct scope definintion complete with phased impementation plan. Phase 1 Detailed design underway. Target Q3 2025 once archaeological permits are issued.
73	790 - Water	John Hart Reservoir	-	498,230	498,230	0.0%	Delayed	Detailed design discussion are underway with consideration of material types to limit costs. An option to include an elevated tank would benefit other project in the Capital Plan.
74	790 - Water	Water Facility Renewal	65,940	478,500	412,560	13.8%	On Time	Water Treatment components will be purchased in Q4 2024.
75	790 - Water	Wei Wai Kum/CCR Water Improvements	1,827	267,659	265,832	0.7%	Canceled	Project Canceled. Futher direction from Senior Leadership Team needed on negotiations with Wei Wai Kum Band Council.
76	790 - Water	Water Condition Assessments	-	161,200	161,200	0.0%	Canceled	Project Canceled. More information needed. The condition assessment will be informed by the Water Cathodic Protection Survey.
77	790 - Water	Water Service Renewal	90,979	60,000	(30,979)	151.6%	On Time	This project is overspent due to leak investigations resulting in full water service repalcemnts. A budget increase is proposed for 2025.
78	790 - Water	Watermain Renewal	-	2,000,000	2,000,000	0.0%	Delayed	Project sites and priorities have been identified and design has commenced under Watermain Renewal Designs.
79	790 - Water	Fire Hydrant Renewal	12,223	50,000	37,777	24.4%	On Time	Fire hydrant renewals are ongoing. No work was done in Q2 and Q3 due to leaks that needed attention.
80	780 - Sewer/790 - Water	Meter Renewal	22,009	100,000	77,991	22.0%	On Time	One large diameter meter renewal was performed on Homewood Road (Shady Maples mobile home park).Three large diameter meter replacements are planned for Q4 of 2024.
81	820 - Recreation & Culture	Recreation Equipment	-	29,783	29,783	0.0%	On Time	Equipment has been ordered (October) and anticipated to arrive November / December
82	830 - Solid Waste	Solid Waste Bins	972,903	1,000,000	27,097	97.3%	On Time	Final claim submitted at the end of Q2. Funding received.
83	732 - Parks	Willow Point Field Drainage Upgrade	40,989	42,200	1,211	97.1%	Completed	Project Complete.
84	780 - Sewer	Highway 19A Sewer Upgrade - Twillingate to Barlow (DCC Eligible)	421	378,201	377,780	0.1%	Completed	This project was carried forward from 2023. Project complete. Maintenance period.
85	782 - Storm Drains	Downtown Storm Mitigation	-	250,000	250,000	0.0%	Delayed	Rfp closed for flushing and CCTV work in downtown core. Work will be complete end of Q4 2024.
86	790 - Water	Watermain Renewal - Hilchey Road Part 2 (Galerno Rd to Hwy 19A)	17,456	191,910	174,454	9.1%	Completed	Project is complete. Maintenance Surety released in May 2024.
87	820 - Recreation & Culture	Sportsplex Rehabilitation & Addition	15,660	105,487	89,827	14.8%	Completed	Project is complete and in maintenance period. Minor roof and mechanical deficiencies ongoing.
88	620 - Fire Protection	Gas Detector Renewal	2,356	2,467	111	95.5%	Completed	Units in service. Project complete.
89	724 - Facilities	Community Centre Roof Replacement	67,483	70,359	2,876	95.9%	Completed	Project Completed.
90	724 - Facilities	Structure Demolition & Land Clearing	-	6,370	6,370	0.0%	Completed	Project complete. No further invoicing expected.

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at September 30, 2024 (Q3)

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91	730 - Roads	Willis Road Pedestrian Upgrades - Pedestrian Path - Carolyn to Hwy 19	9,361	65,876	56,515	14.2%	Completed	Project complete. Waiting for one more invoice.
92	732 - Parks	Willow Point Park Ball Field Netting	7,996	76,198	68,202	10.5%	Delayed	Waiting for completion of the Parks Recreation and Culture Master Plan, then waitng final decision on where user groups will play ball either at Willow Point or Nunn's Creek Park.
93	780 - Sewer	2023 Sewer Main Replacement	208,283	398,423	190,140	52.3%	Completed	Project is substantially complete with minor deficiencies. Project is in maintenance period till November 2024.
94	790 - Water	Pressure Reducing Valve Abandonment	-	41,607	41,607	0.0%	Canceled	Project Canceled.
95	780 - Sewer	Lift Station #7 Pump and Controls Upgrade	6,079	2,534	(3,545)	239.9%	Completed	Work on site complete, all systems operating well, under warranty period.
96	400 - Director of Corporate Svcs	Council Chambers Sound System	74,407	25,827	(48,580)	288.1%	On Time	Project was for the installation of a sound system within Council Chambers. Cost overruns are associated with extra materials and labour required to cover changes and additions cause by the net furniture restrictions.
97	430 - IT	City Hall Wi-Fi Replacement	-	25,000	25,000	0.0%	On Time	Ongoing, no further updates provided at the time of writing this report.
98	430 - IT	Norm Wood Phone System	-	5,000	5,000	0.0%	On Time	Ongoing, no further updates provided at the time of writing this report.
99	510 - Development Services	Building Permit Process Modernization	-	1,545	1,545	0.0%	Completed	Project complete.
100	610 - Bylaw Enforcement	Bylaw Officer Vehicle	-	6,411	6,411	0.0%	Completed	Vehicle in use by Bylaw Department. No further invoicing expected.
101	620 - Fire Protection	Downtown Fire Station #1 Server Room Fire Suppression System	-	67,129	67,129	0.0%	Delayed	Issues with some facilities needs. Project projected into 2025.
102	700 - Director of Operations	6th Ave - Thulin Utility Renewal	233,419	513,001	279,582	45.5%	Completed	Project has reached total performance and is in maintenance until November 2024.
103	700 - Director of Operations	Seagull Walkway Design - North	7,793	1,253,364	1,245,571	0.6%	Delayed	Ongoing, no further updates provided at the time of writing this report.
104	320 - Capital Projects	Asset Management Service Levels	-	50,000	50,000	0.0%	On Time	Ongoing, no further updates provided at the time of writing this report.
105	320 - Capital Projects	Asset Management Risk Assessments	-	25,000	25,000	0.0%	On Time	Ongoing, no further updates provided at the time of writing this report.
106	710 - Airport	Airport Lighting, Visual Aids and Taxiway Rehabilitation	42,588	1,151,055	1,108,467	0.0%	Completed	Project has reached total performance and is in maintenance until November 2024. Ongoing invoicing.
107	710 - Airport	Airport De-icing Equipment	323,294	325,000	1,706	99.5%	Completed	Equipment delivered February 2024.
108	710 - Airport	Expansion of Jet Fuel Storage - Design	78,704	74,516	(4,188)	105.6%	Completed	Project Complete.
109	724 - Facilities	Dogwood Operations Centre Master Plan	35,725	39,170	3,445	91.2%	On Time	Final Report issued. Next steps to be determined in Q4.
110	732 - Parks	McIvor Lake Electrical Gate Entrance	149,590	150,000	410	99.7%	On Time	Waiting for BCHydro to supply power to gate.
111	732 - Parks	Outdoor Washroom Installation - Beaver Lodge Lands South Parking Lot and Baikie Island	3,192	2,218	(974)	143.9%	On Time	Washroom at Trask Road is now installed, Rotary hoping to have second washroom installed by the end of the year. There is $9.5K Grant received from Rotary.
112	780 - Sewer	Norm Wood Environmental Centre Upgrades	1,543,601	3,026,123	1,482,522	51.0%	Delayed	Majority of project priorities are in progress or complete. Generator delivered May 2024. Ongoing performance issued with contractor have caused further delays. Target completion Dec 2024.

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Index	Department	Capital Project Name	Costs as at September 30, 2024	2024 Budget	$ Variance	% Variance	Project Status	Comments - Q3
113	780 - Sewer	NWEC Solids Handling Study and Process Construction	-	**150,000**	150,000	0.0%	Canceled	To be included in NWEC long-term plan for 2025.
114	780 - Sewer	Norm Wood Environmental Centre Oxidation Ditch Diffuser - Upgrade	-	**150,000**	150,000	0.0%	Delayed	Quotations were higher than budgeted. Will be rebudgeted for 2025.
115	780 - Sewer	2022 Sewer main Replacement	-	**49,685**	49,685	0.0%	Completed	Project is complete and maintenance period has expired.
116	780 - Sewer	Lift Stations Electrical Assessment	-	**100,000**	100,000	0.0%	On Time	Work has started. Expect final report end of Q4 2024.
117	782 - Storm Drains	Flail Mower Purchase	-	**70,000**	70,000	0.0%	On Time	Flail Mower to arrive in November, presently on route from supplier.
118	790 - Water	Watermain Replacement Designs	89,056	**400,000**	310,944	22.3%	On Time	Field Survey Collection Complete. Design work in progress.
119	790 - Water	Water System Strategic Action Plan Update	5,250	**250,800**	245,550	2.1%	Delayed	Data collection from new and projected development units has been provided to Koers and Associates and the update to our hydraulic model is complete. Work on preparation of the plan will continue well into 2025.
120	790 - Water	Water Dept Temporary Location	-	**173,270**	173,270	0.0%	On Time	This is a contingency fund in case our current lease agreement is terminated.
121	790 - Water	Backflow Management Software Replacement	-	**100,000**	100,000	0.0%	Delayed	Selection of the best, lowest-cost software solution will be determined through the Cross Connection Control Update project. This purchase will and implementation will be in the first half of 2025.
122	790 - Water	Water Cathodic Protection Survey	140	**75,000**	74,860	0.2%	On Time	The survey portion of this project is complete, We are currently awaiting the submission of a draft report.
123	790 - Water	Cross Connection Control Program Update	-	**75,000**	75,000	0.0%	Delayed	This project RFP will be issued in November, work on this assignment will continue into 2025.
124	810 - Long Range Planning	Master Transportation Plan Update	20,568	**19,453**	(1,115)	105.7%	On Time	Project nearly completed. Final plan to be presented to Council in late 2024.
125	790 - Water	Water Facility Renewal - Fibre Line from Elk Falls Campground to WSC	18,510	**21,500**	2,990	86%	On Time	This project will be complete in 2024.
126	610 - Bylaw Enforcement	Animal Control Vehicles & Equip	63,105	**150,000**	86,895	42%	On Time	Some further costs pending. Will come in under budget.
127	724 - Facilities	RCMP Building Roof Replacement	235,418	-	(235,418)	100%	Completed	Completed in 2023. The invoices for costs related to the prior year were not received and processed until 2024.
128	Snow Clearing Equipment	Snow Clearing Equipment	34,133	-	(34,133)	100%	Completed	Completed in 2023. The invoices for costs related to the prior year were not received and processed until 2024.
**2024 budget as*		**TOTAL**	**12,590,590**	**64,622,300**	**52,031,710**	**19.5%**		



CITY OF CAMPBELL RIVER

FINANCIAL STATEMENTS

For the Year Ended December 31, 2023

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, 2023, and the statements of operations, changes in net financial assets, 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, 2023, 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.

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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 9, 2024

MNP LLP

Chartered Professional Accountants

CITY OF CAMPBELL RIVER
FINANCIAL STATEMENTS
For the Year Ended December 31, 2023

Independent Auditor's Report

Financial Reporting Responsibility **1**

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CITY OF CAMPBELL RIVER
FINANCIAL REPORTING RESPONSIBILITY
For the Year Ended December 31, 2023

The preparation and presentation of the Financial Statements is the responsibility of the management of the City of Campbell River. The Financial Statements have been prepared pursuant to Section 167 of the Community Charter and in accordance with Canadian public sector accounting standards. The financial information contained herein necessarily involves the use of estimates and judgments, which have been based on careful assessment of the data, made available through the City's information systems. The City maintains a system of internal accounting controls designed to safeguard our assets and provide reliable financial information.

MNP LLP has been appointed by the Council of the City of Campbell River as the City's independent auditor. Their report accompanies the Financial Statements.



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



Aaron E. Daur, CPA
Financial Services Manager

CITY OF CAMPBELL RIVER
STATEMENT OF FINANCIAL POSITION
For the Year Ended December 31, 2023

	2023	2022 (Restated - Note 19)
FINANCIAL ASSETS		
Cash and cash equivalents (Note 2)	**$ 63,608,904**	$ 68,684,882
Investments (Note 3)	**64,259,358**	42,206,379
Accounts receivable (Note 5)	**6,852,271**	8,333,857
Inventory held for sale	**79,774**	88,054
Total Financial Assets	**134,800,307**	119,313,172
FINANCIAL LIABILITIES		
Accounts payable and accrued liabilities (Note 6)	**14,561,669**	15,111,751
Deposits and holdbacks	**6,726,333**	5,618,655
Development cost charges (Note 7)	**16,061,048**	13,602,602
Deferred revenue (Note 7)	**13,910,430**	12,063,722
Long-term debt (Note 8 & Schedule 1)	**8,859,654**	9,812,720
Asset retirement obligation (Notes 10)	**9,226,288**	9,226,288
Total Financial Liabilities	**69,345,422**	65,435,738
NET FINANCIAL ASSETS	**65,454,885**	53,877,434
NON FINANCIAL ASSETS		
Inventory of supplies	**431,406**	411,168
Prepaids	**220,471**	155,408
Tangible capital assets (Schedule 2)	**305,478,712**	298,270,708
Total Non-Financial Assets	**306,130,589**	298,837,284
ACCUMULATED SURPLUS (Note 11)	**$ 371,585,474**	$ 352,714,718

See Contingent liabilities Note 12 and subsequent event Note 21.

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

Aaron E. Daur, CPA
Financial Services Manager

CITY OF CAMPBELL RIVER
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2023

	2023 Budget (Note 14)	**2023 Actual**	2022 Actual (Restated - Note 19)
REVENUE			
Taxes & parcel taxes (Note 13)	$ 43,652,444	**$ 43,629,305**	$ 39,229,522
Payments in lieu of taxes	795,900	**912,698**	793,684
Sale of services	29,569,279	**30,160,733**	28,480,632
Services provided to other governments	1,008,092	**996,334**	1,370,111
Transfers from other governments (Note 17)	1,613,496	**13,982,392**	9,378,944
Investment and other income	1,928,082	**5,471,221**	2,669,532
Other revenue	360,540	**1,208,419**	776,760
Development cost charges recognized	-	**25,812**	937,338
Contributed tangible capital assets (Note 18)	-	**4,169,801**	349,354
Gain/(loss) on disposal of tangible capital assets	-	**(275,390)**	18,262
	78,927,833	**100,281,325**	84,004,139
EXPENSES			
General government	10,341,395	**12,635,756**	15,431,054
Protective services	22,109,173	**22,330,420**	18,036,917
Transportation services	15,790,451	**15,663,091**	15,504,150
Environmental health services	3,290,666	**3,337,948**	2,766,081
Public health services	272,093	**266,482**	254,088
Development services	3,135,860	**3,292,808**	2,579,250
Parks, recreation and cultural services	10,880,561	**10,223,763**	9,284,480
Sewer utility services	5,522,244	**6,424,406**	5,281,576
Water utility services	7,194,275	**7,235,895**	6,802,425
	78,536,718	**81,410,569**	75,940,021
ANNUAL SURPLUS	391,115	**18,870,756**	8,064,118
Accumulated Surplus, Beginning of Year	352,714,718	**352,714,718**	344,650,600
ACCUMULATED SURPLUS (Note 11)	$ 353,105,833	**$ 371,585,474**	$ 352,714,718

See Budget legislative compliance Note 14.

CITY OF CAMPBELL RIVER
STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
For the Year Ended December 31, 2023

	2023 Budget (Note 14)	**2023 Actual**	2022 Actual (Restated - Note 19)
ANNUAL SURPLUS	$ 391,115	**$ 18,870,756**	$ 8,064,118
TANGIBLE CAPITAL ASSETS			
Acquisition of tangible capital assets	(45,963,378)	**(15,408,988)**	(13,721,632)
Contributed tangible capital assets (Note 18)	-	**(4,169,801)**	(349,354)
Proceeds on disposal of tangible capital assets	-	**24,868**	33,963
Loss on disposal of tangible capital assets	-	**275,390**	(18,262)
Writedown of tangible capital assets	-	**281,743**	144,807
Amortization	11,367,654	**11,788,784**	11,526,832
	(34,595,724)	**(7,208,004)**	(2,383,646)
OTHER NON-FINANCIAL ASSETS			
Decrease/(increase) in inventory of supplies	-	**(20,238)**	(7,387)
Increase in prepaids	-	**(65,063)**	(101,309)
	-	**(85,301)**	(108,696)
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	(34,204,609)	**11,577,451**	5,571,776
NET FINANCIAL ASSETS, BEGINNING OF YEAR	53,877,434	**53,877,434**	48,305,658
NET FINANCIAL ASSETS, END OF YEAR	$ 19,672,825	**$ 65,454,885**	$ 53,877,434

CITY OF CAMPBELL RIVER
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2023

	2023	2022 (Restated - Note 19)
OPERATING ACTIVITIES		
Annual surplus	**$ 18,870,756**	$ 8,064,118
Non-cash items included in annual surplus:		
Long-term debt actuarial adjustment	**(168,699)**	(149,870)
Contributed tangible capital assets	**(4,169,801)**	(349,354)
Loss/(Gain) on disposal of tangible capital assets	**275,390**	(18,262)
Writedown of tangible capital assets	**281,743**	144,807
Amortization expense	**11,788,784**	11,526,832
Decrease/(increase) in inventory of supplies	**(20,238)**	(7,387)
Increase in prepaids	**(65,063)**	(101,309)
Changes in financial assets and liabilities:		
Accounts receivable	**1,481,586**	(2,186,386)
Inventory held for resale	**8,280**	(31,350)
Accounts payable and accrued liabilities	**(550,082)**	867,454
Deposits and holdbacks	**1,107,678**	302,654
Development cost charges	**2,458,446**	750,875
Deferred revenue	**1,846,708**	(597,436)
	33,145,488	18,215,386
CAPITAL ACTIVITIES		
Proceeds on sale of tangible capital assets	**24,868**	33,963
Acquisition of tangible capital assets	**(15,408,988)**	(13,721,632)
	(15,384,120)	(13,687,669)
FINANCING ACTIVITIES		
Debt principal repaid	**(784,367)**	(784,367)
	(784,367)	(784,367)
INVESTING TRANSACTIONS		
Net Purchase of investments	**(22,052,979)**	(42,049,340)
	(22,052,979)	(42,049,340)
DECREASE IN CASH AND CASH EQUIVALENTS	**(5,075,978)**	(38,305,990)
CASH AND CASH EQUIVALENTS BEGINNING OF YEAR	**68,684,882**	106,990,872
CASH AND CASH EQUIVALENTS END OF YEAR	**$ 63,608,904**	$ 68,684,882
INTEREST RECEIVED	**$ 5,622,561**	$ 2,499,619
INTEREST PAID	**$ 571,648**	$ 454,250

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 ("PSAS"). 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 13) are not included in these financial statements.

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 of the amounts shown in Note 7.

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) Financial instruments

The City recognizes its financial instruments when the City becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value. At initial recognition, the City may irrevocably elect to subsequently measure any financial instrument at fair value. The City has not made such an election during the year.

The City subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Fair value is determined by published price quotations. Transactions to purchase or sell these items are recorded on the trade date. Net gains and losses arising from changes in fair value are recognized in the statement of remeasurement gains and losses. The City has not presented a statement of remeasurement gains and losses as it does not have any items giving rise to remeasurement gains (losses).

1. Significant accounting policies (continued)

f) Financial instruments (continued)

Interest income is recognized in the statement of operations. Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are subsequently measured at cost. With the exception of those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost using the effective interest rate method.

Transaction costs directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in operating annual surplus. Conversely, transaction costs are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

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 year of the debt term.

h) Financial risk

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 use.

1. Significant accounting policies (continued)

i) Tangible capital assets (continued)

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.

ii) Natural resources, works of art, and cultural and historical assets

Natural resources, works of art, and cultural and historic assets are not recorded as assets in the financial statements.

iii) 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, asset retirement obligations, 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.

1. Significant accounting policies (continued)

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, 2023.

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) Asset retirement obligations

PS 3280 Asset Retirement Obligations 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 and the resulting costs capitalized into the carrying amount of the related tangible capital asset. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The capitalized asset retirement cost is amortized on the same basis as the related asset and is included in the Statement of Operations. Assumptions used in the calculations are reviewed annually. See Note 10 for details.

m) Future changes in accounting policies

PS 3400 Revenue issued November 2018 establishes standards on how to account for and report on revenue and is effective January 1, 2024. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations referred to as "non-exchange transactions".

Revenue from transactions with performance obligations should be recognized when (or as) the City satisfies performance obligations by providing the promised goods or services to the payor.

Revenue from transactions with no performance obligations should be recognized when the City:

i) has the authority to claim or retain an inflow of economic resources; and
ii) identifies a past transaction or event that gives rise to an asset.

Management anticipates the new standard will not have a material impact on the 2024 financial statements.

2. Cash and cash equivalents

	2023	2022
General operating fund	**$ 43,793,423**	$ 51,312,489
Development cost charges	**16,061,048**	13,602,602
Capital lending reserve fund	**3,161,690**	3,227,105
Parkland acquisition reserve fund	**592,743**	542,686
	$ 63,608,904	$ 68,684,882

3. Investments

	2023	2022
Deposits	**$ 22,846,975**	$ 10,159,676
Municipal Finance Authority Bond Fund	**3,176,075**	3,075,094
Municipal Finance Authority Mortgage Fund	**9,378,701**	9,042,119
Portfolio Investments	**28,857,607**	19,929,490
	$ 64,259,358	$ 42,206,379

a. Deposits include long-term, non-redeemable guaranteed investment certificates with varying maturity dates from October 2024 to December 2028 and varying rates of return ranging from 4.55% to 5.25%.

b. The fair market value of the Municipal Finance Authority Short-Term Bond fund at December 31, 2023 was $3,073,378 (2022 - $2,917,562).

c. The fair market value of the Municipal Finance Authority Pooled Mortgage Fund at December 31, 2023 was $9,381,396 (2022 - $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 July 2024 to January 2034 and have rates of return ranging from 3.26% 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, 2022	Collections	Expenses	December 31, 2023
CR Municipal Cemetery	$ 351,204	$ 11,969	$ -	$ 363,173
Elk Falls Memorial Cemetery	267,888	9,129	-	277,017
	$ 619,092	$ 21,098	$ -	**$ 640,190**

5. Accounts receivable

	2023	2022
Property taxes	**$ 1,903,016**	$ 1,485,024
Due from other governments	**1,610,112**	3,154,939
Other	**3,339,143**	3,693,894
	$ 6,852,271	$ 8,333,857

Other receivables include an amount from one customer of $297,268 (2022 - $363,420) 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 4 years remaining on the repayment term.

6. Accounts payable and accrued liabilities

	2023	2022
Trade accounts payable	**$ 3,488,115**	$ 2,204,868
Due to other governments	**5,136,085**	6,555,501
Accrued liabilities	**306,766**	240,546
Accrued wages and benefits	**5,552,818**	6,028,115
Accrued interest	**77,885**	82,721
	$ 14,561,669	$ 15,111,751

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 (2022 - $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, 2023 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:

	2023	2022
Employee future benefits	**$ 1,761,800**	$ 1,619,700
Vacation liability	**803,624**	755,839
Banked overtime liability	**342,921**	324,157
Wages and other accruals	**2,644,473**	3,328,419
	$ 5,552,818	$ 6,028,115

6. Accounts payable and accrued liabilities (continued)

Employee future benefits:

	2023	2022
Accrued benefit obligation - beginning	**$ 1,619,700**	$ 1,791,800
Current service cost	**140,100**	162,800
Interest cost	**74,500**	46,400
Benefits paid	**(178,400)**	(174,800)
Recognition of Actuarial loss/gain	**105,900**	(206,500)
	$ 1,761,800	$ 1,619,700
Discount rate	4.10%	4.50%
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 and Housing.

The funded DCC's are disclosed as cash and cash equivalents in Note 2 and total $16,061,048 (2022 - $13,602,602).

	December 31, 2022	Transfers	Collections	December 31, 2023
Development cost charges				
Park development	$ 1,352,633	$ 4,567	$ 146,299	**$ 1,494,365**
Parkland acquisition	696,711	8,214	356,281	**1,044,778**
Roads	1,862,681	44,154	476,397	**2,294,924**
Sanitary sewer	1,881,409	9,661	342,218	**2,213,966**
Storm drains	2,302,728	52,598	618,212	**2,868,342**
Water	5,506,440	15,909	654,142	**6,144,673**
	$ 13,602,602	$ 135,103	$ 2,593,549	**$ 16,061,048**
Deferred revenue				
Future local improvements	$ 2,574,715	$ -	$ 9,470	**$ 2,584,185**
Prepaid property taxes	4,026,060	6,895,580	7,533,119	**4,663,599**
Community Works Fund	3,150,208	713,937	1,718,937	**4,155,208**
Parkland acquisition	542,686	-	50,057	**592,743**
Other	1,770,053	1,711,403	1,856,045	**1,914,695**
	12,063,722	9,320,920	11,167,628	**13,910,430**
	$ 25,666,324	$ 9,456,023	$ 13,761,177	**$ 29,971,478**

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
2024	$ 24,576	$ 341,861	$ 406,691	**$ 773,128**
2025	15,887	383,191	467,826	**866,904**
2026	-	355,200	481,861	**837,061**
2027	-	317,405	496,317	**813,722**
2028	-	326,928	511,206	**838,134**
2029 & thereafter	-	2,178,142	2,552,563	**4,730,705**
Total Long Term Debt	$ 40,463	$ 3,902,727	$ 4,916,464	**$ 8,859,654**

The interest payments for the next five years are:

Year	General	Sewer	Water	Total
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	-	127,680	216,650	**344,330**
2029 & thereafter	-	702,240	893,725	**1,595,965**
Total Interest Payments	$ 7,751	$ 1,376,370	$ 1,976,975	**$ 3,361,096**

The City has no debt assumed by others on its behalf, and has not directly assumed any debt for others (Note 12b).

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:

	2023	2022
General	**$ 4,613**	$ 24,790
Sewer	**67,463**	65,429
Water	**82,598**	80,108
	$ 154,674	$ 170,327

10. Asset retirement obligation

Legal liabilities exist for the removal and disposal of asbestos and remediation of land within some municipal owned buildings and structures that will undergo major renovations or demolition in the future. A reasonable estimate of the fair value of the obligation has been recognized using the modified retroactive approach as of January 1, 2023. The obligation has been measured at current cost as at the timing of future cash flows cannot be reasonably determined. These costs have been capitalized as part of the assets' carrying value and are amortized over the assets' remaining estimated useful lives.

Asset retirement obligation, January 1, 2023 (See Note 19)	**$**	**9,226,288**
Settlements during the year		-
Asset retirement obligation - Closing Balance	**$**	**9,226,288**

11. Accumulated surplus

	2023	2022 (Restated - Note 19)
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	**30,131,609**	21,813,886
Airport	**539,248**	643,880
Sewer	**12,024,934**	13,096,359
Water	**28,988,959**	25,520,930
	71,684,750	61,075,055
Statutory reserves		
Capital lending	**3,161,690**	3,227,105
Investment in tangible capital assets	**290,689,034**	282,362,558
Total	**$ 371,585,474**	$ 352,714,718

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.

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.

12. Contingent liabilities

a) Pension liability

The municipality and its employees contribute to the Municipal Pension Plan (a jointly trusteed 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, 2022, the plan has about 240,000 active members and approximately 124,000 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 $2,146,150 (2022 - $1,926,261) for employer contributions, while employees contributed $1,855,132 (2022 - $1,671,887) to the plan in fiscal 2023. The City of Campbell River expects to pay $2,210,000 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.

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, 2023 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 $112,930 (2022 - $49,673) has been recorded for these claims.

13. Property taxation

	2023	2022
Municipal Taxation:		
General municipal property taxes	**$ 40,357,985**	$ 36,342,950
Local service taxes	**111,862**	81,555
Parcel taxes	**2,605,810**	2,293,065
1% utility tax	**553,648**	511,952
Total municipal taxation	**$ 43,629,305**	$ 39,229,522
Collections for Other Taxing Authorities:		
BC Assessment Authority	**$ 445,711**	$ 416,089
Comox Strathcona Regional Hospital District	**3,187,306**	3,158,952
Comox Strathcona Regional Solid Waste Board	**1,261,030**	1,254,978
Municipal Finance Authority	**2,455**	2,186
Provincial School Levy	**19,712,509**	18,410,123
Strathcona Regional District	**8,210,926**	6,975,073
Regional Library	**1,881,044**	1,740,361
Total collections for other taxing authorities	**34,700,981**	31,957,762
Payments to other taxing authorities	**(34,700,981)**	(31,957,762)
Net taxation for municipal purposes	**$ 43,629,305**	**$ 39,229,522**

14. 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 April 13, 2023, to the exception of the amounts noted below.

Adjustments to the 2023-2032 Financial Plan Annual Surplus:

Annual surplus, as per Statement of Operations	**$ 391,115**
Adjustments for non-cash item:	
Amortization offset	**11,367,654**
Debt principal repayments	**(782,313)**
Capital expenses	**(45,963,378)**
Net transfer from reserves & unappropriated surplus	**34,986,922**
	$ -

15. Contractual Rights

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The City's contractual rights arise because of contracts entered into for future lease/rental revenue, E-911 operations agreement and a local area service agreement. The following table summarizes the contractual rights of the City for future assets:

	Lease/Rental Revenue	Local Area Service
2024	$ 1,827,742	$ 81,353
2025	1,959,263	81,353
2026	225,093	81,353
2027	224,809	81,353
2028	224,809	-
Thereafter, to completion	2,495,526	-
Total Contractual Rights	**$ 6,957,242**	**$ 325,412**

16. 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.

17. Government transfers

	2023	2022
Federal	**$ 2,999,509**	$ 6,905,857
Provincial	**10,980,004**	2,423,087
Regional	**-**	50,000
Other	**2,879**	-
	$ 13,982,392	$ 9,378,944

18. Contributed tangible capital assets

$4,169,801 (2022 - $349,354) of contributed tangible capital assets were received in 2023. These assets consisted of subdivision installations (roads, drainage, water and sewer assets).

19. Change in accounting policies

a) Asset retirement obligations

On January 1, 2023, the City adopted Canadian public accounting standard PS 3280 Asset Retirement Obligations. This new standard addresses the recognition, measurement, presentation, and disclosure of legal obligations with the retirement of certain tangible capital assets. This standard was adopted using the modified retroactive approach, which results in the restatement of the comparative information as at and for the year ended December 31, 2023.

	Increase (Decrease)
Tangible capital assets - cost	$ 9,226,288
Tangible capital assets - accumulated amortization	3,664,374
Asset retirement obligation liability	9,226,288
Accumulated surplus, January 1, 2022	(3,664,374)
Amortization expense for the year ending December 31, 2022	157,978
Annual surplus for the year ending December 31, 2022	(157,978)
Accumulated surplus, December 31, 2022	$ (3,822,352)

b) Financial instruments

Effective January 1, 2023, the City adopted the Public Sector Accounting Board's (PSAB) new recommendations for the recognition, measurement, presentation and disclosure of financial assets, financial liabilities and derivatives under Section PS 3450 Financial Instruments. The new Section is applied prospectively, and prior periods have not been restated. There was no material impact on the financial statements from the prospective application of the new accounting recommendations.

20. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation adopted in the current year.

21. Subsequent event

In January 2024, the City entered into an agreement with the Federal Government of Canada and will be receiving a total of $10.4 million over 4 years. The funds are to be used to increase the availability of housing in the City.

CITY OF CAMPBELL RIVER
FINANCIAL STATEMENTS
SCHEDULE OF LONG-TERM DEBT
For the Year Ended December 31, 2023

SCHEDULE 1

Bylaw	Description	Maturity Date	Interest Rate %	Balance at Dec 31, 2022	Debt Issued	Principal Payments	Actuarial Adjust	Balance at Dec 31, 2023
Long-term debt								
General								
3303	Issue #103	23/04/23	2.65	$ 16,819	$ -	$ 9,713	$ 7,106	**$ -**
3301	Issue #104	20/11/23	2.90	59,282	-	34,235	25,047	**-**
3302	Issue #104	20/11/23	2.90	43,240	-	24,971	18,269	**-**
3302	Issue #106	13/10/24	2.25	22,651	-	6,668	4,436	**11,547**
3301	Issue #112	06/10/25	1.28	46,068	-	9,953	4,878	**31,237**
				188,060	-	85,540	59,736	**42,784**
Sanitary Sewer								
3345	Issue #112	12/10/26	1.28	111,804	-	24,157	11,837	**75,810**
3345	Issue #117	06/10/26	1.47	178,828	-	29,471	12,956	**136,401**
3519	Issue #147	09/04/32	2.66	4,002,301		258,080	23,931	**3,720,290**
				4,292,933	-	311,708	48,724	**3,932,501**
Water								
3518	Issue #141	07/04/32	2.80	2,072,183	-	155,923	24,834	**1,891,426**
3518	Issue #145	23/04/33	3.15	3,332,762	-	231,196	29,017	**3,072,549**
				5,404,945	-	387,119	53,851	**4,963,975**
Accrued actuarial adjustment				(73,218)	-	-	6,388	**(79,606)**
	Total long-term debt			$ 9,812,720	$ -	$ 784,367	$ 168,699	**$ 8,859,654**

CITY OF CAMPBELL RIVER
FINANCIAL STATEMENTS
TANGIBLE CAPITAL ASSET CONTINUITY SCHEDULE
For the Year Ended December 31, 2023

SCHEDULE 2

	Land	Buildings	Machinery & Equipment	Engineered Structures	Assets Under Construction	Total 2023	Total 2022 (Restated - Note 19)
COST							
Opening balance	$ 34,839,620	$ 46,149,265	$ 32,134,739	$ 423,171,701	$ 7,115,008	**$ 543,410,333**	$ 520,935,303
Recognition of ARO	**-**	**-**	**-**	**-**	**-**	**-**	9,226,288
Additions	613,389	323,052	1,638,651	8,582,407	4,251,489	**15,408,988**	13,721,632
Contributed tangible capital assets	-	-	-	4,169,801	-	**4,169,801**	349,354
Construction completed	-	28,652	100,113	5,053,835	(5,182,600)	**-**	-
Writedowns	-	-	-	-	(281,743)	**(281,743)**	(144,807)
Disposals	-	(408,670)	(730,949)	(247,077)	-	**(1,386,696)**	(677,437)
Closing balance	35,453,009	46,092,299	33,142,554	440,730,667	5,902,154	**561,320,683**	543,410,333
ACCUMULATED AMORTIZATION							
Opening balance	-	25,801,437	18,361,572	200,976,616	-	**245,139,625**	230,610,156
Recognition of ARO						**-**	3,664,373
Amortization current year	-	985,435	1,516,053	9,287,296	-	**11,788,784**	11,526,832
Amortization from disposals	-	(151,001)	(727,613)	(207,824)	-	**(1,086,438)**	(661,736)
Closing balance	-	26,635,871	19,150,012	210,056,088	-	**255,841,971**	245,139,625
NET BOOK VALUE	**$ 35,453,009**	**$ 19,456,428**	**$ 13,992,542**	**$ 230,674,579**	**$ 5,902,154**	**$ 305,478,712**	$ 298,270,708
NET BOOK VALUE (PRIOR YEAR)	**$ 34,839,620**	**$ 20,347,828**	**$ 13,773,167**	**$ 222,195,085**	**$ 7,115,008**		

CITY OF CAMPBELL RIVER
FINANCIAL STATEMENTS
SCHEDULE OF SEGMENTED REPORTING
For the Year Ended December 31, 2023

	General Government		Protective Services		Transportation Services		Environmental Health Services		Public Health Services		Development Services	
	2023	**2022**	**2023**	**2022**	**2023**	**2022**	**2023**	**2022**	**2023**	**2022**	**2023**	**2022**
REVENUE												
Taxes & parcel taxes (Note 13)	**$ 40,911,633**	$ 36,854,902	**$ -**	$ -	**$ 1,343,522**	$ 1,033,128	**$ -**	$ -	**$ -**	$ -	**$ 111,862**	$ 81,555
Payments in lieu of taxes	**912,698**	793,684	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-
Sale of services	**630,910**	461,435	**2,075,329**	2,028,427	**4,473,117**	4,052,718	**3,009,818**	2,848,625	**82,364**	97,215	**2,054,206**	2,218,598
Services provided to other governments	**255,583**	807,166	**653,381**	485,545	**-**	-	**-**	-	**87,370**	77,400	**-**	-
Transfers from other governments (Note 17)	**9,781,487**	3,309,352	**474,633**	565,139	**3,266,300**	5,373,332	**58,995**	-	**-**	-	**400,977**	123,927
Investment and other income	**3,899,737**	1,772,695	**-**	-	**16,660**	18,370	**-**	-	**-**	-	**-**	-
Other revenue	**-**	-	**-**	-	**884,283**	618,530	**-**	-	**-**	-	**8,774**	480
Development cost charges recognized	**-**	-	**-**	-	**25,812**	-	**-**	-	**-**	-	**-**	937,338
Contributed tangible capital assets (Note 18)	**-**	-	**-**	-	**2,693,287**	349,354	**-**	-	**-**	-	**-**	-
Gain/(loss) on disposal of tangible capital assets	**-**	-	**-**	-	**(252,543)**	27,618	**-**	-	**-**	-	**-**	-
	56,392,048	43,999,234	**3,203,343**	3,079,111	**12,450,438**	11,473,050	**3,068,813**	2,848,625	**169,734**	174,615	**2,575,819**	3,361,898
EXPENSES												
Amortization	**354,812**	367,362	**417,654**	419,158	**5,240,201**	5,035,357	**-**	-	**32,961**	32,580	**-**	-
Interest & debt issue expenses	**171,154**	51,179	**-**	-	**42,334**	44,911	**-**	-	**-**	-	**-**	-
Operating expenses	**5,196,758**	8,026,973	**11,717,316**	8,318,553	**7,971,635**	7,930,761	**3,266,533**	2,689,925	**64,393**	30,682	**1,767,313**	1,370,848
Wages & benefits	**6,913,032**	6,985,540	**10,195,450**	9,299,206	**2,408,921**	2,493,121	**71,415**	76,156	**169,128**	190,826	**1,525,495**	1,208,402
	12,635,756	15,431,054	**22,330,420**	18,036,917	**15,663,091**	15,504,150	**3,337,948**	2,766,081	**266,482**	254,088	**3,292,808**	2,579,250
ANNUAL SURPLUS (DEFICIT)	**$ 43,756,292**	$ 28,568,180	**$ (19,127,077)**	$ (14,957,806)	**$ (3,212,653)**	$ (4,031,100)	**$ (269,135)**	$ 82,544	**$ (96,748)**	$ (79,473)	**$ (716,989)**	$ 782,648

See Note 16 for description of Segment Reporting categories.

CITY OF CAMPBELL RIVER
FINANCIAL STATEMENTS
SCHEDULE OF SEGMENTED REPORTING
For the Year Ended December 31, 2023

	Parks, Recreation & Culture Services		Total General Government		Sewer Utility Services		Water Utility Services		Total	
	2023	2022	**2023**	2022	**2023**	2022	**2023**	2022	**2023**	2022 (Restated - Note 19)
REVENUE										
Taxes & parcel taxes (Note 13)	**$ 532,282**	$ 530,913	**$ 42,899,299**	$ 38,500,498	**$ 730,006**	$ 729,024	**$ -**	$ -	**$ 43,629,305**	$ 39,229,522
Payments in lieu of taxes	**-**	-	**912,698**	793,684	**-**	-	**-**	-	**912,698**	793,684
Sale of services	**1,047,170**	812,903	**13,372,914**	12,519,921	**7,329,773**	7,031,486	**9,458,046**	8,929,225	**30,160,733**	28,480,632
Services provided to other governments	**-**	-	**996,334**	1,370,111	**-**	-	**-**	-	**996,334**	1,370,111
Transfers from other governments (Note 17)	**-**	7,194	**13,982,392**	9,378,944	**-**	-	**-**	-	**13,982,392**	9,378,944
Investment and other income	**-**	-	**3,916,397**	1,791,065	**445,319**	279,296	**1,109,505**	599,171	**5,471,221**	2,669,532
Other revenue	**19,004**	49,150	**912,061**	668,160	**104,102**	61,500	**192,256**	47,100	**1,208,419**	776,760
Development cost charges recognized	**-**	-	**25,812**	937,338	**-**	-	**-**	-	**25,812**	937,338
Contributed tangible capital assets (Note 18)	**-**	-	**2,693,287**	349,354	**628,427**	-	**848,087**	-	**4,169,801**	349,354
Gain/(loss) on disposal of tangible capital assets	**-**	-	**(252,543)**	27,618	**-**	(9,356)	**(22,847)**	-	**(275,390)**	18,262
	1,598,456	1,400,160	**79,458,651**	66,336,693	**9,237,627**	8,091,950	**11,585,047**	9,575,496	**100,281,325**	84,004,139
EXPENSES										
Amortization	**1,721,326**	1,722,105	**7,766,954**	7,576,562	**1,852,221**	1,803,100	**2,169,608**	2,147,170	**11,788,783**	11,526,832
Interest & debt issue expenses	**-**	-	**213,488**	96,090	**141,510**	141,510	**216,650**	216,650	**571,648**	454,250
Operating expenses	**3,366,858**	2,992,008	**33,350,806**	31,359,750	**3,134,357**	2,097,406	**2,895,488**	2,543,699	**39,380,651**	36,000,855
Wages & benefits	**5,135,579**	4,570,367	**26,419,020**	24,823,618	**1,296,318**	1,239,560	**1,954,149**	1,894,906	**29,669,487**	27,958,084
	10,223,763	9,284,480	**67,750,268**	63,856,020	**6,424,406**	5,281,576	**7,235,895**	6,802,425	**81,410,569**	75,940,021
ANNUAL SURPLUS (DEFICIT)	**$ (8,625,307)**	$ (7,884,320)	**$ 11,708,383**	$ 2,480,673	**$ 2,813,221**	$ 2,810,374	**$ 4,349,152**	$ 2,773,071	**$ 18,870,756**	$ 8,064,118

See Note 16 for description of Segment Reporting categories.

CITY OF CAMPBELL RIVER

FINANCIAL STATEMENTS

SCHEDULE OF COVID-19 SAFE RESTART GRANT FOR LOCAL GOVERNMENT FUNDS

For the Year Ended December 31, 2023

SCHEDULE 4

Description	2023	2022
Opening Balance	**$ 2,919,957**	$ 3,632,409
Activation of Emergency Operations Centre for COVID-19 response	**-**	(5,390)
Bylaw enforcement for the downtown core	**-**	(55,000)
Facilty operating costs - COVID 19 vaccine passport security booths	**-**	(50,989)
Facility re-opening and operating costs	**-**	(75,153)
Funds to cover Airport operating expenses as a result of COVID-19	**-**	(79,934)
Purchase of LUCAS CPR Machine	**-**	(37,017)
Services for vulnerable persons - downtown cleanliness	**(31,155)**	(48,845)
Transfer to offset lost revenue at the Airport	**-**	(359,956)
Transfer to offset lost revenue	**(2,888,802)**	(81,752)
Interest allocated on reserve balances	**-**	79,584
Closing Balance	**$ -**	$ 2,917,957

CITY OF CAMPBELL RIVER

FINANCIAL STATEMENTS

SCHEDULE OF GROWING COMMUNITIES FUNDS

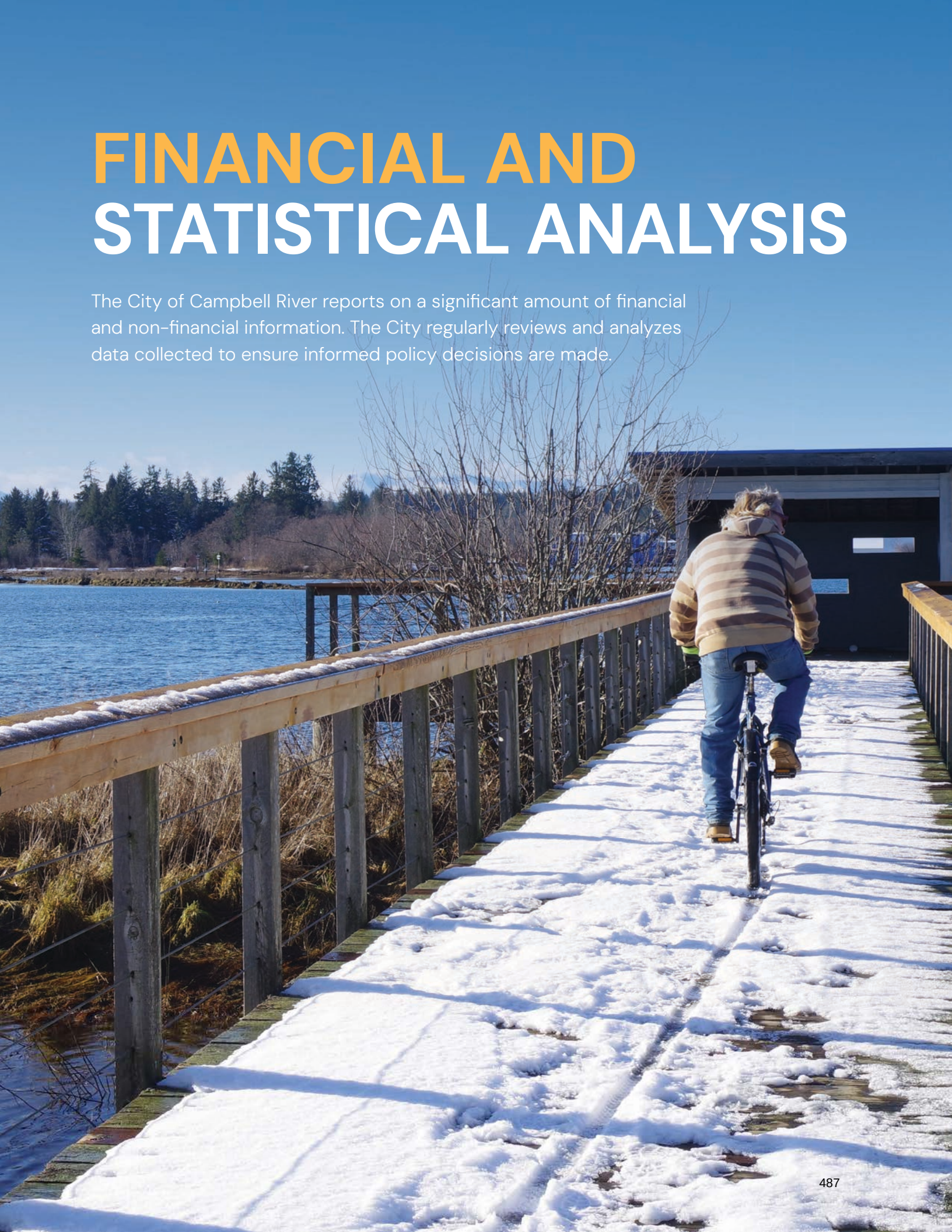
For the Year Ended December 31, 2023

SCHEDULE 5

Description	Balance at December 31, 2022	Funds Received	Amounts Spent	Annual Interest Allocation	Ending Balance
Growing Communities Fund	$ -	$ 8,587,000	$ -	$ 349,104	$ 8,936,104
Closing Balance	**$ -**	**$ 8,587,000**	**$ -**	**$ 349,104**	**$ 8,936,104**

FINANCIAL AND STATISTICAL ANALYSIS

The City of Campbell River reports on a significant amount of financial and non-financial information. The City regularly reviews and analyzes data collected to ensure informed policy decisions are made.

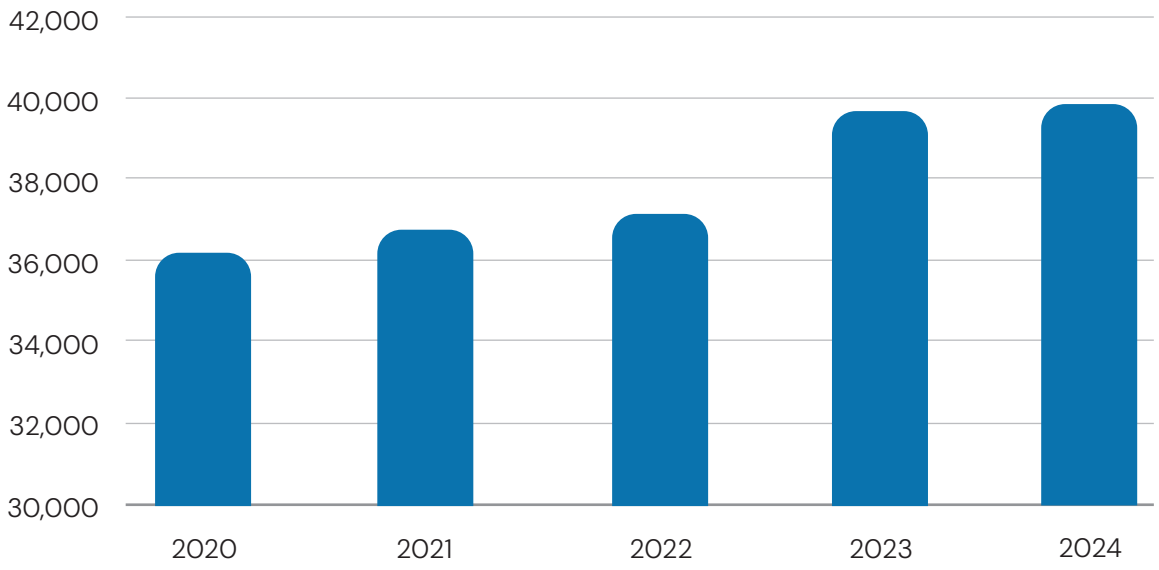


DEMOGRAPHICS

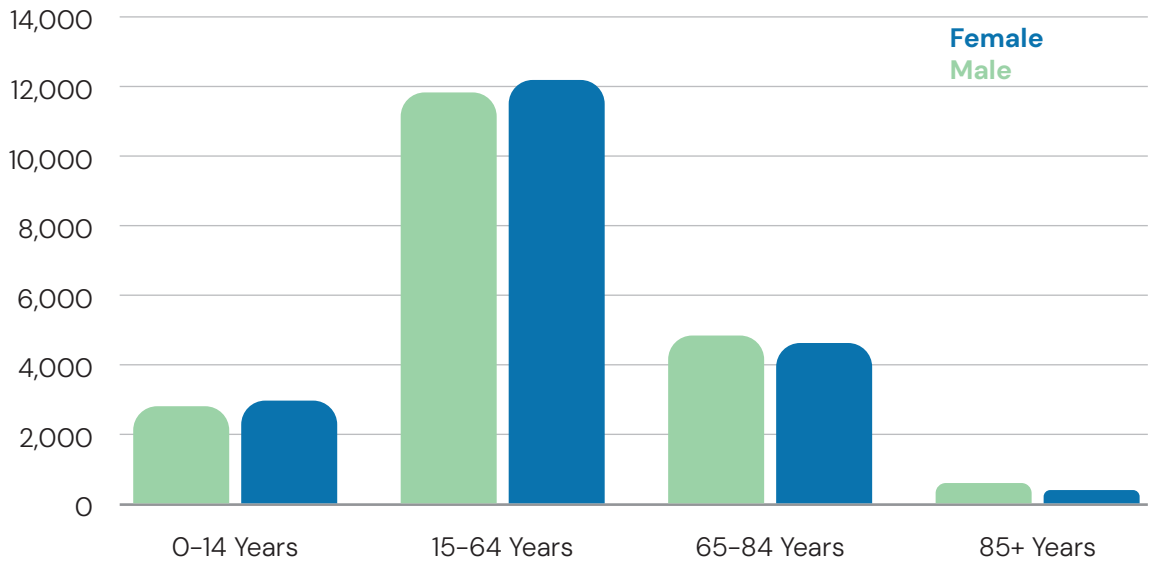
Population totals are based on population estimates from the provincial site referenced below

https://www2.gov.bc.ca/gov/content/data/statistics/people-population-community/population/population-estimates

Population estimates



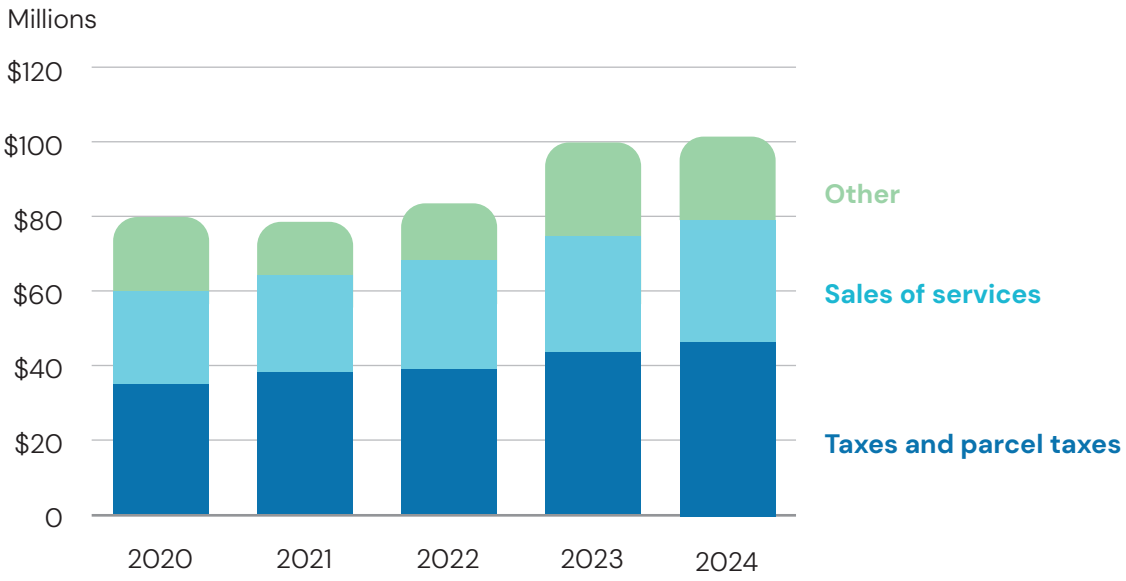
Population dynamics



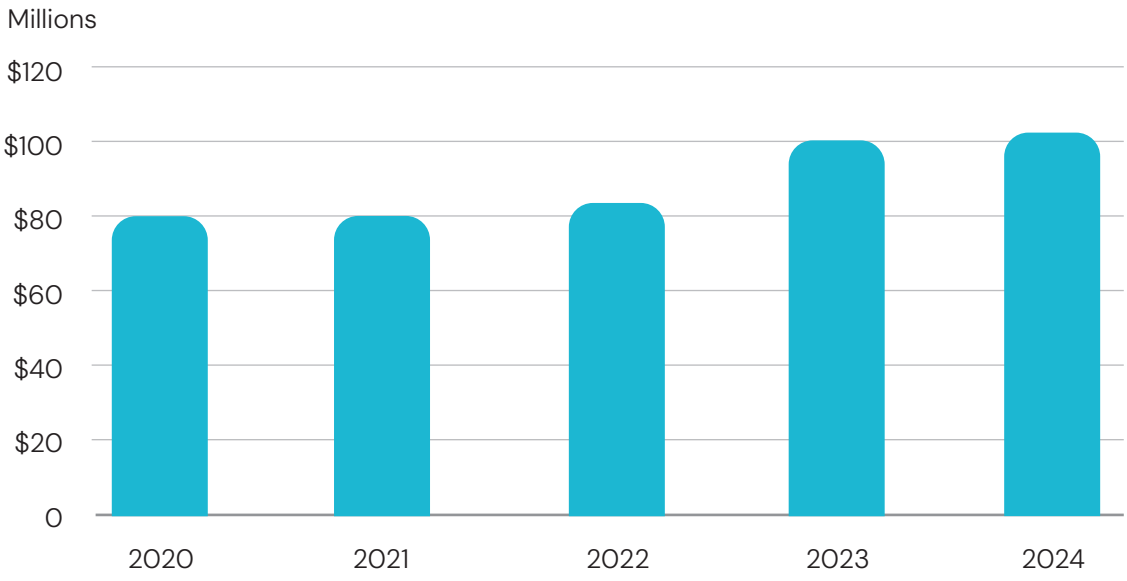
REVENUES BY SOURCE

	2020	2021	2022	2023	2024
Taxes and parcel taxes	$,854,588	$37,329,041	$39,229,522	$43,629,305	$45,892,632
Payments in lieu of taxes	711,370	760,729	793,684	912,698	990,524
Sale of services	23,816,603	27,139,784	28,480,632	30,160,733	32,335,127
Services provided to other governments	1,596,147	1,499,057	1,370,111	996,334	1,169,545
Transfers from other governments	13,423,631	3,586,616	9,378,944	13,982,392	7,322,159
Investment and other income	921,336	1,177,820	2,669,532	5,471,221	5,688,076
Other revenue	285,472	1,014,408	776,760	1,208,419	1,169,201
Development cost charges recognized	1,351,905	2,199,740	937,338	25,812	-
Contributed tangible capital assets	2,639,297	4,017,610	349,354	4,169,801	5,433,211
Gain/(loss) on disposal of tangible capital assets	(311,012)	(39,543)	18,262	(275,390)	1,458,540
Total	**$80,289,337**	**$78,685,262**	**$84,004,139**	**$100,281,325**	**$101,459,015**

Revenues by Source

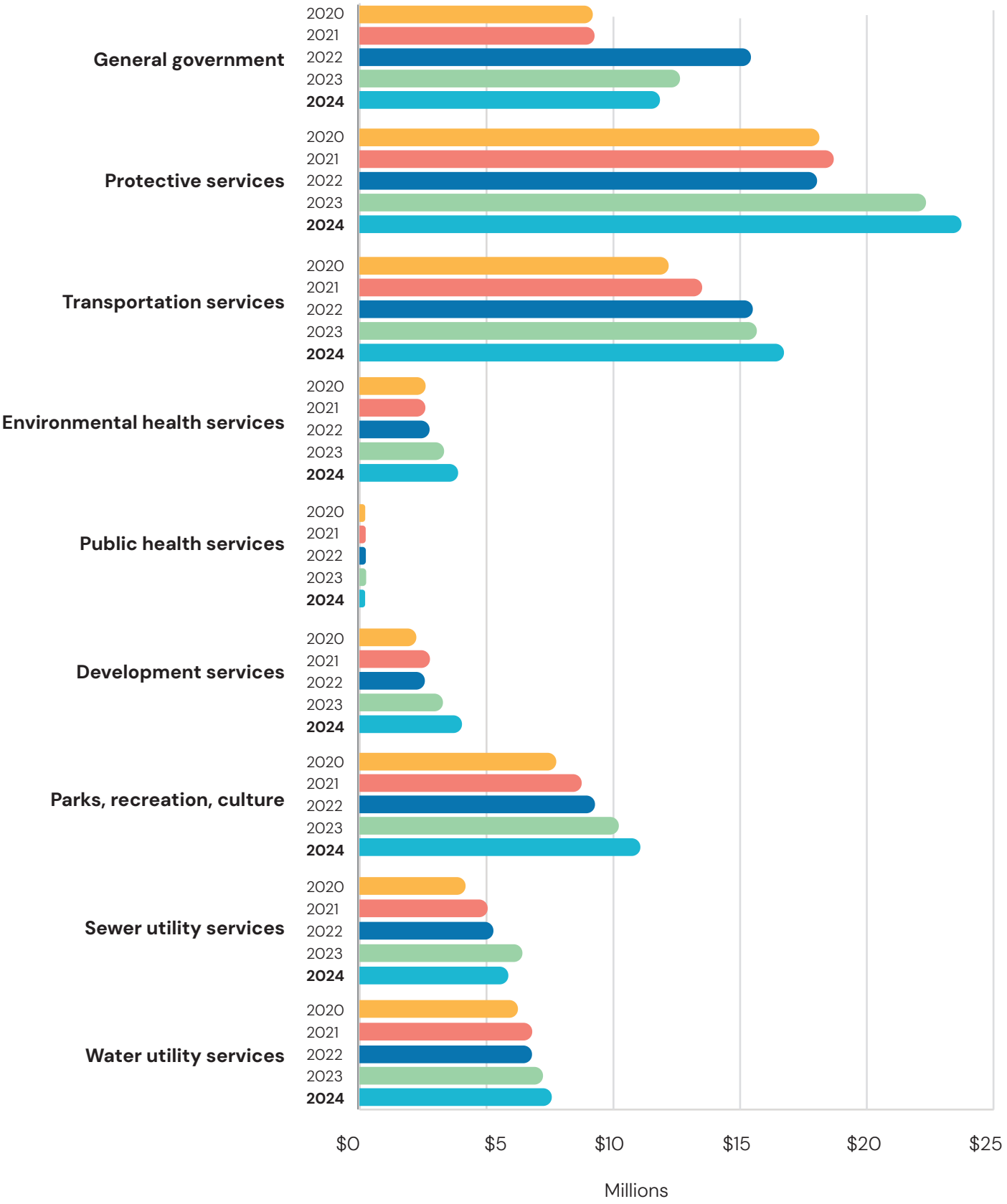


Total Revenues

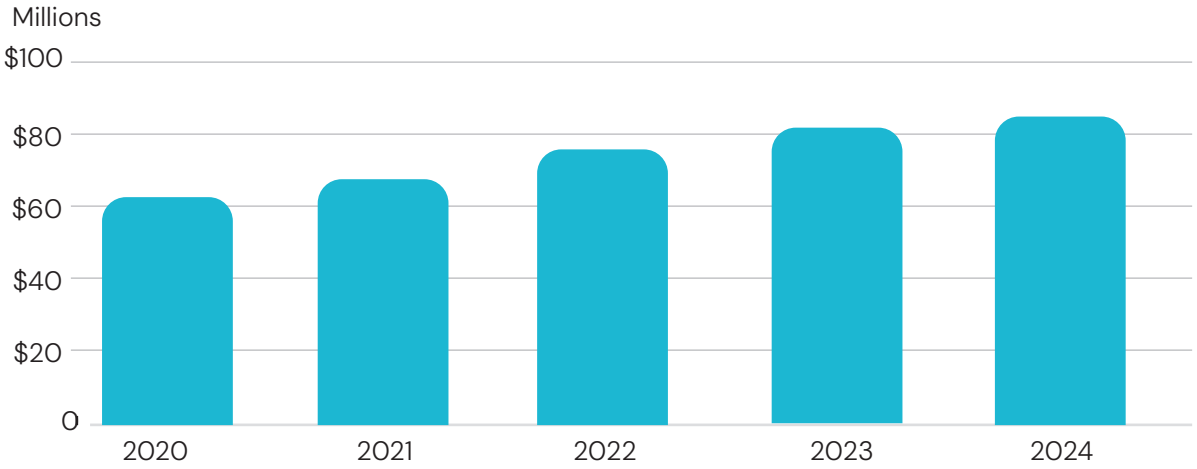


EXPENSES BY FUNCTION

Expenses by Function	2020	2021	2022	2023	2024
General government	$9,198,207	$9,267,734	$15,431,054	$12,635,756	$11,845,638
Protective services	18,127,980	18,693,861	18,036,917	22,330,420	23,727,506
Transportation services	12,188,199	13,508,920	15,504,150	15,663,091	16,732,652
Environmental health services	2,609,372	2,600,238	2,766,081	3,337,948	3,890,346
Public health services	229,155	247,658	254,088	266,482	225,009
Development services	2,244,067	2,780,745	2,579,250	3,292,808	4,042,875
Parks, recreation, culture	7,758,785	8,760,780	9,284,480	10,223,763	11,073,040
Sewer utility services	4,184,035	5,055,377	5,281,576	6,424,406	5,869,841
Water utility services	6,247,816	6,811,304	6,802,425	7,235,895	7,581,886
Total expenses by function	**$62,787,616**	**$67,726,617**	**$75,940,021**	**$81,410,569**	**$84,988,793**


General government
Protective services
Transportation services
Environmental health services
Public health services
Development services
Parks, recreation, culture
Sewer utility services
Water utility services
2020
2021
2022
2023
2024
$0
$5
$10
$15
$20
$25
Millions

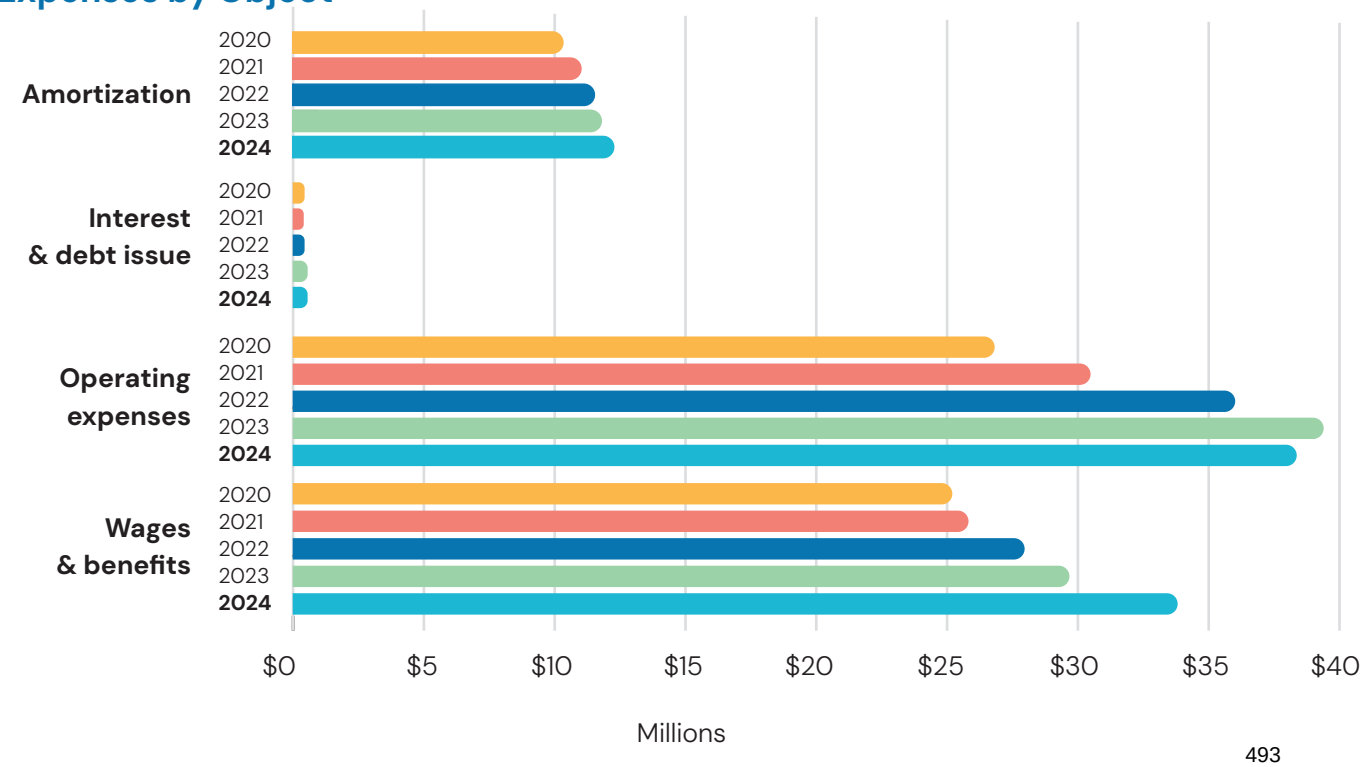
Total Expenses



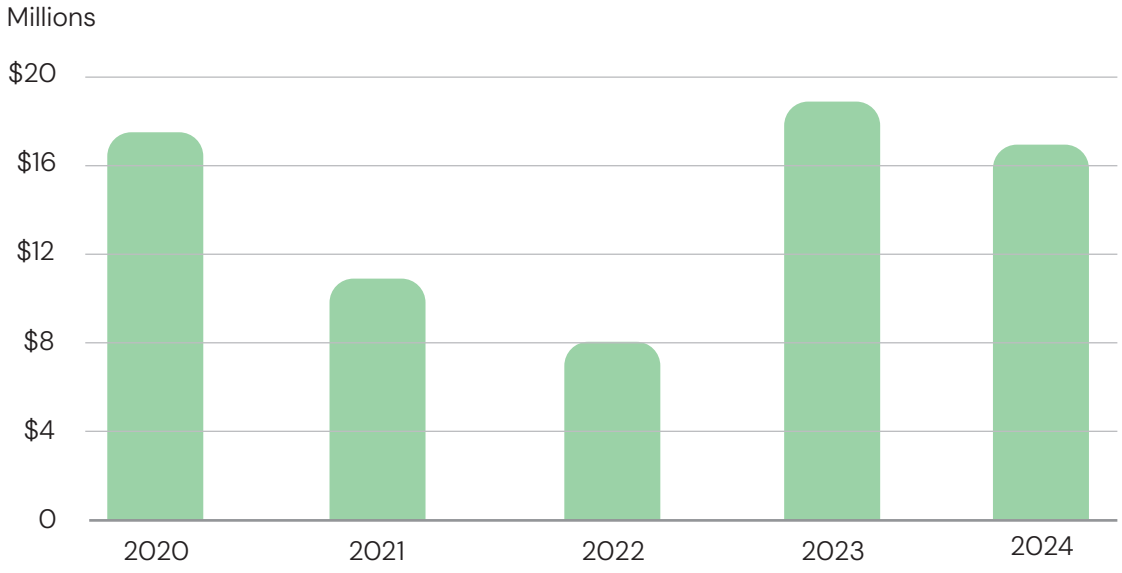
EXPENSES BY OBJECT

Expenses by Object	2020	2021	2022	2023	2024
Amortization	$10,323,551	$11,013,762	$11,526,832	$11,788,783	$12,264,275
Interest & debt issue	454,851	421,713	454,250	571,648	569,658
Operating expenses	26,813,202	30,476,674	36,000,855	39,380,651	38,351,412
Wages & benefits	25,196,012	25,814,468	27,958,084	29,669,487	33,803,448
Total expenses by object	**$62,787,616**	**$67,726,617**	**$75,940,021**	**$81,410,569**	**$84,988,793**

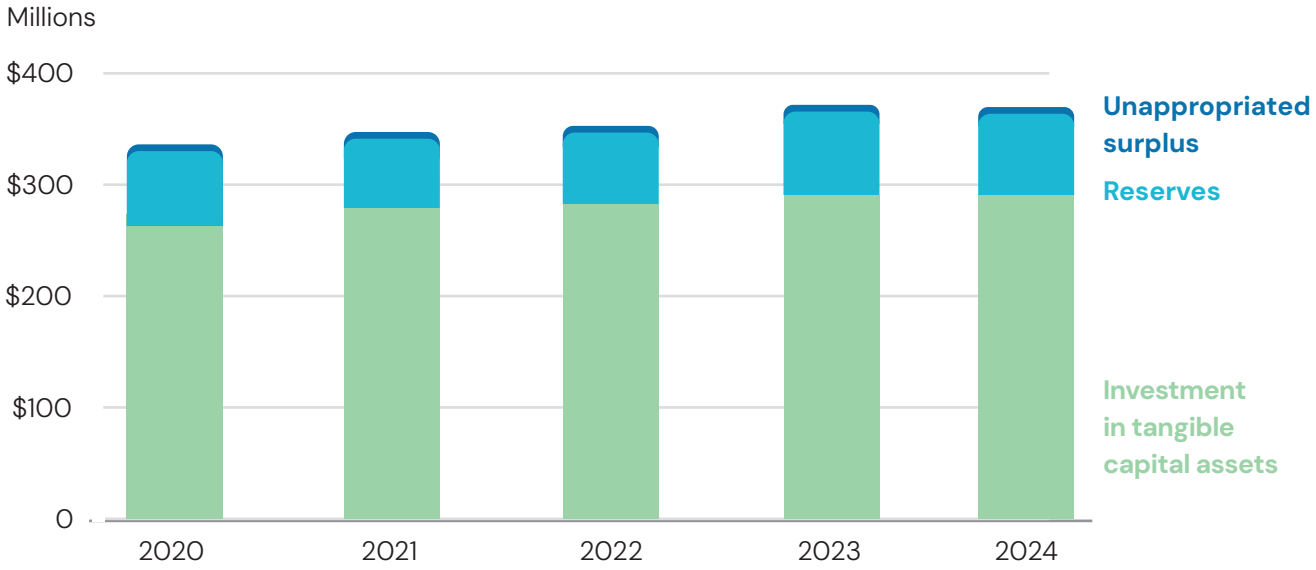
Expenses by Object



Annual Surplus

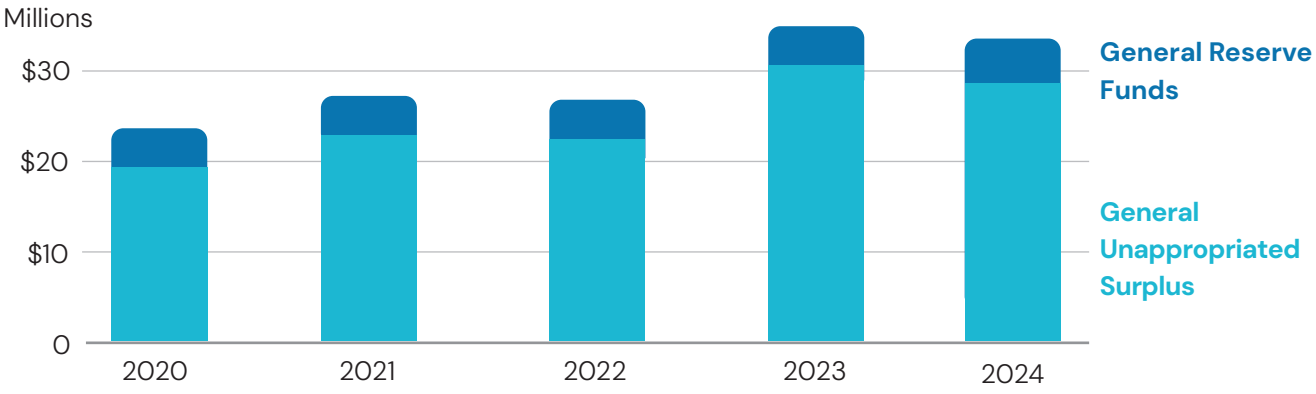


Accumulated Surplus

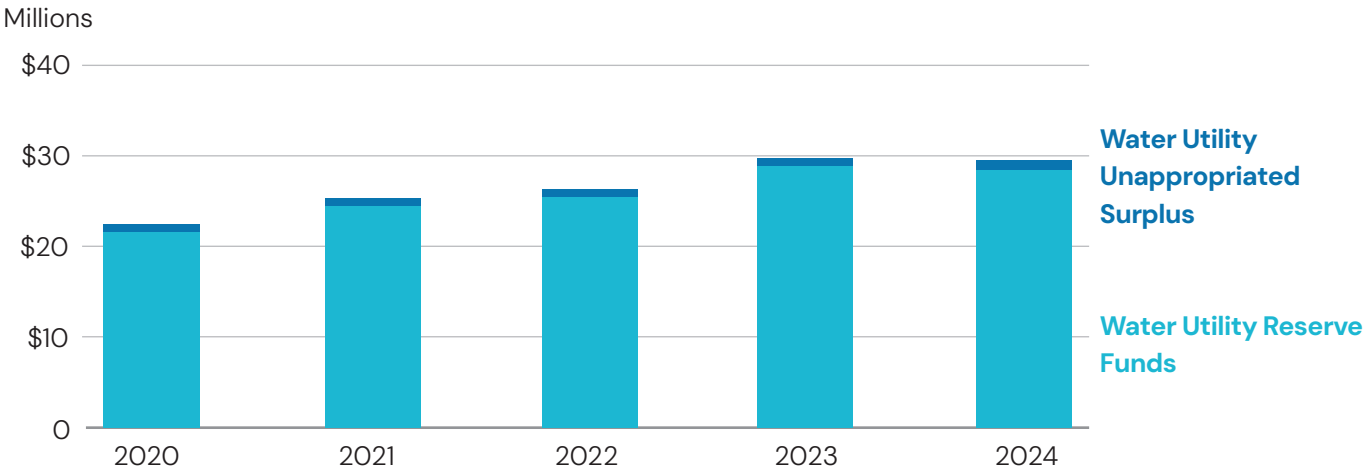


SURPLUS/EQUITY FUNDS

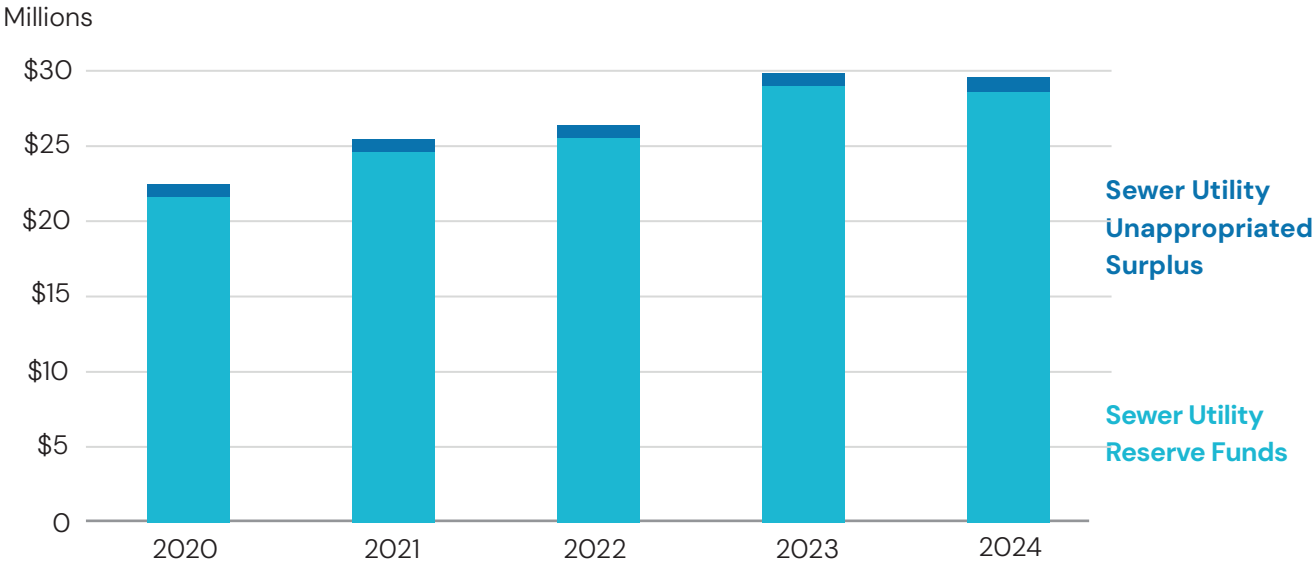
General Fund Reserves and Surplus



Water Utility Reserves and Surplus

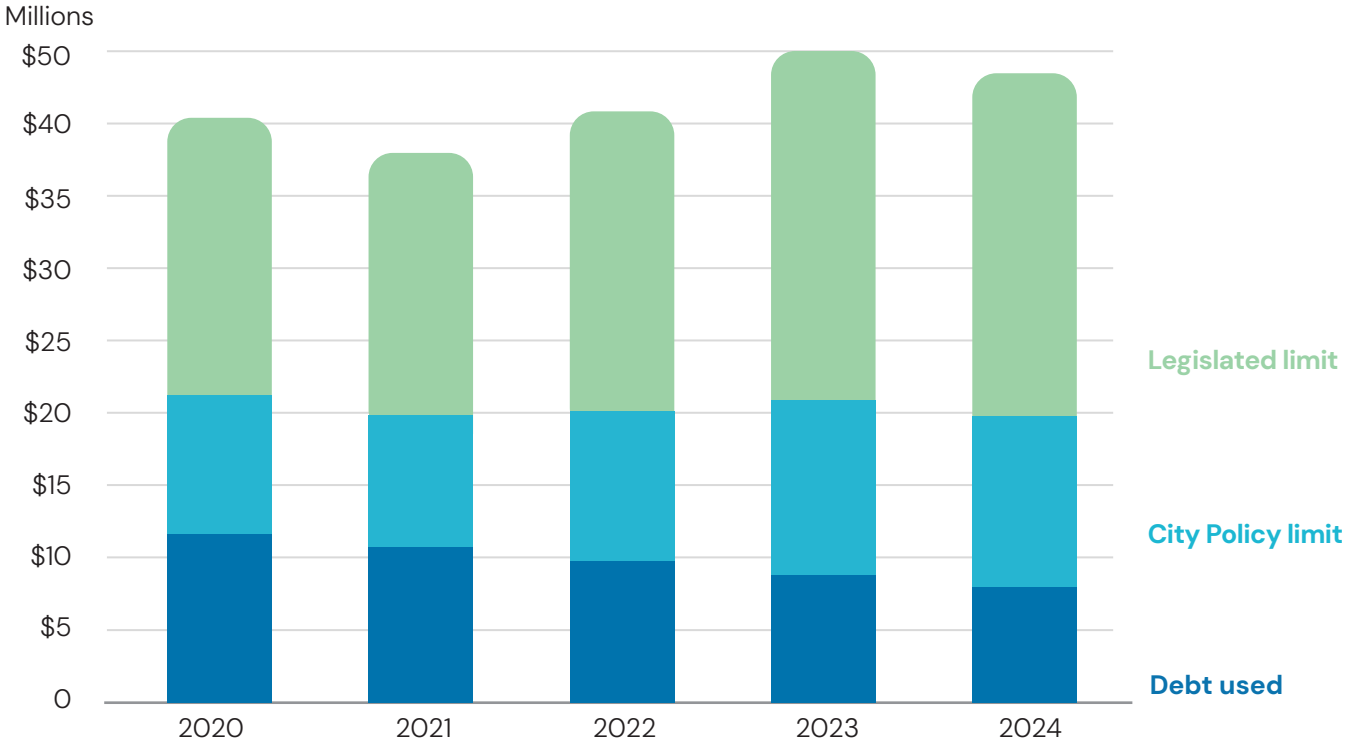


Sewer Utility Reserves and Surplus



DEBT

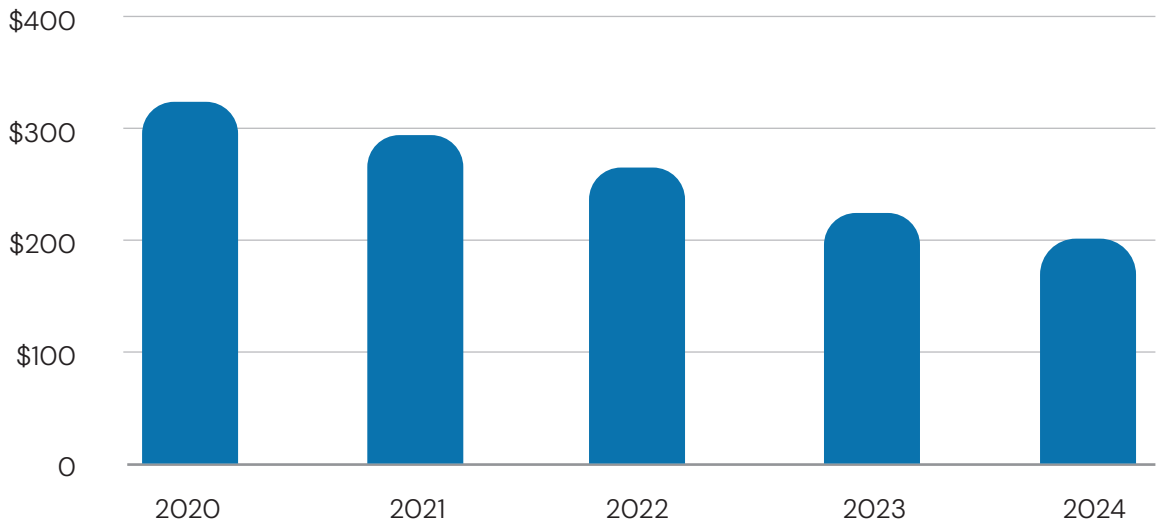
Debt Limits



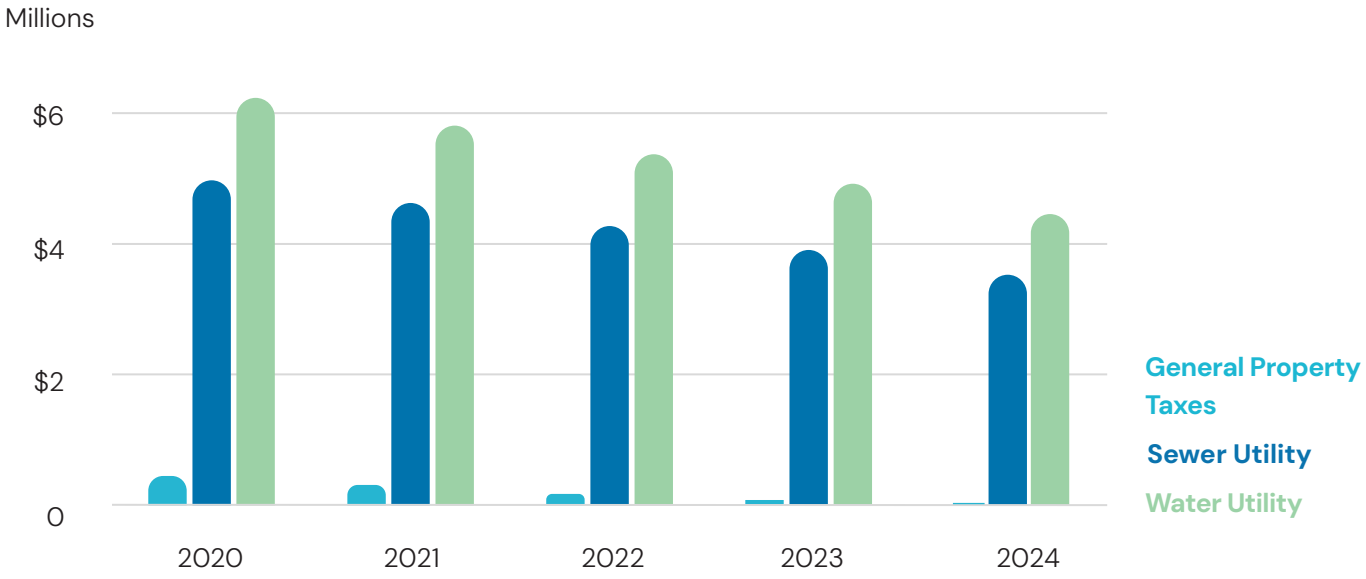
LONG TERM DEBT

Long Term Debt	2020	2021	2022	2023	2024
Supported by property taxes	452,546	317,038	176,179	40,463	14,489
Debt of self-supporting utilities	4,970,535	4,626,018	4,269,865	3,902,728	3,524,013
Debt of self-supporting utilities	6,228,391	5,803,901	5,366,676	4,916,464	4,452,483
	11,651,472	**10,746,957**	**9,812,720**	**8,859,655**	**7,990,985**

Long Term Debt Per Capita

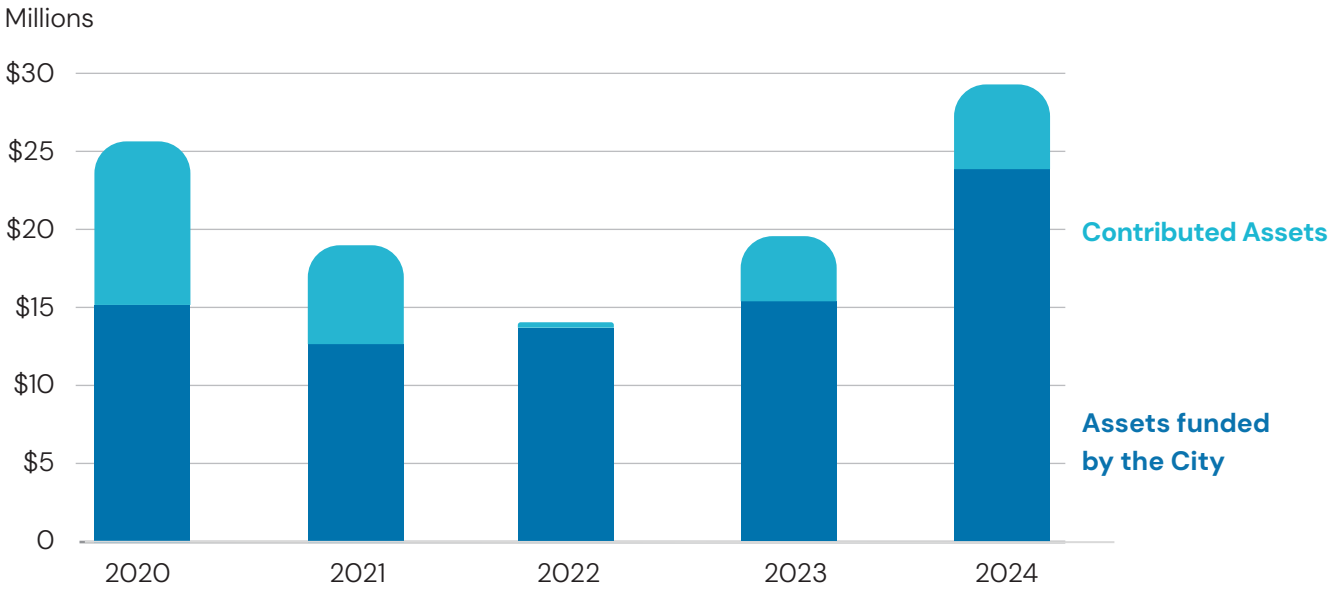


Debt Supported by Taxation and Utilities

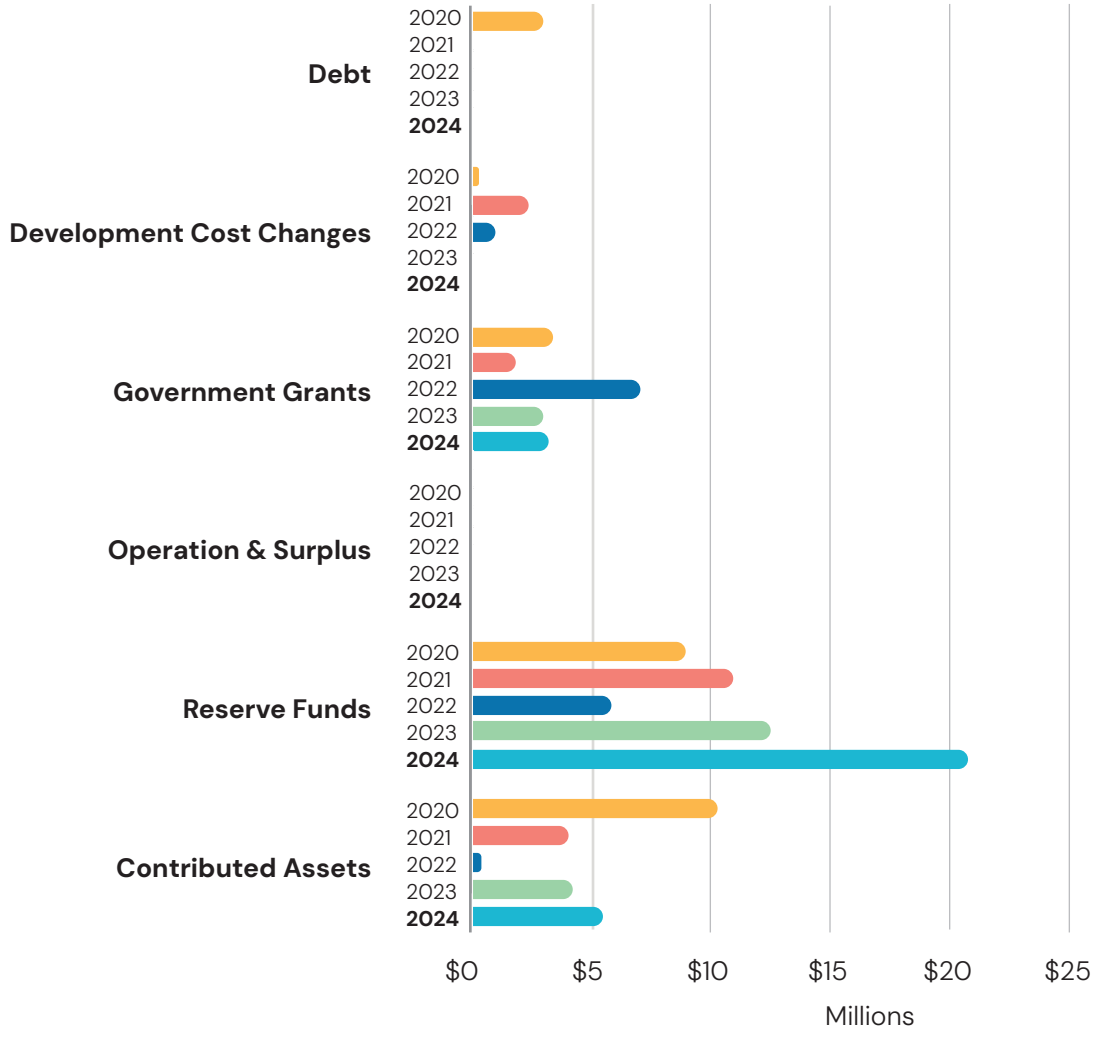


TANGIBLE CAPITAL ASSETS

Total Tangible Capital Asset Acquisition

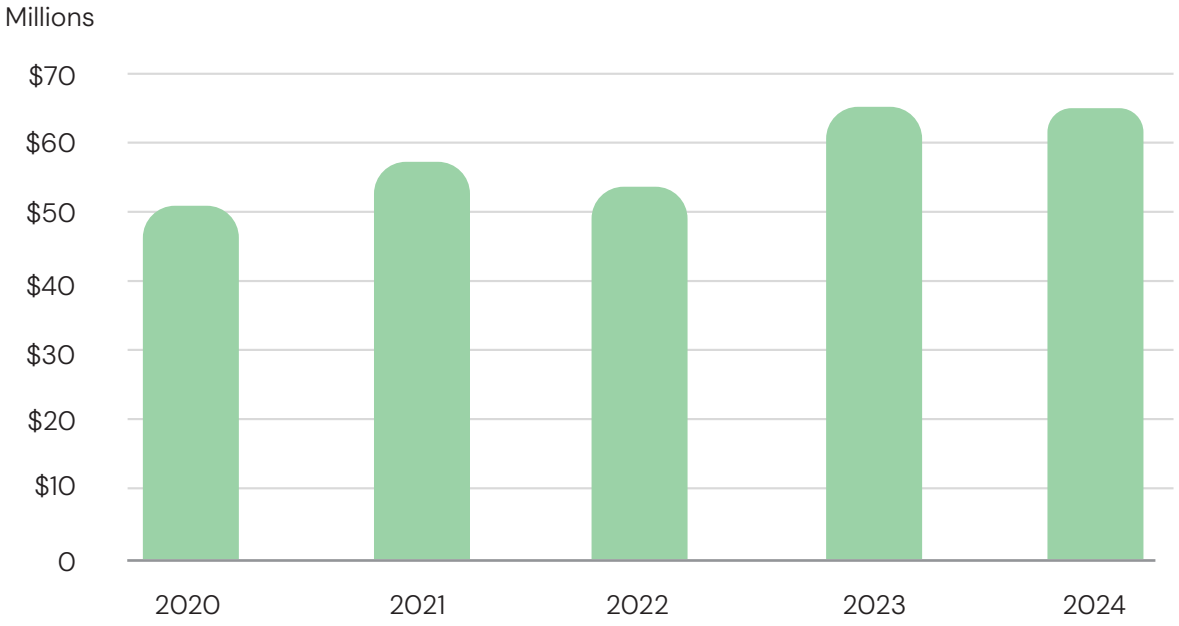


Funding Sources for Capital Acquisitions



NET FINANCIAL ASSETS

Net Financial Assets



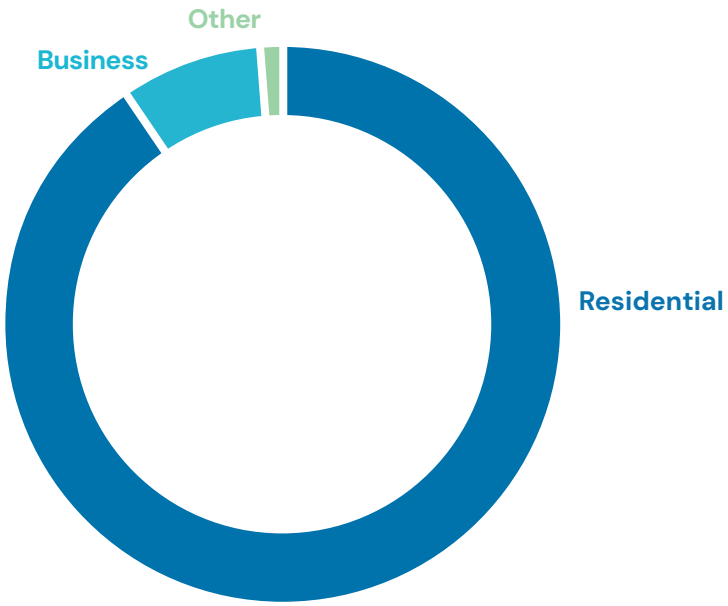
TAXATION AND ASSESSMENT

Assessment by Property Class

Expenses by Object	2020	2021	2022	2023	2024
Residential	6,001,646,870	6,461,844,099	8,646,880,744	9,745,168,830	9,864,319,373
Business	630,630,400	625,194,450	752,530,750	826,120,600	883,825,750
Utilities	32,475,500	32,694,000	34,303,600	36,591,500	38,420,000
Major Industry	816,300	462,900	876,300	927,500	974,500
Light Industry	247,530,800	28,270,200	37,561,800	45,938,800	47,787,700
Managed Forest	15,369,600	14,886,700	14,000,200	15,326,800	15,569,100
Recreational/NonProfit	13,177,700	13,230,500	15,092,800	15,975,600	15,533,900
Farm	208,250	204,806	192,180	122,426	135,970
Total	**6,941,855,420**	**7,176,787,655**	**10,581,973,671**	**10,686,172,056**	**10,866,566,293**
% Change		3%	32%	12%	2%

TAXATION AND ASSESSMENT

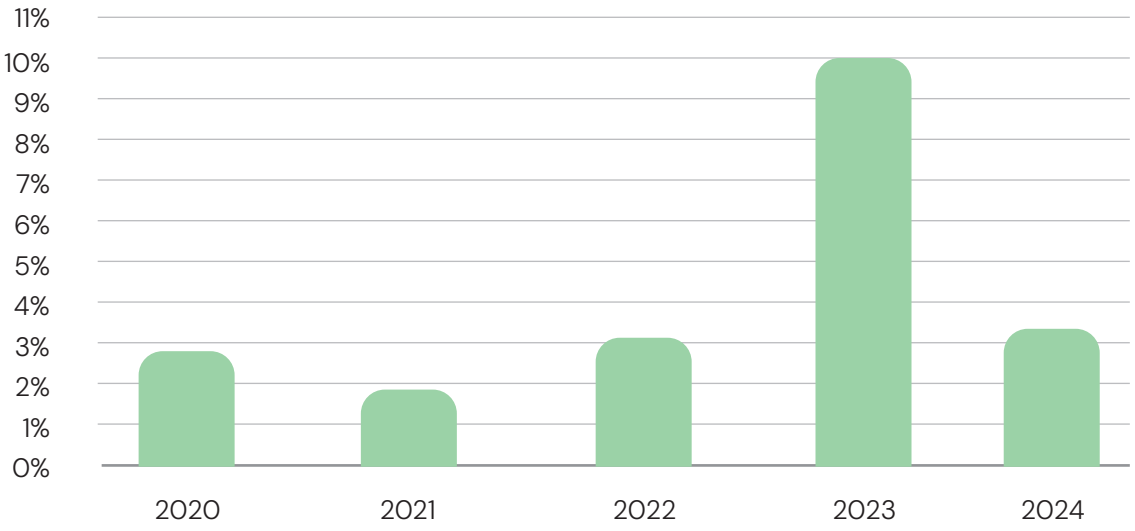
2024 Assessment by Property Class



PROPERTY TAXES LEVIED & COLLECTED

Property Taxes Levied & Collected	2020	2021	2022	2023	2024
Municipal Taxes	33,327,424	34,625,075	36,319,547	40,313,811	41,869,080
Other Taxing Authorities	29,816,560	30,775,302	31,957,762	34,644,562	37,759,338
Municipal Utilities User Fees	12,661,562	12,661,562	13,903,752	14,397,402	15,313,181
Parcel Taxes	1,925,559	2,106,064	2,291,968	2,605,458	2,951,834
1% Utility Grants	521,245	516,549	511,952	553,648	540,627
Local Service Taxes	81,353	81,353	81,555	111,862	115,800
Business Improvement Areas	76,585	78,848	81,555	111,862	114,092
Total Current Taxes Levied	78,410,288	80,844,753	85,148,091	92,738,605	98,663,952
Current taxes outstanding at December 31	1,162,324	1,015,296	992,197	1,197,415	1,611,669
Current taxes collected	**77,247,964**	**79,829,457**	**84,155,894**	**91,541,190**	**97,052,283**
% of current taxes collected	**98.5%**	**98.7%**	**98.8%**	**98.7%**	**98.7%**

General Municipal Property Tax Increases



NEW CONSTRUCTION

Non-Market Assessment

Non-Market Assessment	2020	2021	2022	2023	2024
Residential	$104,816,337	$120,317,600	$181,750,301	$110,933,199	$118,824,000
Utility	-	547,900	138,000	-	3,900
Major Industry	-	(76,600)	(1,683,000)	-	-
Light Industry	(199,000)	(1,262,300)	908,500	318,400	-
Business/Other	16,798,600	9,256,450	(4,005,600)	8,876,700	269,150
Managed Forest	(3,124,200)	(118,400)	(2,480,400)	1,176,900	(373,300)
Recreation/Non-Profit	610,300	544,300	666,100	(298,300)	(825,000)
Farm	(19,598)	(3,445)	(12,626)	(69,759)	-
Total	**$118,882,439**	**$129,205,505**	**$175,281,275**	**$120,937,140**	**$117,898,750**

Revenues from Non-Market Change

Revenues from Non-Market Change	2020	2021	2022	2023	2024
Residential	$427,426	$474,829	$566,539	$341,580	$379,917
Utility	-	19,132	4,771	-	138
Major Industry	-	(2,364)	(9,721)	-	-
Light Industry	(2,336)	(14,135)	8,119	2,578	-
Business/Other	186,161	107,160	(39,652)	89,054	2,622
Managed Forest	53,991	(2,143)	(41,952)	21,676	(6,864)
Recreation/Non-Profit	4,506	4,272	4,961	(2,268)	(6,360)
Farm	(114)	(21)	(78)	(475)	-
TOTAL	**$669,634**	**$586,730**	**$492,987**	**$452,146**	**$369,453**

PRINCIPAL TAXPAYERS

2024 Top Ten Municipal Taxpayers

Owner	Total Municipal Taxes
Capital Power Generation Services Inc	1,773,238.88
Discovery Harbour Holdings Ltd	633,812.22
Mariner Holdings Ltd	481,900.16
Broadstreet Properties Ltd	452,584.43
Raven Forest Products Ltd	332,155.20
A B Edie Equities Inc.	271,944.56
Discovery Sound Investments Holdings Inc.	260,749.57
Broadstreet Properties Ltd	235,793.03
NTE Maple Holdings Ltd	203,171.46
Campbell Shores Holdings Ltd.	177,329.91
Total	**4,822,679.42**

PERMISSIVE TAX EXEMPTIONS

Organization	Civic Address	% PTE Awarded	Exempt City Taxes
HEALTH, HOUSING, AND COMMUNITY SERVICES			
British Columbia Society for the Prevention of Cruetly to Animals	891 13TH AVE	100%	2,659
Campbell River Alano Club	301 10TH AVE	100%	4,424
Campbell River and District Food Bank Society	1393 MARWALK CRES	100%	5,147
Campbell River and North Island Transition Society	608 ALDER ST	100%	2,525
Campbell River and North Island Transition Society	1116 DOGWOOD ST	100%	1,519
Campbell River Child Care Society	1048 HEMLOCK ST	100%	924
Campbell River Child Care Society	394 LEISHMAN RD	100%	3,500
Campbell River Dragon Boat Society	1468 IRONWOOD ST	100%	1,410
Campbell River Eagles Hall	1999 14TH AVE	85%	8,698
Campbell River Family Services Society	427 10TH AVE	100%	10,985
Campbell River Head Injury Support Society	591 9TH AVE	100%	4,785
Campbell River Head Injury Support Society	1710 16TH AVE	100%	5,980
Campbell River Head Injury Support Society	1720 16TH AVE	100%	5,980
Campbell River Hospice Society	440 EVERGREEN RD	100%	8,006
Canadian Red Cross Society	520 2ND AVE	100%	2,335
Communitas Supportive Care Society	1423 16TH AVE	100%	7,133
Communitas Supportive Care Society	59 COLORADO DR	100%	2,122
Communitas Supportive Care Society	150 COLORADO DR	100%	2,032
Communitas Supportive Care Society	2575 MILFORD RD	100%	1,881
Discovery Harbour Authority	2375 SPIT RD	70%	14,912
Discovery Masonic Lodge / Campbell River Shrine Club	2905 ISLAND HWY	70%	1,122
Governing Council of the Salvation Army	1381 CEDAR ST	100%	7,765
Habitat for Humanity Vancouver Island North Society	1725 WILLOW ST	100%	15,309

Organization	Civic Address	% PTE Awarded	Exempt City Taxes
Habitat for Humanity Vancouver Island North Society	461 HILCHEY RD	100%	1,698
The John Howard Society of North Island	980 ALDER ST	100%	8,849
The John Howard Society of North Island	140 10TH AVE	100%	18,339
The John Howard Society of North Island	91 DOGWOOD ST	100%	2,534
John Perkins Memorial Housing Society (Royal Canadian Legion)	931 14TH AVE	100%	17,822
Navy League of Canada	931 13TH AVE	100%	5,223
North Island Employment Foundation Society	920 ALDER ST	100%	23,135
North Island Supportive Recovery Society	647 BIRCH ST	100%	1,755
Opportunities Career Services Society	300 ST. ANN'S RD	100%	3,561
Rivercity Inclusion	301 DOGWOOD ST	100%	12,179
Rivercity Inclusion	435 JESMAR PL	100%	2,328
Rivercity Inclusion	1065 GREENWOOD ST	100%	2,208
Rivercity Inclusion	1185 GREENWOOD ST	100%	2,655
Rivercity Inclusion	1153 GREENWOOD ST	100%	6,070
Rivercity Inclusion	1261 SHELLBOURNE BLVD	100%	1,623
Rivercity Inclusion	1841 ISLAND HWY	100%	3,466
Rivercity Inclusion	1851 ISLAND HWY	100%	3,135
Rivercity Inclusion	1180 IRONWOOD ST	100%	2,111
Rivercity Inclusion	1180 IRONWOOD ST	100%	3,416
Royal Canadian Legion	301 11TH AVE	85%	5,273
St. John Ambulance	1433 16TH AVE	100%	6,752
Total Change Ministries	1691 ISLAND HWY	100%	559
Upper Island Counselling Services Society	621 11TH AVE	85%	14,429
Vancouver Island Mental Health Society	1330 DOGWOOD ST	100%	10,203
Willow Point Lions Club Society	2165 ISLAND HWY S	85%	4,247
Willow Point Supportive Living Society	142 LARWOOD RD	100%	20,301
Willow Point Supportive Living Society	142 LARWOOD RD	100%	1,075

Organization	Civic Address	% PTE Awarded	Exempt City Taxes
Willow Point Supportive Living Society	142 LARWOOD RD	100%	1,030
Willow Point Supportive Living Society	142 LARWOOD RD	100%	1,030
Willow Point Supportive Living Society	142 LARWOOD RD	100%	1,030
Willow Point Supportive Living Society	142 LARWOOD RD	100%	1,075
Willow Point Supportive Living Society	142 LARWOOD RD	100%	1,075
Willow Point Supportive Living Society	142 LARWOOD RD	100%	1,030
Willow Point Supportive Living Society	142 LARWOOD RD	100%	1,075
Willow Point Supportive Living Society	142 LARWOOD RD	100%	5,247
Willow Point Supportive Living Society	142 LARWOOD RD	100%	1,075
Total Health, Housing, and Community Services			**319,765**
Culture and Recreation			
Association Francophone de Campbell River	891 13TH AVE	100%	2,659
Campbell River Curling Club	260 CEDAR ST	85%	17,652
Campbell River Eagles Water Ski Club	MCIVOR LAKE PARK	85%	579
Campbell River Fish and Wildlife Association	2641 CAMPBELL RIVER RD	85%	3,862
Campbell River Gun Club Society	2600 QUINSAM RD	100%	2,029
Campbell River Gymnastics Association	1394 MARWALK CRES	100%	5,909
Campbell River Tyee Judo Club	450 MERECROFT RD	100%	1,081
Campbell River Minor Hockey Association	225 DOGWOOD ST S	100%	217
Campbell River Motocross Association	7021 GOLD RIVER HWY	85%	5,816
Campbell River Skating Club	225 DOGWOOD ST S	100%	82
Campbell River Wado Karate Club	450 MERECROFT RD	85%	958
Campbell River Youth Soccer Association	450 MERECROFT RD	100%	770
Coastal Animal Control Services of B.C. Ltd.	385 DOGWOOD ST S	100%	-
Discovery Coast Greenways Land Trust	2251 CAMPBELL RIVER RD	100%	16,611
Eagles Found Bicycle Program	900 ALDER ST	100%	536
Nature Trust of BC	3200 WILLOW CREEK RD	100%	7,511

Organization	Civic Address	% PTE Awarded	Exempt City Taxes
RiverCity Players Society	1080 HEMLOCK ST	100%	5,177
Tyee Club of British Columbia	2951 SPIT RD	100%	551
Tyee Club of British Columbia	3000 SPIT RD	100%	3,140
Total Culture and Recreation			**75,138**
Property Used for City Purposes			
Campbell River & District Museum and Archives Society (Museum)	470 ISLAND HWY	100%	70,718
Campbell River & District Museum and Archives Society (Haig-Brown)	2250 CAMPBELL RIVER RD	100%	10,177
Campbell River Arts Council	2131 ISLAND HWY S	100%	8,215
Campbellton Neighbourhood Association (Community Garden)	1721 15TH AVE	100%	2,557
Campbellton Neighbourhood Association (Community Garden)	1741 15TH AVE	100%	2,553
Campbell River Public Art Gallery	1235 SHOPPERS ROW	100%	5,849
Campbell River Search and Rescue Society	261 LARWOOD RD	100%	11,126
Comox Valley Regional District	6300 ARGONAUT RD	100%	10,892
Comox Valley Regional District (continued)	6700 ARGONAUT RD	100%	9,175
Greenways Land Trust (Laughing Willow Community Garden)	1909 LAWSON GROVE	100%	2,450
Greenways Land Trust (Mountain View Community Garden)	600 CHARSTATE DR	100%	4,947
Campbell River Maritime Heritage Society	621 ISLAND HWY	100%	36,468
Nature Conservancy of Canada	2485 ISLAND HWY	100%	13,203
Nature Trust of BC	1201 HOMEWOOD RD	100%	8,651
Nature Trust of BC	HOMEWOOD RD	100%	6,743
North Island 911 Corporation	DOGWOOD ST S	100%	2,581

Organization	Civic Address	% PTE Awarded	Exempt City Taxes
Tidemark Theatre Society	1220 SHOPPERS ROW	100%	16,343
Volunteer Campbell River	900 ALDER ST	100%	536
Total Property Used for City Purposes			**223,183**
Churches and Places of Worship			
Anglican Synod Diocese of BC (St. Peter's Anglican Church)	228 DOGWOOD ST S	100%	9,070
Bethany Evangelical Lutheran Church	201 BIRCH ST	100%	2,798
Bishop of Victoria (St. Patrick's Parish)	34 ALDER ST S	100%	13,943
Campbell River Church of Christ	226 HILCHEY RD	100%	3,790
Campbell River Church of the Way	451 7TH AVE	100%	1,974
Campbell River Vineyard Christian Fellowship	2215 CAMPBELL RIVER RD	100%	2,496
Church of Jesus Christ of Latter-Day Saints in Canada	460 GOODWIN RD	70%	3,669
Foursquare Gospel Church of Canada	403 5TH AVE	100%	1,984
Foursquare Gospel Church of Canada	422 COLWYN ST	100%	3,003
Foursquare Gospel Church of Canada	415 5TH AVE	100%	801
Governing Council of Salvation Army in Canada	291 MCLEAN ST	90%	3,196
Guru Nanak Sikh Society	735 PINECREST RD	70%	3,095
Pentecostal Assemblies of Canada (Christian Life Fellowship)	445 MERECROFT RD	100%	4,710
Seventh Day Adventist Church	300 THULIN ST	100%	2,910
Trinity Presbyterian Church	145 SIMMS RD	100%	3,838
Trustees of Rockland Congregation of Jehovah's Witnesses	1935 EVERGREEN RD	70%	2,470
Campbell River United Church	415 PINECREST RD	100%	3,948
Total Churches and Places of Worship			**67,694**
Total Municipal Property Taxes Exempt			**685,781**

CITY GRANTS

Organization	Grant
BC Salmon Farmers Association	**500**
Campbell River & District Public Art Gallery (Operations)	**80,000**
Campbell River & District Chamber of Commerce	**747.24**
Campbell River Arts Council (Banners)	**29,000**
Campbell River Arts Council (Operations)	**6,000**
Campbell River Celtic Arts (CR Pipe Band)	**3,100**
Campbell River Citizens On Patrol	**5,000**
Campbell River Farmers Market	**5,000**
Campbell River Salmon Festival Society	**25,000**
Campbell River Shoreline Arts Society	**5,000**
Campbell River Writers' Festival Society (Words on the Water)	**3,000**
Campbell River Search And Rescue	**10,000**
Comox Valley Senior Support Society	**5,000**
Discovery Coast Greenways Land Trust	**40,000**
Island North Film Commission	**50,000**
Museum At Campbell River (Haig Brown House Operations)	**246,500**
Museum At Campbell River (Museum Operations)	**51,000**
North Island Cruisers	**5,000**
Recreation and Culture Facility Grants	**15,000**
Shoreline Musical Theatre Society	**3,500**
Tidemark Theatre Society (Operations)	**207,500**
	795,847

DISCOVERY RESEARCH

City of Campbell River

2023 Campbell River Citizen Survey

Executive Summary

Prepared For: *City of Campbell River*

Prepared By: *Discovery Research*

Date: *October 2023*

Executive Summary

In September 2023, a community survey was mailed to 1300 randomly selected Campbell River Residents. Residents were asked to rate their satisfaction with the services provided by the City of Campbell River (the City). Three hundred and seventy-two (372) surveys were completed and mailed back, giving a response rate of **29%.**

Quality of life in Campbell River given high ratings

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

Sixty-nine percent *said they felt that the quality of life in Campbell River has worsened over the past three years.*

Favourite thing about living in Campbell River — *Scenery, beauty, and nature*

Thirty-one percent felt their favourite thing about living in Campbell River was the *scenery, beauty, being close to nature* and **25%** felt it is being *close to the ocean*.

Areas of highest satisfaction

The highest satisfaction ratings were given for *sewage system* (**96**%); *community, cultural, and recreational events* (**95**% satisfied); *city trails* (**93**%); *water supply* (**92**%).

Areas of lowest satisfaction

The lowest satisfaction ratings were given for *bylaws and enforcement* (**37**% satisfied); *land use planning* (**43**%); *public washrooms* (**53**%); and *public transit* (**53**%).

Important issues facing Campbell River

Seventy-six percent indicated that *homelessness and addiction* was one of the most important issues facing the City of Campbell River. Other important issues included *crime and safety of citizens* (**36**%) and the *affordability and availability of housing* (**32**%).

Fifty-one percent were not satisfied with the *local authorities' efforts for downtown revitalization* and **49**% *do not feel safe when visiting the downtown area*.

Customer service provided by City employees — Excellent

The majority of residents who have interacted with staff in the past year feel that City staff are courteous (91% satisfied), helpful (80% satisfied), and knowledgeable (86% satisfied).

Preferred source of information about City issues — Local newspaper articles

Sixty-two percent prefer to learn about City issues from *news articles in the local newspapers*; **41%** prefer to learn about issues through *Facebook*; **38%** prefer *the city website*; and **38%** prefer *direct mailers*. **Twelve percent** indicated they *participate in online community consultation via* [*getinvolved.campbellriver.ca*](getinvolved.campbellriver.ca).