

2026-2035

Financial Plan



City of
Campbell
River

Contents

Mayor and Council	5
City Manager's Report	7

Overview 9

Chief Financial Officer's Executive Summary	11
2026 By Numbers.	15
Budget Snapshot.	17
Budget Best Practices	20
Reader's Guide to the Financial Plan.	21

Community Profile 23

Community Highlights	25
At a Glance	26
Growth and Development	28
Labour Force by Industry	29
Full Organization Structure	31
Department Overviews and Contacts	33
Mission Vision, and Values	35
Non-Financial Goals	37
Strategic Priorities 2023-2026	39

Financial Plan Framework and Policies 41

Financial Plan Framework	43
Asset Management.	45
Fund Balance Structure	47



Financial Plan Overview 49

Legislation51

Campbell River’s Path
to Financial Stability53

Financial Stability and
Resiliency Program Timeline.....57

Financial Stability and Resiliency Policy.....59

Long-Term Financial Planning66

Budget Principles67

Operating Project Principles68

Reserve Funding Principles.....69

Net Funding Model71

Debt Principles.....75

Budget Process77

Budget Amendments.....80

Performance Measures81

Financial Plan 83

Basis of Budgeting85

Fund Schedule87

Three Year Consolidated
Fund Financial Schedule88

**2026-2035
Financial Plan and Funding....89**

2025 Base Operating
Budget Summary91

Revenues.....94

Taxation and User Fees95

Overall Impact to Households.....97

Expenses.....107

Full Time Employment110

Ongoing New Service levels.....111

Operating Projects113

Capital, Reserves and Debt.....115

2026-2034 Capital Plan117

Reserves and Surplus Summary124

Long-Term Debt127

Contents

Definitions and Acronyms .. 131

2026-2035

Financial Plan Bylaw136

Summary of Changes

Between Proposed and Adopted Budget147

Appendix 1 -

Base Operating Budget150

Segments153

Governance155

Financial Services161

Corporate Services169

Development Services181

Community Safety.....187

Operations203

Community Planning and Livability.....227

Economic Development

and Indigenous Relations241

Corporate Fiscal Accounts.....251

Appendix 2 -

Ongoing Service Levels261

2.1 Operating Costs of Capital261

Appendix 3 - 2024-2033

Operating Projects267

Appendix 4 -

Capital Projects Plan 281

Appendix 5 - Reserve

Continuity Schedules315

**Appendix 6 -
Finance Policies316**

6.0 Financial Stability and Resiliency Policy316

6.1 Reserve and Surplus Policy319

6.2 Long-Term Debt Policy341

6.3 Tangible Capital Asset Policy.....348

6.4 Asset Management Strategy354

6.5 Property Taxation Policy365

6.6 Strategic Plan366

**Appendix 7 -
Financial Reports377**

7.0 2026 Surplus Projection377

7.1 2026 Quarter 3 Financial Report379

7.2 2026 Audited Financial Statements.....400

**Appendix 8 -
Finance Policies428**

8.1 2026 Citizen Satisfaction Survey428

8.2 2026 Financial Analysis430



Photo credits and many thanks go to: Bluetree Photography,
Island Life Photographics, Reese Nelson, Tanis Ross,
Tanya Gunn, Wild Shay Photography.

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.





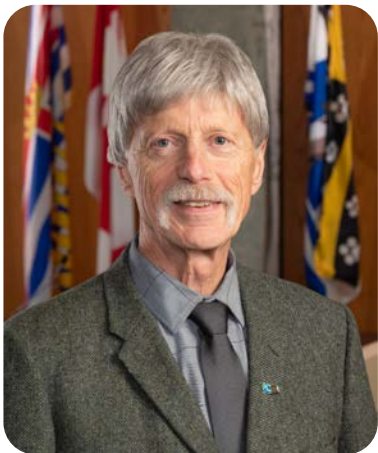
Mayor Kermit Dahl



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 2026-2035 Financial Plan

I am pleased to present the City of Campbell River's 2026–2035 Financial Plan—a responsible and forward-looking roadmap for delivering the services residents rely on, responding to community and Council priorities, and investing in Campbell River's future.

Developing the 2026 budget involved thoughtful choices and a clear focus on what matters most to the community. While the City continues to manage higher construction costs, inflation, contractual wage and benefit increases, rising RCMP costs, aging infrastructure, population growth, and growing demands related to community safety, mental health, addictions, and homelessness, the budget also provides an opportunity to invest strategically while keeping affordability front and centre for residents and businesses.

Council provided clear direction: keep the tax increase within the City's financial policy, maintain essential services, address the issues residents have told us matter most, and continue moving important projects forward. Staff responded with a rigorous and collaborative review of expenditures, revenues, service levels, risks, organizational capacity, and project timing to deliver on that direction.

The result is a 2.7 per cent property tax increase—approximately \$5 per month or \$60 annually for the average family home. This is well below the increase initially projected for 2026 and remains within the City's Financial Stability and Resiliency Policy. This positive result was achieved by applying all new construction tax revenue to reduce the overall tax requirement, identifying operational efficiencies and cost savings, updating fees and cost-recovery approaches, pursuing alternative revenues and grants, leveraging anticipated vacancies, and carefully prioritizing new spending.

Importantly, this budget does more than manage costs. It protects core services while creating momentum on

the priorities Council and the community have identified: affordability, community safety, downtown revitalization, housing and growth, infrastructure renewal, parks and recreation, transportation, organizational capacity, and economic vitality.

The plan includes more than \$83 million in capital projects and \$7.95 million in operating projects. One per cent of the tax increase—approximately \$440,000—is dedicated to renewing and replacing critical infrastructure so that the City can continue providing reliable services while preparing for future growth.

Highlights include:

- Renewing essential infrastructure, including the \$10 million Erickson Road Renewal, \$14.4 million John Hart Reservoir, Campbellton Sewer Upgrade, and \$4.8 million in sewer and watermain replacement work. These investments address aging assets, improve reliability, support housing and development, and reduce the risk of more costly failures in the future.
- Investing in parks and community amenities, including \$6.6 million in grant-funded improvements to Nunns Creek Park, along with park maintenance, accessibility improvements, and planning for future recreation needs.
- Advancing downtown revitalization and economic activity through Reimagine the Row, CR Live Streets, Spirit Square programming, beautification grants, community events, and support for local businesses.
- Improving community safety and cleanliness through expanded bylaw enforcement coverage and hours, the Downtown Cleanliness Program, temporary overnight sheltering, and continued implementation of the Community Safety and Well-Being Action Plan. The operating plan includes \$767,000 for enhanced community safety, \$249,000 for downtown cleanliness, and \$200,000 for temporary overnight sheltering.

- Supporting culture, connection, and community organizations through a Culture and Events Specialist, community grants, neighbourhood beautification, and programming that brings people together.
- Improving transportation and accessibility through roadway, sidewalk, cycling, intersection, transit shelter, and airport improvements, including major runway and taxiway rehabilitation supported by grant and airport funding.
- Strengthening the City's ability to deliver through upgraded financial and operational systems, utility modelling, master planning, and organizational improvements that support accountable, efficient, and data-informed decision-making.

Many of these projects have been contemplated for years, and the 2026 budget creates an exciting opportunity to move several of them from planning into delivery. Residents will see meaningful progress on roads, water and sewer systems, parks, the downtown, the airport, and other important community assets.

The plan also positions Campbell River well for the future. Strategic investment in infrastructure, housing-enabling services, transportation, parks, economic development, technology, and organizational capacity will help the City accommodate growth, attract investment, support local businesses, and enhance the quality of life residents value.

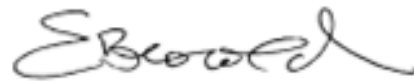
This Financial Plan reflects the guidance of Council, extensive work by City staff, and feedback received from residents, businesses, community organizations, and the Citizen Satisfaction Survey. Every funded initiative was considered in the context of affordability, risk, community benefit, available capacity, and alignment with Council's Strategic Priorities.

I commend Council for maintaining a clear focus on affordability while continuing to invest in the future of Campbell River. I also want to recognize City staff for the creativity, discipline, and collaboration they brought to this process. Their work helped reduce the projected

tax increase, protect core services, leverage outside funding, and advance an ambitious program of community investment.

The 2026–2035 Financial Plan demonstrates what is possible when fiscal responsibility, strong planning, and a shared commitment to the community come together. With Council's leadership, staff's dedication, and the continued engagement of our community, Campbell River is well positioned for a safer, stronger, more vibrant, and more resilient future.

Thank you.



Elle
City Manager



Elle Brovold
City Manager

Overview





Chief Financial Officer's Executive Summary

The City of Campbell River's 2026-2035 Financial Plan maintains the core services that residents rely on every day while continuing to invest in the priorities and infrastructure needed to support a growing community.

The Financial Plan balances affordability for taxpayers with the need to respond to rising costs, community growth, service demands, and the long-term renewal and replacement of City infrastructure.

Like many municipalities, the City continues to experience financial pressures related to contractual commitments, inflationary impacts on goods and services, aging infrastructure, and increasing expectations for municipal services. The 2026-2035 Financial Plan has been developed with those pressures in mind and continues to be guided by strong financial principles, long-term planning, and the City's Financial Stability and Resiliency Policy.

A key focus of this year's budget was to limit the overall tax increase while maintaining service levels and ensuring the City remains positioned to address future needs. The base operating budget increase is 1.66 per cent. This reflects the day-to-day cost of providing services to the community, including wages and benefits, contracted services, utilities, maintenance, supplies, and other operating requirements. The base budget also reflects continued efforts to increase revenues, reduce costs, realign budgets, find efficiencies, and update policies and practices where appropriate.

When combined with the proposed 1.00 per cent investment in capital infrastructure and 0.04 per cent to fund the operating costs associated with capital projects, the proposed overall tax increase is 2.70 per cent. No new or enhanced ongoing service levels are recommended for the current year impacting taxation.

This approach keeps the overall increase within the City's financial policy parameters while continuing to support responsible service delivery and infrastructure investment.

The 2026-2035 Financial Plan continues to follow best practices in local government budgeting by aligning financial resources with Council priorities, operational requirements, asset management principles, and long-term financial sustainability. It also reflects the need to provide value for taxpayers while ensuring the City can continue to deliver reliable services today and plan responsibly for tomorrow.

Highlights of the Financial Plan

The 2026-2035 Financial Plan provides a path of stability for residents and businesses that supports the needs of today while planning for the demands of the future. It seeks to:

- Maintain core operations and service levels while responding to growth and inflationary pressures.
- Remain within the City's established financial policy parameters for taxation.
- Apply Non-Market Change revenue to the base operating budget to help manage growing cost pressures.
- Continue annual investment in the renewal and replacement of critical infrastructure.
- Support capital planning that prioritizes projects based on risk, operational need, and community benefit.
- Fund operating projects through reserves to help stabilize the annual operating budget.
- Maintain a disciplined approach to new or enhanced service levels in order to limit the overall tax increase.
- Continue building a resilient corporate foundation through long-term planning, asset management, and prudent fiscal management.

Base Operating Budget

The City's base operating budget covers the ongoing costs required to deliver municipal services to the community. These include wages and benefits for City employees, RCMP contracted services, transit, IT licensing, utilities for buildings and vehicles, legal expenses, repairs and maintenance, and the supplies needed for departments to complete their annual workplans.

The proposed base budget increase is 1.66 per cent. Major cost pressures include a 2.51 per cent increase for wages and benefits, a 1.81 per cent increase for RCMP contracted services, a 0.19 per cent net increase to transit costs, a 0.37 per cent increase in IT licensing costs, and 0.04 per cent in other miscellaneous increases.

These proposed pressures have been partially offset through increased revenues, Non-Market Change, and budget realignments and adjustments. Offsetting items include increases in Development Services revenues, Parks and Recreation revenues, E-911 contract revenues, and third-party revenues, partially offset by a decrease in investment income. Budget realignments and adjustments reduced the base budget impact by 1.58 per cent. These efforts support the City's objective of minimizing the impact on taxpayers while continuing to fund essential services.

Non-Market Change

Non-Market Change, which is primarily made up of new tax revenue from new construction, is estimated at \$500,000. In accordance with the City's Financial Stability and Resiliency Policy, Non-Market Change is first applied to the base operating budget to help keep it within the 1.5 to 2.0 per cent parameter. For 2026, all estimated Non-Market Change revenue is proposed to be applied to the base budget to help minimize growing expense pressures and keep the tax increase low.

Investment in Capital Infrastructure

The City's Financial Stability and Resiliency Policy provides for an annual tax increase of 0.5 to 1.0 per cent to support the City's investment in infrastructure renewal and replacement. Since 2016, the City has taxed between 0.66 per cent and 1.0 per cent annually to support the capital program and critical infrastructure.

Consistent with the prior year, the 2026-2035 Financial Plan includes a 1.00 per cent increase in taxation to support the future replacement and renewal of City infrastructure. This investment is important to the uninterrupted delivery of services to the community and supports the City's reserve funding framework for capital needs.

Capital Plan and Operating Costs of Capital

The City's capital plan outlines capital works planned over the 10-year period. These projects create or renew assets that provide long-term benefit to the community. When capital projects are completed, they often create ongoing operating costs such as repairs and maintenance, utilities, insurance, or staffing requirements.

The proposed operating costs of capital total \$18,000, representing 0.04 per cent of the proposed tax increase. These costs are identified separately from the base budget during the budget process and are incorporated into future base budgets after approval.

Major capital projects identified in the budget snapshot include:

- John Hart Reservoir, \$14.4 million.
- Operations Management Software, \$738,000, and UNIT4 Software Upgrade, \$1.4 million.
- Runway and Taxiway Rehabilitation at the Campbell River Airport, \$18.2 million.
- Campbellton Sewer Upgrade, \$2.8 million.
- Erickson Road Renewal, \$10.0 million.
- Nunns Creek Park Enhancements, \$6.6 million.
- Seagull Walkway North, \$1.3 million.
- Sewer and Watermain Replacement, \$4.8 million.

Operating Projects

Operating projects are one-time or periodic expenses that are not capital in nature. These projects are funded through reserves to help stabilize the annual operating budget and reduce fluctuations in taxation.

Major operating projects identified in the budget snapshot include City grants of \$247,000, community safety enhancements of \$767,000, resource advocacy initiatives of \$90,000, CR Live Streets funding of \$209,000, Culture and Events Specialist funding of \$120,000, and Downtown Cleanliness program funding of \$249,000.

New and Enhanced Ongoing Service Levels

No new or enhanced ongoing service levels are included in the General Fund for the current year. Due to financial pressures in the current economic climate and the goal of remaining within the 3.5 per cent overall tax parameter outlined in the Financial Stability and Resiliency Policy, all Non-Market Change revenue is proposed to be applied to the base operating budget to help keep the tax increase low and the base budget within parameter. One position is proposed within the City's Utility Funds at a total cost of \$65,052. As the Water and Sewer Funds operate as self-funded programs, the addition of this position is funded through user fees and charges and does not impact the amount the City needs to collect through taxation.

Conclusion

The 2026-2035 Financial Plan outlines how the City is allocating resources to maintain services, support Council priorities, invest in infrastructure, and respond to the needs of a growing community. It reflects a continued commitment to fiscal responsibility, long-term planning, and continuous improvement.

Through disciplined budgeting, use of Non-Market Change, continued infrastructure investment, reserve-funded operating projects, and a pause on new and enhanced ongoing service levels, the Financial Plan seeks to balance affordability with the City's responsibility to provide reliable services and plan for the future needs of Campbell River residents and businesses.



Aaron Daur, CPA

Acting Director of Financial Services
and Chief Financial Officer

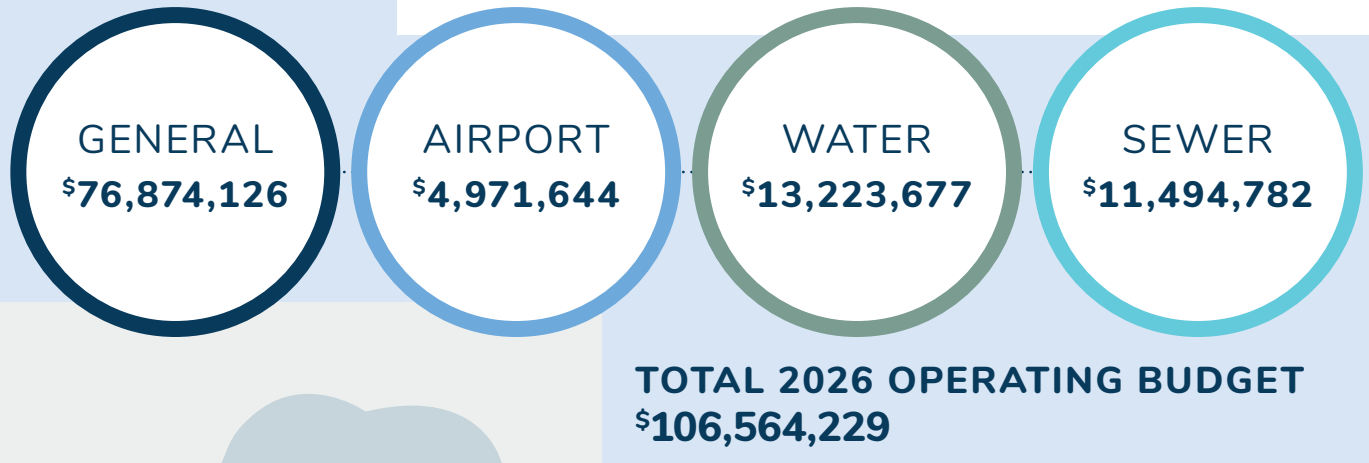


Aaron Daur

Acting Director of Financial Services
and Chief Financial Officer

2026 By Numbers

BUDGET BY FUND



**2026 INVESTMENT
IN INFRASTRUCTURE**
1.00%

**NUMBER OF OPERATING
PROJECTS IN 2026**

68

**TOTAL 10-YEAR OPERATING
PROJECTS BUDGET**

\$23,387,609

**NUMBER OF CAPITAL
PROJECTS IN 2026**

88

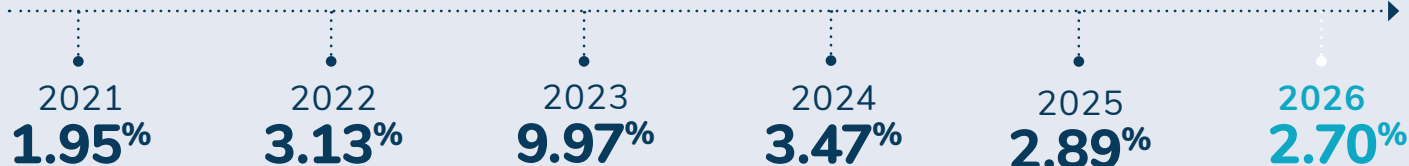
**TOTAL 10-YEAR CAPITAL
PROJECTS BUDGET**

\$213,539,080

NEW ONGOING SERVICES

\$65,052

PAST TAX INCREASES



2026 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



RESIDENTIAL
• **74.3%**

BUSINESS
20.5%

PORTION OF TAXES PAID BY MAIN PROPERTY CLASSES

Budget Snapshot

\$\$\$ Base Budget 1.66%

The City's base operating budget covers the day-to-day operating costs to provide services to the community. It is comprised of things like wages and benefits for City employees, utility costs for buildings and vehicles, legal expenses, repairs and maintenance for City assets, and the supplies needed for the various departments to undertake their annual workplans. The City's Financial Stability and Resiliency Policy calls for no increases to annual base budgets, with the exception of contractual expenses that the City is already committed to. The 2026-2035 Financial Plan base budget has benefited from a significant amount of time and focus throughout 2025 on efforts to increase revenues, reduce costs, and find efficiencies. Efforts to maximize non-tax revenues and identify cost reductions within the City's base budget help limit the need for tax increases, balance the demand for municipal services, and promote affordability for Campbell River residents.

Changes to the base operating budget include:

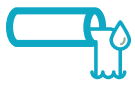
Increase to Wages and Benefits	2.51%
RCMP Contracted Services Increase	1.81%
Net Increase to Transit Costs	0.19%
Increase in IT Licensing Costs	0.37%
Other Misc. Increases	0.04%
Increase in Development Services Revenues	(0.09%)
Increase in Parks and Recreation Revenues	(0.07%)
Increase in E-911 Contract Revenues	(0.22%)
Increase in Third Party Revenues	(0.31%)
Decrease in Investment Income	0.31%
Non-Market Change	(1.30%)
Budget Realignment and Adjustments	(1.58%)
Proposed Base Increase	1.66%

Tax Increase Summary

Base Operating Budget	1.66%
Investment in Capital Infrastructure	1.00%
Operating Cost of Capital	0.04%
New Ongoing Service Levels	0.0%
Total Tax Increase	2.70%

Non-Market Change \$500,000

The City budgets annually for Non-Market Change (NMC), which is comprised primarily of tax revenues from new construction. As the City grows, new properties and buildings are constructed on which the City can collect tax revenues. Under the City's Financial Stability and Resiliency Policy, NMC is first applied to the base operating budget to keep it within the 1.5 – 2.0 per cent parameter. Any leftover NMC can be used to fund new service levels to our growing community. For 2026, NMC is estimated at \$500,000 - all of which will be applied to the base budget to minimize growing pressures on City expenses. Prioritizing the application of non-market revenue to the base budget before introducing new service levels ensures that existing operational costs are effectively managed and that any required tax increases are minimized promoting affordability.



Investment in Capital Infrastructure 1.00%

The City's Financial Stability and Resiliency Policy provides for an annual tax increase of 0.5 - 1.0 per cent to support the City's investment in infrastructure and renewal of critical assets. Since 2016, the City has taxed 0.66% - 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 0.04%

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 2026 include the following:

- John Hart Reservoir \$14.4 Million.
- Runway and Taxiway Rehabilitation at the Campbell River Airport \$18.2 Million.
- Campbellton Sewer Upgrade \$2.8 Million.
- Erickson Road Renewal \$10.0 Million.
- Nunns Creek Park Enhancements \$6.6 Million.
- Seagull Walkway – North \$1.3 Million.
- Operations Management Software \$738,000 and UNIT4 Software Upgrade \$1.4 Million.
- Sewer and Watermain Replacement \$4.8 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 2026 the total operating costs of capital are \$18,000 or 0.04%.



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 occurs 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 2026 include the following:

- City Grants \$247,000.
- Community Safety Enhancements \$767,000.
- Resource Advocacy Initiatives \$90,000.
- CR Live Streets \$209,000.
- Culture and Events Specialist \$120,000.
- Downtown Cleanliness Program \$249,000.



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, where any exists, and an up to 0.5% tax increase to the base operating budget. Due to financial pressures in the current economic climate, 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 in the General Fund. In addition, all NMC revenue, estimated at \$500,000 for 2026, is allocated to the base operating budget to help maintain tax increases at a minimal level and ensure the base budget remains within established parameters.

One position is proposed within the City's Utility Funds at a total cost of \$65,052. The Water and Sewer Funds operate as self-funded programs; therefore, any increases are covered through user fees and charges. As a result, the addition of this position in 2026 will not impact the amount the City needs to collect through taxation.

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, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Campbell River
British Columbia**

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morill

Executive Director



Reader's Guide to the Financial Plan

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

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

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

The 2026-2035 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, 2026 goals and 2025 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 2026 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 Liḡítḡaḡ 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 and is 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 welcoming, 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.

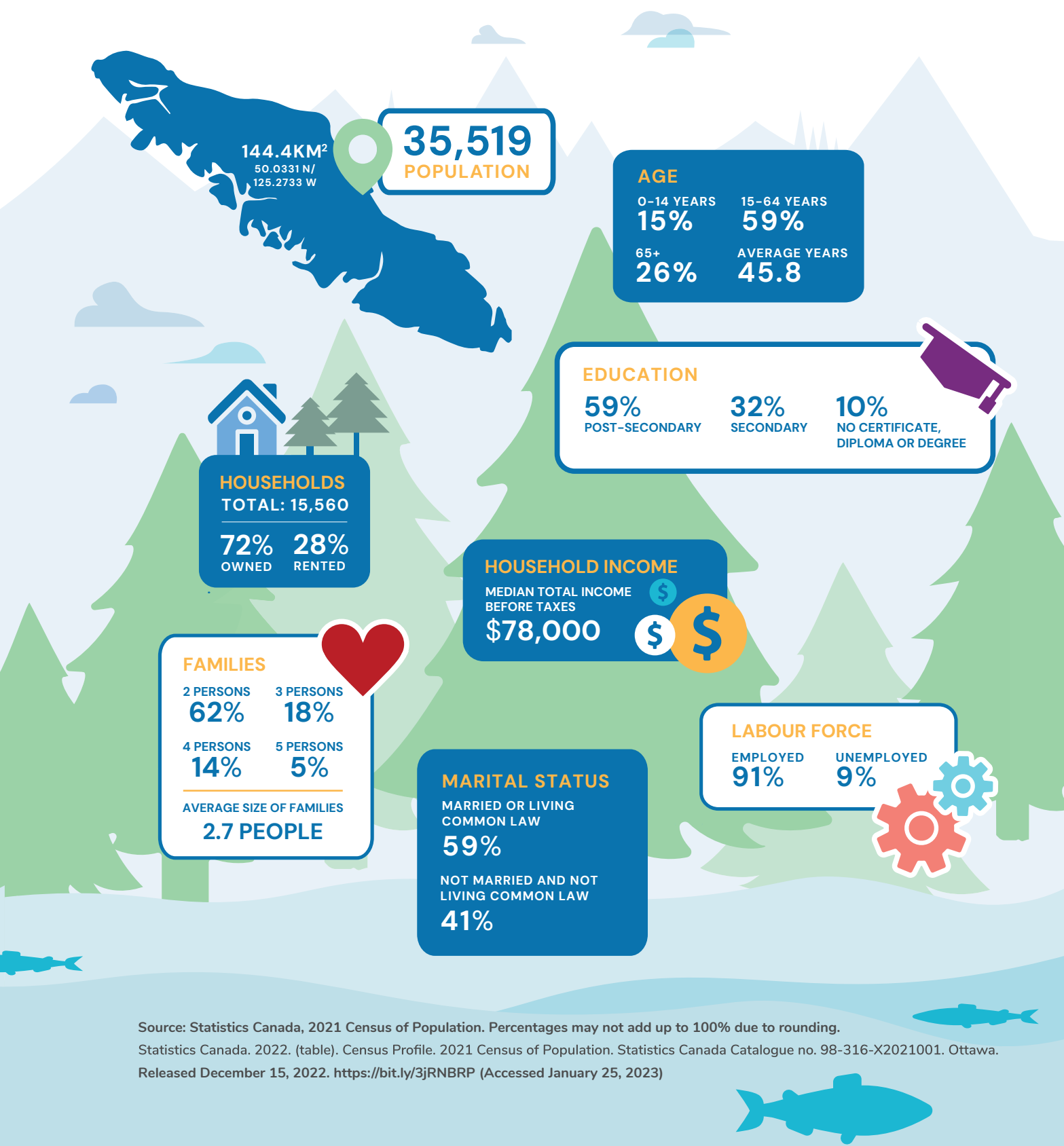
With a rich natural resource background, integrated services, and a world-class reputation as a tourism destination, the community is set for high levels of investment and even more economic diversity.

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



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)





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

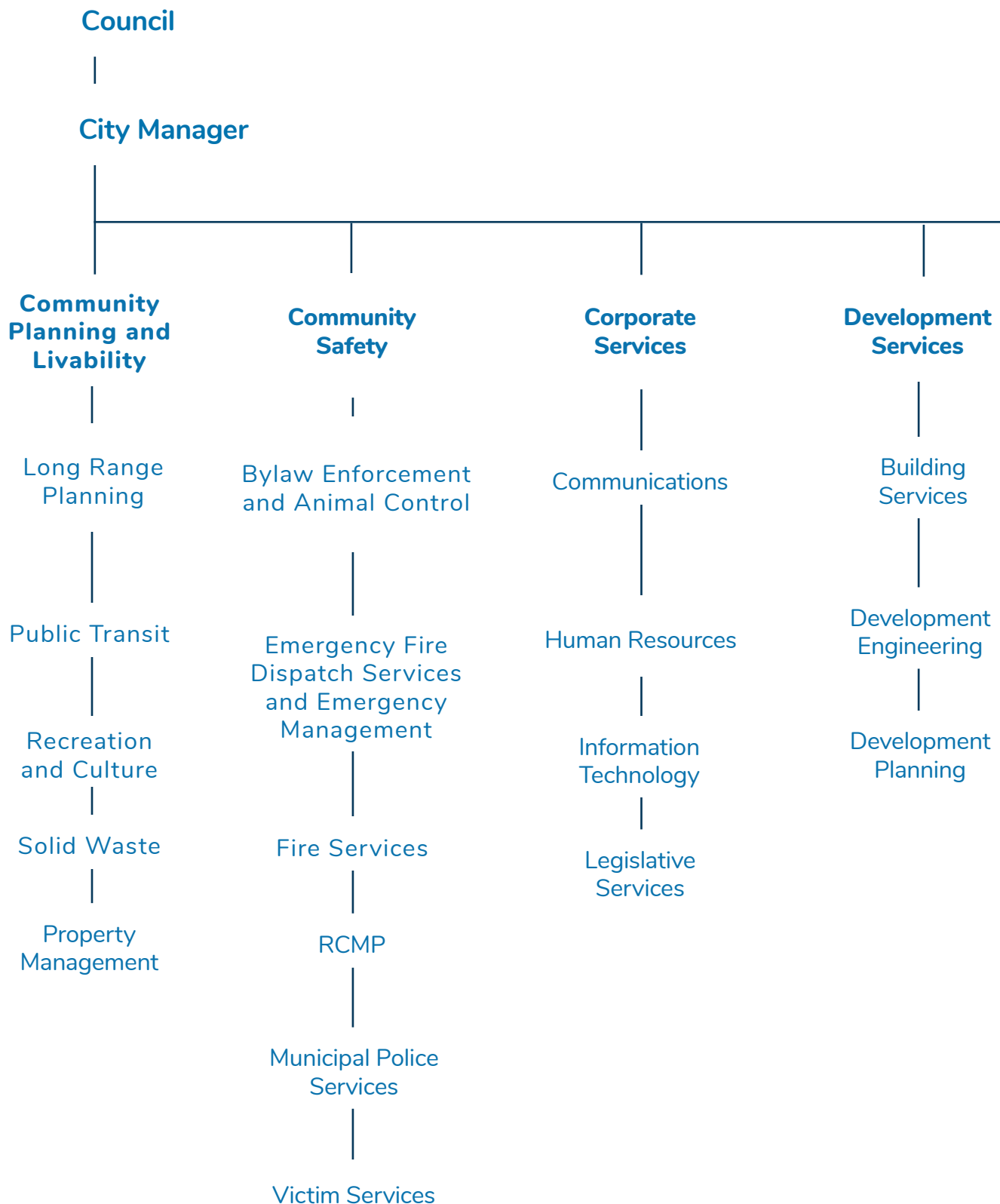
Industry by Category	Total	Male	Female
Accommodation and food services	1,250	540	710
Other services (except public administration)	795	400	400
Public administration	780	415	365
Industry labour force categories not applicable	330	180	150
Total labour force population	16,775	8,530	8,245



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 Range Planning
Tara O'Donnell

Recreation and
Culture Manager
Robin Mitchell

Property Services Manager
Lynsey Daur

Community Safety

Director of Community Safety
Jeff Ford

Fire Chief
Kelly Bellefleur

RCMP Inspector
Jeff Preston

RCMP Municipal Manager
Carrie Jacobs

Bylaw Manager
Karl Read

Corporate Services

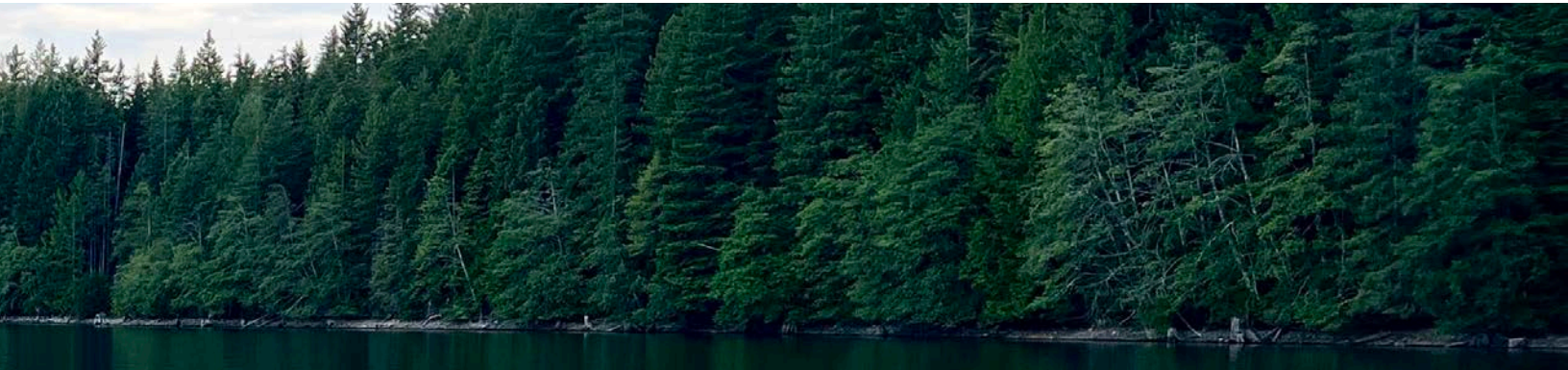
Director of Corporate Services
Sheila Girvin

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

Vacant

Operations

Director of Operations

Grant Parker

Capital Projects Manager

Vacant

Operations Manager

Jesse Wangler

Facilities and Solid Waste Services Manager

Vacant

Parks Manager

Travis Olson

Infrastructure Asset Manager

Steve Roehr

Roads and Fleet 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

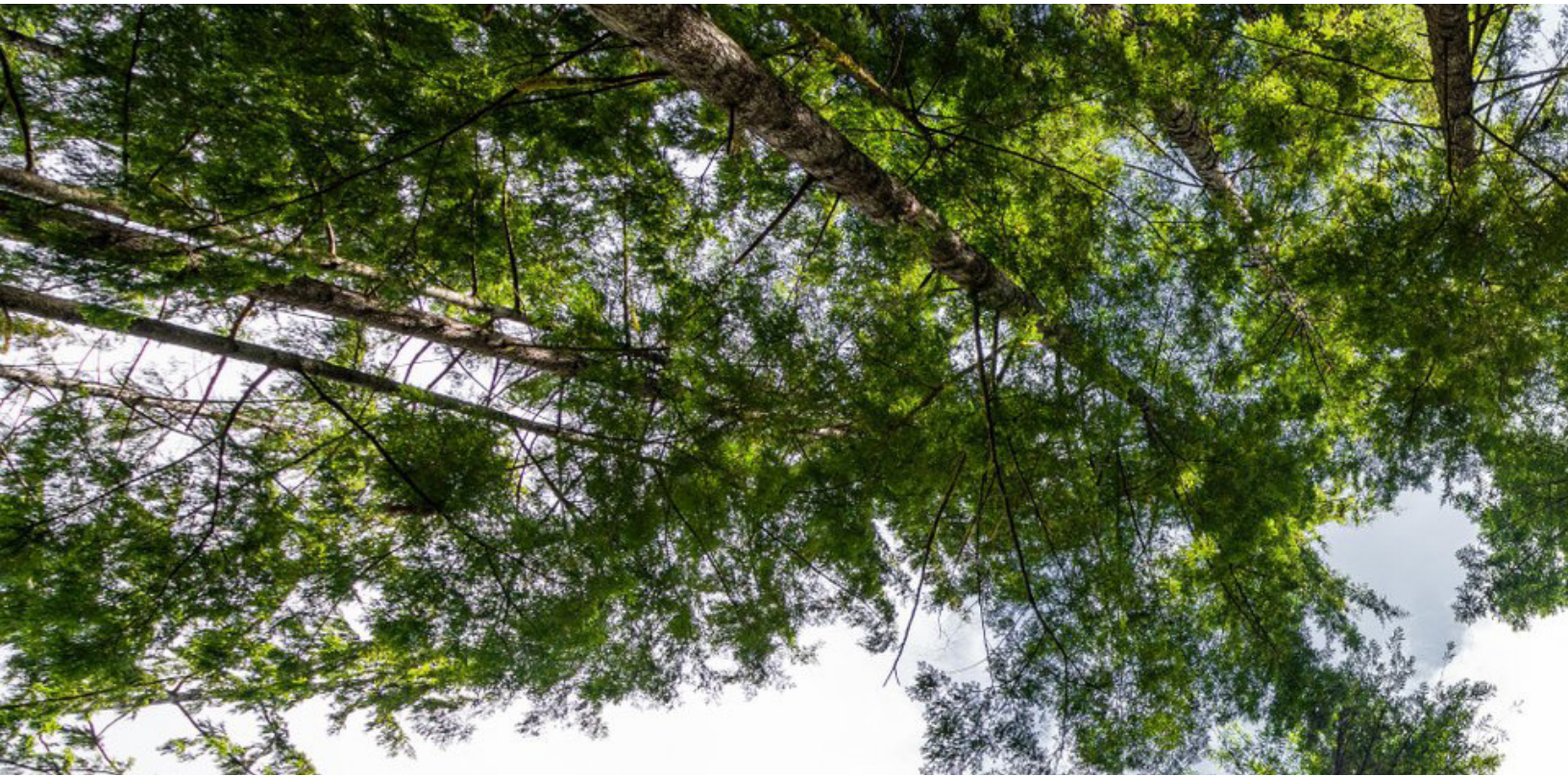
Rose Klukas

Economic Development and Tourism Manager

Vacant

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 2026

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



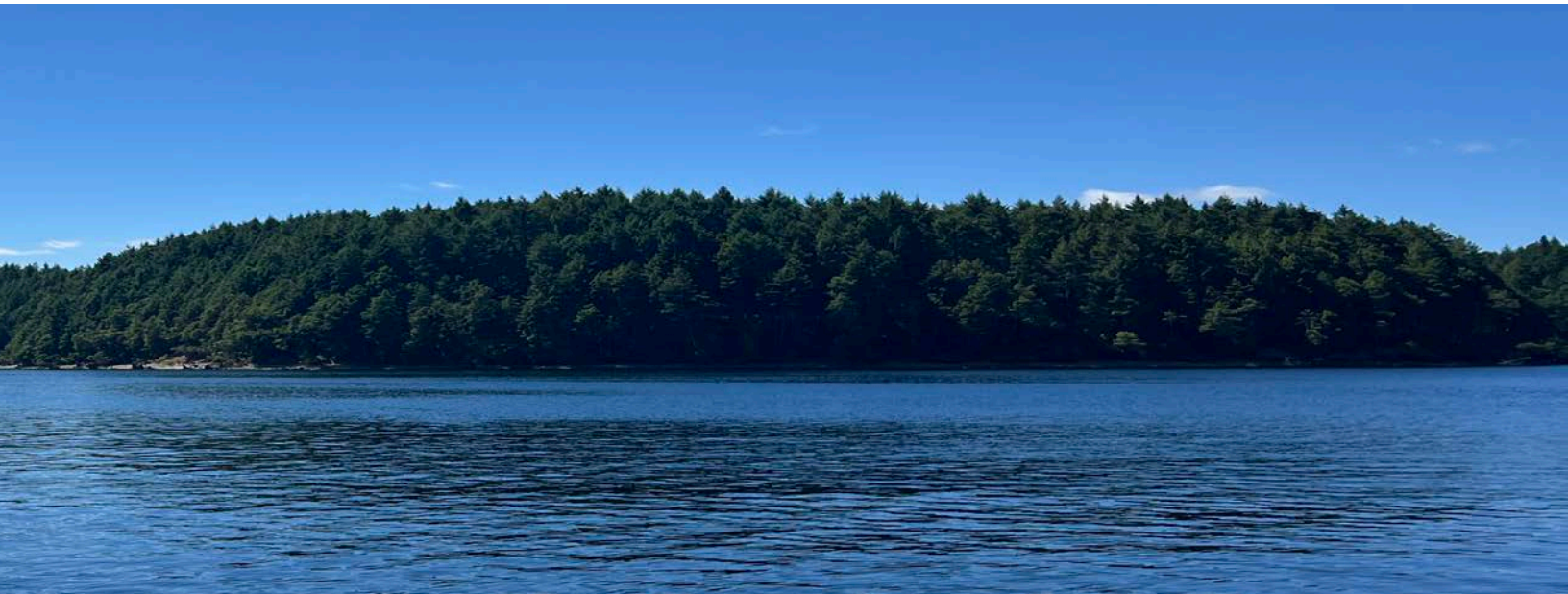


Financial Plan Framework

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 practices 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. This project will benefit corporate asset management initiatives and 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 2028 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 2026-2035 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 2026 the City is planning to tax 1.0 percent or \$440,000 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.

	2023	2024	2025 (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	21,730,486	22,758,259	24,775,100
Airport	773,643	810,234	12,720
Sewer	15,131,947	15,847,633	15,736,761
Water	30,330,742	31,765,276	33,220,106
	67,966,818	71,181,402	73,744,688
Statutory reserves			
Capital lending	3,451,257	3,690,978	3,001,540
Parkland acquisition & development	592,371	646,604	1,341,378
Development cost charges	15,877,537	17,344,844	20,426,945
	19,921,165	21,682,426	24,769,863
Investment in tangible capital assets	293,211,452	304,477,181	313,110,526
Total	387,149,435	403,391,009	417,675,077

The historical and projected 2025 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.

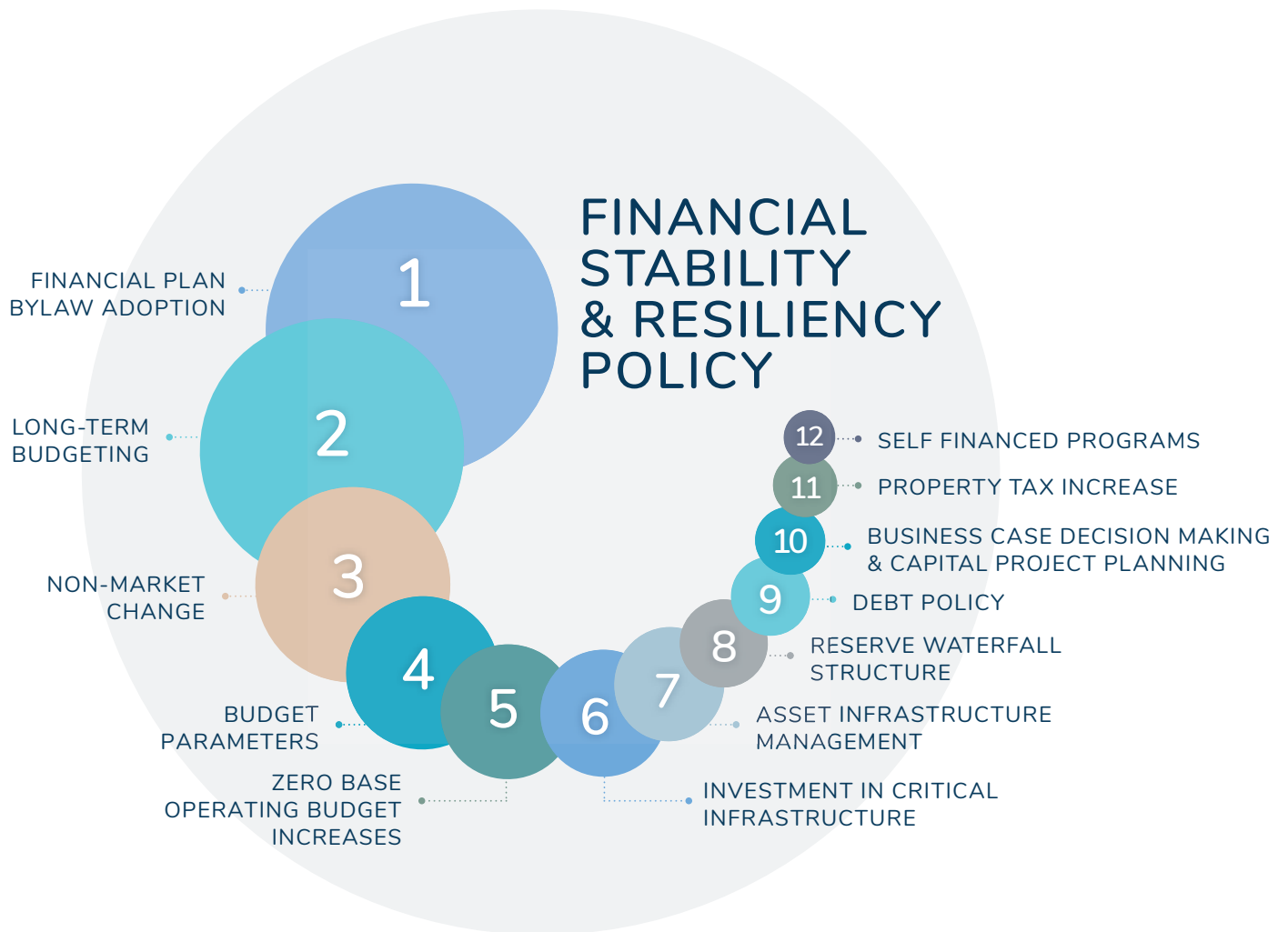
A 2015 Council survey identified the need to move past the City's previous financial challenges with losing a significant major industry taxpayer due to the closure of the local pulp and paper mill. For many years, the City had volatile tax rates; from 2010 to 2015 tax rate increases ranged from 13.6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

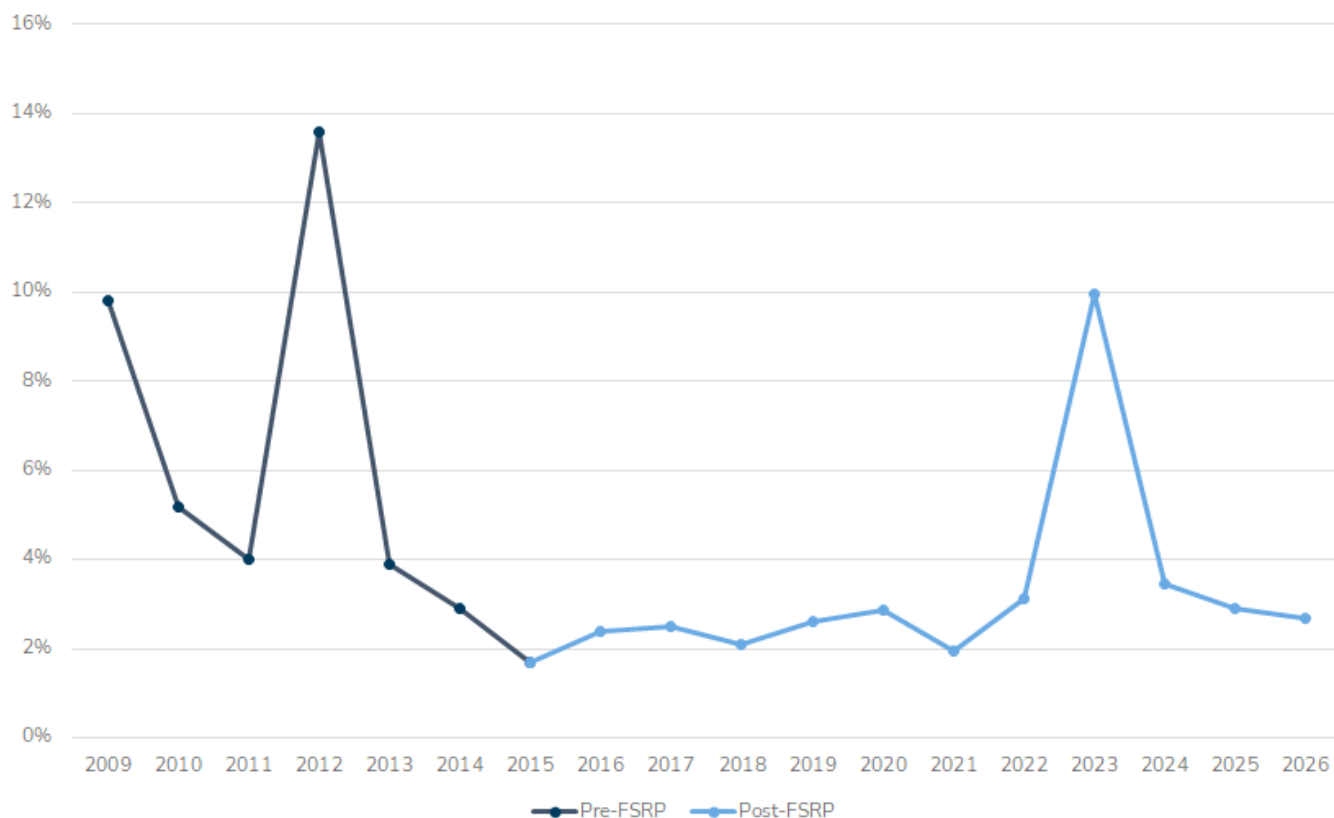
To manage in changing times, the City adapted its budget process to be responsive to both the economic climate and community needs. Any one of these items on their own were not significant, but together they established a new path for the City and formulated the Financial Stability and Resiliency Program. 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 allowed the City to return to a more modest tax increase in 2024-2026 and set the City up well for future years.



Annual Tax Increase



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

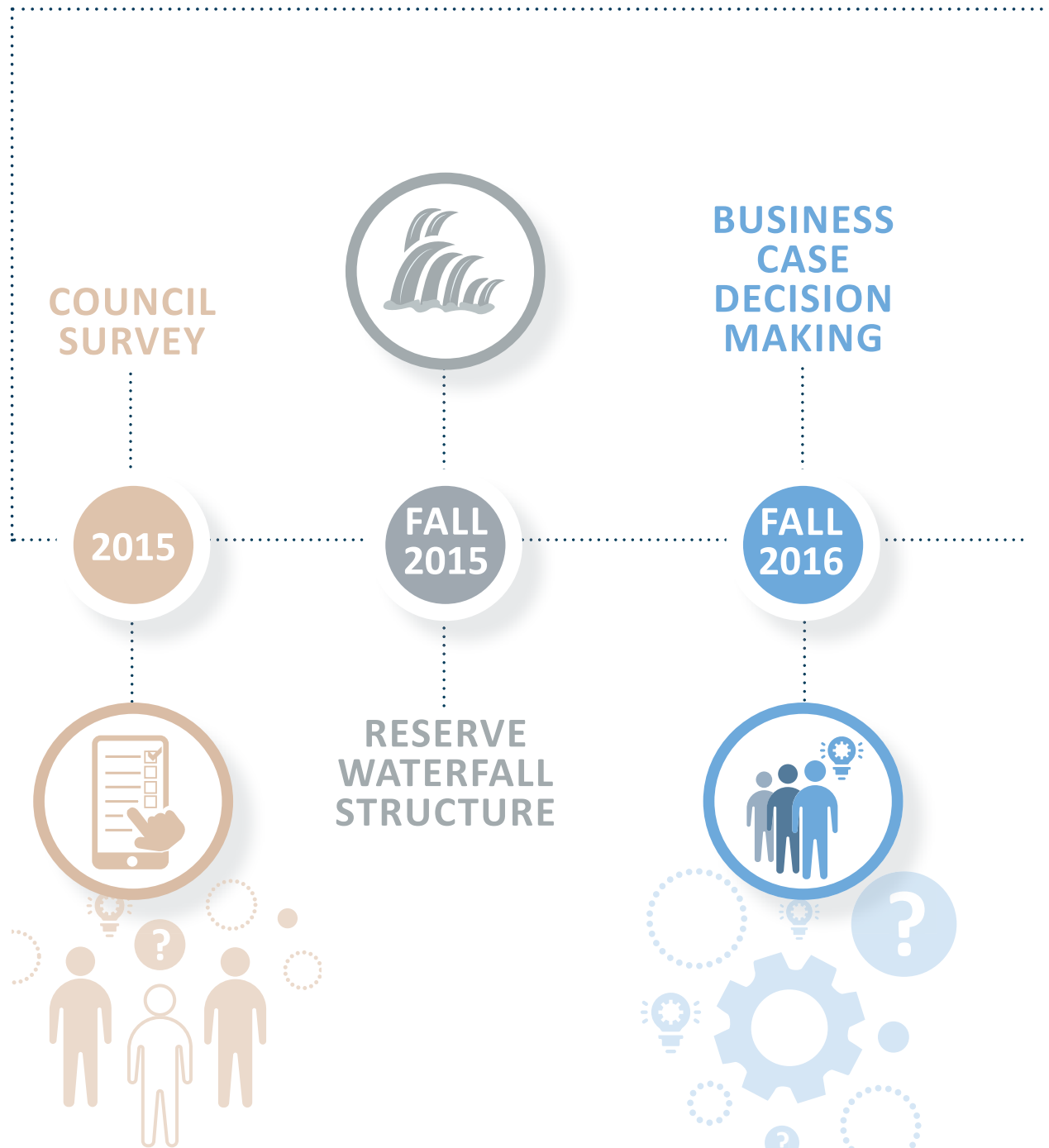
The Financial Stability and Resiliency Policy promotes stability provided by a long-term planning horizon, coupled with the consistency, predictability, strategic decision-making and risk mitigation, all to ensure the maintenance and delivery of future services. Stable tax rates provide a message to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

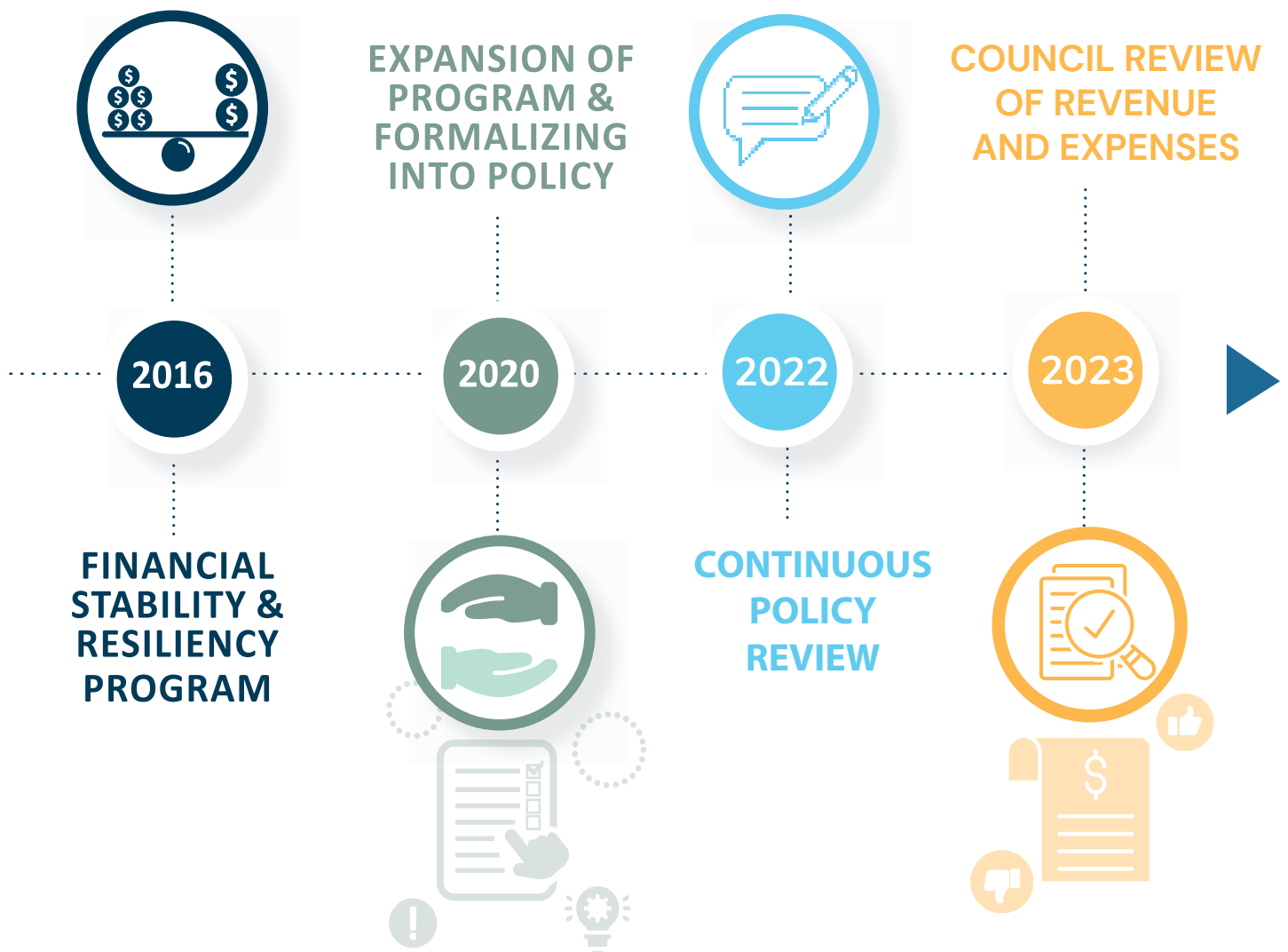
The City had to prepare a Financial Plan with an out of parameter tax increase in 2023 as a result of significant one time changes to revenues and expenses. Staff and Council spent a significant portion of 2024 Financial Planning reviewing revenues and expenses with the focus of returning future tax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

This commitment to reviewing expenditures and revenues annually has helped the City to return to more modest levels of taxation in 2024-2026.



Financial Stability and Resiliency Program Timeline





Financial Stability and Resiliency Policy

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

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

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

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

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

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

Base Budget Parameter

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

Investment in Infrastructure Parameter

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

Ongoing New Services Parameter

This provides an opportunity to enhance services to meet community needs based on growth and development, as well as a demand for increased services and amenities. A moderate tax increase of 0 to 0.5 per cent has been established by parameter. In the current year due to increased pressures within the City's Base Operating Budget no new service levels have been proposed for 2026 in the general fund.

Budget Component	Low Range		High Range	
	%	\$	%	\$
Base Budget Parameter	1.5	661,200	2.0	881,600
Investment in Infrastructure Parameter	0.5	220,400	1.0	440,800
Ongoing New Service Levels Parameter	0.0	-	0.5	220,400
All Services	2.0%	\$ 881,600	3.5%	\$ 1,542,800

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.

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.

- 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.

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

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

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

Long-Term Financial Planning

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

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

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

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

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

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

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

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

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

Budget Principles

Base Budget Principles

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

Capital Budget Principles

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

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

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

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

Operating Project Principles

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

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

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

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

Ongoing New Service Level Budget Principles

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

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

Reserve Funding Principles

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

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

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

The City utilizes a “**waterfall system**” within the reserve policy that ensures funds are available for working capital, financial risk and opportunity, and capital infrastructure. Any annual surplus or excess of revenues over expenses will first transfer into an accumulated surplus account to cover working capital.

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

Reserve Waterfall



1

**NET REVENUE
AND EXPENSE**

2

**WORKING
CAPITAL
ACCOUNT**



3

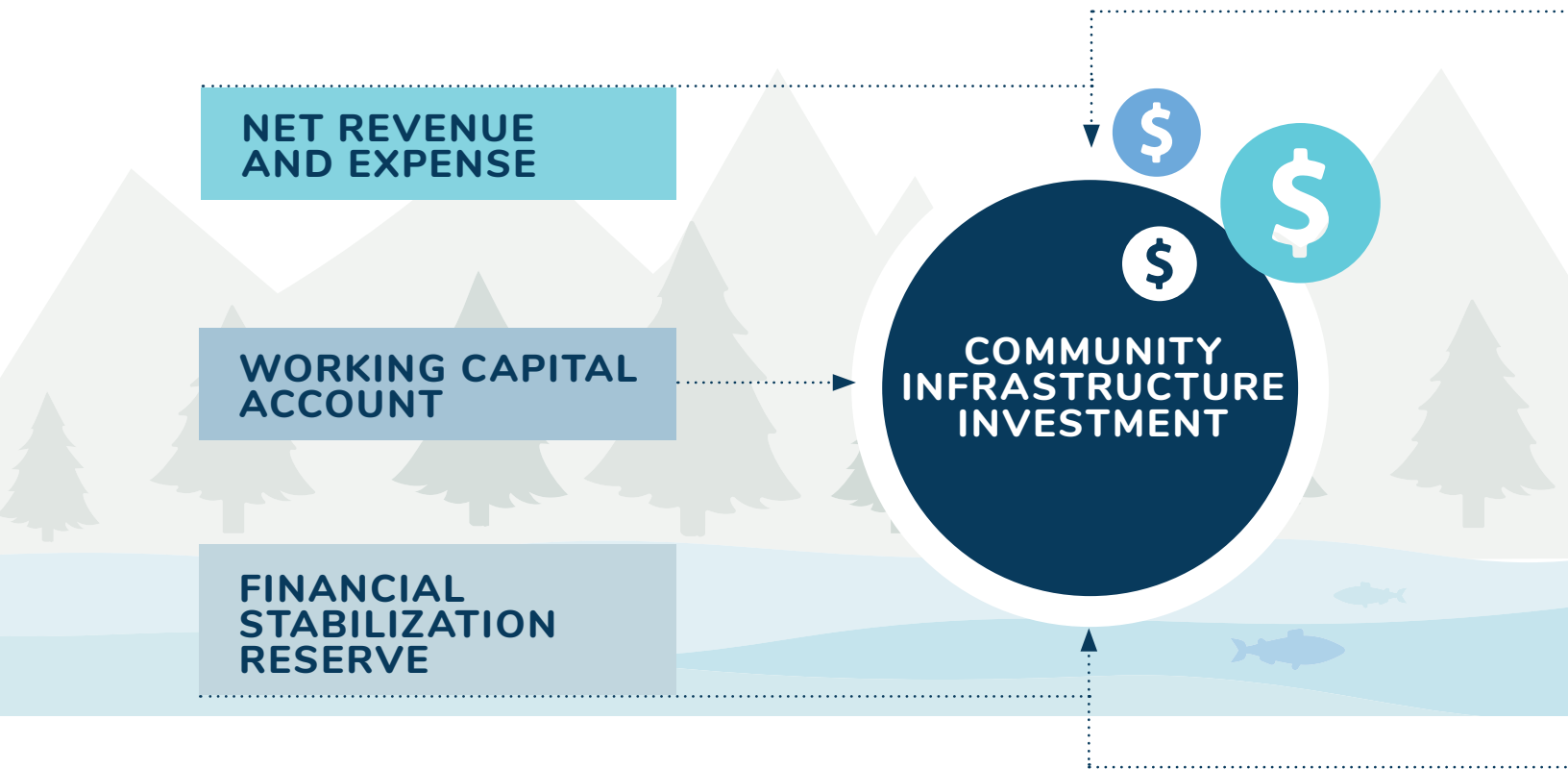
**FINANCIAL
STABILIZATION
RESERVE**

4

**COMMUNITY
INFRASTRUCTURE
INVESTMENT**



Net Funding Model





Reserve Principles Continued

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

This provides flexibility to maximize all capital funding available and the focus in building the capital plan is based on completing projects based on priority and need, versus funding available per individual reserve balance. This net funding model is included at the beginning of Appendix 5 – Reserves and has provided funding for a 10-year renewal capital plan in Appendix 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 and are expected to continue to increase in 2026 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.



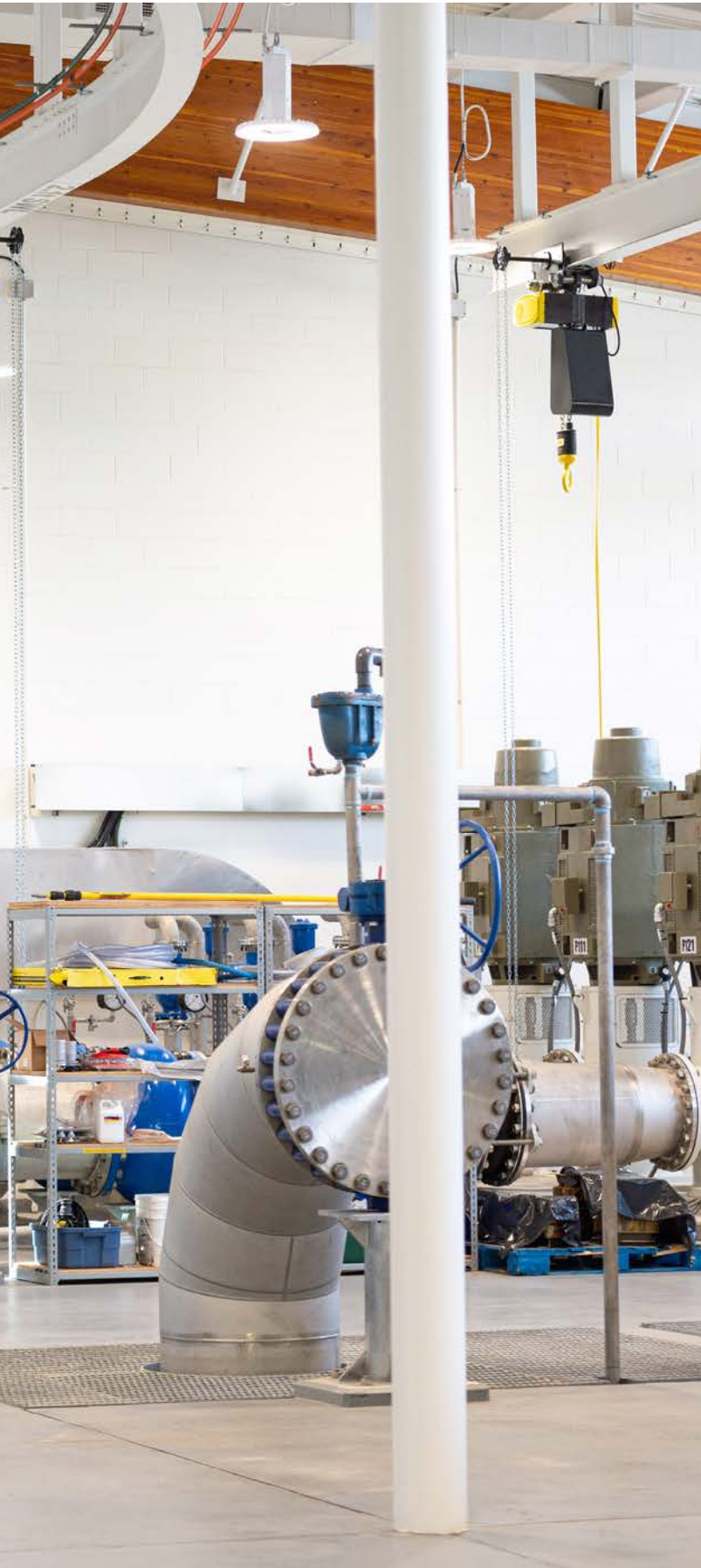
Debt Principles

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 servicing to 15 per cent of general fund revenues, and 20 per cent for each of the utility funds. This provides approximately \$117 million of borrowing capacity for the City, approximately 106 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 \$31 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 2025, budget documents were rolled forward to 2026 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 on November 4 and November 25, 2025. The first session focused on reviewing and updating non taxation revenue sources over a five year period. Many of these fees had not been adjusted for several years, and the approved updates helped ensure that user fees remained aligned with the cost of delivering services while supporting lower overall property taxation levels.

The second meeting provided an overview of the draft 2026-2035 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 beginning on December 3, 2025.

Public Input

Members of the public are invited to provide their comments on the proposed financial plan to Council by way of 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 2025 to December 2025

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.

Finance Plan timeline distributed to management.

June 27

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

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.

October/November

The first pre-budget Committee of the Whole meeting occurs presenting changes from the prior year impacting city budgets to Council to increase their understanding of the composition of the forthcoming financial plan.

November to December

November

Directors meet with managers to provide them an overview of what will be presented to Council in the 2026 - 2035 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 21

Second pre-budget Committee of the Whole meeting occurs which provides an overview of the 2026-2035 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 9

First three readings of the 2026-2035 Financial Plan Bylaw.

December 11

2026-2035 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 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 2026-2035 Financial Plan Amendment Bylaw was adopted by Council on December 11, 2025.

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 fall of 2025. 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 2025 Citizen Satisfaction Survey include:

- 93% rate the overall quality of life in Campbell River as good (62%) or very good (31%). Similarly, 93% rated Campbell River as a good place to raise children and 92% as a good place to retire
- 87% of respondents are “very satisfied” (18%) or “somewhat satisfied” (69%) with City services and programs. 70% agree that the City of Campbell River is doing a good job. City staff were rated favourably in terms of helpfulness (86% satisfied), and level of knowledge (89% satisfied).
- 56% indicated that homelessness and addiction was the most important issue facing the city of Campbell River. Other important issues included housing availability and affordability (34%) and crime and safety (18%)

The Executive Summary of the 2025 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 2027.



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 CITY HALL

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

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
REVENUE				
Taxes & Parcel Taxes	42,899,299	45,613,150	47,367,707	49,423,017
Payments in lieu of taxes	912,698	807,900	996,400	1,001,200
Sale of services	13,372,914	8,922,963	10,278,421	10,329,125
Services provided to other governments	996,334	956,633	1,067,499	3,805,574
Transfers from other governments	13,982,392	1,715,005	2,266,009	3,034,849
Investment and other income	3,916,397	1,855,693	1,858,855	1,785,849
Other revenue	912,061	1,612,952	1,349,137	2,965,724
Development Cost Charges Recognized	25,812	-	-	-
Contributed tangible capital assets	2,693,287	-	-	-
Gain/(loss) on disposal of tangible capital assets	(252,543)	-	-	-
Total	79,458,651	61,484,295	65,184,028	72,345,338
EXPENSES				
Wages & Benefits	26,419,020	29,021,226	30,078,056	32,279,987
Other Operating Expenses	33,350,806	25,466,846	27,199,234	30,678,281
Amortization Expense	7,766,954	6,877,293	6,996,283	8,214,393
Debt Servicing	213,488	21,999	112,327	100,000
Total	67,750,268	61,387,364	64,385,900	71,272,662

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

	2023 Actual	2024 Actual	2025 Actual	2026 Budget
REVENUE				
Taxes & Parcel Taxes	43,629,305	45,892,632	47,727,577	50,171,217
Payments in lieu of taxes	912,698	990,524	1,075,545	1,001,200
Sale of services	30,160,733	32,335,127	34,332,786	28,936,054
Services provided to other governments	996,334	1,169,545	1,399,998	3,805,574
Transfers from other governments	13,982,392	7,322,159	4,236,470	1,507,428
Investment and other income	5,471,221	5,688,076	5,049,418	3,034,849
Other revenue	1,208,419	1,169,201	2,780,123	3,029,724
Development Cost Charges Recognized	25,812	0	10,493	-
Contributed tangible capital assets	4,169,801	5,433,211	2,325,637	-
Gain/(loss) on disposal of tangible capital assets	(275,390)	1,458,540	-48,240	-
Total	100,281,325	101,459,015	98,889,807	91,486,046
EXPENSES				
Amortization Expense	11,788,784	12,264,275	12,660,628	12,264,723
Interest & Debt Issue Expenses	571,648	569,658	502,432	1,127,070
Operating Expenses	39,380,650	38,351,412	41,393,717	35,899,930
Wages & Benefits	29,669,487	33,803,448	35,731,973	36,426,740
Total	81,410,569	84,988,793	90,288,750	85,718,464

Sewer Fund

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
REVENUE				
Taxes & Parcel Taxes	730,006	737,000	741,500	740,200
Sale of services	7,329,773	7,552,100	7,944,600	8,424,977
Investment and other income	445,319	447,500	446,000	446,000
Other revenue	104,102	10,000	5,000	14,000
Total	9,237,627	8,746,600	9,137,100	9,625,177
EXPENSES				
Wages & Benefits	1,296,318	1,492,118	1,585,731	1,633,293
Other Operating Expenses	3,134,357	2,214,656	2,400,148	2,379,615
Amortization Expense	1,852,221	1,769,478	1,852,221	1,869,605
Debt Servicing	141,510	451,164	453,217	423,301
Total	6,424,406	5,927,416	6,291,318	6,305,814

Water Fund

	2023 Actual	2024 Actual	2025 Budget	2026 Budget
REVENUE				
Taxes & Parcel Taxes	-	4,300	8,000	8,000
Sale of services	8,929,225	9,897,400	10,178,810	10,181,952
Investment and other income	599,171	1,006,500	1,006,500	803,000
Other revenue	47,100	-	50,200	50,000
Total	9,575,496	10,903,900	11,243,510	11,042,952
EXPENSES				
Wages & Benefits	1,954,149	2,294,426	2,437,606	2,513,460
Other Operating Expenses	2,895,488	2,610,465	2,754,292	2,842,034
Amortization Expense	2,169,608	2,081,563	2,169,609	2,180,725
Debt Servicing	216,650	603,769	603,769	603,769
Total	7,235,895	7,590,223	7,965,277	8,139,988

2026-2035 Financial Plan and Funding







2026 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 \$1,761,000 of taxation funding need. This amount includes \$500,000 of non-market change revenues, \$440,000 for capital infrastructure, and \$18,000 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 2026 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.

	2025 Budget	2026 Approved Budget
Revenue		
Airport Operating	4,714,308	4,971,644
General Operating	73,855,665	76,874,126
Sewer Operating	10,989,321	11,494,782
Water Operating	13,413,119	13,223,677
	102,972,413	106,564,229
Expense		
Airport Operating	4,714,308	4,971,644
General Operating	73,855,665	76,874,126
Sewer Operating	10,989,321	11,494,782
Water Operating	13,413,119	13,223,677
	102,972,413	106,564,229
Total	-	-

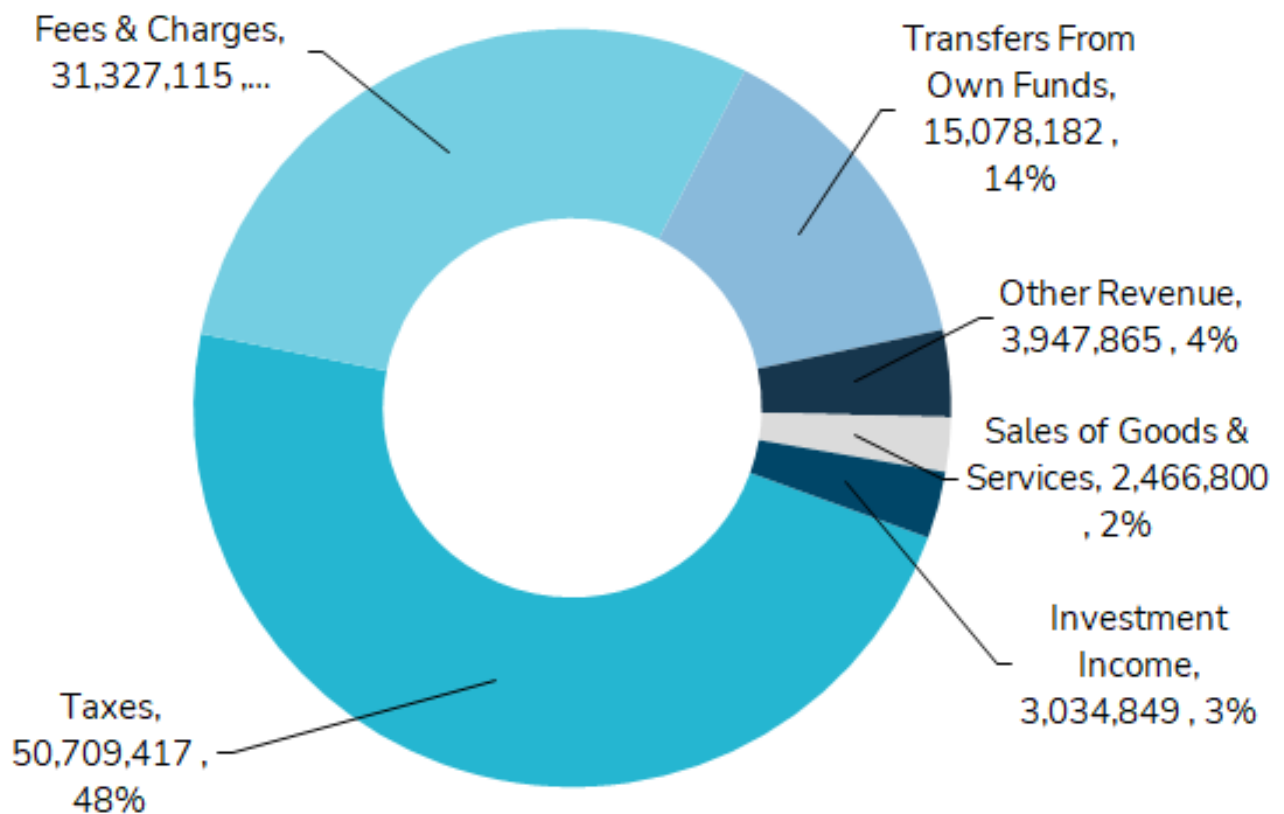
Revenues

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

The budget's key assumption includes:

- That user fees will grow by an estimated 0.5 - 1 percent per year.
- Water and sewer fees are increasing an average of 0 per cent for water and 6.1 per cent for sewer from 2024. This ensures sustainable service delivery with ongoing capital renewal and enhancements across the community.

Revenues by Type

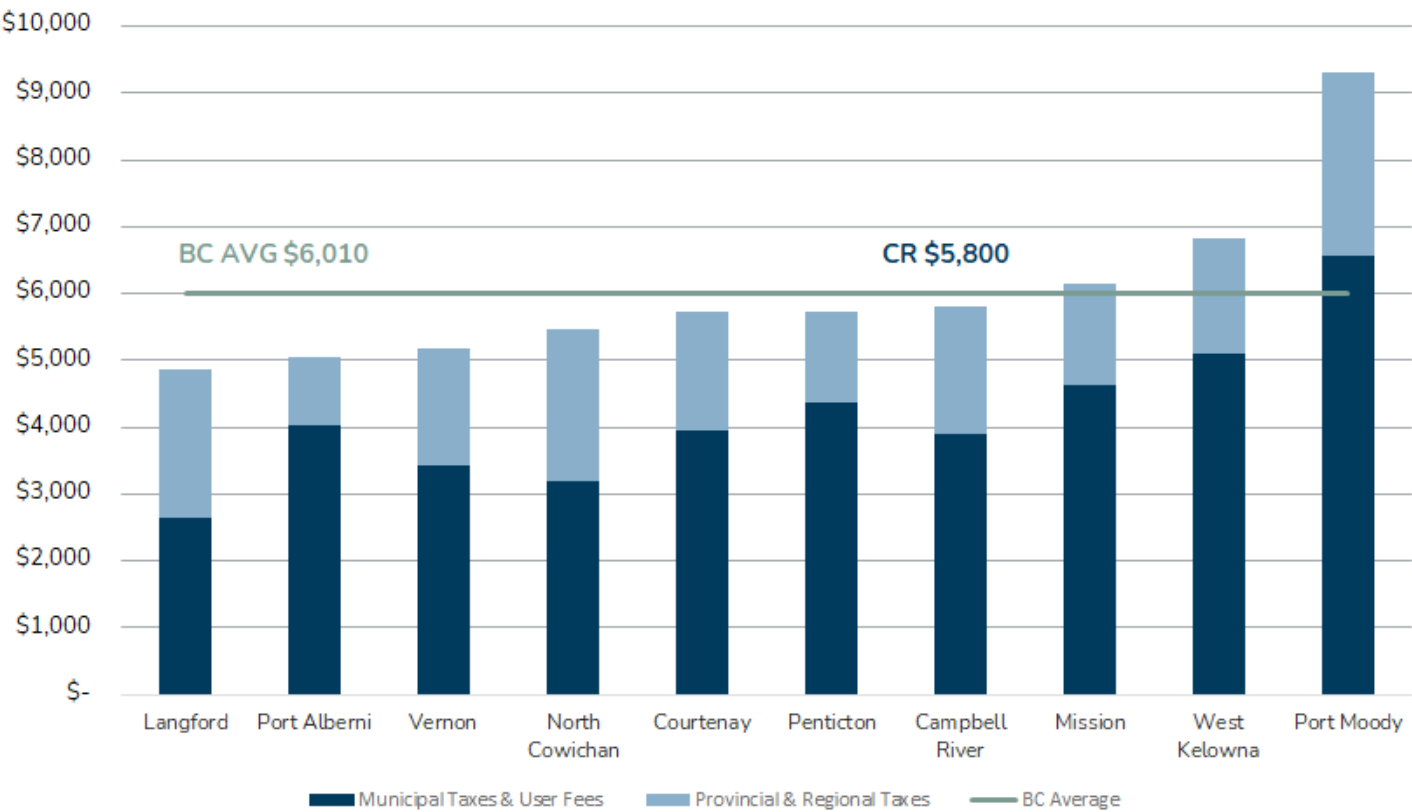


Taxation and User Fees

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 2025 taxes and user fees are within the average as compared to its similar sized municipalities in both in BC and across Vancouver Island.

2025 Taxes and User Fees on an Average House

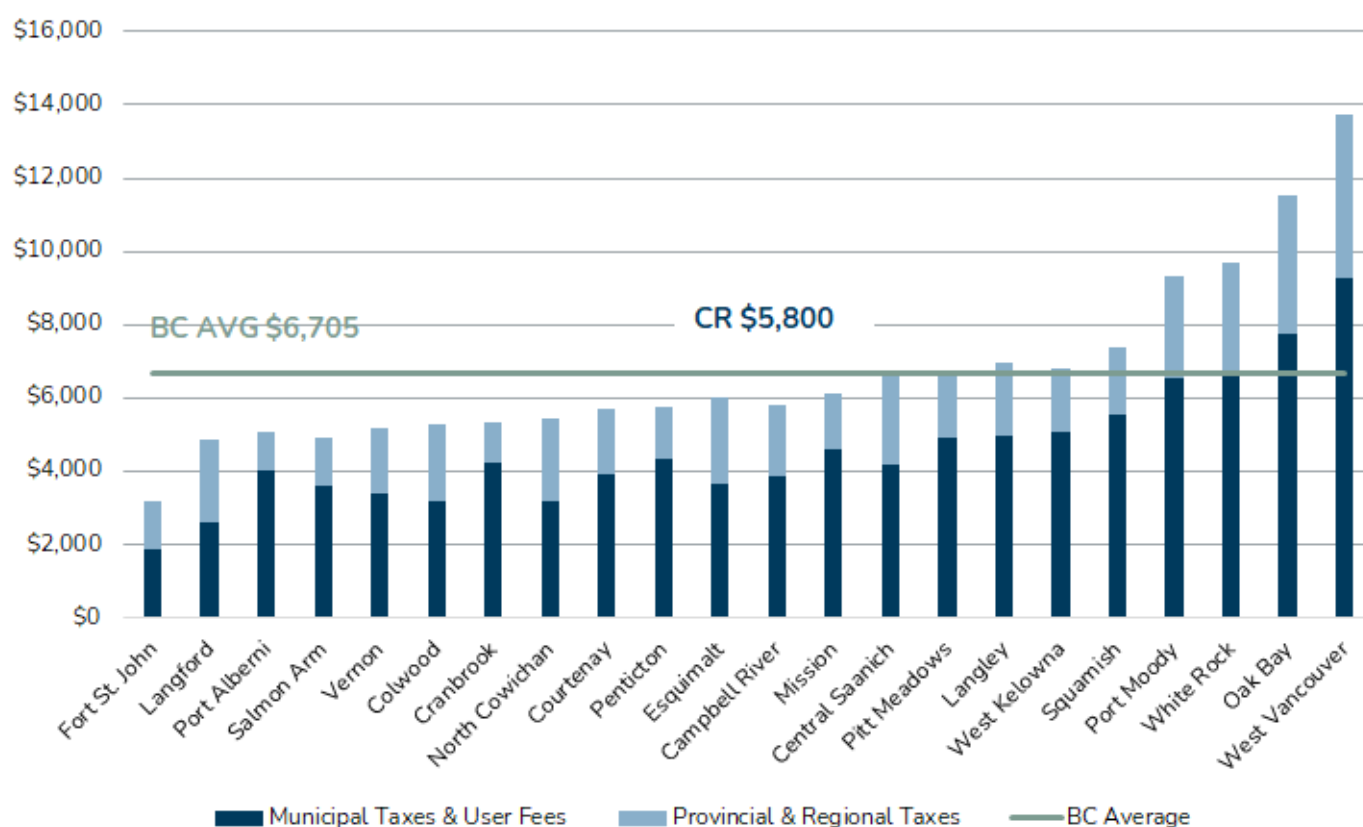


*Average house in Campbell River \$716,000; Source Ministry Municipal Affairs

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.

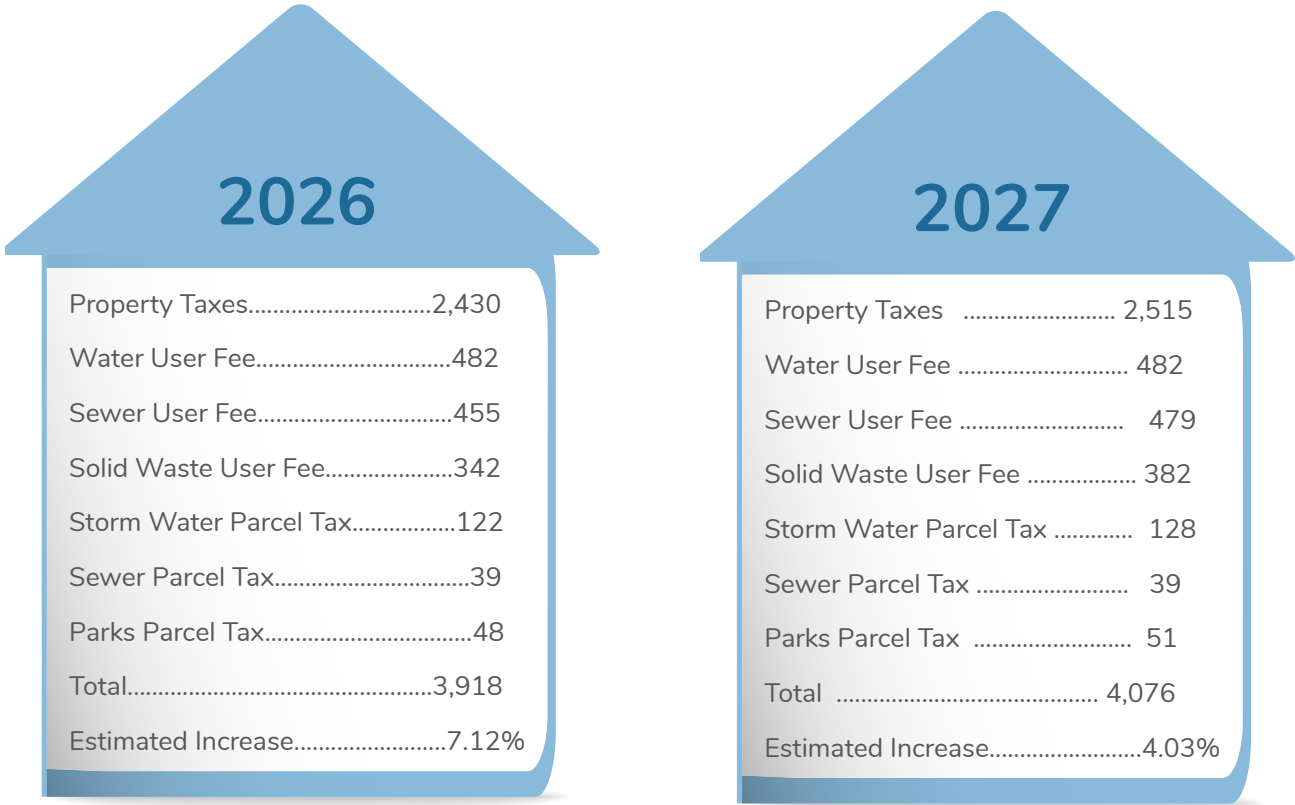
2025 Total Taxes and User Fees on an Average House (for Communities with Population between 15,000 - 50,000)



*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 2025.
This increase is comprised of \$65 for property taxes, \$13 for water, \$22 for sewer, and \$30 for solid waste.



2028

Property Taxes	2,603
Water User Fee	515
Sewer User Fee	504
Solid Waste User Fee	394
Storm Water Parcel Tax	134
Sewer Parcel Tax	39
Parks Parcel Tax	53
Total	4,242
Estimated Increase	4.06%

2029

Property Taxes	2,694
Water User Fee	551
Sewer User Fee	529
Solid Waste User Fee	406
Storm Water Parcel Tax	139
Sewer Parcel Tax	39
Parks Parcel Tax	56
Total	4,414
Estimated Increase	4.05%

2030

Property Taxes	2,788
Water User Fee	573
Sewer User Fee	570
Solid Waste User Fee	19
Storm Water Parcel Tax	144
Sewer Parcel Tax	39
Parks Parcel Tax	59
Total	4,592
Estimated Increase	4.04%



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 2026.

	2025 Budget		2026 Budget	
Class 1 - Residential	32,707,620	74.2%	32,707,620	74.6%
Class 2 - Utilities	1,454,652	3.3%	1,454,652	3.2%
Class 4 - Major Industry	61,712	0.1%	61,712	0.1%
Class 5 - Light Industry	396,723	0.9%	396,723	0.9%
Class 6 - Business & Other	9,036,472	20.5%	9,036,472	20.2%
Class 7 - Managed Forest	308,562	0.7%	308,562	0.7%
Class 8 - Recreation / Non-Profit	132,241	0.3%	132,241	0.3%
Class 9 - Farm	-	0.0%	-	0.0%
Total	\$ 44,097,983	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

Estimated

Property Class	2022	2023	2024	2025	2026
Class 1 - Residential	\$ 567,000	\$ 352,000	\$ 391,200	\$ 400,300	\$ 371,000
Class 2 - Utilities	4,800	4,000	100	-	16,000
Class 4 - Major Industry	-	-	-	-	1,000
Class 5 - Light Industry	(9,700)	-	3,200	3,900	4,000
Class 6 - Business & Other	8,100	92,000	90,300	109,700	102,000
Class 7 - Managed Forest	(39,652)	20,000	(6,900)	(14,600)	4,000
Class 8 - Recreation / Non-Profit	(41,952)	(2,000)	(2,900)	26,700	2,000
Class 9 - Farm	4,961	(1,000)	-	(1,000)	
Total	\$ 493,557	\$ 465,000	\$ 475,000	\$ 525,000	\$ 500,000



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 \$48 per parcel.
- Storm parcel tax of \$112 for 2026.
- 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 2021 - 2026.

	2021		2022		2023		2024		2025		2026	
Sewer	\$	372	\$	384	\$	396	\$	407	\$	429		479
Water	\$	432	\$	444	\$	456	\$	469	\$	482		482
Solid Waste	\$	222	\$	222	\$	233	\$	285	\$	315		342
Total	\$	1,026	\$	1,050	\$	1,085	\$	1,162	\$	1,226	\$	1,303

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 interment.

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 2026 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.

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

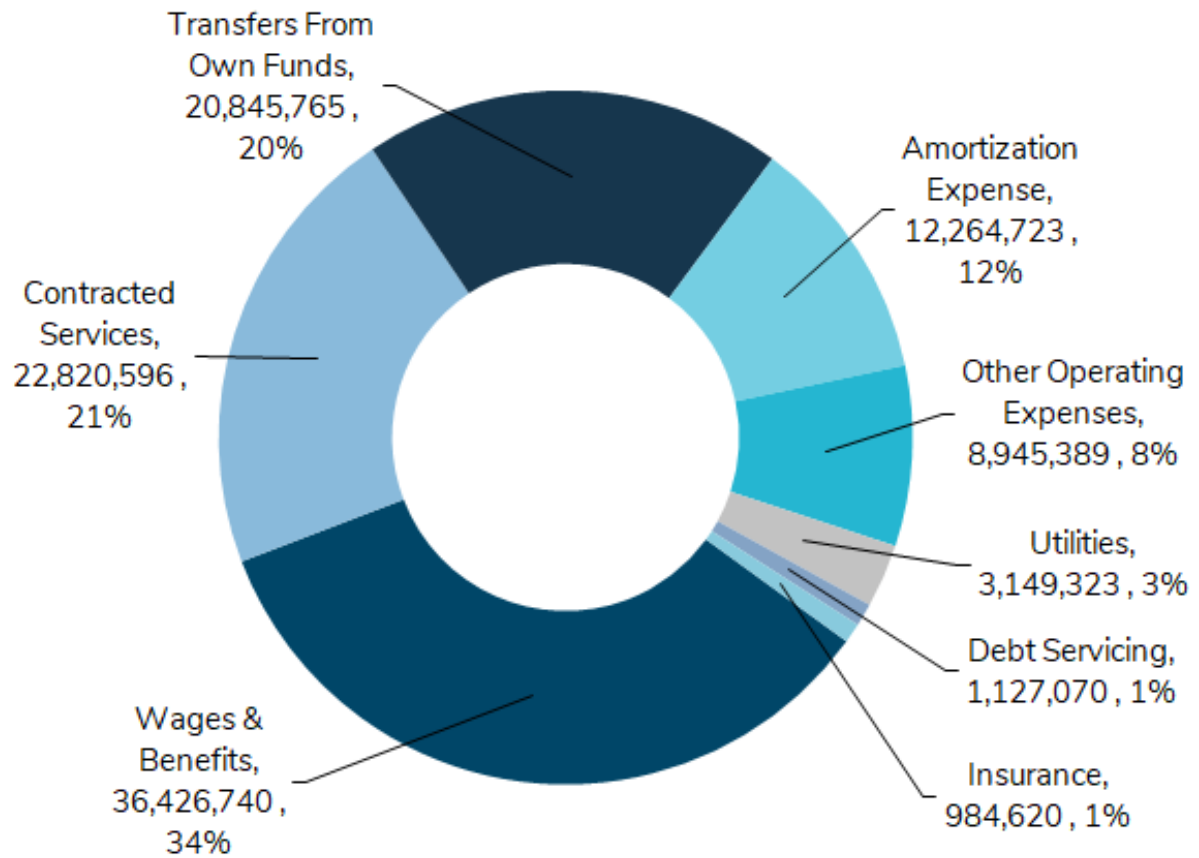
No new or altered services were added to the base, these are included as ongoing new service levels requests.

Allowable base increases are confined to:

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

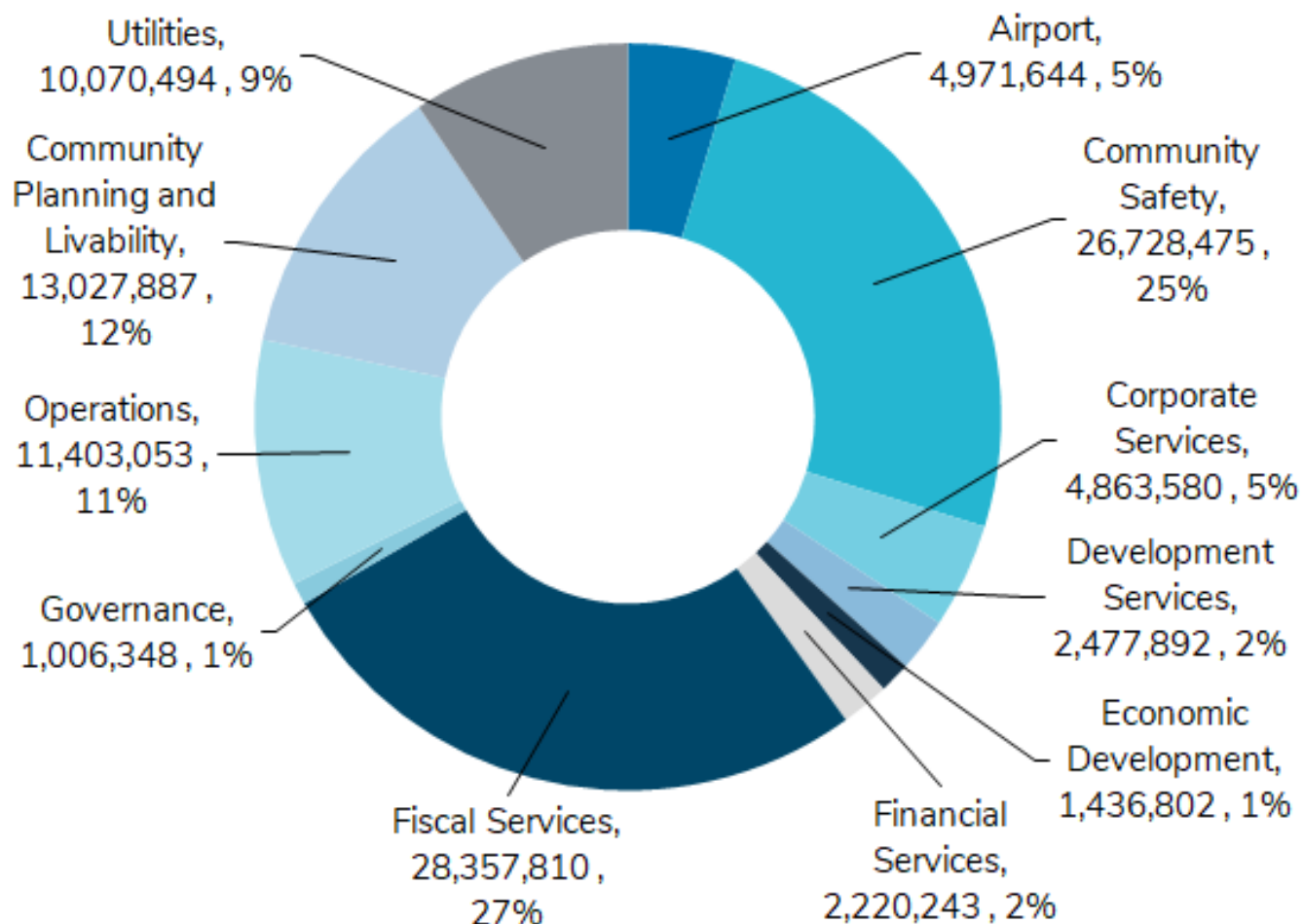
Expenses by Type

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



Expenses by Segment

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



Full Time Employment

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

Changes for staffing levels in 2026 and for staffing positions relating to:

- Addition of SCADA Technician

Full Time Employment per Year

	2022	2023	2024	2025	2026
Total FTE	251.6	255.9	261.9	260.2	261.2

2026 Full Time Employment by Fund

	FTE
GENERAL	222.1
AIRPORT	8.0
WASTEWATER	13.8
WATER	17.4
	261.2

Financial Plan and Funding

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 2026 - 2035 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 \$500,000, 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 and Funding

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 2026 due to emerging needs of a growing community.

Operating carry-forwards are projects started in 2025, but require a balance of funding to complete in 2026. There are some “below the line” operating projects included for Council's consideration in future budget cycles.

A photograph of an industrial facility, likely a water treatment plant, featuring large pipes, valves, and machinery. The scene is partially obscured by a blue overlay on the left side. The ceiling has exposed wooden beams and white structural elements. A curved white pipe with orange cables runs across the upper part of the frame. In the foreground, there are large, horizontal pipes with flanges and valves. In the background, there are more pipes, valves, and some shelving units with various items on them. The overall atmosphere is clean and modern.

Financial Plan and Funding

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

2026-2035 Capital Plan

The City's 2026-2035 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 2026-2035 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 Council's 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 2026 Capital Plan totals \$52,794,000 for strategic, renewal and other capital projects. This amount excludes carry forward projects from 2025.

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 2026 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.

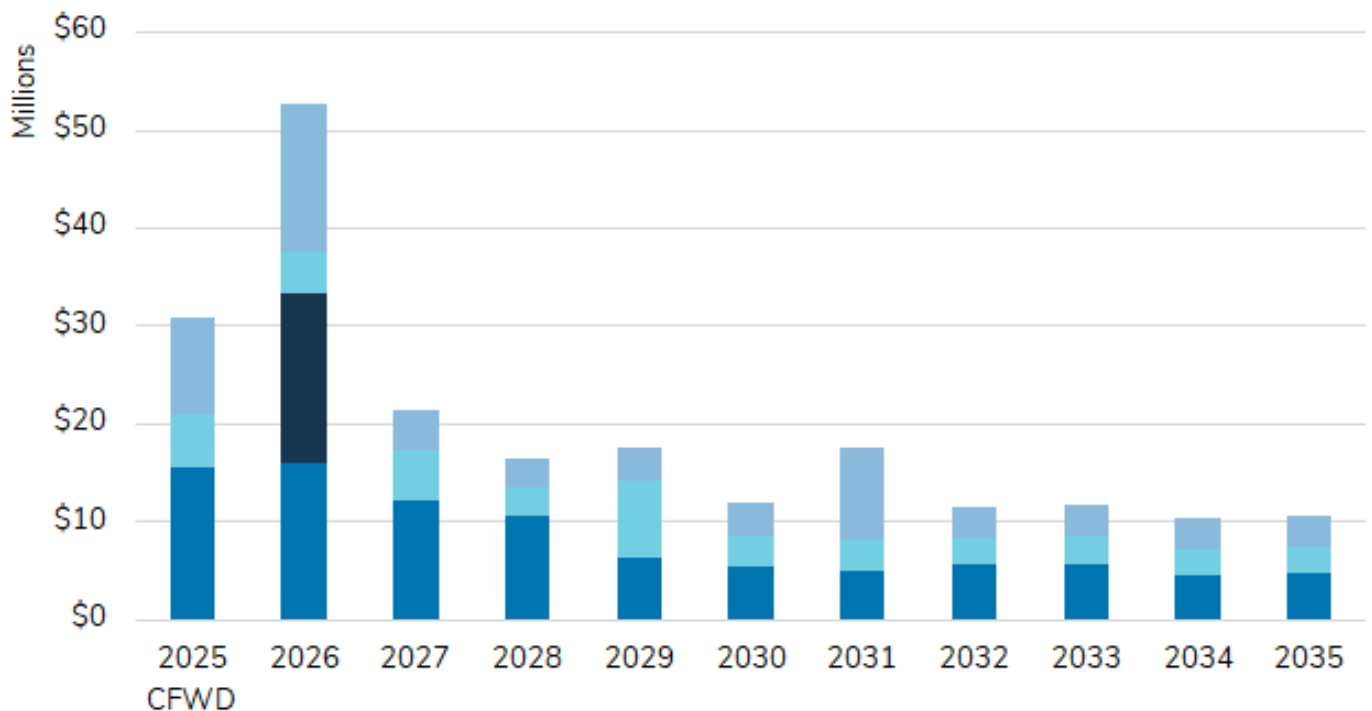
Fund	Amount	Tax Increase %
General	\$ 18,000	0.04
Airport	-	-
Sewer	-	-
Water	-	-
Total	\$ 18,000	0.04%

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.

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.

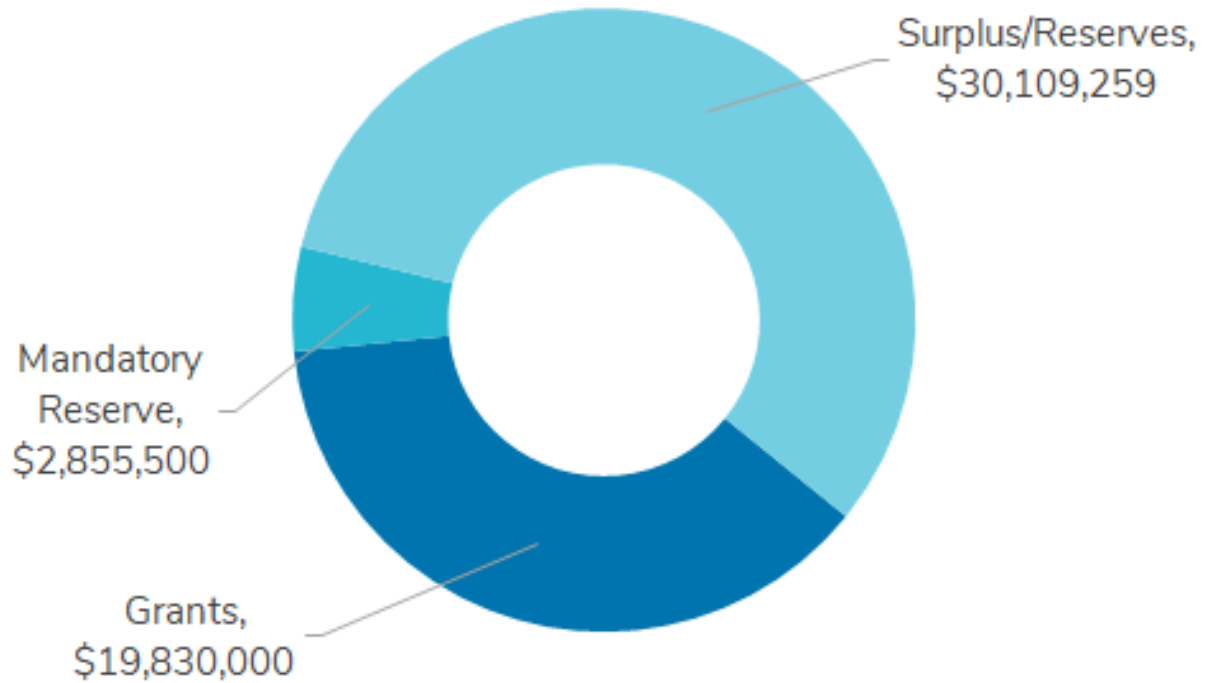
The first chart below summarizes the 2026-2035 capital plan by fund.

2026-2035 Capital Budget by Fund

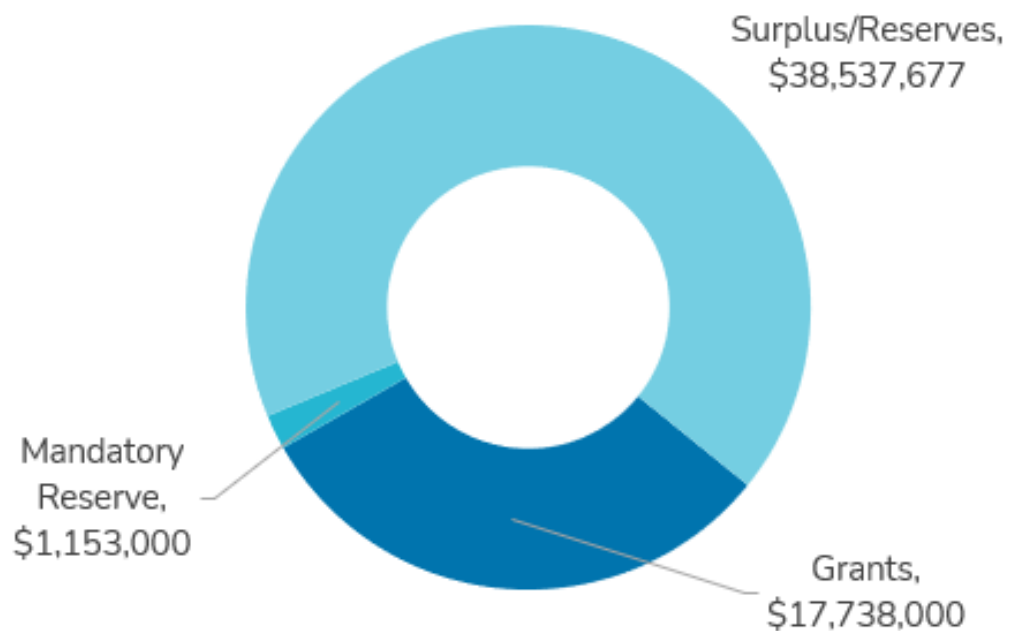


These charts highlight the funding distribution for the 2026-2035 capital plan. The City's capital plan is primarily funded by reserve funds, however grants, and DCCs also supplement projects

Capital Funding Distribution - 2026



Capital Funding Distribution - 2025



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

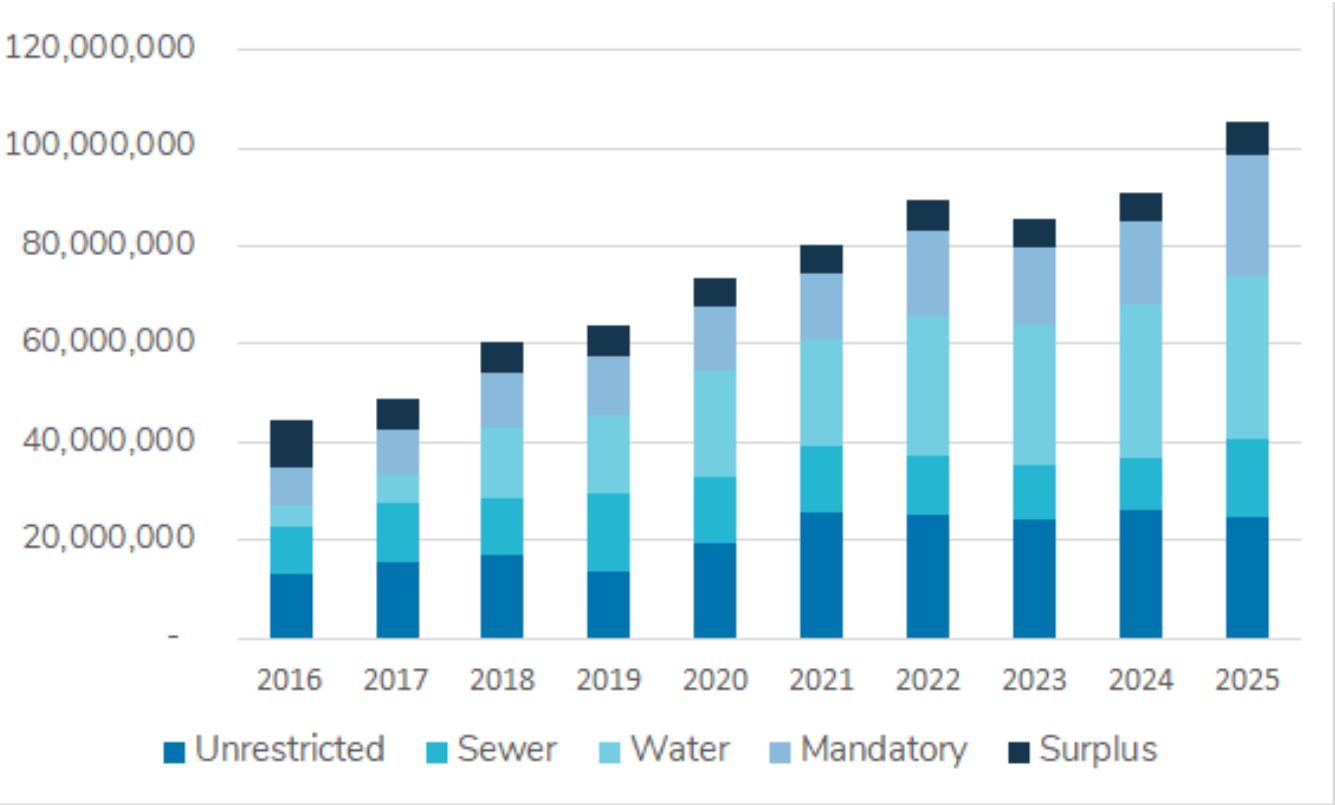
The City has an inventory of specialized machinery, equipment, technology and infrastructure that are necessary for the efficient delivery of services to the public. These capital assets need to be maintained and replaced according to service life cycles. The reserve balances are focused on maintaining 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.

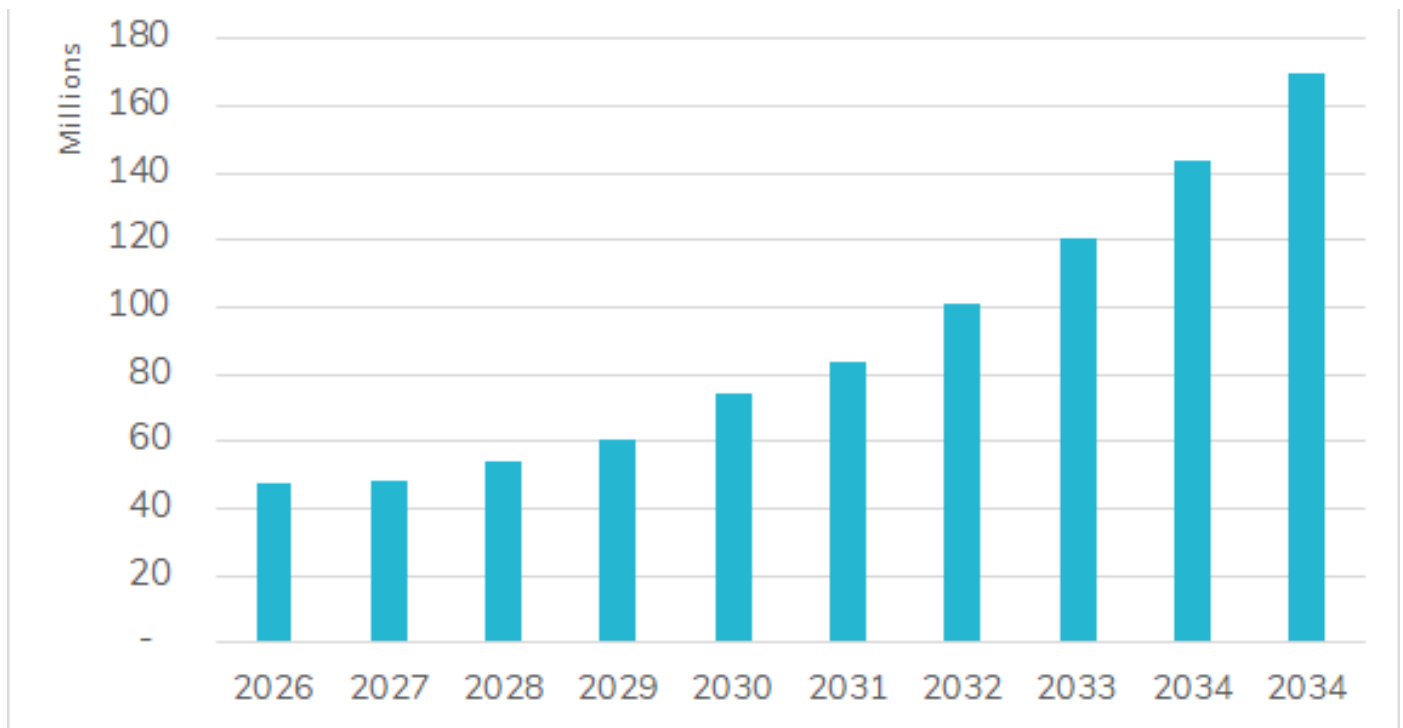
The following chart outlines the history of the balances in the various reserves, and surpluses, for the period of 2016 through to the end of 2025.

Reserves History



The below graph summarizes the projected reserve balances for 2026-2035 based on the current capital plan; note that as the future years of the capital plan are populated with significant strategic projects these balances will decrease.

Forecasted Reserve Balances



Long-Term Debt

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

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

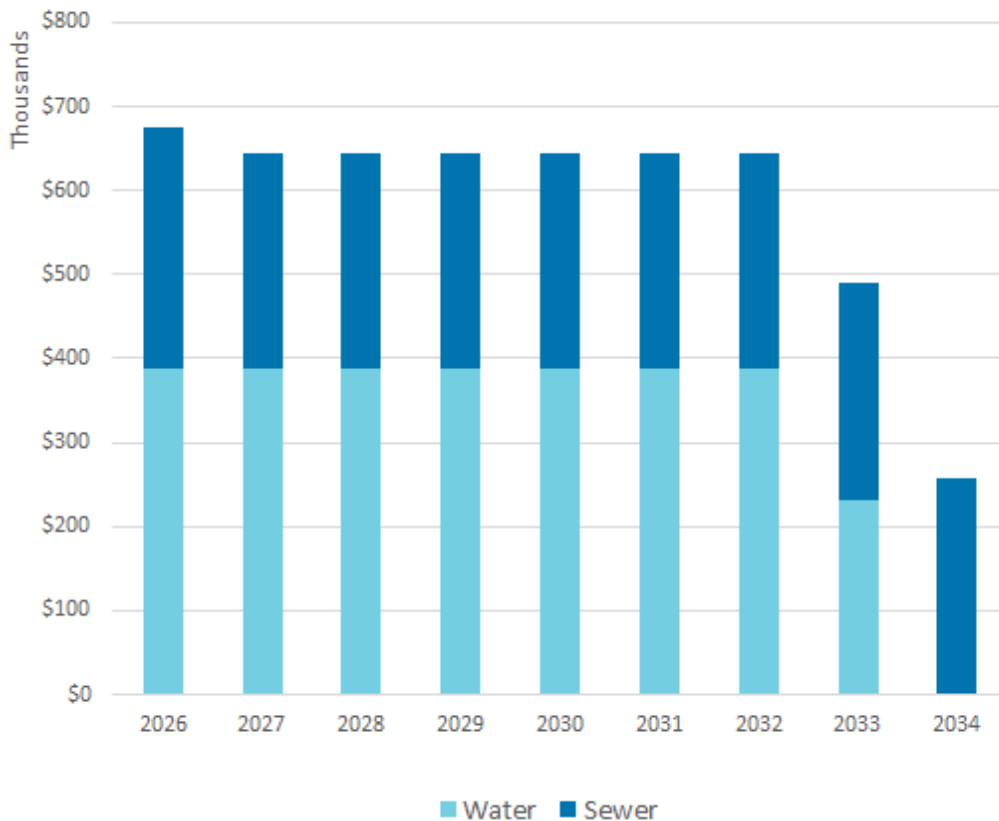
All long term debt outstanding is bond debt issued by the BC Municipal Finance Authority (MFA). All bond debt is triple A rated resulting in low borrowing costs to the City. Bond borrowing differs from conventional consumer debt in that the principal payments made to extinguish the debt are not paid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

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

Calculation of Debt Limits

Ongoing Revenues	\$92,760,000
Legislated Limit	\$23,190,000
Existing Servicing	(\$1,069,000)
Liability Servicing Capacity	\$22,120,000
Debt Servicing per Million	\$99,000
Legislated Limit	\$234,000,000
City Internal	\$117,000,000

Projected Debt Principal Payments 2026-2035



The chart above outlines the projected debt principal payments for the 2026-2035 period.

There are no above-the-line (funded) capital projects in the 2026-2035 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.

Sewer Fund Bond Debt

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

TO MATURITY 2033

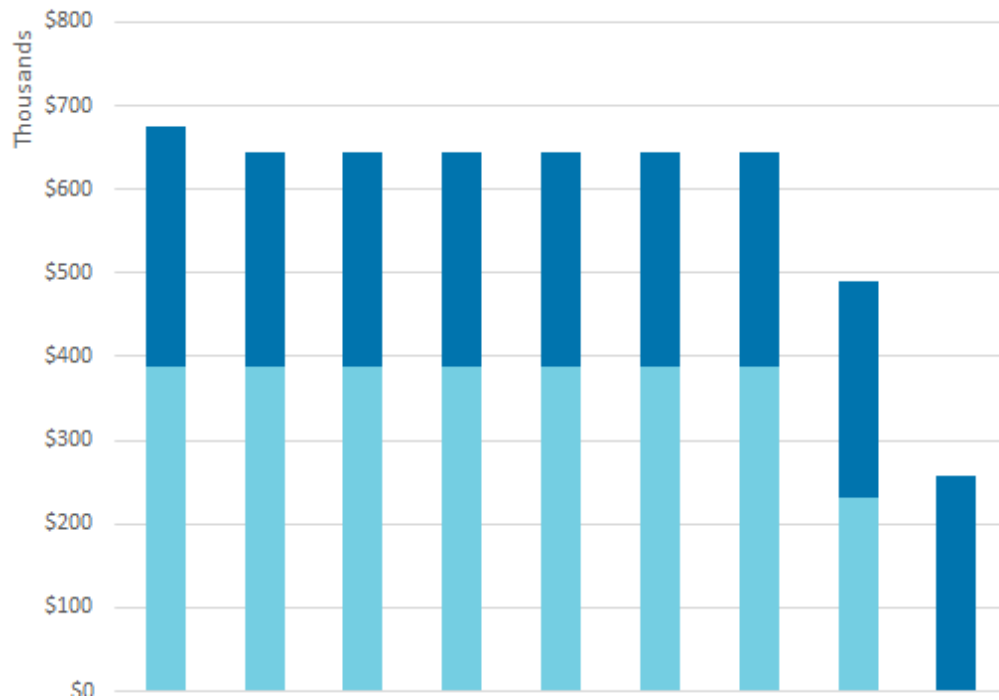
Water Fund Bond Debt

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

TO MATURITY 2033

The following charts provide a breakdown of the outstanding debt levels and the associated debt servicing costs at the end of each respective year for the period of 2026-2035 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 2026-2035



Total Debt Servicing Costs by Fund

Year	Principal	Interest
2026	287,551	135,750
2027	258,080	127,680
2028	258,080	127,680
2029	258,080	127,680
2030	258,080	127,680
2031	258,080	127,680
2032	258,080	127,680
2033	258,080	127,680
2034	258,080	63,840

Definitions and Acronyms

Definition and Acronyms

[illegible]

(Gr. *ἰόνιον*) [Gr. *ἰόνιον* result of the
 (2) A substance passing to one of the
 electrolysis electrodes. Ionic (1) (Ion'ik),
 convert into an ion or ions. Ionization,
 -ation, -ition,
 -ion, I. *íōnem*, nom. -*ōs* (ep. -*ation*, -*ition*),
 -*ion*, I. *íōn*, Gr. *íōnia* (*ionia*, -*as*),
 an (12' nian'yū) I. *íōnia*, a district of Asia Minor, or
 pertaining to *ionia*, a district of the Division of the
 Ionians. 4. A member in Attica and the northern
 races which settled in Attica and the colonies on
 of the Peloponnese and founded colonies and esp.
 of the Mediterranean mode: (*íōnia*) One of the
 modes, characterized as soft and
 of the ecclesiastical modes, *Ionian* (2)
 of sounding in music. *Ionian* (2)
 Greek dialect

Ionic foot : (Pros.) A metrical foot consisting of a *minor*, two *maiores*, and two *minores*. One of the five orders of Ionic being characteristic of which is that of the capital. Ionic is the name of a school of Greek philosophy, founded by Milesius, the distinctive character of its inquiry into the constitution of the universe, is *ionize*, *ionize* (2).

-ion, **ionize** (1), etc. [*ion*] (2) [*ion-ize*],
-ior, compar. suf. As in *junior*, superior.
-or (1) [*or-*]. The Greek letter, *omega*,
-or (1) [*or-*]. Gr., n. The Greek letter, *omega*,
-ota (1) [*ot-*]. ntly indicated by a.

known as *lota* subscript, under-
tittle, a very small quantity, has
The pronunciation of the classical *l* or modern *ll* is
the classical *l* or modern *ll* is
cessive employment of

IOU [i, owe, you], *n.* A formal acknowledgment, bearing these letters, the sum of the debtor's signature.
O.F. -*ur*, -*or* (F. -*eur*), *L.* the sum in
As in behaviour, *saviour*.

onyms

ipocraea (ip'ō mē' ā) [Gr. *ip-*, stem
**ipocraea* (Bot.) A genus

(1) [See IN- (1)], pref. (before r) A
(2) [See IN- (2)], pref. (before r) A

irade (ir'a di) [Turk., from Arab. *irādah*] A written decree of the Porte.

Iranian race: a native of Iran. Iranian languages: the Asiatic family of languages comprising Persian, and those derived from it.

irascible (i-, iras-ib) (F., from *irasci*, to be angry, from *ira*, IRE)
to anger; passionate, irritated
irascibility (-bil'i-ti), **irascibi**
enraged.

ire (ir) [O.F., from L.
ireful, a. irefully, adv.
*irenic, *-al (ir' nī
-irēnē, peace],

Iricism [IRISHISM]
Iridescent (ir-
escent). *a.* Exhibiting char-

iridium (Irid'ium) [as p
white metallic element be
group. iridium and osmiu

irido- [Gr. *iris* *iridos* iris to the iris of the

of the soft and modes, with (2)

586

iris
the iris (to form), a. [Gr. *iris*]
iris (of ris), a. [Gr. *iris*]
rainbow personified
the gods; (pl. -ses)
resembling the rainbow
circular coloured in
the pupil of the eye
family, and British
leaves, and British
commonest flag; a flag
yellow-fluoride; a flag
yellow-fluoride; a flag
properties (as) of
irrigation (as) of
irrigation (as) of
for exhibiting
taining colours
Irish I ris
to Ireland or of
a native of
temper, count
native
leathage
leathage
ism, n. A
the people
iris (of
tion of
irk (of
tire, or
tired;
iron
Icol.
metal
useful
etc.

W. 221.2
221.2, which
radiate
irrele-

...n tra, ...
...lah, ...
...rsis ...



[Faint handwritten notes visible through the paper]

al) [Gr. *ειρηνιστής*,
promoting

g. iris irides, in
g colours like

ing to the A shrink
(oz/min), n. Dlatine
used for the A r
t. To the A r

Surg.) An

ed by a ligature.
n. (Surg.) Inc

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.

2026-2035 Financial Plan Bylaw



2026 - 2035 TEN YEAR
FINANCIAL PLAN

BYLAW 4005, 2025

BYLAWS



City of Campbell River | 2026 - 2035 TEN YEAR FINANCIAL PLAN BYLAW 4005, 2025

1

DISCLAIMER

Hyperlinks, internet addresses, QR codes and any material associated with, or accessed through such links, do not form part of the bylaw and are provided as supplementary material for convenience only. In the event of any query, dispute or legal challenge, a plain text-only version of the bylaw is available and maintained as being the authoritative copy.

Unless an image, photograph or diagram is explicitly referred to in the text of the bylaw as being part of the bylaw, any images, photographs and diagrams do not form part of this bylaw and are provided as supplementary material for convenience only.

Cover photo by Toni Falk



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



2026 - 2035 Ten Year Financial Plan Bylaw 4005, 2025

ADOPTED December 11, 2025

PURPOSE

A Bylaw for the City of Campbell River to authorize the ten-year financial plan for the years 2026 to 2035.

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 **2026 - 2035 Ten Year Financial Plan Bylaw No. 4005, 2025.**

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 2026 to 2035.

PART 3: Expenses

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

READ THE FIRST TIME this 9 day of December, 2025

READ THE SECOND TIME this 9 day of December, 2025

READ THE THIRD TIME this 9 day of December, 2025

ADOPTED this 11 day of December, 2025

Signed by the Mayor and Corporate Officer this 12 day of December, 2025



Kermit Dahl, Mayor



Sheila Girvin, Corporate Officer

SCHEDULE 'A'

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
OPERATIONAL REVENUES										
Revenue from Property Taxes	47,516,801	49,776,575	52,540,331	54,144,080	56,332,888	58,617,453	60,989,297	63,453,839	66,013,459	67,724,518
Revenue from Parcel Taxes	3,192,616	3,328,009	3,452,754	3,597,108	3,746,457	3,899,825	4,060,671	4,229,370	4,406,313	4,592,014
Revenue from Fees & Charges	30,452,115	31,507,777	32,763,553	34,265,465	35,797,072	36,967,282	38,181,832	39,442,460	40,750,854	42,109,058
Revenue from Other Sources	10,450,709	10,547,366	10,616,546	10,689,197	10,767,319	10,848,613	10,933,281	11,021,424	11,113,041	11,208,734
Surplus/Reserve Accounts	7,275,950	2,285,051	114,079	874,816	911,167	89,835	908,627	919,745	931,994	1,410,780
Transfers from Other Funds	140,355	-	-	-	-	-	-	-	-	-
Amortization Offset	12,264,274	12,264,274	12,264,274	12,264,274	12,264,274	12,264,274	12,264,274	12,264,274	12,264,274	12,264,274
	111,292,820	109,709,052	111,751,537	115,834,940	119,819,177	123,687,282	127,337,982	131,331,112	135,479,935	139,309,378
OPERATIONAL EXPENSES										
General Operating Expenses	64,321,755	61,600,763	63,695,921	65,712,168	67,736,834	69,852,428	72,052,539	74,340,670	76,721,093	79,203,404
Airport Operating Expenses	3,758,969	3,691,594	3,767,435	3,846,019	3,927,372	4,011,624	4,099,006	4,189,547	4,283,281	4,380,539
Sewer Operating Expenses	4,415,910	4,109,106	4,171,816	4,753,081	5,298,944	5,366,452	5,435,651	5,506,588	5,579,315	5,653,882
Water Operating Expenses	5,580,495	5,437,660	5,521,783	5,607,916	5,696,116	5,786,438	5,878,941	5,973,685	6,070,733	6,170,149
Interest Payment on Debt	352,400	344,330	344,330	344,330	344,330	344,330	303,730	195,405	63,840	-
Principal Payment on Debt	674,670	645,199	645,199	645,199	645,199	645,199	645,199	645,199	258,080	-
Transfers to Other Funds	19,924,347	21,616,126	21,340,779	22,661,953	23,906,108	24,416,537	26,658,642	28,215,744	30,239,319	31,637,130
Amortization	12,264,274	12,264,274	12,264,274	12,264,274	12,264,274	12,264,274	12,264,274	12,264,274	12,264,274	12,264,274
	111,292,820	109,709,052	111,751,537	115,834,940	119,819,177	123,687,282	127,337,982	131,331,112	135,479,935	139,309,378
Annual Surplus/(Deficit)	-	-	-	-	-	-	-	-	-	-
CAPITAL FUNDING										
Grants	23,307,726	3,443,720	1,024,460	930,000	840,000	930,000	840,000	930,000	840,000	930,000
Statutory Reserves & Other Revenue	3,967,023	668,100	500,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Surplus/Reserves	56,415,669	17,393,227	15,077,431	16,568,790	11,020,445	16,585,823	10,576,372	10,667,743	9,492,688	9,714,864
Proceeds from Borrowing	-	-	-	-	-	-	-	-	-	-
	83,690,418	21,505,047	16,601,891	17,623,790	11,985,445	17,640,823	11,541,372	11,722,743	10,457,688	10,769,864
CAPITAL EXPENSES										
General Capital Expenses	31,805,776	12,221,291	10,691,185	6,345,456	5,388,777	5,025,089	5,605,808	5,766,557	4,480,054	4,769,926
Airport Capital Expenses	17,326,100	-	-	-	-	-	-	-	-	-
Sewer Capital Expenses	9,325,556	5,201,878	2,820,353	7,879,167	3,188,334	3,197,867	2,807,782	2,818,093	2,828,817	2,839,969
Water Capital Expenses	25,232,986	4,081,878	3,090,353	3,399,167	3,408,334	9,417,867	3,127,782	3,138,093	3,148,817	3,159,969
	83,690,418	21,505,047	16,601,891	17,623,790	11,985,445	17,640,823	11,541,372	11,722,743	10,457,688	10,769,864
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 2026.

Table 1: Funding Sources, Fiscal 2026

Property taxes	47,516,801	42.7%
Parcel taxes	3,192,616	2.9%
Fees & charges	30,452,115	27.4%
Other sources	10,450,709	9.4%
Surplus/reserve accounts	7,275,950	6.5%
Transfers from other funds	140,355	0.1%
Amortization Offset	12,264,274	11.0%
	<u>111,292,820</u>	<u>100.0%</u>

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 2026.

Table 2: Distribution of Municipal Property Taxes, Fiscal 2026

Class 1 - Residential	35,446,669	74.6%
Class 2 - Utilities	1,520,538	3.2%
Class 4 - Major Industry	47,517	0.1%
Class 5 - Light Industry	427,651	0.9%
Class 6 - Business & Other	9,598,394	20.2%
Class 7 - Managed Forest	332,618	0.7%
Class 8 - Recreation/Non-Profit	142,550	0.3%
Class 9 - Farm	865	0.0%
	<u>47,516,801</u>	<u>100.0%</u>

Objectives and Policies:

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

C. Permissive Tax Exemptions

The Annual Report for 2026 will contain a list of permissive exemptions granted for the taxation year and the amount of revenue foregone. The list demonstrates the policy of Council that permissive exemptions are granted to not-for-profit institutions that form a valuable part of our community.

Objectives and Policies:

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

SCHEDULE 'C'

Financial Stability & Resiliency Policy

Purpose

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

Objectives

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

Policies

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

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

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

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

5. Zero Base Operating Budget Increases – The base operating budget provides annual funding to ongoing City services. Any increases to base operating budgets outside of contractual obligations or utility increases will be considered a new ongoing service level increase and will be evaluated during financial planning proceedings against other priorities.
6. Investment in Critical Infrastructure – Continued investment in infrastructure is critical to ensure service levels are maintained. The capital budget parameter of an annual 0.5 to 1 per cent increase to taxation will be invested in the City's capital program to support ongoing investment in infrastructure to ensure effective delivery of services and asset management.

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

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

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

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

SCHEDULE 'D'

Property Taxation Policy

Purpose

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

Objective

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

Policies

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

Summary of Changes Between Proposed and Adopted Budget

Base Operating Budget

- No changes.

Capital Projects Budget

- No changes.

Operating Projects Budget

- **Added 1.03 Development Fees for SD 72 Childcare Project** in the amount of \$80,000 with funding from the Financial Stabilization Reserve.
- **Moved above the line 23.02 Communications Summer Co-Op Student** moved above the line with funding from the Financial Stabilization Reserve

New Enhanced Ongoing Service Levels

- None

An aerial photograph of a coastal town, likely Victoria, British Columbia. The foreground shows a large marina filled with numerous sailboats and yachts. To the left of the marina is a parking lot and some commercial buildings. The town extends inland, showing a mix of residential and commercial structures. In the background, there are dense forests and a range of mountains under a cloudy sky. A large blue diagonal overlay covers the left side of the image, containing the title text.

Appendix 1 2026 Base Operating Budget



Segments

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

Operations	Utilities	Community Planning and Livability	Economic Development and Indigenous Relations	Corporate Fiscal Accounts
Director of Operations	Liquid Waste Services	Director of Community Planning and Livability	Director of Economic Development and Indigenous Relations	Reserves
Capital Projects	Storm Drains	Long Range Planning	Economic Development	Fiscal Services
Fleet	Water	Recreation and Culture	Tourism	Debt
Stores		Property Management	Airport	Taxation
Facilities		Public Transit		
Roads		Solid Waste		
Parks				
Cemeteries				

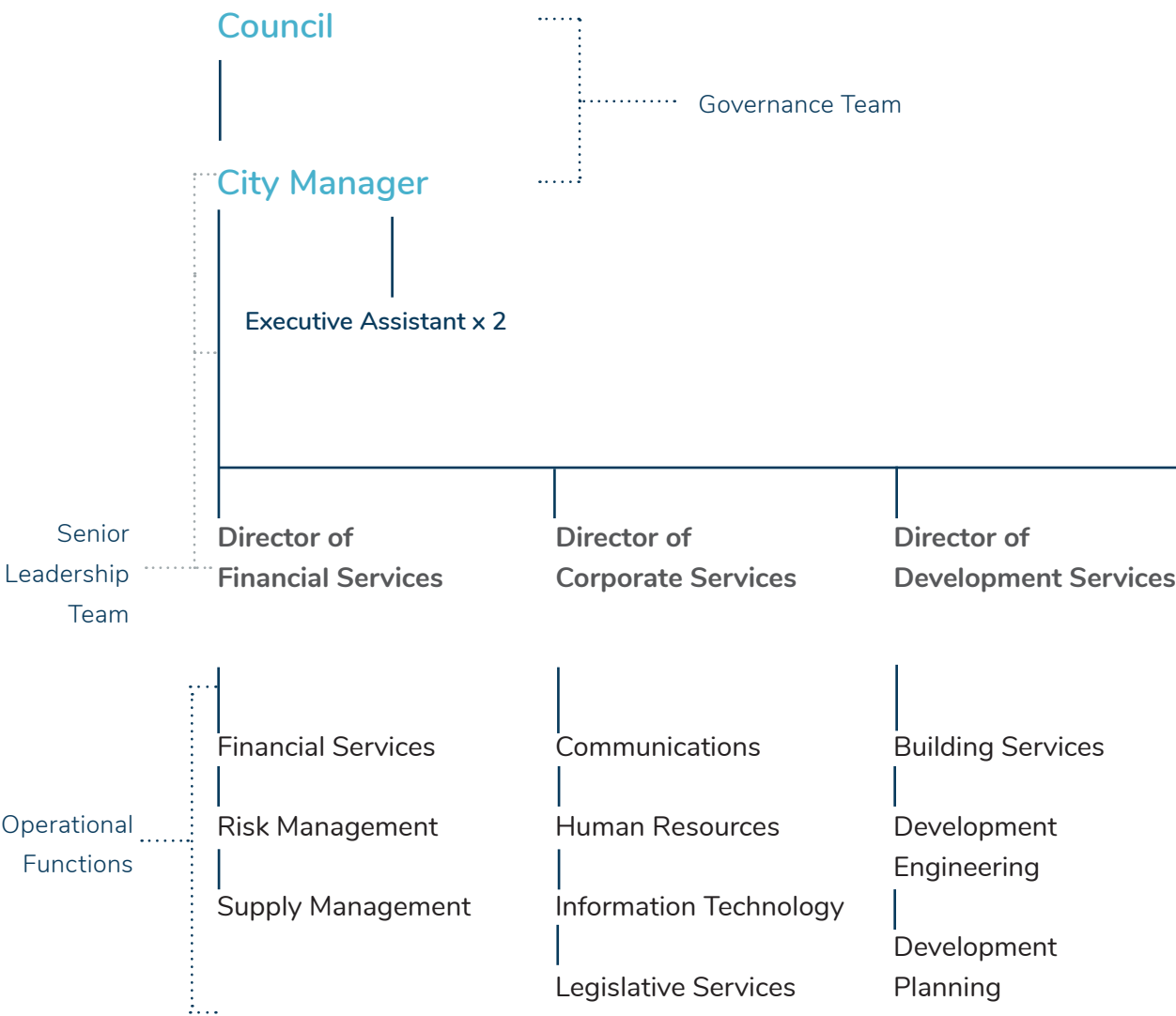


2026 Base Operating Budget

Governance



Governance Structure



Director of Community Safety	Director of Operations	Director of Community Planning and Livability	Director of Economic Development and Indigenous Relations
Bylaw Enforcement and Animal Control	Capital Projects	Long Range Planning	Airport Marketing and Business Development
Emergency Fire Dispatch Services and Emergency Management	Cemeteries	Public Transit	Airport Operations
Fire Services	Facilities	Recreation and Culture	Economic Development
RCMP	Fleet	Solid Waste	Tourism
Municipal Police Services	Liquid Waste	Property Management	
Victim Services	Parks		
	Roads		
	Water		

Governance Budget Summary

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
GOVERNANCE					
Expense					
Contracted Services	67,145	45,809	45,809	-	0.0%
Other Operating Expenses	193,044	115,300	117,700	2,400	2.1%
Utilities	13,296	20,930	20,930	-	0.0%
Wages & Benefits	767,806	805,798	821,909	16,111	2.0%
Expense Total	1,041,290	987,837	1,006,348	18,511	1.9%
Grand Total	1,041,290	987,837	1,006,348	18,511	1.9%

SEGMENT VARIANCE

GOVERNANCE

Added Training Budget for Existing Staff Member	2,400
Increase in Wages & Benefits for Exempt Employees	16,111

Overall Segment Variance	18,511
---------------------------------	---------------

VARIANCE %	-
-------------------	----------

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.

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
105 - MAYOR & COUNCIL					
Expense					
Contracted Services	2,413	8,530	8,530	-	0.0%
Other Operating Expenses	97,419	75,480	75,480	-	0.0%
Utilities	8,664	19,530	19,530	-	0.0%
Wages & Benefits	290,884	298,316	304,283	5,966	2.0%
Expense Total	399,381	401,856	407,823	5,966	1.5%
Grand Total	399,381	401,856	407,823	5,966	1.5%

Summary of budget changes from 2025 - 2026

- Increase in Wages and Benefits

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.

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
110 - CITY MANAGER					
Expense					
Contracted Services	64,732	37,279	37,279	-	0.0%
Other Operating Expenses	95,624	39,820	42,220	2,400	6.0%
Utilities	4,631	1,400	1,400	-	0.0%
Wages & Benefits	476,921	507,482	517,627	10,145	2.0%
Expense Total	641,909	585,981	598,525	12,545	2.1%
Grand Total	641,909	585,981	598,525	12,545	2.1%

Summary of budget changes from 2025 - 2026

- Increase in Wages and Benefits
- Increase in Training and Development do to additional staffing.



2026 Base Operating Budget

Financial Services

City Manager

Director of Financial Services / Chief Financial Officer

Financial Services Manager



Financial Services Budget Summary

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
FINANCIAL SERVICES					
Revenue					
Investment Income	-	(14,405)	(14,549)	(144)	1.0%
Revenue Total	-	(14,405)	(14,549)	(144)	1.0%
Expense					
Contracted Services	100,748	80,770	96,000	15,230	18.9%
Insurance	178,345	198,325	200,000	1,675	0.8%
Other Operating Expenses	269,961	208,130	206,900	(1,230)	-0.6%
Utilities	3,637	2,939	2,939	-	0.0%
Wages & Benefits	1,638,549	1,666,679	1,714,404	47,725	2.9%
Expense Total	2,191,240	2,156,843	2,220,243	63,400	2.9%
Grand Total	2,191,240	2,142,438	2,205,693	63,256	3.0%

SEGMENT VARIANCE

FINANCIAL SERVICES

Increase in MIABC Dividend	(144)
Increase in Postage / Mailing Costs for Tax and Utility Notices	15,230
Increase in Insurance Premiums Based on Actual Expenses	1,675
Decrease in Office Supplies Reallocated to Postage Costs	(1,230)
Increase in Wages & Benefits	47,725

Overall Segment Variance	63,256
VARIANCE %	-

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.

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
300 - DIRECTOR OF FINANCE					
Expense					
Other Operating Expenses	4,702	10,230	10,230	-	0.0%
Utilities	587	660	660	-	0.0%
Wages & Benefits	218,328	222,634	227,059	4,426	2.0%
Expense Total	223,617	233,524	237,949	4,426	1.9%
Grand Total	223,617	233,524	237,949	4,426	1.9%

Summary of budget changes from 2025 - 2026

- Increase in Wages and Benefits.

Finance

The Finance Department is responsible for all financial administration matters for the City. The department delivers services to the public, industry, and all City departments. The department oversees a \$110 million annual operating budget (including 71 operating projects) and a \$69 million annual capital budget of 113 capital projects. The City is also 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

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
310 - FINANCE					
Expense					
Contracted Services	100,362	80,770	96,000	15,230	18.9%
Other Operating Expenses	95,085	82,130	80,900	(1,230)	-1.5%
Utilities	2,465	1,279	1,279	-	0.0%
Wages & Benefits	1,168,185	1,193,992	1,230,847	36,855	3.1%
Expense Total	1,366,096	1,358,171	1,409,026	50,855	3.7%
Grand Total	1,366,096	1,358,171	1,409,026	50,855	3.7%

Summary of budget changes from 2025 - 2026

- Increase in Wages and Benefits.
- Increase in Bank Fees and Charges.

2025 Highlights

- Implemented the Financial Assistance Policy adopted by Council in late 2024. Engaged with local not-for-profit organizations through town hall sessions to explain policy changes and impacts, and partnered with the Campbell River Community Foundation and Scale Collaborative to deliver a multi-day Thriving Not-for-Profits workshop focused on financial resilience and sustainability.
- Reviewed and provided user fee recommendations to Council that balanced sustainability and affordability for utility rates over the next five years, including water, sewer, solid waste, and the Parks Parcel Tax.
- Continued with a multi-year project to replace the City's legacy finance and human resources software, with Unit4. Completed the system build and first phase of testing in preparation for a full organization-wide rollout in 2026.
- Received the Distinguished Budget Presentation Award for the 2026-2035 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.

2026 Goals and Objectives

- Complete the Unit4 project testing and support the organization-wide rollout of the new accounting and human resources system.
- Complete a bylaw amalgamation project that consolidates numerous miscellaneous fees and charges across the City into a single, streamlined document, improving clarity and accessibility for the public.
- Obtain the Government Finance Officers Association of Canada and the United States Distinguished Budget Presentation Award for the 2026-2035 Budget and the Canadian Award for Financial Reporting for the 2025 Annual Report.
- Draft revisions to the Reserve and Surplus Policy to improve the City's financial administration for council consideration in later 2026 or early 2027.

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

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)
330 - RISK MANAGEMENT				
Revenue				
Investment Income	-	(14,405)	(14,549)	(144)
Revenue Total	-	(14,405)	(14,549)	(144)
Expense				
Insurance	178,345	198,325	200,000	1,675
Other Operating Expenses	161,707	110,000	110,000	-
Expense Total	340,052	308,325	310,000	1,675
Grand Total	340,052	293,920	295,451	1,531

Summary of budget changes from 2025 - 2026

- Increase in MIABC dividends.
- Increase in insurance costs.

2025 Highlights

- Reviewed insurance coverages to conduct a gap analysis on all policies.

2026 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

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
332 - SUPPLY MANAGEMENT					
Expense					
Contracted Services	386	-	-	-	0.0%
Other Operating Expenses	8,467	5,770	5,770	-	0.0%
Utilities	585	1,000	1,000	-	0.0%
Wages & Benefits	252,037	250,053	256,497	6,444	2.6%
Expense Total	261,475	256,823	263,267	6,444	2.5%
Grand Total	261,475	256,823	263,267	6,444	2.5%

Summary of budget changes from 2025 - 2026

- Increase in Wages and Benefits

2025 Highlights

- Conducted 97 competitions receiving over 263 bid submissions: 40 per cent of the competitions were for the purchase of services, 47 per cent for goods, and 12 per cent for construction projects.
- Major acquisitions included:
 - RCMP Parking Lot Expansion and Upgrade
 - Fire Department Self Contained Breathing Apparatus
 - RCMP HVAC Upgrades
 - Housing Needs Report
 - Norm Woods Environmental Centre Heat Pump System
 - Quinsam Heights Transportation and Growth Study

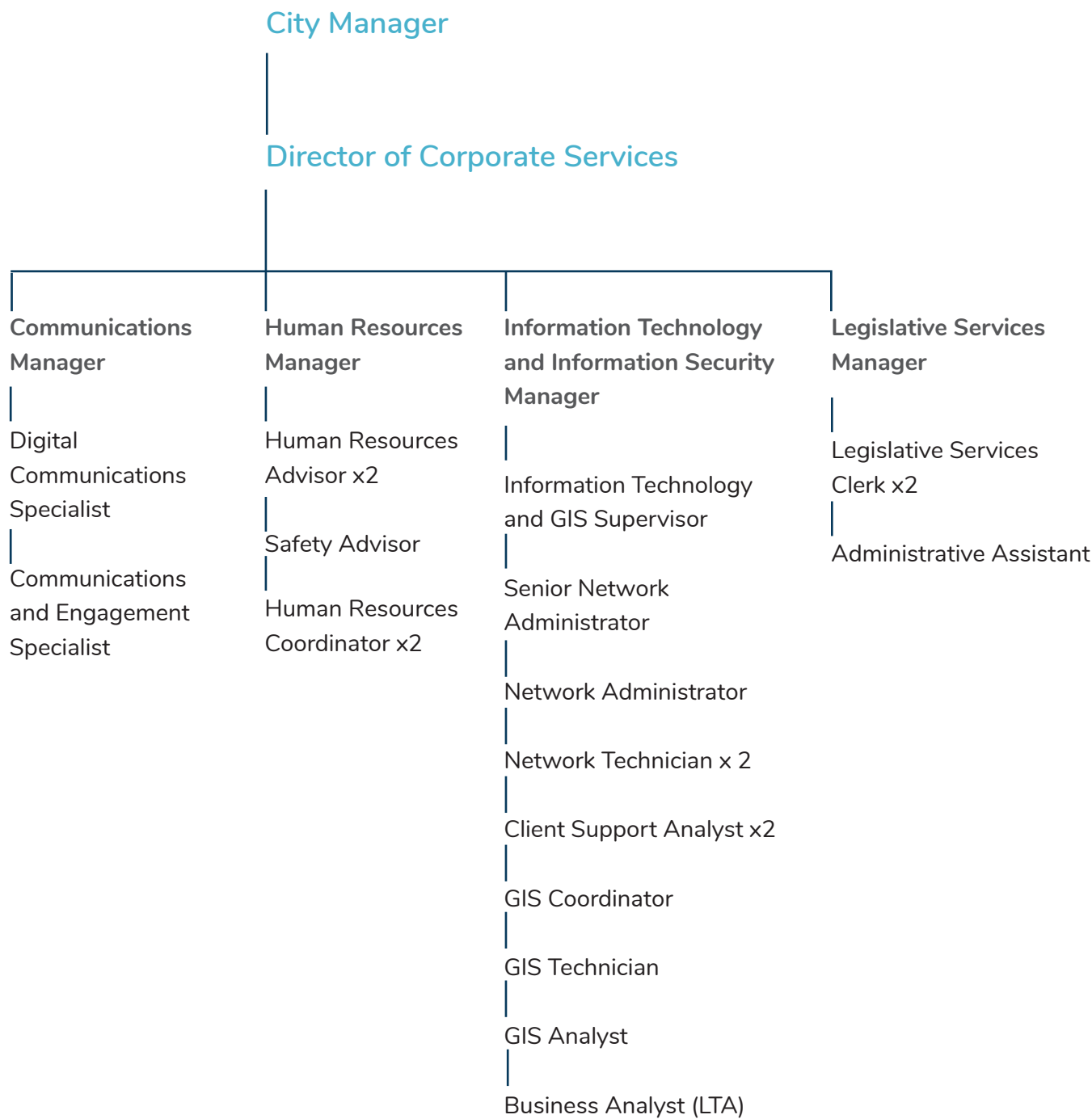
- Awarded a combined value of approximately \$7.8 million for City projects.
- Saved approximately \$3.5 million.

2026 Goals and Objectives

- Complete the Unit4 project and support the organization-wide rollout, including communicating purchasing process changes resulting from the new system and fully implementing a purchase order and requisition framework aligned with industry best practices.
- Provide ongoing procurement training to ensure staff understand Council policy and administrative processes.
- Update purchasing templates and procedural documents to ensure tools and resources used by purchasing staff and employees across the City are user-friendly and as efficient as possible.

2026 Base Operating Budget

Corporate Services



Corporate Services Budget Summary

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
CORPORATE SERVICES					
Revenue					
Fees & Charges	(450)	-	-	-	#DIV/0!
Other Revenue	(452,735)	(504,149)	(509,628)	(5,479)	1.1%
Revenue Total	(453,185)	(504,149)	(509,628)	(5,479)	1.1%
Expense					
Contracted Services	154,975	145,030	121,030	(24,000)	-16.5%
Insurance	-	-	-	-	#DIV/0!
Other Operating Expenses	1,049,105	1,178,197	1,338,822	160,625	13.6%
Utilities	64,505	82,270	82,270	-	0.0%
Wages & Benefits	2,850,828	3,249,197	3,321,458	72,261	2.2%
Expense Total	4,119,414	4,654,694	4,863,580	208,886	4.5%
CORPORATE SERVICES Total	3,666,230	4,150,545	4,353,952	203,407	4.9%
Grand Total	3,666,230	4,150,545	4,353,952	203,407	4.9%

SEGMENT VARIANCE

CORPORATE SERVICES

Increase in IT RCMP Contract Revenue as a Result from a New Agreement	(5,479)
Decrease Due to Engagement Platform Funds Moved to IT Budget	(24,000)
Increase in IT Licencing Costs	160,625
Increase in Wages & Benefits of 3.25% for CUPE Employees and 2% for Exempt Employees	72,261
Overall Segment Variance	203,407
VARIANCE %	-

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 and legislative services. 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.

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
400 - DIRECTOR OF CORPORATE SERVICES					
Expense					
Other Operating Expenses	13,536	28,385	26,055	(2,330)	-8.2%
Utilities	577	660	660	-	0.0%
Wages & Benefits	209,966	230,044	227,060	(2,984)	-1.3%
Expense Total	224,079	259,089	253,775	(5,314)	-2.1%
Grand Total	224,079	259,089	253,775	(5,314)	-2.1%

Summary of budget changes from 2025 - 2026

- Reduction in wages and benefits due to reducing budget for acting pay.
- Reduction in Training and Development.

Communications

The Communications Department facilitates meaningful communications and relationship development with Campbell River residents and visitors, Indigenous Peoples, 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 of the City's communications platforms
- ✓ Community engagement
- ✓ Communications training for City staff
- ✓ Development and distribution of communications materials
- ✓ Brand management

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
410 - COMMUNICATIONS					
Expense					
Contracted Services	35,651	37,460	13,860	(23,600)	-63.0%
Other Operating Expenses	17,800	22,361	22,961	600	2.7%
Utilities	761	700	700	-	0.0%
Wages & Benefits	341,401	360,549	370,317	9,768	2.7%
Expense Total	395,613	421,070	407,838	(13,232)	-3.1%
Grand Total	395,613	421,070	407,838	(13,232)	-3.1%

Summary of budget changes from 2025 - 2026

- Transfer of IT licencing costs to the IT department.
- Increase in wages and benefits.
- Increase in telecommunications costs.

2025 Highlights

- **Modernized City Website:** Successfully replaced and launched a new City website that is accessible, mobile friendly, and easier for residents and staff to use.
- **Stronger Community Engagement:** Delivered the second year of the It's Time for Downtown campaign, meeting residents where they were—at the Campbell River Farmers Market and CR Live Streets—to share information, distribute City swag, and build meaningful connections. The City also supported community engagement for key initiatives, including the Official Community Plan, Erickson Road Renewal, and the Stormwater Utility Funding Study.
- **High-Impact Communications Campaigns:** Supported a wide range of City campaigns, including the Homewood temporary housing expansion, warming centre activations, Reimagine the Row, property tax awareness, CR Live Streets, and new facility or service offerings such as the dog park openings.
- **Grew Digital Reach:** Implemented a new social media strategy that significantly strengthened the City's online presence: with a 15% increase in Facebook followers and a 40% increase in engagements.
- **Citizen Satisfaction Survey Completed:** Completed the 2025 Citizen Satisfaction Survey with 810 responses from randomly selected households. Key findings include:
 - 93% rate Campbell River's overall quality of life as good or very good.
 - 70% agree the City is doing a good job overall.
 - City staff received high marks for helpfulness (86%) and knowledge (89%).

2026 Goals and Objectives

- Launch a new and improved intranet (StaffWeb) to better connect staff and streamline internal communications.
- Align resources and roll out updated communications policies, procedures, and staff training to strengthen efficient, strategic, and consistent City communications.
- Support and lead key communications campaigns, including the 2026 municipal election, Reimagine the Row, It's Time for Downtown, property tax awareness, and CR Live Streets.
- Continue to strengthen the City's social media presence by growing audiences, increasing engagement, and addressing misinformation when needed.
- Leverage the 2026 Co-op Student to tell the City's story by showcasing events and highlighting staff and their work.
- Expand the use of digital communication tools, including the Recreation App, City e-news updates, and the suite of tools available on the new City website.

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 400 employees, including 284 permanent 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

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
420 - HUMAN RESOURCES					
Expense					
Contracted Services	30,351	25,220	24,820	(400)	-1.6%
Other Operating Expenses	174,041	177,755	177,755	-	0.0%
Utilities	2,946	2,850	2,850	-	0.0%
Wages & Benefits	755,288	794,729	810,613	15,885	2.0%
Expense Total	962,627	1,000,554	1,016,038	15,485	1.5%
Grand Total	962,627	1,000,554	1,016,038	15,485	1.5%

Summary of budget changes from 2025 - 2026

- Transfer of IT licencing costs to the IT department.
- Increase in Wages and Benefits.

2025 Highlights

- **Recruitment:** Managed over 120 job competitions while navigating an ongoing, highly competitive labour market and persistent talent shortages.
- **Employee Retention and Workplace Culture:** In 2025, the vacancy rate (4.3%) and turnover rate (5.2%) decreased significantly compared to 2024 and recorded their lowest levels since 2020, reflecting stronger employee retention and greater workforce stability.

HR also delivered the 2025 Workplace Culture Employee Survey with a high response rate. Key culture strengths and opportunities were identified and will inform updated action plans.

- **Health and Safety:** Received the 2025 Organizational Safety Excellence Award by the BC Municipal Safety Association (BCMSA). The City also completed its third WorkSafeBC Certificate of Recognition (COR) audit, which resulted in a \$95,000 incentive to the City.
- **New Benefits Provider:** Led the transition to a new benefits provider for all eligible employees, delivering measurable cost savings and improved service outcomes for the City and its employees.
- **Training and Development:** Completed the first year of the corporate training program, providing in-house training and development opportunities for all employees.
- **Unit4 Implementation:** Continued to support preparations for the implementation of Unit4, which will replace some City systems, including Vadim and Info:HR, and will integrate with several others.

2026 Goals and Objectives

- Support for the Unit4 implementation.
- Renew the City and IAFF Local 1668 collective agreement.
- Lead organization-wide Workplace Culture initiatives, including action plans following from the 2025 all employee survey.
- Implement WorkSafeBC 2025 COR audit recommendations through a targeted action plan and prepare for the fourth COR audit in the fall of 2026.
- Complete and roll out key administrative policy updates.

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 and applications support
- ✓ Geographic Information Systems (GIS) hardware, software and cloud-based environments management
- ✓ Oversight and strategic coordination of municipal technology initiatives
- ✓ Website, mobile and cloud-based business requirements support
- ✓ Network operations and security
- ✓ Advisory guidance on emerging technologies, data management standards, and legislative requirements
- ✓ Support for the Campbell River RCMP detachment's technology needs

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
430 - INFORMATION TECHNOLOGY					
Revenue					
Other Revenue	(119,254)	(118,553)	(124,032)	(5,479)	4.6%
Revenue Total	(119,254)	(118,553)	(124,032)	(5,479)	4.6%
Expense					
Contracted Services	66,083	66,150	66,150	-	0.0%
Other Operating Expenses	747,188	867,701	1,030,056	162,355	18.7%
Utilities	59,347	76,460	76,460	-	0.0%
Wages & Benefits	1,031,747	1,180,533	1,212,123	31,590	2.7%
Expense Total	1,904,366	2,190,844	2,384,789	193,945	8.9%
Grand Total	1,785,112	2,072,291	2,260,757	188,466	9.1%

Summary of budget changes from 2025 - 2026

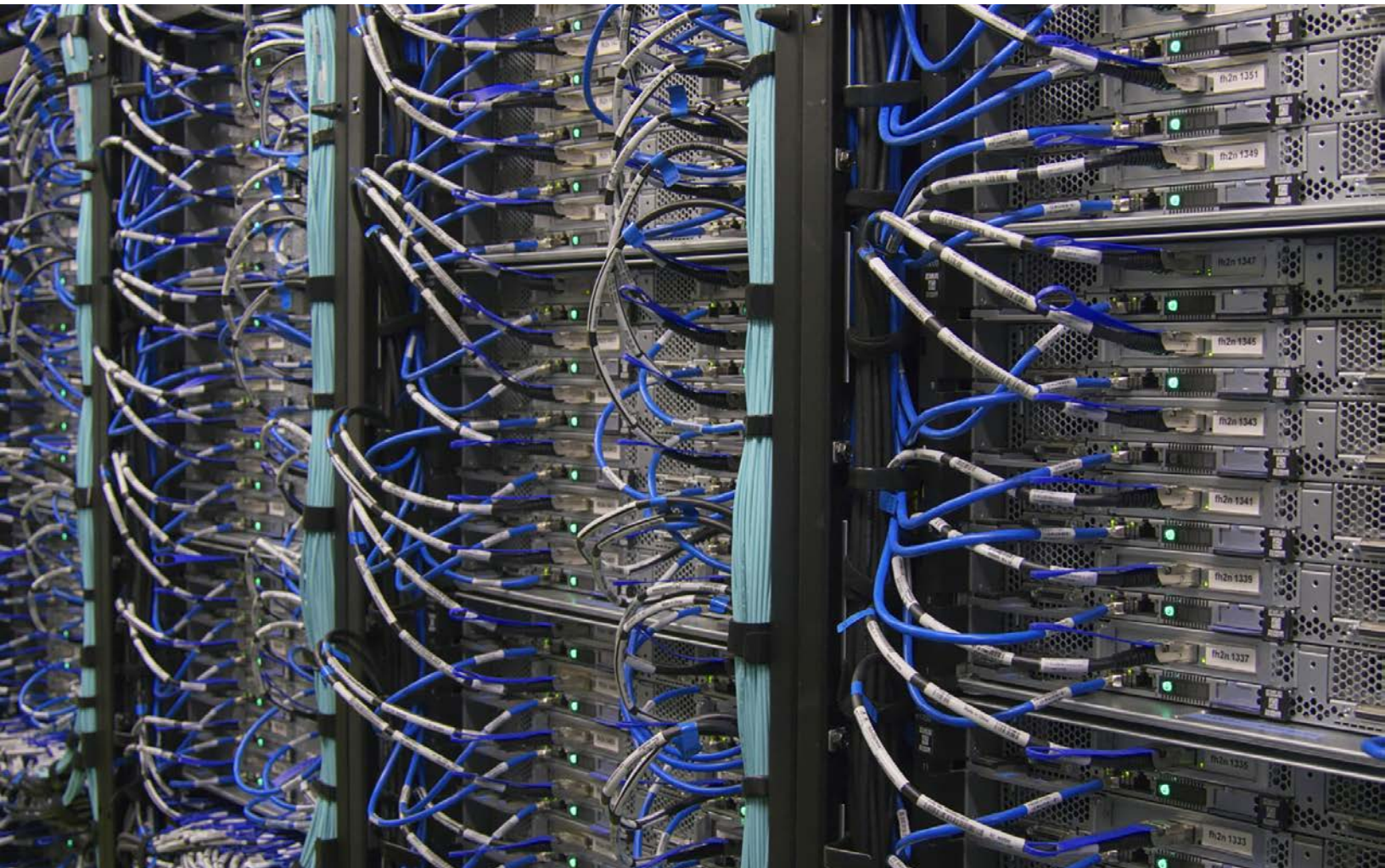
- Increase in contract service revenue with RCMP.
- Increase in licencing costs.
- Increase in Wages and Benefits.

2025 Highlights

- Provided technical expertise for the City's new campbellriver.ca website.
- Completed migration to Windows 11 ahead of Windows 10 End of Support deadline.
- Provided technical project support for the migration of Finance and HR systems to Unit4.
- Completed mandatory GIS updates to support the Federal Next Gen 9-1-1 implementation.

2026 Goals and Objectives

- Support the City's implementation of Unit4, and assume ownership and operational support of the system.
- Implement significant security improvements with new network security hardware.
- Complete a GIS audit to develop a multi-year strategic roadmap.
- Review and update disaster recovery and incident response playbooks.
- 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. The department carries out a wide variety of statutory responsibilities and supports legislative matters and decisions of Council, as outlined in the Community Charter. The department guides and delivers governance, accountability and transparency through the administration of the City's legislative services, Privacy Management Program and Records Management Program.

Core Services

- ✓ Coordination for Council meetings including agendas, minutes, bylaws and follow-up reports
- ✓ Legislative and procedural guidance for Council, Council-appointed bodies, and staff
- ✓ Administration and oversight of the City's Records Management Program, including classification, retention and disposition of corporate records
- ✓ Support for drafting, amending, and maintaining bylaws, Council policies, and Administrative policies
- ✓ *Freedom of Information and Protection of Privacy Act* (FOIPPA) compliance
- ✓ Privacy Management Program maintenance and development
- ✓ Signing authority for City-entered contracts and agreements
- ✓ Administration of local government elections and by-elections in accordance with statutory requirements
- ✓ City Hall reception and corporate switchboard services

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
440 - LEGISLATIVE SERVICES					
Expense					
Contracted Services	8,455	5,540	5,540	-	0.0%
Other Operating Expenses	49,086	64,920	64,920	-	0.0%
Utilities	874	1,600	1,600	-	0.0%
Wages & Benefits	381,970	438,312	450,341	12,029	2.7%
Expense Total	440,385	510,372	522,401	12,029	2.4%
Grand Total	440,385	510,372	522,401	12,029	2.4%

Summary of budget changes from 2025 - 2026

- Increase in Wages and Benefits.

2025 Highlights

- Welcomed and onboarded a Legislative Services Manager into the long vacant role.
- Completed Phase 1 Council agenda process update: review and system update for agenda building and processing of staff reports to Council.
- Completed department records cleanup and drafted City-wide records management plan.
- Processed 40 Freedom of Information (FOI) requests.

2026 Goals and Objectives

- Implement a Records Management Policy and Manual.
- Complete Phase 2 Council agenda process update: follow-up procedure, correspondence, and annual review.
- Review and update Delegations to Council process.
- Provide organization-wide privacy and records management training.
- Complete FOI system migration to SharePoint, and procedure update.
- Update procedural bylaws including Council Procedure bylaw and an amalgamated Delegation of Authority bylaw.
- Administer the 2026 Municipal Election.
- Develop and schedule orientation for incoming Council.



A photograph of a modern, multi-story residential building with a mix of dark grey, light grey, and wood-textured siding. The building features large windows and a flat roof. A large, semi-transparent blue shape is overlaid on the left side of the image, containing text. The sky is blue with some clouds.

2026 Base Operating Budget

Development Services

City Manager

Director of Development Services



Development Services Budget Summary

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
DEVELOPMENT SERVICES					
Revenue					
Fees & Charges	(1,435,697)	(1,280,600)	(1,349,600)	(69,000)	5.4%
Other Revenue	(380,462)	(206,500)	(206,500)	-	0.0%
Sales of Goods & Services	(34,500)	(32,000)	(30,000)	2,000	-6.3%
Revenue Total	(1,850,659)	(1,519,100)	(1,586,100)	(67,000)	4.4%
Expense					
Contracted Services	377,046	212,600	212,600	-	0.0%
Other Operating Expenses	127,833	133,980	135,980	2,000	1.5%
Utilities	5,419	5,300	5,300	-	0.0%
Wages & Benefits	1,923,564	2,066,593	2,124,012	57,419	2.8%
Expense Total	2,433,862	2,418,473	2,477,892	59,419	2.5%
Grand Total	583,203	899,373	891,792	(7,581)	-0.8%

SEGMENT VARIANCE

DEVELOPMENT SERVICES

Increase in Engineering Review Fees	(69,000)
Decrease in Zoning Applications Revenues	2,000
Increase in Legal Fees	2,000
Increase in Wages & Benefits	57,419
Overall Segment Variance	(7,581)
VARIANCE %	-

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.

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
500 - DIRECTOR OF DEVELOPMENT SERVICES					
Expense					
Other Operating Expenses	6,297	11,030	11,030	-	0.0%
Utilities	578	660	660	-	0.0%
Wages & Benefits	211,830	222,480	226,906	4,426	2.0%
Expense Total	218,704	234,170	238,596	4,426	1.9%
Grand Total	218,704	234,170	238,596	4,426	1.9%

Summary of budget changes from 2025 - 2026

- Increase in Wages and Benefits.

Development Services

The Development Services Division 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 235 building permit applications each year, with an annual construction value averaging over \$110 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

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
510 - DEVELOPMENT SERVICES					
Revenue					
Fees & Charges	(1,435,697)	(1,280,600)	(1,349,600)	(69,000)	5.4%
Other Revenue	(380,462)	(206,500)	(206,500)	-	0.0%
Sales of Goods & Services	(34,500)	(32,000)	(30,000)	2,000	-6.3%
Revenue Total	(1,850,659)	(1,519,100)	(1,586,100)	(67,000)	4.4%
Expense					
Contracted Services	377,046	212,600	212,600	-	0.0%
Other Operating Expenses	121,536	122,950	124,950	2,000	1.6%
Utilities	4,841	4,640	4,640	-	0.0%
Wages & Benefits	1,711,734	1,844,113	1,897,106	52,993	2.9%
Expense Total	2,215,158	2,184,303	2,239,296	54,993	2.5%
Grand Total	364,499	665,203	653,196	(12,007)	-1.8%

Summary of budget changes from 2025 - 2026

- Increase in Permitting Revenue.
- Increase in legal expenses.
- Increase in Wages and Benefits.

2025 Highlights

- Processed 55 development land use applications.
- Approved 8 subdivisions totalling 58 new lots.
- Administered 14 new subdivision applications that totalled 90 proposed lots.
- Processed 111 Works on City Land Permits and 1,849 BC 1 Calls.
- Approved planning applications for 175 residential units and 912 m² of commercial space.
- Responded to 610 planning-related enquiries.
- Processed 221 building permit applications with a total construction value of \$107 million, creating 349 new residential units.
- Processed 240 business licence applications and renewed 2,230 existing licences.
- Processed 400 Property Record Requests.
- Led updates to the proposed Development Cost Charges Bylaw, reviewing infrastructure projects, proposed rates, and benefit allocations, and supporting a six-month consultation process.

2026 Goals and Objectives

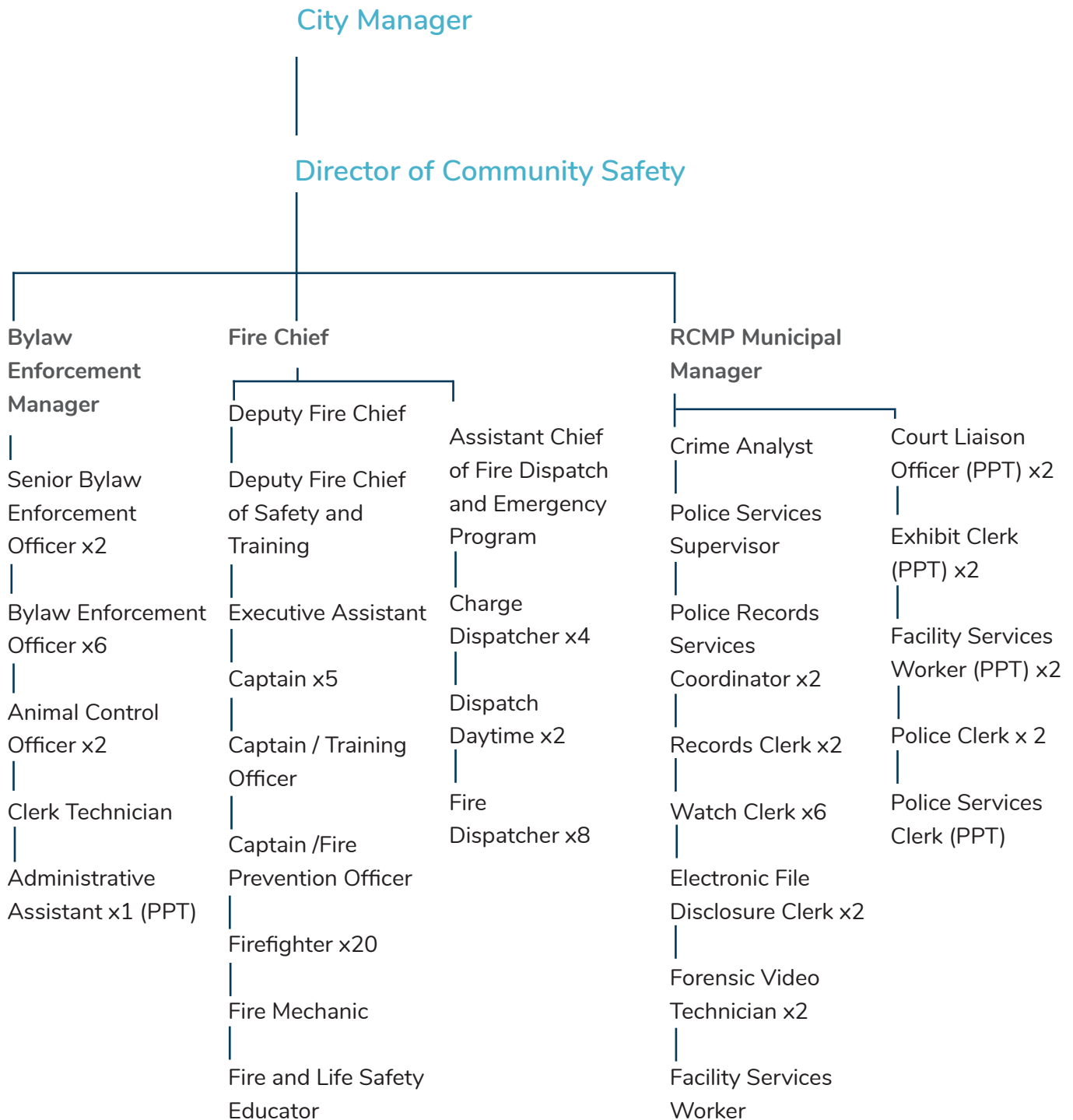
- Continue to implement recommendations outlined in the Development Approvals Processes Review.
- Adopt a new Development Cost Charges Bylaw.
- Modernize and update a Latecomer Policy.
- Assist Community Planning and Livability with Official Community Plan and Zoning Bylaw updates.
- Move to digital applications for building, business licence and planning applications.
- Implement a new online application and payment process for Property Record Requests.
- Update the Procedures and Delegation Bylaw and the Business Licence Bylaw.
- Conduct a review of the Sign Bylaw, with a concentration on simplification and clarity.



2026 Base Operating Budget

Community Safety





Community Safety Budget Summary

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
COMMUNITY SAFETY					
Revenue					
Fees & Charges	(2,823,525)	(3,078,485)	(3,506,268)	(427,784)	13.9%
Other Revenue	(967,490)	(628,821)	(645,970)	(17,149)	2.7%
Sales of Goods & Services	(46,217)	(42,000)	(42,400)	(400)	1.0%
Revenue Total	(3,837,232)	(3,749,306)	(4,194,638)	(445,333)	11.9%
Expense					
Contracted Services	10,051,450	12,477,536	12,720,692	243,156	1.9%
Insurance	89,129	103,814	108,956	5,142	5.0%
Other Operating Expenses	1,277,984	1,228,665	1,316,738	88,073	7.2%
Utilities	100,826	102,110	106,200	4,090	4.0%
Wages & Benefits	11,379,725	11,629,876	12,475,890	846,014	7.3%
Expense Total	22,899,114	25,542,001	26,728,476	1,186,475	4.6%
Grand Total	19,061,882	21,792,695	22,533,837	741,142	3.4%

SEGMENT VARIANCE

COMMUNITY SAFETY

Increase in E-911 Contract Revenue	(98,000)
Increase in RCMP Building Lease Revenues	(15,000)
Increase in Shared Fire Services with First Nations and SRD (\$225,000 transferred from Fiscal Services)	(337,908)
Increase in RCMP Contract Costs	275,819
Decrease in Prisoner Detention Contract	28,478
Increase in Insurance	5,142
Increase in Wages and Benefits	846,014
Increase in Utilities	4,090
Decrease in Fire Fleet and Equipment Costs	(7,568)
Other Miscellaneous Expenses	40,076
Overall Segment Variance	741,142
VARIANCE %	-

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.

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
600 - DIRECTOR OF COMMUNITY SAFETY					
Expense					
Contracted Services	802	-	-	-	0.0%
Other Operating Expenses	13,672	11,030	11,030	-	0.0%
Utilities	592	-	576	576	0.0%
Wages & Benefits	188,179	207,193	211,310	4,117	2.0%
600 - DIRECTOR OF COMMUNITY SAFETY	203,245	218,223	222,916	4,693	2.2%
Grand Total	203,245	218,223	222,916	4,693	2.2%

Summary of budget changes from 2025 - 2026

- Increase in telecommunications costs.
- Increase in Wages and Benefits.

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

- ✓ Bylaw compliance response and complaint investigation
- ✓ Proactive downtown foot patrols in City facilities and public spaces
- ✓ Animal control services within the City, Strathcona Regional District Area D, and Wei Wai Kum and We Wai Kai First Nations reserve lands
- ✓ Downtown parking enforcement and downtown security service management

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
610 - BYLAW ENFORCEMENT					
Revenue					
Fees & Charges	(72,384)	(61,468)	(61,776)	(307)	0.5%
Other Revenue	-	(2,616)	(2,629)	(13)	0.5%
Revenue Total	(72,384)	(64,084)	(64,405)	(320)	0.5%
Expense					
Contracted Services	119,623	123,428	125,199	1,771	1.4%
Other Operating Expenses	44,596	46,021	46,021	-	0.0%
Utilities	6,799	2,220	2,220	-	0.0%
Wages & Benefits	621,423	560,384	617,209	56,826	10.1%
Expense Total	792,441	732,053	790,650	58,597	8.0%
Grand Total	720,057	667,968	726,245	58,277	8.7%

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
612 - ANIMAL CONTROL					
Revenue					
Fees & Charges	(123,984)	(144,190)	(131,918)	12,272	-8.5%
Revenue Total	(123,984)	(144,190)	(131,918)	12,272	-8.5%
Expense					
Contracted Services	113,977	15,000	15,000	-	0.0%
Insurance	2,499	2,889	2,984	96	3.3%
Other Operating Expenses	18,506	26,903	51,897	24,994	92.9%
Utilities	2,979	2,905	2,923	18	0.6%
Wages & Benefits	164,536	300,322	314,639	14,316	4.8%
Expense Total	302,497	348,019	387,443	39,425	11.3%
Grand Total	178,513	203,829	255,526	51,697	25.4%

Summary of budget changes for Bylaw Enforcement from 2025 - 2026

- Increase in fine revenue
- Increase in Wages and Benefits

2025 Highlights

- **Enhanced Downtown Foot Patrols:** Significantly increased daily downtown foot patrol hours, including regular encampment cleanups, to improve safety and cleanliness and address bylaw violations such as public liquor consumption.
- **Increased Bylaw Compliance Activity:** Responded to 1,630 bylaw complaint files across various City bylaws, representing an increase over 2024.
- **Expanded Enforcement Coverage:** Implemented bylaw enforcement coverage seven days per week, 365 days per year.
- **Strengthened Downtown Safety Collaboration:** Worked closely with the Downtown Business Improvement Association, downtown businesses, and social service providers to address issues and support information sharing, and participated in the Downtown Safety Working Group to support coordinated responses to downtown challenges.
- **Animal Control Operations:** Delivered animal control patrols within the City, Strathcona Regional District, and Wei Wai Kum and We Wai Kai First Nations lands, responding to an increased number of complaints year over year.
- **Increased Security Presence:** Expanded downtown security foot patrol hours, patrol areas, and staffing levels.
- **Department Relocation Completed:** Relocated the Bylaw Enforcement Department to the Centennial Building to accommodate the Reimagine the Row development on Shoppers Row.
- **New Bylaw Adopted:** Adopted nuisance illumination bylaw regulations to address light-related impacts in the community.

Summary of budget changes for Animal Control from 2025 - 2026

- Reduction in overall fine revenue and impound fees
- Increase in cost allocations due to delivering service internally
- Increase in Wages and Benefits

2026 Goals and Objectives

- Further increase foot patrols to continue 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.
- Recruit two additional bylaw enforcement officers and a part-time bylaw administrative assistant.
- Implement the Nuisance Abatement and Cost Recovery Bylaw and procedure to recover costs related to repeated attendances at designated nuisance properties.
- Enhance relationships with downtown businesses, the Downtown BIA, and social service providers to address downtown issues, and continue to participate in the Downtown Safety Working Group.
- Formalize the partnership with provincial community outreach staff to help address risk and conflict and connect individuals with services and support.
- Continue to optimize bylaw's coverage of the downtown, using an enhanced enforcement strategy.
- Enhance dog licencing compliance.

Emergency Fire Dispatching Services and (E-911) 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 around-the-clock, the City's dispatch centre, under 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
- ✓ Legislative reporting and incident tracking support
- ✓ Emergency management liaison services between the City and Strathcona Regional District
- ✓ Emergency Operations Centre (EOC) establishment, activation, and coordination support
- ✓ Emergency management planning, training, activation, demobilization, and recovery support
- ✓ Fire department information sharing through mobile computer-aided dispatch systems
- ✓ Ongoing radio communications to support fire department operations and resource access
- ✓ Emergency resource coordination and support upon request by fire departments
- ✓ Radio communications training for fire agencies within the North Island 9 1 1 service area
- ✓ Emergency management readiness and operational support for first responders and public safety

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
623 - E-911					
Revenue					
Fees & Charges	(1,787,449)	(2,009,000)	(2,107,000)	(98,000)	4.9%
Other Revenue	(24,997)	-	-	-	0.0%
Revenue Total	(1,812,446)	(2,009,000)	(2,107,000)	(98,000)	4.9%
Expense					
Contracted Services	1,506	5,000	5,000	-	0.0%
Insurance	606	668	701	33	5.0%
Other Operating Expenses	96,724	46,488	46,724	236	0.5%
Utilities	1,206	1,300	1,300	-	0.0%
Wages & Benefits	1,452,523	1,895,971	1,989,809	93,838	4.9%
Expense Total	1,552,563	1,949,427	2,043,534	94,108	4.8%
Grand Total	(259,882)	(59,573)	(63,466)	(3,892)	6.5%

Summary of budget changes from 2025 - 2026

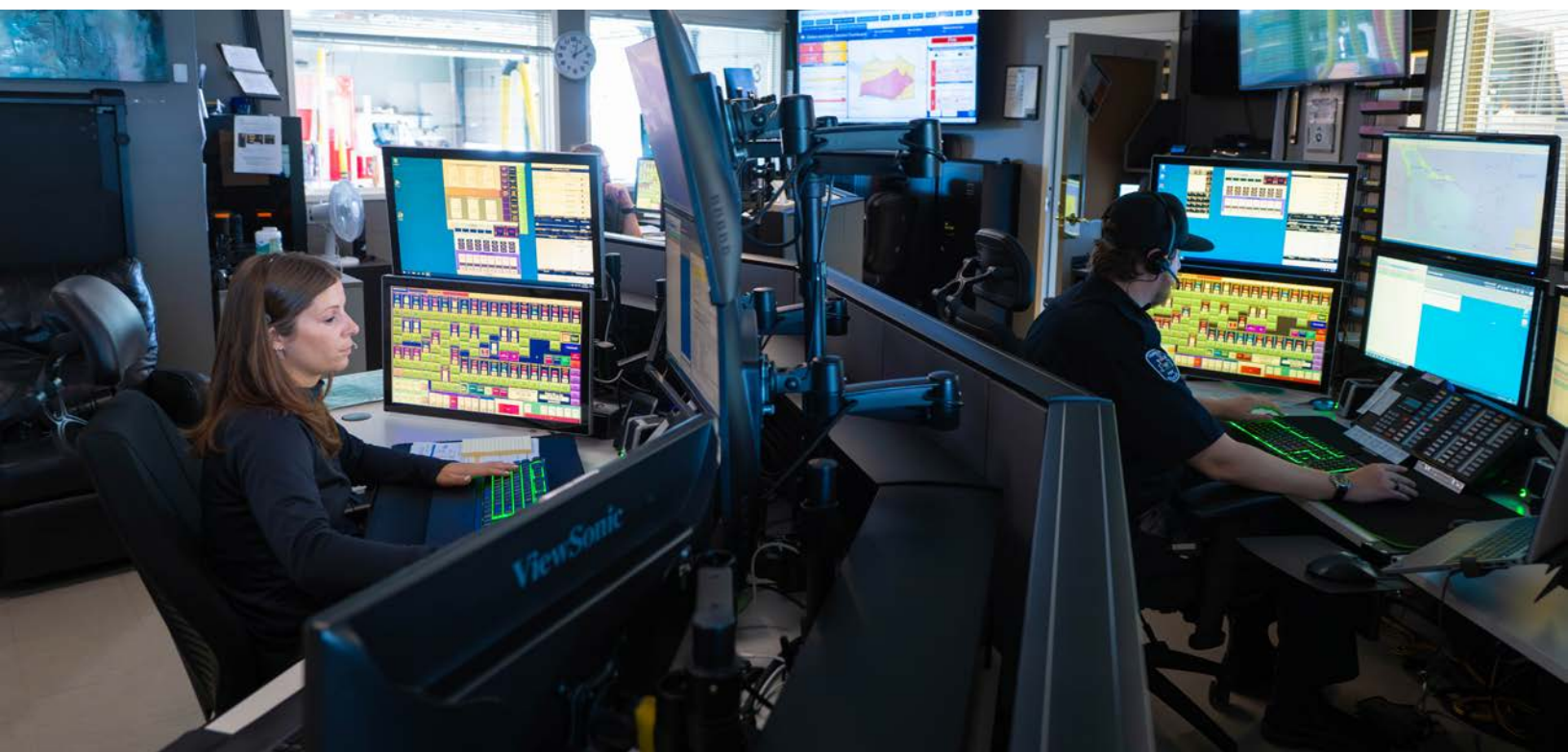
- Increase in contract revenue with North Island 911.
- Increase in wages and benefits from salary increases and adding new staff.

2025 Highlights

- Celebrated 30 years of public safety communications on behalf of North Island 911.
- Supported two wildfires of note in the Province of BC on Vancouver Island.
- Provided dispatch services for over 27,000 fire and medical emergency incidents to 81 fire departments within the NI911 Corporation Service area.
- Continued to test and build business continuity plans for backup fire dispatch services with the Regional District of Fraser-Fort George.
- Created a position 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.
- Designed and installed a clean agent extinguisher system in the server room at #1 Fire Station.
- Implemented Rapid SOS, a tool used to accurately locate emergencies

2026 Goals and Objectives

- 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.
- Continue to improve 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 Emergency Management plans and make recommendations for areas of growth.



Fire Protection

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 28 career firefighters, 45 paid-on-call firefighters, one fire mechanic, one FireSmart coordinator, and one fire prevention officer. The department provides professional fire protection services, maintains legislative obligation to life safety and provides 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 (including confined space, low and high angle rope, tower crane, shore-based swift water and 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 investigations
- ✓ Development Plan review
- ✓ Emergency Management
- ✓ Fire fleet maintenance

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
620 - FIRE SERVICES					
Revenue					
Fees & Charges	(727,657)	(751,809)	(1,089,717)	(337,908)	44.9%
Other Revenue	(184,241)	(36,794)	(37,030)	(236)	0.6%
Revenue Total	(911,897)	(788,603)	(1,126,747)	(338,144)	42.9%
Expense					
Contracted Services	80,537	45,100	49,144	4,044	9.0%
Insurance	54,167	61,669	64,752	3,083	5.0%
Other Operating Expenses	1,012,585	972,280	1,043,755	71,474	7.4%
Utilities	28,766	25,351	25,359	7	0.0%
Wages & Benefits	6,698,246	6,172,986	6,770,866	597,880	9.7%
Expense Total	7,874,299	7,277,387	7,953,875	676,488	9.3%
Grand Total	6,962,402	6,488,784	6,827,128	338,344	5.2%

Summary of budget changes from 2025 - 2026

- Increase in revenues under agreement with regional partners.

2025 Highlights

- Responded to 4,268 calls for service.
- Recruited seven additional paid-on-call firefighters.
- Hired and onboarded a dispatcher, promoted a Captain to Deputy Fire Chief and promoted a Deputy Fire Chief to Fire Chief.
- Launched the first phase of firefighter medical screening to support prevention and early intervention for chronic illnesses prevalent in the fire service.
- Implemented the UBCM FireSmart Grant with the support of two local First Nation partners.
- Enhanced partnerships with First Nations and community groups around Emergency Management.
- Implemented strategies to reduce overtime.
- Commissioned a new decontamination vehicle.
- Replaced our fleet of breathing apparatus.

2026 Goals and Objectives

- Complete the Fire Master Plan.
- Update the Community Wildfire Resiliency Plan.
- Negotiate and renew the City's Collective Agreement with IAFF Local 1668.
- Recommend revisions to the City's fire bylaws.
- Continue the medical screening program for firefighters.
- Integrate recent changes to the Fire Safety Act into City policies.
- Begin service delivery to the Duncan Bay road area of the SRD.
- Continue work on the Aerial apparatus – ladder truck replacement process.
- Review fleet services to determine needs and replacement intervals.
- Replace the City's portable radios and thermal imaging cameras.
- Standardize the department's uniform policy to include paid-on-call firefighters.



RCMP

The City funds 46 RCMP Members in the Campbell River Detachment, bringing the authorized establishment to 49 officers for 2025.

The RCMP, through policing and protective services initiatives, addresses crimes related to substance abuse, against persons and property , involving traffic law enforcement, as well as crime reduction strategies.

Core Services

- ✓ Policing and protective services
- ✓ Enhanced community relations with participation in as many community events as possible
- ✓ Drug enforcement
- ✓ Traffic enforcement
- ✓ First Nations policing
- ✓ Crime reduction strategies

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
640 - RCMP					
Revenue					
Other Revenue	(299,000)	(407,411)	(407,411)	-	0.0%
Revenue Total	(299,000)	(407,411)	(407,411)	-	0.0%
Expense					
Contracted Services	9,416,293	11,760,145	12,035,964	275,819	2.3%
Other Operating Expenses	2,222	4,630	4,630	-	0.0%
Expense Total	9,418,514	11,764,775	12,040,594	275,819	2.3%
Grand Total	9,119,514	11,357,364	11,633,183	275,819	2.4%

Summary of budget changes from 2025 - 2026

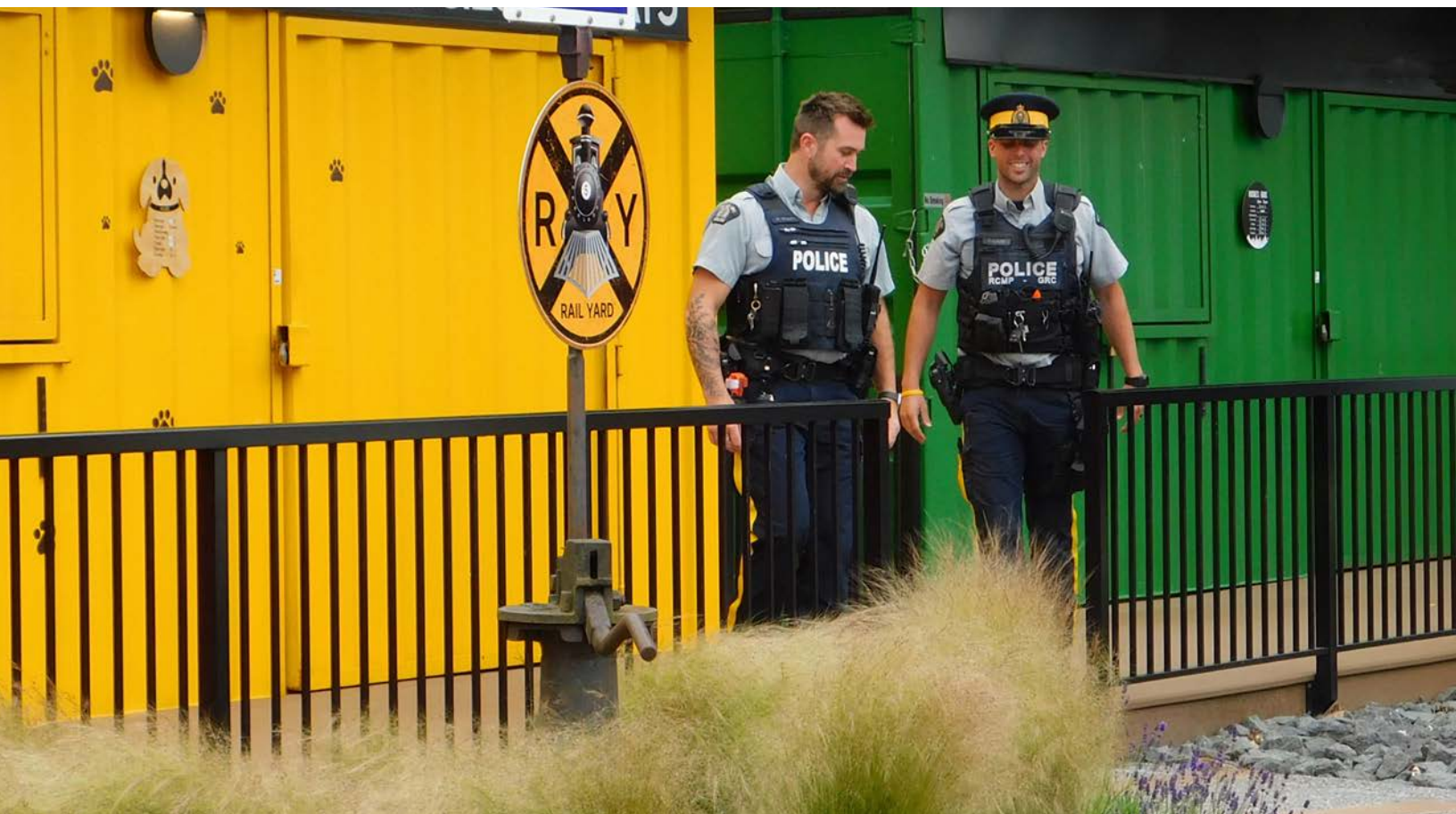
- Increase in RCMP contracted services.

2025 Highlights

- Responded to 16,124 calls for service; a 9.8 per cent decrease over 2024.
- Submitted 684 submissions to the Crown for charge approval; a 1.3 per cent increase over 2024.
- Implemented the National Body Worn Camera program for front line officers.

2026 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 facilitating high school education awareness.
- 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.
- Monitor operational impact of National Body Worn Camera Program.



RCMP Municipal Support

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

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
630 - RCMP MUNICIPAL SUPPORT					
Revenue					
Fees & Charges	(19,053)	(21,000)	(21,200)	(200)	1.0%
Other Revenue	(452,116)	(182,000)	(198,900)	(16,900)	9.3%
Sales of Goods & Services	(46,217)	(42,000)	(42,400)	(400)	1.0%
Revenue Total	(517,387)	(245,000)	(262,500)	(17,500)	7.1%
Expense					
Contracted Services	318,713	528,863	490,385	(38,478)	-7.3%
Insurance	31,858	38,589	40,518	1,929	5.0%
Other Operating Expenses	82,548	101,640	93,008	(8,632)	-8.5%
Utilities	58,843	69,768	73,256	3,489	5.0%
Wages & Benefits	2,142,473	2,364,839	2,436,828	71,989	3.0%
Expense Total	2,634,435	3,103,699	3,133,996	30,297	1.0%
Grand Total	2,117,049	2,858,699	2,871,496	12,797	0.4%

Summary of budget changes from 2026-2026

- Increase in fee and charges revenue.
- Reduction contracted service costs.
- Increase in wages and benefits.

2025 Highlights

- Provided administrative support services for 16,124 RCMP files.
- Processed 684 submissions to the Crown for charge approval.
- Processed 1,186 police information checks (642 employment/other, 17 student and 522 volunteer) and 519 civil fingerprint submissions (an 8% increase over 2024).
- Received 85 referrals to the Restorative Justice program; a 31% increase over 2024.
- 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 279 tips to Crime Stoppers. From these tips, nine arrests were made; four vehicles recovered; and a total of \$321,620 worth of property, cash and/or drugs were recovered or seized.

2026 Goals and Objectives

- Continue to review and align administrative and operational support services with RCMP demands for service.
- Monitor administrative and operational requirements generated by the RCMP National Body Worn Camera Program.
- Continue to 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.
- Continue to 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.
- Continue to improve the work environment focused on health and safety, wellness, training and development and a positive culture.

Victim Services

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

Core Services

- ✓ Victim support and assistance
- ✓ Emotional support services
- ✓ Referral to community and social service agencies
- ✓ Court process information and justice system support
- ✓ Financial benefits information and application support

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
632 - VICTIM SERVICES					
Revenue					
Fees & Charges	(92,998)	(91,017)	(94,658)	(3,641)	4.0%
Revenue Total	(92,998)	(91,017)	(94,658)	(3,641)	4.0%
Expense					
Contracted Services	-	-	-	-	0.0%
Other Operating Expenses	7,132	19,673	19,673	-	0.0%
Utilities	1,642	566	566	-	0.0%
Wages & Benefits	112,346	128,180	135,228	7,048	5.5%
Expense Total	121,120	148,419	155,467	7,048	4.7%
Grand Total	28,121	57,402	60,809	3,407	5.9%

Summary of budget changes from 2025 - 2026

- Increase in wages and benefits.

2025 Highlights

- Provided continued support and assistance to victims and witnesses of crime and trauma, for 403 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.

2026 Goals and Objectives

- Continue to provide crisis intervention and immediate and follow-up assistance to victims and witnesses of crime and trauma.
- Continue to enhance the Victim Services volunteer program to directly work with victims of crime and call-outs.
- Expand critical incident response to call-outs from hospital.
- Host and/or participate in victim-related events.
- Provide public education and promote awareness regarding victims' issues.



2026 Base Operating Budget

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 x3

Labourer II x2

Labourer I x4

Clerk Technician

Mechanic x3

Dispatcher x2

Parks Manager

Environmental Specialist (Natural Resources)

Parks Supervisor

Greenspace Coordinator

Horticulture Supervisor

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 Specialist II x2

Equipment Operator Specialist I

Clerk Technician

Operations Manager
Utilities

Liquid Waste Services
Manager

Supervisor x2

Engineering
Technologist III

Utility Operator III

Utility Operator II x4

Utility Operator I

Combination Truck

Electrical Instrumentation
Technician

Clerk Technician

Water Manager

Engineering
Technologist III

Environmental
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

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
OPERATIONS					
Revenue					
Fees & Charges	(63,855)	(55,000)	(67,000)	(12,000)	21.8%
Other Revenue	(388,067)	(74,334)	(75,040)	(705)	0.9%
Sales of Goods & Services	(98,348)	(82,460)	(82,460)	-	0.0%
Revenue Total	(550,270)	(211,794)	(224,500)	(12,705)	6.0%
Expense					
Contracted Services	1,846,856	1,668,061	1,668,061	-	0.0%
Insurance	252,313	329,839	345,551	15,712	4.8%
Other Operating Expenses	2,783,964	2,615,260	2,647,452	32,192	1.2%
Utilities	843,852	1,015,951	959,386	(56,565)	-5.6%
Wages & Benefits	5,654,163	5,614,814	5,782,604	167,790	3.0%
Expense Total	11,381,148	11,243,924	11,403,053	159,129	1.4%
Grand Total	10,830,878	11,032,130	11,178,553	146,424	1.3%

SEGMENT VARIANCE

OPERATIONS

Increase in Fees and Charges Based on Fee Review	(12,705)
Increase in Insurance Premiums	15,712
Increase in Fuel and Oil	9,850
Increase in Garbage and Tipping	1,089
Reduction in Utilities Based on Actual Spending	(56,565)
Increase in Miscellaneous Expenses	21,253
Increase in Wages & Benefits	167,790
Overall Segment Variance	146,424
VARIANCE %	-

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, and liquid waste services, with an emphasis on asset management, implementing strategic goals, and delivery of essential services to the community.

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
700 - DIRECTOR OF OPERATIONS					
Expense					
Other Operating Expenses	12,616	24,160	24,160	-	0.0%
Utilities	2,482	1,000	1,000	-	0.0%
Wages & Benefits	25,907	105,490	107,539	2,049	1.9%
Expense Total	41,005	130,650	132,699	2,049	1.6%
Grand Total	41,005	130,650	132,699	2,049	1.6%

Summary of budget changes from 2025 - 2026

- Increase in wages and benefits.

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.

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
320 - CAPITAL PROJECTS					
Expense					
Contracted Services	-	530	530	-	0.0%
Other Operating Expenses	24,136	19,625	19,625	-	0.0%
Utilities	2,459	1,980	1,980	-	0.0%
Wages & Benefits	666,137	754,233	775,248	21,015	2.8%
Expense Total	692,731	776,368	797,383	21,015	2.7%
Transfers to Reserves					
Wage Transfers	(423,663)	(621,735)	(639,643)	(17,908)	2.9%
320 - CAPITAL PROJECTS Total	269,068	154,633	157,740	3,107	2.0%
Grand Total	269,068	154,633	157,740	3,107	2.0%

Summary of budget changes from 2025 - 2026

- Increases in wages and benefits.
- Increase in transfers to reserves.

2025 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.
- Worked with Fisheries and Oceans Canada (DFO) and City consultants on repairing the north section of the Seagull Walkway and identifying suitable habitat compensation sites. Project and compensation designs have been submitted to DFO for approval. Completed 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.
- Continued the design phase for the John Hart Reservoir at the Water Supply Centre, with design drawings now 90% completed.
- Continued design work for the Lift Station #1 Revitalization project.
- Advanced the detailed design for the Campbellton Sewer System Upgrades, with drawings now at 90%.
- Issued the tender for Phase 1 of the Erickson Road Rehabilitation project.

2026 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 development habitat compensation.
- Finalize detailed design and tender construction of new water mains on Simms Road.
- Complete design and tender preparation for the John Hart Reservoir, Campbellton Sewer System Upgrades, Sewer Main Point Repairs and Hwy 19 Left Turn Lane into Ocean Shores Condos projects.
- Complete Phase 1 of the Erickson Road Rehabilitation project.
- Continue design work for the Interceptor Corrosion Mitigation project.
- Redevelop Nunn's Creek Park.



Fleet

The Fleet Department maintains and manages the City's fleet of vehicles and equipment, ensuring their safe, reliable, and cost-effective operation. The department oversees approximately 130 vehicles and about 100 pieces of auxiliary equipment, including backup generators for City facilities, small engines, tow-behind units, and various small tools.

Through proactive maintenance, strategic asset management, and responsive support, the Fleet Department plays a vital role in enabling seamless City operations—including critical services at the airport—and delivering high-quality infrastructure and community services.

Core Services

- ✓ Preventive and corrective vehicle maintenance
- ✓ Safety inspections and compliance checks
- ✓ Support for after-hours emergencies, breakdowns, and roadside assistance for City vehicles
- ✓ In-house maintenance for small tooling, fabrication services, and standby generator maintenance

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
720 - FLEET					
Expense					
Contracted Services	204,744	202,130	202,130	-	0.0%
Insurance	111,958	135,662	141,767	6,105	4.5%
Other Operating Expenses	873,554	810,732	819,200	8,468	1.0%
Utilities	2,745	2,200	2,200	-	0.0%
Wages & Benefits	603,754	603,845	622,997	19,152	3.2%
Expense Total	1,796,755	1,754,569	1,788,294	33,725	1.9%
Grand Total	1,796,755	1,754,569	1,788,294	33,725	1.9%

Summary of budget changes from 2025 - 2026

- Increase in wages and benefits.
- Increase in insurance.
- Increase in fuel and oil.

2025 Highlights

- Successfully replaced several aging fleet units, including multiple light-duty vehicles, heavy-duty service trucks, and a range of essential support equipment. These upgrades improved reliability, safety, and operational efficiency during challenging seasonal conditions.

2026 Goals and Objectives

- Help lead the transition to the City's new Operations Management System (OMS), which will centralize and streamline all preventative maintenance scheduling, service ticketing, and asset management functions for the entire fleet.

Stores

The Stores Department is responsible for managing internal parts and materials, maintaining approximately 1,700 stock-keeping units (SKUs) with an estimated total value of \$350,000. The department provides support and supply services to all City departments.

Stores operates as the City's primary shipping and receiving hub and manages the Dogwood Operations Centre yard. Inventory includes a broad range of repair clamps, pipes, and fittings used for emergency water and sewer utility repairs—many of which are not readily available through local suppliers. These materials are essential to ensuring uninterrupted delivery of City services.

In addition, the Stores Department oversees a tool crib and administers the City's in-house fuel depot.

Core Services

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

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
722 - STORES					
Expense					
Contracted Services	-	-	-	-	0.0%
Other Operating Expenses	(31,153)	(31,528)	(33,282)	(1,754)	5.6%
Utilities	631	500	500	-	0.0%
Wages & Benefits	97,179	104,227	107,444	3,217	3.1%
722 - STORES Total	66,658	73,199	74,662	1,462	2.0%
Grand Total	66,658	73,199	74,662	1,462	2.0%

Summary of budget changes from 2025 - 2026

- Increase in wages and benefits.

2025 Highlights

- Launched the stores inventory module in OMS.
- Began inventory implementation in Unit-4
- Procured safety gear for the Operations Division.

2026 Goals and Objectives

- Complete implementation of inventory into Unit-4.
- Conduct an inventory gap analysis to verify that stock items and inventory levels adequately support operational requirements.
- Perform yard inventory cleanup and reorganization.
- Enhance and implement standardized tool crib processes.

Facilities

Facilities is responsible for the maintenance, repair, and lifecycle management of more than 300,000 square feet of space across over 30 facilities, including office, recreational, operational, cultural, and residential buildings. The portfolio has an estimated total replacement value of approximately \$200 million.

The department provides ongoing support to non-profit tenants operating within City-owned facilities and leads corporate security initiatives, including oversight of the City's networked video surveillance and access control systems.

In addition, Facilities is responsible for the development and delivery of the departmental capital plan, ensuring that infrastructure renewal, major maintenance, and facility upgrades are strategically planned, prioritized, and executed to protect and enhance the City's assets.

Core Services

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

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
724 - FACILITIES					
Revenue					
Other Revenue	(8,738)	(8,121)	(8,161)	(41)	0.5%
Revenue Total	(8,738)	(8,121)	(8,161)	(41)	0.5%
Expense					
Contracted Services	836,731	824,449	824,449	-	0.0%
Insurance	123,303	173,378	182,047	8,669	5.0%
Other Operating Expenses	169,998	192,587	193,970	1,383	0.7%
Utilities	199,790	224,883	233,633	8,750	3.9%
Wages & Benefits	583,565	616,605	634,396	17,790	2.9%
Expense Total	1,913,388	2,031,903	2,068,494	36,591	1.8%
Grand Total	1,904,649	2,023,782	2,060,333	36,551	1.8%

Summary of budget changes from 2025 - 2026

- Increase in wages and benefits.
- Increase in insurance.
- Increase in fuel, oil and electricity.

2025 Highlights

- Refined and adapted the Facilities Department to the City's Operations Management System.
- Completed structural repairs at the Discovery Pier.
- Completed the RCMP Parking lot expansion and security upgrades.
- Temporarily relocated the Downtown Safety Office to support the Reimagine the Row Project.
- Completed bathroom renovations in City Hall, including the addition of an accessible bathroom.

2026 Goals and Objectives

- Leverage OMS data to drive informed decision-making in operations, maintenance, and asset renewal plans.
- Update fall protection at the Museum, Fire Training Facility and the Library.
- RCMP Chiller and Controls Replacement.
- Maritime Heritage Centre roof and heat pump replacement.
- Fire Hall #1 roof replacement.
- Expand and update the City CCTV, entry and alarm system.



Roads

The Roads Department is committed to maintaining, repairing, and improving the City's road network and associated infrastructure. With over 200 km of roads, including arterial, collector, and local roads, the department delivers essential services to ensure safe, efficient, accessible, and sustainable transportation for residents, businesses, and visitors in Campbell River.

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

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
730 - ROADS					
Revenue					
Other Revenue	(347,276)	(35,000)	(35,000)	-	0.0%
Revenue Total	(347,276)	(35,000)	(35,000)	-	0.0%
Expense					
Contracted Services	532,006	418,972	418,972	-	0.0%
Insurance	2,492	3,390	3,458	68	2.0%
Other Operating Expenses	1,031,307	847,831	847,831	-	0.0%
Transfers from own funds	199	-	-	-	0.0%
Utilities	448,962	604,812	528,744	(76,068)	-12.6%
Wages & Benefits	1,384,284	1,484,565	1,528,510	43,944	3.0%
730 - ROADS Total	3,051,975	3,324,571	3,292,516	(32,055)	-1.0%
Grand Total	3,051,975	3,324,571	3,292,516	(32,055)	-1.0%

Summary of budget changes from 2025 - 2026

- Reduction in utilities to align with actual spending.
- Increases in wages and benefits.

2025 Highlights

- Responded to more than 1,800 service requests.
- Completed multiple asphalt resurfacing projects throughout the City.
- Assisted with the site preparation at Homewood, a temporary supportive housing project.

2026 Goals and Objectives

- Complete the Argonaut Road Asphalt Renewal project.
- Make parking lot improvements.
- Create a left turn lane at 169 S Island Hwy.



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 the 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 26 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, and McIvor Lake beach
- ✓ 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

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
732 - PARKS					
Revenue					
Fees & Charges	(63,855)	(55,000)	(67,000)	(12,000)	21.8%
Other Revenue	(16,478)	(15,000)	(15,000)	-	0.0%
Revenue Total	(80,333)	(70,000)	(82,000)	(12,000)	17.1%
Expense					
Contracted Services	268,795	211,700	211,700	-	0.0%
Insurance	14,473	17,294	18,159	865	5.0%
Other Operating Expenses	697,106	731,852	755,947	24,095	3.3%
Transfers from own funds	149	-	-	-	0.0%
Utilities	183,280	171,135	181,209	10,075	5.9%
Wages & Benefits	2,660,642	2,483,689	2,559,402	75,714	3.0%
732 - PARKS Total	3,744,111	3,545,669	3,644,417	98,748	2.8%
Grand Total	3,744,111	3,545,669	3,644,417	98,748	2.8%

Summary of budget changes from 2025 - 2026

- Increases in fees and charges revenue.
- Increases in Fuel and Oil.
- Increase in equipment cost allocations · Increases in wages and benefits.

2025 Highlights

- Replaced the protective surface at Robert Ostler Park.
- Completed the renewal of the median flower beds from Forberg Road to Hilchey Road.
- Continued the Downtown Cleanliness Initiative.
- Completed downtown decorative lighting upgrades.
- Received and addressed 695 service requests.

2026 Goals and Objectives

- Continue development of asset management plan for parks standards.
- Complete Nunns Creek Park Redevelopment.
- Continue with the Parks Irrigation Strategy upgrades.
- Continue implementation of Asset Management – Park Infrastructure Renewal.
- Complete the Baikie Island Bridge Replacement project.
- Install protective netting at Willow Point Park.
- Install new bear-proof garbage receptacles.
- Design Park Space for Quinsam Heights Neighborhood.
- Re-design Robert Ostler Park.



Cemeteries

The Parks Department 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

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
734 - CEMETERIES					
Revenue					
Other Revenue	(15,575)	(16,214)	(16,878)	(665)	4.1%
Sales of Goods & Services	(98,348)	(82,460)	(82,460)	-	0.0%
Revenue Total	(113,923)	(98,674)	(99,338)	(665)	0.7%
Expense					
Contracted Services	4,580	10,280	10,280	-	0.0%
Insurance	88	114	119	6	5.0%
Other Operating Expenses	6,399	20,001	20,001	-	0.0%
Utilities	3,503	9,441	10,119	678	7.2%
Wages & Benefits	56,358	83,895	86,713	2,818	3.4%
Expense Total	70,928	123,730	127,232	3,502	2.8%
Grand Total	(42,995)	25,056	27,894	2,837	11.3%

Summary of budget changes from 2025 - 2026

- Increases in fees and charges revenue · Increases in wages and benefits.

2025 Highlights

- Removed invasive species from Elk Falls Cemetery.
- Completed 58 interments.

2026 Goals and Objectives

- Maintain Campbell River's Elk Falls and Highway 19 cemeteries.
- Improve levels of service at cemeteries through focused staffing role.
- 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

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
UTILITIES					
Revenue					
Fees & Charges	(17,493,420)	(18,123,410)	(18,610,929)	(487,518)	2.7%
Investment Income	(1,762,539)	(1,453,500)	(1,250,000)	203,500	-14.0%
Other Revenue	(538,530)	(55,200)	(55,000)	200	-0.4%
Tax Revenue	(758,190)	(749,500)	(753,200)	(3,700)	0.5%
Revenue Total	(20,552,680)	(20,381,610)	(20,669,129)	(287,518)	1.4%
Expense					
Contracted Services	952,271	940,997	940,997	-	0.0%
Insurance	161,840	187,932	197,329	9,397	5.0%
Other Operating Expenses	4,073,657	3,653,949	3,784,137	130,188	3.6%
Utilities	593,518	728,954	650,561	(78,392)	-10.8%
Wages & Benefits	3,952,123	4,331,794	4,462,470	130,676	3.0%
Expense Total	9,733,410	9,843,626	10,035,494	191,868	1.9%
Grand Total	(10,819,270)	(10,537,984)	(10,633,634)	(95,650)	0.9%

SEGMENT VARIANCE

UTILITIES

Increase in User Fees	(487,518)
Increase in Parcel Taxes	(3,700)
Decrease in Investment Income	203,500
Decrease in Other Income	200
Increase in Insurance Premiums	9,397
Increase in Cost Allocations	130,188
Reduction in Utilities Based on Actual Spending	(78,392)
Increase in Wages and Benefits	130,676
Overall Segment Variance	(95,650)
VARIANCE %	-

Liquid Waste Services

The Liquid Waste Services Department provides collection and treatment of sanitary sewage for the City, as well as hauled sewage from nearby regional districts and First Nations communities.

The Norm Wood Environmental Centre (NVEC) treats an average of 14 million litres of wastewater per day. The system includes approximately 260 kilometres of sanitary sewer pipe and 15 lift stations that collect and transfer wastewater to the treatment facility. A smaller treatment lagoon also serves the northern industrial park.

Core Services

- ✓ Wastewater infrastructure maintenance, including the NVEC, Industrial Park Lagoon, sanitary sewer mains, manholes, lift stations, and biofilters
- ✓ Public health and environmental protection through regulatory compliance for effluent and biosolids quality
- ✓ Septic receiving services for the City and surrounding areas.

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
780 - SEWER					
Revenue					
Fees & Charges	(7,707,595)	(7,944,600)	(8,428,977)	(484,377)	6.1%
Investment Income	(511,235)	(446,000)	(446,000)	-	0.0%
Other Revenue	(79,862)	(5,000)	(5,000)	-	0.0%
Tax Revenue	(747,061)	(741,500)	(745,200)	(3,700)	0.5%
Transfers from own funds	-	-	-	-	0.0%
Revenue Total	(9,045,753)	(9,137,100)	(9,625,177)	(488,077)	5.3%
Expense					
Contracted Services	330,311	441,600	441,600	-	0.0%
Insurance	78,698	94,419	99,140	4,721	5.0%
Other Operating Expenses	1,440,625	1,355,748	1,406,504	50,756	3.7%
Transfers from own funds	35,662	35,000	35,000	-	0.0%
Utilities	374,926	508,381	422,372	(86,009)	-16.9%
Wages & Benefits	1,554,258	1,585,731	1,633,294	47,563	3.0%
Expense Total	3,814,480	4,020,880	4,037,910	17,031	0.4%
Grand Total	(5,231,273)	(5,116,220)	(5,587,266)	(471,046)	9.2%

Summary of budget changes from 2025 - 2026

- Increases in fees and charges revenue as a result of increasing rates.
- Increases in wages and benefits.
- Increase in administrative cost allocations.

2025 Highlights

- Continued implementation of Liquid Waste Services data into the City's new Operations Management System (OMS), with NWECC now fully integrated.
- Completed Phase Three of the NWECC upgrade, including the installation of a new backup generator and upgrades to the septage receiving station.
- Completed 164 sewer service requests.
- Completed 14 sanitary excavation point repairs.
- More than 40 kilometres of sanitary sewer mains and services were inspected using CCTV video technology.

2026 Goals and Objectives

- Continue work on the Campbellton Sewer Upgrade.
- Complete the NWECC Solids Handling Study to prepare for new Provincial biosolids standards coming into effect in 2027.
- Complete construction of a collection system chemical addition station to control corrosion and reduce odour complaints.
- Complete full implementation of Liquid Waste Services data into the City's OMS program.
- Complete Lift Station #1 revitalization.



Drainage (Storm Drains)

The City's stormwater system is a critical component of our infrastructure network, supporting flood mitigation, environmental protection, and public safety. The system has an estimated replacement value of \$358 million and includes:

- 264 km of drainage pipes
- 3,457 storm manholes
- 5,093 catch basins
- 94 storm outlets/outfalls
- 25 storm retention facilities

Core Services

- ✓ Maintenance and operational oversight of the stormwater network
- ✓ Maintenance of detention ponds, storm pipes, manholes, ditches, catch basins, and outfalls
- ✓ Culvert cleaning and inspection
- ✓ Annual ditch mowing
- ✓ Line inspection and preventative maintenance
- ✓ Water quality monitoring and regulatory reporting

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
782 - STORM DRAINS					
Revenue					
Fees & Charges	(1,800)	-	-	-	0.0%
Investment Income	-	(1,000)	(1,000)	-	0.0%
Other Revenue	(199,707)	-	-	-	0.0%
Revenue Total	(201,507)	(1,000)	(1,000)	-	0.0%
Expense					
Contracted Services	176,754	48,880	48,880	-	0.0%
Other Operating Expenses	443,069	307,851	321,833	13,982	4.5%
Utilities	1,007	660	660	-	0.0%
Wages & Benefits	230,194	308,457	315,716	7,259	2.4%
Expense Total	851,024	665,848	687,089	21,241	3.2%
Grand Total	649,517	664,848	686,089	21,241	3.2%

Summary of budget changes from 2025 - 2026

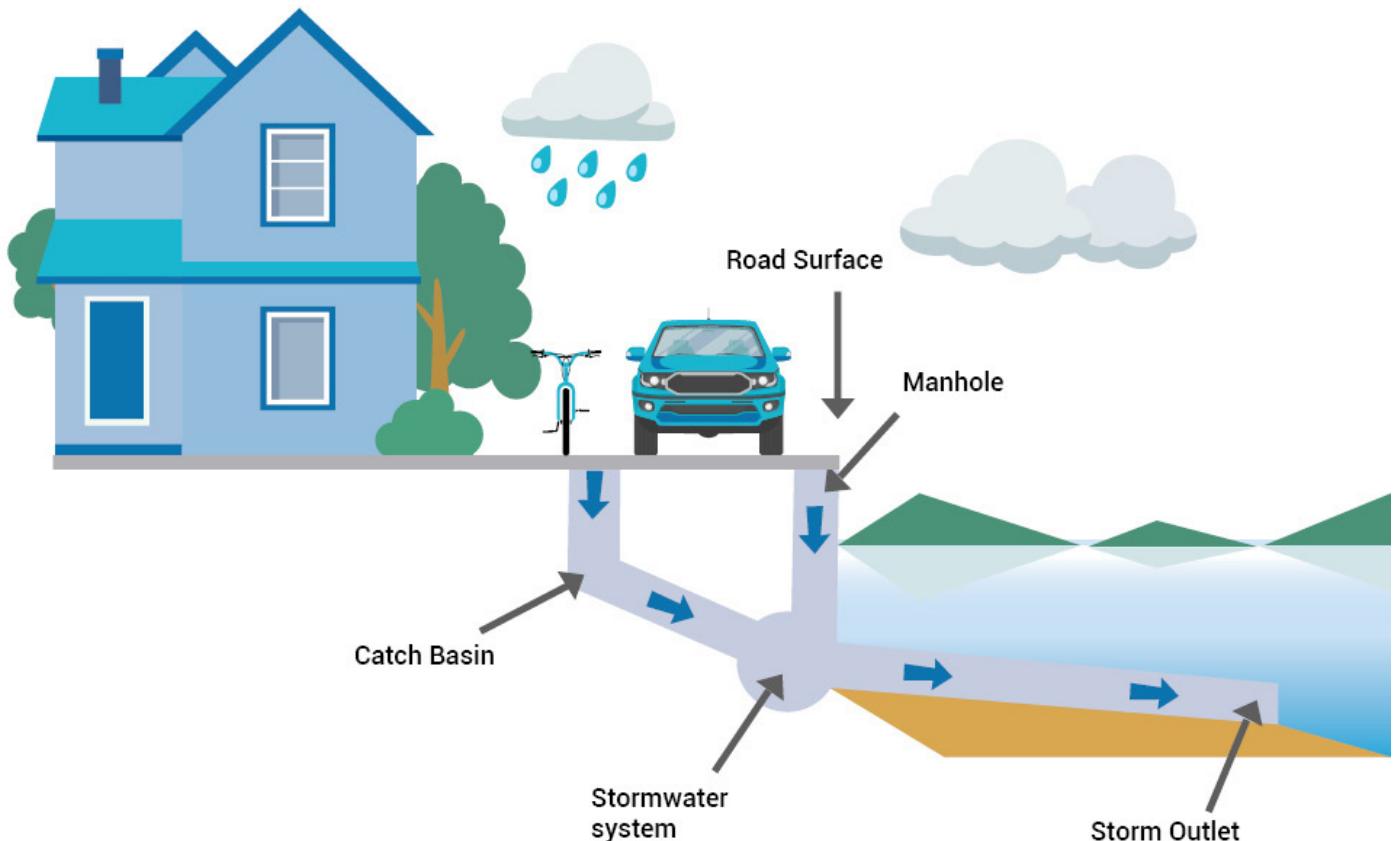
- Increase in administrative cost allocations.
- Increases in wages and benefits.

2025 Highlights

- Service Response and Operations: Responded to more than 200 drainage-related service requests, including:
 - 140 drainage issues
 - 5 culvert concerns
 - 17 detention pond matters
 - 35 storm drain issues
 - Approximately 20 miscellaneous requests
- Environmental Protection: Identified and reported 9 sites involving deleterious discharge into the stormwater system in violation of the Environmental Protection Bylaw. Responded to two fuel spills entering the stormwater system, and continued monitoring and investigation at 738 Island Highway.
- Infrastructure Renewal: Replaced and upsized six end-of-life culverts, increasing system capacity while addressing aging infrastructure.

2026 Goals and Objectives

- Long-term planning, asset management, and system resilience.
- Update the Quinsam Heights Integrated Stormwater Management Plan.
- Continue work on an implementation strategy for a stormwater fee structure.
- Rehabilitate the Trillium detention pond.
- Expand asset inventory documentation to support stormwater modelling and integration into the asset management system.
- Stabilize the City right-of-way slope at 390 Island Highway.
- Develop a long-term upgrade plan for aging culverts in the Painter Barclay area.



Water

The Water Department is responsible for delivering high-quality domestic water and maintaining emergency fire flow capacity for more than 38,000 residents. The service area includes three First Nations and Area D of the Strathcona Regional District.

Water Quality is monitored throughout an 1,800-square-kilometre watershed and operators manage a dual disinfection treatment facility utilizing ultraviolet (UV) disinfection and chlorination to protect public health. More than 300 kilometers of water distribution infrastructure are maintained to ensure reliable service. A comprehensive sampling and testing program is carried out year-round to safeguard water quality and meet regulatory standards.

Core Services

- ✓ Operation and preventative maintenance of water supply, treatment and distribution systems.
- ✓ Emergency repair of watermain and service failures during and after regular work hours.
- ✓ Manage requests for service, leak investigations, and customer concerns.
- ✓ Monitor for water quality changes within the watershed supply area.

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
790 - WATER					
Revenue					
Fees & Charges	(9,784,025)	(10,178,810)	(10,181,952)	(3,142)	0.0%
Investment Income	(1,251,305)	(1,006,500)	(803,000)	203,500	-20.2%
Other Revenue	(258,961)	(50,200)	(50,000)	200	-0.4%
Tax Revenue	(11,130)	(8,000)	(8,000)	-	0.0%
Revenue Total	(11,305,420)	(11,243,510)	(11,042,952)	200,558	-1.8%
Expense					
Contracted Services	445,206	450,517	450,517	-	0.0%
Insurance	83,142	93,513	98,189	4,676	5.0%
Other Operating Expenses	2,189,963	1,990,350	2,055,800	65,450	3.3%
Utilities	217,586	219,913	227,529	7,616	3.5%
Wages & Benefits	2,167,671	2,437,606	2,513,460	75,854	3.1%
Expense Total	5,103,568	5,191,899	5,345,495	153,596	3.0%
Grand Total	(6,201,852)	(6,051,611)	(5,697,457)	354,154	-5.9%

Summary of budget changes from 2025 - 2026

- Reduction in investment income.
- Increases in wages and benefits.
- Increase in administrative cost allocations.

2025 Highlights

- Updated the Water System Strategic Action Plan.
- Implemented new cross connection control management system.
- Completed an extended Leak Detection Pilot project.
- Continued the Water System Cathodic Protection survey project, including improvement designs.
- Completed annual water conservation initiatives.
- Repaired 25 main breaks and 35 service breaks.
- Replaced 24 services and 6 hydrants.
- Installed 11 meters.
- Performed 330 investigation tasks, 217 water on/off, and 59 hydrant A-services.
- Prepared 16 BC 1 call reports.
- Completed all Campbell River and Strathcona Regional District hydrant B-services, and flushed all Campbell River dead ends.

2026 Goals and Objectives

- Complete the John Hart Reservoir detailed design and construction phase 1.
- Communicate updated Water System Strategic Action Plan.
- Update the City's Cross Connection Control Program Policy, Bylaw and software implementation.
- Install Water System Cathodic Protection rectifier project.
- Install a roof membrane on the Evergreen Reservoir.



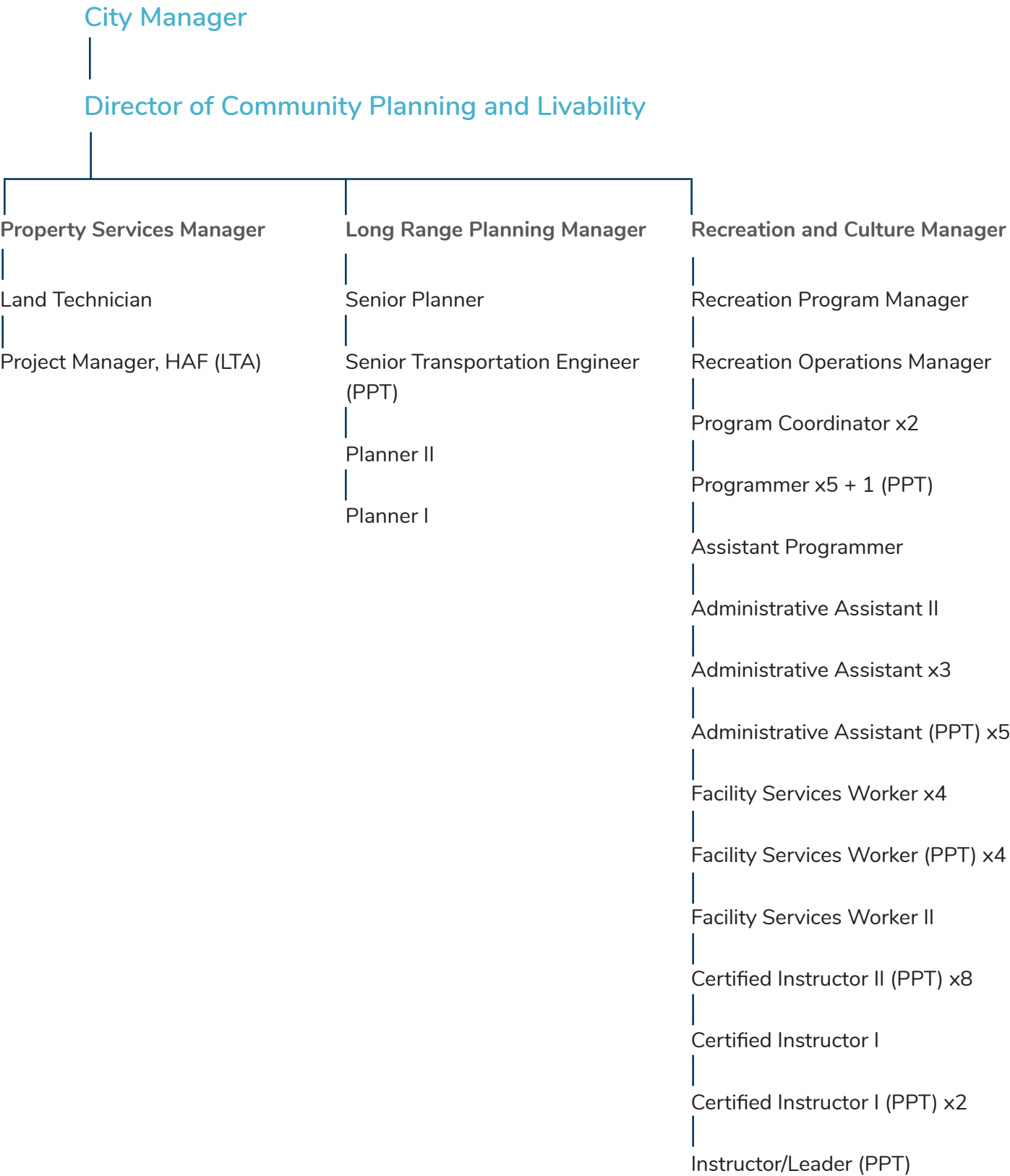
2026 Base Operating Budget

Community Planning and Livability



City of
Campbell
River





Community Planning and Livability Budget Summary

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
COMMUNITY PLANNING AND LIVABILITY					
Revenue					
Fees & Charges	(4,864,939)	(5,276,553)	(5,671,406)	(394,853)	7.5%
Other Revenue	(2,429,467)	(2,402,035)	(599,214)	1,802,820	-75.1%
Sales of Goods & Services	(60,958)	(69,854)	(70,216)	(362)	0.5%
Revenue Total	(7,355,364)	(7,748,441)	(6,340,836)	1,407,605	-18.2%
Expense					
Contracted Services	5,888,248	6,061,105	6,248,111	187,006	3.1%
Insurance	49,062	59,251	62,214	2,963	5.0%
Other Operating Expenses	718,460	779,965	778,876	(1,089)	-0.1%
Utilities	1,139,819	882,423	1,229,076	346,653	39.3%
Wages & Benefits	3,979,451	4,575,563	4,709,610	134,047	2.9%
Expense Total	11,775,040	12,358,307	13,027,887	669,580	5.4%
COMMUNITY PLANNING AND LIVABILITY	4,419,676	4,609,865	6,687,050	2,077,185	45.1%

SEGMENT VARIANCE

COMMUNITY PLANNING AND LIVABILITY

Increase in Transit Revenue	(54,138)
Increase in User Fees for Garbage Due to Fee Increase	(302,724)
Increase in Recreation (Sportsplex, Rec, Robron Field House and Centennial Pool)	(37,991)
Decrease due to HAF Implementation Funding Received in Prior Year	1,795,000
Increase in Transit Contracted Costs	131,985
Increase in Organics, Recycling and Garbage Contracted Services	69,281
Decrease in Contracted Services for Recreation Programs	(14,260)
Increase in Insurance Premiums	2,963
Increase in Garbage Tipping Fees due to Comox Strathcona Waste Management	344,094
Increase in Telecommunications for Sportsplex, Community Centre and Centennial Pool	3,475
Decrease in Electricity Costs for Sportsplex, Community Centre, Centennial Pool and Robron Field House	(2,675)
Increase in Wages & Benefits	134,047
Increase in Miscellaneous Expenses	8,128
Overall Segment Variance	2,077,185

VARIANCE %

-

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 the City's Official Community Plan.

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
800 - DIRECTOR OF PLANNING & RECREATION					
Expense					
Contracted Services	-	1,430	1,430	-	0.0%
Other Operating Expenses	5,235	9,600	12,000	2,400	25.0%
Utilities	581	800	800	-	0.0%
Wages & Benefits	144,832	133,489	136,143	2,655	2.0%
Expense Total	150,648	145,319	150,373	5,055	3.5%
Grand Total	150,648	145,319	150,373	5,055	3.5%

Summary of budget changes from 2025 - 2026

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

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 plans, housing and parks planning
- ✓ 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

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
810 - LONG RANGE PLANNING SERVICES					
Revenue					
Other Revenue	(1,755,034)	(1,795,000)	-	1,795,000	-100.0%
Revenue Total	(1,755,034)	(1,795,000)	-	1,795,000	-100.0%
Expense					
Contracted Services	300,527	78,270	78,270	-	0.0%
Other Operating Expenses	37,319	43,200	43,200	-	0.0%
Utilities	1,037	1,980	1,980	-	0.0%
Wages & Benefits	500,050	718,656	739,640	20,984	2.9%
Expense Total	838,932	842,106	863,090	20,984	2.5%
Grand Total	(916,102)	(952,894)	863,090	1,815,984	-190.6%

Summary of budget changes from 2024 - 2025

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

2025 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 mid-sized 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.

2026 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.
- Complete the Master Transportation Plan.
- Complete the Quinsam Heights Neighbourhood Plan.
- Complete the Petersen Corridor review, as the first phase of the Quinsam Heights Transportation 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 a wide variety of 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, Centennial Outdoor Pool, Spirit Square and the award-winning CR Live Streets.

Core Services

- ✓ Fitness classes, weightroom and programming
- ✓ Operation of City recreation facilities which includes indoor rental bookings and scheduling
- ✓ Activation of the downtown through CR Live Streets and Spirit Square bookings and programming
- ✓ Liaising with recreation and culture community partners
- ✓ Operation of the summer Centennial Outdoor Pool
- ✓ Custodial services for all City recreation facilities, City Hall, the Enterprise Centre, Norm Wood Environmental Centre, the City of Campbell River Airport (YBL), and the City Pound
- ✓ Special event permit management

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
820 - RECREATION & CULTURE					
Revenue					
Fees & Charges	(868,664)	(795,434)	(833,425)	(37,991)	4.8%
Other Revenue	(128,560)	(110,717)	(101,605)	9,112	-8.2%
Sales of Goods & Services	(13,740)	(13,304)	(14,466)	(1,162)	8.7%
Revenue Total	(1,010,964)	(919,454)	(949,496)	(30,042)	3.3%
Expense					
Contracted Services	266,395	180,540	166,280	(14,260)	-7.9%
Insurance	49,062	59,251	62,214	2,963	5.0%
Other Operating Expenses	463,084	504,385	479,913	(24,472)	-4.9%
Utilities	127,602	152,502	155,061	2,560	1.7%
Wages & Benefits	3,227,822	3,621,075	3,729,413	108,338	3.0%
Revenue Total	4,133,966	4,517,753	4,592,882	75,129	1.7%
Grand Total	3,123,002	3,598,299	3,643,386	45,087	1.3%

Summary of budget changes from 2025 - 2026

- Increase in fee revenue related to increased usage.
- Reduction in contracted services and insurance based on prior year actual spending.
- Increase in wages and benefits.

2025 Highlights

- More people joined and used City recreation services, including increased annual memberships, and visits to the fitness centre, weight room, programs, camps, events, and the Centennial Outdoor Pool.
- Hosted well-attended downtown events, including CR Live Streets and the Spirit Square Concert Series; CR Live Streets alone received 10,000 visits and generated significant economic activity.
- Worked closely with downtown partners, including the Downtown BIA, Tidemark Theatre, the Vancouver Island Regional Library, and the Campbell River Art Gallery and Art Hive.

2026 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 recreation facilities, programs and events over the next 10 years.
- Support Canada Day celebrations, in partnership with the Campbell River Canada Day Committee.
- Engage with the community to ensure programs, events and services reflect the community's needs and interests.
- Manage City recreation facilities to support community health, wellness and livability.
- Activate the downtown through summer programming, including the CR Live Streets event series, the Spirit Square Concert Series, Yoga in the Park and other community events.
- Launch the new Recreation and Culture App for easy, on-the-go access to recreation programs and services.



Property Management

Property Services 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 and lands, the 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
- ✓ Project management of development projects to support housing initiatives and programs

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
442 - PROPERTY MANAGEMENT					
Revenue					
Other Revenue	(333,481)	(385,596)	(385,596)	-	0.0%
Revenue Total	(333,481)	(385,596)	(385,596)	-	0.0%
Expense					
Contracted Services	13,185	10,660	10,660	-	0.0%
Other Operating Expenses	47,454	17,075	17,075	-	0.0%
Wages & Benefits	130,456	245,031	251,004	5,974	2.4%
Expense Total	191,095	272,766	278,739	5,974	2.2%
Grand Total	(142,386)	(112,830)	(106,857)	5,974	-5.3%

Summary of budget changes from 2025 - 2026

- Increase in wages and benefits.

2025 Highlights

- Secured land tenures and agreements to facilitate capital and community projects.
- Implemented the revised Council Property Policy and Guidelines for the disposition of City-owned lands and buildings at below market value.
- Completed the development and implementation of an internal Land Strategy.
- Acquired 1021 Island Highway South to facilitate the expansion of the Big Rock Boat Ramp.
- Supported downtown revitalization projects including the relocation of the residential and commercial tenants and demolition work to support “Reimagine the Row”. This project includes the development of a mixed-use building with commercial and civic spaces, as well as purpose-built middle-income and below market rates rental housing.
- Administered property agreements for the Campbell River Airport, Tyee Spit, and with other levels of government.

2026 Goals and Objectives

- Complete pre-development and future lease work for the Reimagine the Row project.
- Analyze the City land inventory and consider strategic property acquisitions to support future asset management, requirements and other strategic priorities such as affordable and non-market housing.
- Complete pending tenure applications with the Provincial Government to support City initiatives and objectives.
- Complete pending road closures for City-owned roadways and conclude the sale of these lands.
- Continue work to support housing initiatives and programs.
- Review fees and charges for services provided by the Property Services department.



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 – Keolis Canada
- ✓ Local transit planning and promotion
- ✓ Bus stops and shelters

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
842 - PUBLIC TRANSIT					
Revenue					
Fees & Charges	(916,628)	(1,069,039)	(1,123,177)	(54,138)	5.1%
Other Revenue	(81,995)	(30,000)	(30,000)	-	0.0%
Revenue Total	(998,623)	(1,099,039)	(1,153,177)	(54,138)	4.9%
Expense					
Contracted Services	2,656,289	3,033,646	3,165,631	131,985	4.4%
Other Operating Expenses	107,823	111,482	118,399	6,916	6.2%
Wages & Benefits	36,192	44,496	45,381	885	2.0%
Expense Total	2,800,304	3,189,624	3,329,411	139,787	4.4%
Grand Total	1,801,682	2,090,585	2,176,234	85,649	4.1%

Summary of budget changes from 2025 - 2026

- Increase in fare revenues.
- Increase in contract costs.

2025 Highlights

- Continued development of the Transit Future Action Plan, a guiding document to enhance transit service over the next three years.
- Advanced updates to the City's Master Transportation Plan to support accessible, multi-modal mobility for all residents.
- Enhanced transit infrastructure through the installation of three new transit bus shelters.

2026 Goals and Objectives

- Complete the Transit Future Action Plan and begin implementation of service.
- Complete the Master Transportation Plan, with public transit integrated within a multi-modal transportation network.
- Continue investing in transit infrastructure through the addition of new transit shelters.
- Promote transit use through public awareness initiatives, 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
- ✓ Public education
- ✓ Liaise with Comox Strathcona Waste Management
- ✓ Liaise with collection contractor (Emterra)

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
830 - SOLID WASTE					
Revenue					
Fees & Charges	(3,079,647)	(3,412,080)	(3,714,804)	(302,724)	8.9%
Other Revenue	(463,879)	(466,318)	(467,609)	(1,292)	0.3%
Sales of Goods & Services	(47,217)	(56,550)	(55,750)	800	-1.4%
Revenue Total	(3,590,743)	(3,934,948)	(4,238,163)	(303,216)	7.7%
Expense					
Contracted Services	2,665,036	2,767,219	2,836,500	69,281	2.5%
Other Operating Expenses	104,999	111,297	125,363	14,066	12.6%
Utilities	1,010,599	727,141	1,071,235	344,094	47.3%
Wages & Benefits	70,555	57,847	59,032	1,185	2.0%
Expense Total	3,851,189	3,663,505	4,092,130	428,626	11.7%
Grand Total	260,446	(271,443)	(146,033)	125,410	-46.2%

Summary of budget changes from 2025 - 2026

- Increase in revenues related to a fee increase.
- Increase in tipping fees.
- Increase in contract costs to deliver the service.

2025 Highlights

- The City's curbside collection contract was awarded to Emterra Environmental for a new 10-year curbside collection term.
- The City continued to support the ReCollect App (CR Recycles) for curbside collection notifications.
- Hire a Solid Waste Clerk Technician to facilitate curbside collection roll-out in late 2026/early 2027.
- Contract a Solid Waste Manager position to lead the City through the transition to an automated curbside collection service.
- Purchase and deliver the new organics, garbage, and recycling carts.
- Inform and engage with residents on the new automated curbside collection system including new routes and collection schedules, ahead of the roll out of the new service.



2026 Base Operating Budget

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 Coordinator

Airport Specialist x5

Administrative Assistant

Airport Specialist (LTA)

Economic Development, Indigenous Relations and Airport Budget Summary

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
ECONOMIC DEVELOPMENT, INDIGENOUS RELATIONS, & AIRPORT					
Revenue					
Fees & Charges	(721,669)	(753,500)	(779,500)	(26,000)	3.5%
Investment Income	(24,965)	(300)	(300)	-	0.0%
Other Revenue	(1,357,257)	(1,155,166)	(1,204,300)	(55,034)	4.8%
Sales of Goods & Services	(2,290,050)	(3,182,000)	(2,411,050)	770,950	-24.2%
Revenue Total	(4,393,941)	(5,090,966)	(4,395,150)	689,916	-13.6%
Expense					
Contracted Services	956,103	666,555	713,896	47,341	8.1%
Insurance	49,929	67,211	70,572	3,361	8.1%
Other Operating Expenses	2,394,283	3,045,320	2,384,290	(661,030)	0.0%
Utilities	80,829	89,111	91,462	2,351	0.0%
Wages & Benefits	1,363,739	1,421,076	1,465,456	44,380	3.2%
Expense Total	4,844,883	5,289,274	4,725,676	(563,598)	-10.66%
ECONOMIC DEVELOPMENT, INDIGENOUS RELATIONS, & AIRPORT	450,942	198,308	330,526	126,318	63.7%

SEGMENT VARIANCE

ECONOMIC DEVELOPMENT, INDIGENOUS RELATIONS, & AIRPORT	
Increase in Parking Fees	(15,000)
Increase in Landing Fees and Service Charges	(11,000)
Net Decrease in Fuel Sales	61,550
Increase in MRDT Revenue	(55,034)
Increase in Economic Development Contracted Services	55,034
Increase in Insurance	3,361
Increase in Bank Charges with Airport Sales	21,800
Increase in Software and Licensing for Airport	7,000
Increase in Miscellaneous Expenses	11,876
Increase in Utilities	2,351
Increase in Wages & Benefits of 3.25% for CUPE Employees and 2% for Exempt Employees	44,380
	126,318
VARIANCE %	-

Director of Economic Development and Indigenous Relations

As a member of the Senior Leadership Team, the Director of Economic Development and Indigenous Relations is responsible for the design and implementation of the City's economic development strategy to enhance economic activity in the city and surrounding region, and oversee tourism. They also advance reconciliation and Indigenous relations efforts and are responsible for the operation of the Airport.

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
900 - DIRECTOR OF ECONOMIC DEV & INDIGENOUS RELATIONS					
Expense					
Other Operating Expenses	-	1,430	1,430	-	0.0%
Utilities	1,271	700	700	-	0.0%
Wages & Benefits	208,496	221,399	227,215	5,816	2.6%
Expense Total	209,767	223,529	229,345	5,816	2.6%
Grand Total	209,767	223,529	229,345	5,816	2.6%

Summary of budget changes from 2025 - 2026

- Increases in wages and benefits.

Economic Development and Indigenous Relations

The Economic Development and Indigenous Relations Department works to grow a strong, inclusive, and future-ready economy for Campbell River. Through investment attraction, business support, tourism development, and strategic advocacy, the department strengthens key sectors and promotes Campbell River as a vibrant place to live, work, visit, and do business.

The department is also committed to building respectful, collaborative relationships with Indigenous Nations. By prioritizing engagement, shared learning, and partnership, this work supports reconciliation, economic participation, and shared prosperity.

Core Services

- ✓ Support local economic growth and downtown vitality
- ✓ Provide businesses with tools, resources, and training
- ✓ Advocate for economic resilience across sectors
- ✓ Promote Campbell River to investors, newcomers, and visitors
- ✓ Lead a coordinated destination management approach
- ✓ Support tourism partners through planning and collaboration
- ✓ Engage in industry, Indigenous, and government forums
- ✓ Implement the City's Indigenous Relations Strategy
- ✓ Serve as liaison between the City and Indigenous Nations
- ✓ Provide Indigenous relations guidance to Council and staff

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
112 - ECONOMIC DEVELOPMENT					
Revenue					
Other Revenue	(930,362)	(594,966)	(650,000)	(55,034)	9.2%
Revenue Total	(930,362)	(594,966)	(650,000)	(55,034)	9.2%
Expense					
Contracted Services	787,186	581,295	628,636	47,341	8.1%
Utilities	3,003	500	500	-	0.0%
Wages & Benefits	364,118	462,918	478,771	15,854	3.4%
Expense Total	1,497,337	1,144,263	1,207,457	63,194	5.5%
112 - ECONOMIC DEVELOPMENT	566,976	549,297	557,457	8,160	1.5%
Grand Total	566,976	549,297	557,457	8,160	1.5%

Summary of budget changes from 2025 - 2026

- Increase in MRDT Revenues.
- Increase in MRDT contracted services expenses.
- Increase in wages and benefits.

2025 Highlights

Business and Resource Sector Advocacy

- Convened the Business Advisory Team, bringing together local business and industry leaders to provide real-time insight on economic conditions, regulatory impacts, and emerging opportunities.
- Used feedback from the Business Advisory Team to inform City advocacy, policy discussions, and economic priorities.
- Established the Alliance of Resource Communities, a collaborative network of communities advocating for regulatory certainty and economic stability across forestry, mining, aquaculture, energy, and related sectors including tourism.
- Strengthened Campbell River's voice in provincial and federal discussions affecting resource-dependent communities.
- Supported coordinated advocacy focused on sustaining jobs, investment, and long-term community resilience.

Economic Development

- Launched the Business Growth Track, an online business development program supporting local entrepreneurs and the Rail Yard Market.
- Received a BC Economic Development Association Community Development Award for the Rail Yard Market.
- Completed a Business Pulse Survey to better understand local business needs and pressures.
- Developed Investment Attraction Readiness Tools, including a Community Profile, Target Sector Analysis, and Employment Lands Assessment.
- Continued the Essential Workers Temporary Housing program and welcome packages
- Participated in the Healthcare Professional Attraction Group to address workforce shortages.

Tourism

- Secured a contract to manage the Visitor Information Centre at the Maritime Heritage Centre.
- Approved Destination Campbell River's 2026 Tactical Plan and submitted reporting to Destination BC.
- Engaged a new marketing partner to expand destination reach locally and globally
- Supported sports, arts, and cultural events to grow festival and event tourism.
- Secured regularly scheduled floatplane service to downtown Vancouver.
- Featured in Destination BC's Infinite Coast global familiarization tour.
- Recognized in major travel publications worldwide
- Published the Liḡ'w̓iḡdaḡ'w̓ Indigenous Tourism Guide, a collaboration with We Wai Kai Nation and Wei Wai Kum First Nation.

Indigenous Relations

- Held Council-to-Council meetings with First Nations focused on relationship-building.
- Supported learning opportunities for Council and staff on Indigenous history, cultures, and shared responsibilities.

2026 Goals and Objectives

Economic Development and Advocacy

- Advance initiatives aligned with the City’s 5-Year Strategic Plan.
- Implement actions from the Business Pulse Survey to support business growth and retention.
- Continue the Business Advisory Team as a forum for dialogue, insight, and collaboration.
- Support businesses navigating regulatory uncertainty through advocacy, information sharing, and partnerships.
- Continue Essential Workers Temporary Housing and healthcare attraction initiatives.

Tourism

- Secure a major airline carrier with regularly scheduled service.
- Implement the approved 2026 Tourism Tactical Plan.
- Develop the 2027–2032 MRDT Strategic Plan and 2027 Tourism Tactical Plan with industry, residents, and Council.
- Expand travel trade and consumer marketing efforts.
- Support tourism product development and investment.
- Indigenous Relations
- Facilitate regular meetings between Indigenous Nations and City Council.



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

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
710 - AIRPORT					
Revenue					
Fees & Charges	(721,669)	(753,500)	(779,500)	(26,000)	3.5%
Investment Income	(24,965)	(300)	(300)	-	0.0%
Other Revenue	(426,895)	(560,200)	(554,300)	5,900	-1.1%
Sales of Goods & Services	(2,290,050)	(3,182,000)	(2,411,050)	770,950	-24.2%
Revenue Total	(3,463,579)	(4,496,000)	(3,745,150)	750,850	-16.7%
Expense					
Contracted Services	168,916	85,260	85,260	-	0.0%
Insurance	49,929	67,211	70,572	3,361	5.0%
Other Operating Expenses	2,394,283	3,045,320	2,384,290	(661,030)	-21.7%
Utilities	77,825	88,611	91,462	2,851	3.2%
Wages & Benefits	999,620	958,158	986,685	28,526	3.0%
Expense Total	3,690,575	4,244,561	3,618,269	(626,292)	-14.8%
Grand Total	226,996	(251,439)	(126,881)	124,558	-49.5%

Summary of budget changes from 2025 - 2026

- Increase in airport fees.
- Reduction in Fuel sales and fuel inventory costs.
- Increase in wages and benefits.

2025 Highlights

- Renovated the Air Terminal Building universal washroom.
- Opened a washroom in the General Aviation Pilot's Lounge.
- Began construction on Airport Fuel Systems Expansion project.
- Officially opened the new Airport Viewing Platform overlooking airside operations.
- Hosted a spectacular 2025 Wings 'N' Wheels event.
- Increased overall aircraft movements by 9.6% over 2024.
- Acquired and commissioned a new aircraft lavatory cart.

2026 Goals and Objectives

- Secure a new regional commercial air route.
- Host the 2026 Wings 'N' Wheels event.
- Expand the main public parking lot at the Air Terminal Building.
- Upgrade gate and road access from the Duncan Bay Main Road onto the airfield for emergency responses.
- Hold a functional emergency response plan exercise to test and enhance coordinated emergency responses at the airport.



2026 Base Operating Budget

Corporate Fiscal Accounts



APR MAY JUN JUL AUG SEP

Corporate Fiscal Accounts Budget Summary

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
FISCAL SERVICES					
Revenue					
Fees & Charges	(318,310)	(360,076)	(120,799)	239,277	-66.5%
Investment Income	(3,471,700)	(1,843,450)	(1,770,000)	73,450	-4.0%
Other Revenue	(3,459,994)	(2,348,412)	(1,241,500)	1,106,912	-47.1%
Tax Revenue	(46,574,902)	(48,364,107)	(50,419,217)	(2,055,110)	4.2%
Transfers from own funds	(14,914,436)	(11,879,575)	(13,008,317)	(1,128,742)	9.5%
Revenue Total	(68,739,342)	(64,795,620)	(66,559,833)	(1,764,213)	2.7%
Expense					
Amortization Expense	11,331,199	11,018,113	11,331,198	313,085	2.8%
Contracted Services	110,564	52,400	53,400	1,000	1.9%
Debt Servicing	1,285,106	1,169,313	1,127,070	(42,243)	-3.6%
Insurance	-	-	-	-	#DIV/0!
Other Operating Expenses	(957,528)	(3,647,591)	(3,866,485)	(218,894)	6.0%
Transfers from own funds	14,764,174	19,820,159	20,390,465	570,306	2.9%
Wages & Benefits	102,327	(523,238)	(678,289)	(155,051)	29.6%
Expense Total	26,635,842	27,889,157	28,357,360	468,203	1.7%
FISCAL SERVICES Total	(42,103,500)	(36,906,463)	(38,202,473)	(1,296,010)	3.5%

SEGMENT VARIANCE

FISCAL SERVICES

Revenue with First Nations Moved to Operating Departments	225,000
Decrease in Revenue from Tax Searches	(14,300)
Decrease in Investment Revenue	138,450
Decrease in Grants Received from Other Levels of Government	461,033
Increase in Tax Revenue	(2,055,110)
Increase in Amortization Expense	313,085
Increase in Net Transfers to Reserve	570,306
Increase in Contracted Services	1,000
Transfers to the Airport	(293,419)
Reduction in Interest Costs	(42,243)
Increase in Cost Allocations	(258,894)
Reduction in Labour	(155,051)
Miscellaneous Other Changes	(185,867)
Overall Segment Variance	(1,296,010)
VARIANCE %	-

Reserves

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
312 - RESERVES					
Revenue					
Transfers from own funds	(900,440)	(861,461)	(1,677,118)	(815,657)	94.7%
Revenue Total	(900,440)	(861,461)	(1,677,118)	(815,657)	94.7%
Expense					
Transfers from own funds	12,897,382	10,022,129	9,859,393	(162,735)	-1.6%
Expense Total	12,897,382	10,022,129	9,859,393	(162,735)	-1.6%
Grand Total	11,996,942	9,160,668	8,182,275	(978,392)	-10.7%

Summary of budget changes from 2025 - 2026

- Change in net transfers to reserve.

Fiscal Services

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
389 - FISCAL SERVICES					
Revenue					
Transfers from own funds	(9,432,872)	(6,996,284)	(7,280,869)	(284,585)	4.1%
Revenue Total	(9,432,872)	(6,996,284)	(7,280,869)	(284,585)	4.1%
Expense					
Amortization Expense	7,280,869	6,996,283	7,280,868	284,585	4.1%
Transfers from own funds	128,584	(312,815)	293,419	606,234	-193.8%
Expense Total	7,409,453	6,683,468	7,574,287	890,819	13.3%
Grand Total	(2,023,418)	(312,816)	293,418	606,234	-193.8%

Summary of budget changes from 2025 - 2026

- Change in net transfers to reserve.

Water Fiscal Services

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
799 - WATER FISCAL SERVICES					
Revenue					
Transfers from own funds	(2,481,566)	(2,169,609)	(2,180,725)	(11,116)	0.5%
Revenue Total	(2,481,566)	(2,169,609)	(2,180,725)	(11,116)	0.5%
Expense					
Amortization Expense	2,180,725	2,169,609	2,180,725	11,116	0.5%
Other Operating Expenses	-	-	10,000	10,000	0.0%
Transfers from own funds	1,245,020	5,447,842	5,083,688	(364,154)	-6.7%
Expense Total	3,425,746	7,617,451	7,274,413	(343,038)	-4.5%
Grand Total	944,180	5,447,842	5,093,688	(354,154)	-6.5%

Summary of budget changes from 2025 - 2026

- Change in net transfers to reserve.

Airport Fiscal Services

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
719 - AIRPORT FISCAL SERVICES					
Revenue					
Transfers from own funds	(1,052,307)	(457,856)	(1,226,494)	(768,638)	167.9%
Revenue Total	(1,052,307)	(457,856)	(1,226,494)	(768,638)	167.9%
Expense					
Amortization Expense	933,075	770,671	933,075	162,404	21.1%
Transfers from own funds	158,665	(300,924)	420,300	721,224	-239.7%
Expense Total	1,091,740	469,747	1,353,375	883,628	188.1%
Grand Total	39,433	11,891	126,881	114,990	967.0%

Summary of budget changes from 2025 - 2026

- Change in net transfers to reserve.

Liquid Waste Fiscal Services

	2024 Actual	2023 Budget	2020 Budget	Variance (\$)	Variance (%)
789 - SEWER FISCAL SERVICES					
Revenue					
Transfers from own funds	(2,099,559)	(1,852,221)	(1,869,605)	(17,384)	0.9%
Revenue Total	(2,099,559)	(1,852,221)	(1,869,605)	(17,384)	0.9%
Expense					
Amortization Expense	1,869,605	1,852,221	1,869,605	17,384	0.9%
Transfers from own funds	493,188	4,663,003	5,153,965	490,962	10.5%
Expense Total	2,362,793	6,515,224	7,033,570	518,346	8.0%
Grand Total	263,234	4,663,003	5,163,965	500,962	10.7%

Summary of budget changes from 2025 - 2026

- Change in net transfers to reserve.

Corporate Fiscal Services

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
316 - CORPORATE FISCAL SERVICES					
Revenue					
Fees & Charges	(318,310)	(360,076)	(120,799)	239,277	-66.5%
Investment Income	(3,460,261)	(1,843,450)	(1,770,000)	73,450	-4.0%
Other Revenue	(3,459,994)	(2,348,412)	(1,241,500)	1,106,912	-47.1%
Tax Revenue	(424,947)	(400,000)	(450,000)	(50,000)	12.5%
Revenue Total	(7,663,512)	(4,951,938)	(3,582,299)	1,369,639	-27.7%
Expense					
Contracted Services	110,564	52,400	53,400	1,000	1.9%
Debt Servicing	206,770	100,000	100,000	-	0.0%
Other Operating Expenses	(1,073,328)	(3,764,917)	(4,005,413)	(240,496)	6.4%
Expense Total	(653,668)	(4,135,755)	(4,530,302)	(394,547)	9.5%
316 - CORPORATE FISCAL SERVICES	(8,317,180)	(9,087,692)	(8,112,601)	975,092	-10.7%

Summary of budget changes from 2025 - 2026

- Change in net transfers to reserve.

Debt

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
385 - DEBT					
Revenue					
Investment Income	(11,439)	-	-	-	0.0%
Revenue Total	(11,439)	-	-	-	0.0%
Expense					
Debt Servicing	21,349	12,327	-	(12,327)	-100.0%
Expense Total	21,349	12,327	-	(12,327)	-100.0%
Grand Total	9,910	12,327	-	(12,327)	-100.0%

Summary of budget changes from 2025 - 2026

- Change in net transfers to reserve.

Liquid Waste Debt

SEWER DEBT

	2024 Actual	2025 Budget	2026 Budget	Variance (\$)	Variance (%)
785 - SEWER DEBT					
Expense					
Debt Servicing	453,218	453,217	423,301	(29,916)	-7%
Expense Total	453,218	453,217	423,301	(29,916)	-7%
Grand Total	1,056,987	1,056,986	1,027,070	(29,916)	-3%

Summary of budget changes from 2025 - 2026

- Change in net transfers to reserve.

Water Debt

	2024 Actual	2025 Budget	2026 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%

Summary of budget changes from 2025 - 2026

- Change in net transfers to reserve.

Taxation

	Actual	Budget	Budget	(\$)	(%)
314 - TAXATION					
Revenue					
Tax Revenue	(46,149,955)	(47,964,107)	(49,969,217)	(2,005,110)	4.2%
Revenue Total	(46,149,955)	(47,964,107)	(49,969,217)	(2,005,110)	4.2%
Expense					
Other Operating Expenses	115,800	117,326	118,928	1,602	1.4%
Expense Total	115,800	117,326	118,928	1,602	1.4%
Grand Total	(46,034,155)	(47,846,781)	(49,850,289)	(2,003,508)	4.2%

Summary of budget changes from 2025 - 2026

- Change in net transfers to reserve.



2026-2035

Financial Plan



We value your feedback.

✉ info@campbellriver.ca ☎ 250 286 5700

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

2026-2035 Financial Plan		City of Campbell River		260
--------------------------	--	------------------------	--	-----

2026-2035 FINANCIAL PLAN

DRAFT ONGOING NEW ENHANCED SERVICE LEVELS

Appendix 2

Legend

BLUE TEXT - Change from Prior Year

Index	Department	Service Name	Changes from 2025 Approved Ongoing Service Levels	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Funding Source
Non-Market Change (NMC) and New Revenues														
		Non-Market Change (NMC) Estimate		572,342										
		NMC Applied to Base Budget as per the Financial Stability and Resiliency Policy		(572,342)										
TOTAL PROPOSED REVENUES TO FUND ONGOING NEW ENHANCED SERVICE LEVELS				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1	780 - Sewer/790 - Water	SCADA Technician	Revised 2026 numbers	65,052										User Fees
TOTAL PROPOSED UTILITY FUNDED ONGOING NEW ENHANCED SERVICE LEVELS				\$ 65,052	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
UNFUNDED PROPOSED NEW REQUESTS														
Proposed - NEW OPERATIONAL REQUESTS														
2	724 - Facilities	Dogwood Operations Center (DOC) Enhanced Cleaning	No change	16,400										TBD
3	724 - Facilities	EV Charging Station Operating Expenses	No change	8,000										TBD
4	724 - Facilities	Generator Maintenance	No change	17,000										TBD
5	730 - Roads	New Traffic Signs and Pavement Markings	No change	30,000										TBD
6	732 - Parks	Telecommunications(Cell Phones)	Budget increased in 2026	20,000										TBD
7	732 - Parks	Boulevard and resident landscape maintenance at Jubilee Heights	Budget increased in 2026	25,000										TBD
8	842 - Public Transit	BC Transit - Three Year Expansion Initiatives	Increased budgets in 2027-2029		21,360	249,964	229,680	60,082						TBD
9	730 - Roads	Telecommunication (Cell Phones)	No change	10,000										TBD
10	720 - Fleet	Telecommunication (iPads)	No change	3,000										TBD
11	420-Human Resources	Base Operating Budget - Legal fees	New Request	18,560										TBD
12	410 - Communications	Videography Budget	New Request	15,000										TBD
13	630-Police Protection	Community Policing Programs expense budget	New Request	10,000										TBD
14	620 - Fire	Medical Screening for Firefighters	New Request	10,000										TBD
15	821 - Recreation & Culture	Increase in Janitorial Supplies (TP, Paper Towel, Soap), equipment maintenance and repairs	New Request	\$50,000 equally offset by additional revenues										TBD
TOTAL PROPOSED TAX FUNDED ONGOING NEW ENHANCED SERVICE LEVELS - OPERATIONAL				\$ 182,960	\$ 21,360	\$ 249,964	\$ 229,680	\$ 60,082	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL % TAX INCREASE FROM NEW SERVICE LEVELS				0.42%	0.05%	0.57%	0.52%	0.14%	0.00%	0.00%	0.00%	0.00%	0.00%	

2026-2035 FINANCIAL PLAN

DRAFT ONGOING NEW ENHANCED SERVICE LEVELS

BLUE TEXT - Change from Prior Year

Index	Department	Service Name	Changes from 2025 Approved Ongoing Service Levels	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Funding Source
Proposed - NEW OPERATIONAL REQUESTS - UTILITIES														
16	780 - Sewer	Lift Station Generator Maintenance	No change	34,000										User Fees
17	780 - Sewer/790 - Water	SCADA Security Software Subscription	No change	14,500										User Fees
TOTAL PROPOSED USER FEE FUNDED ONGOING NEW ENHANCED SERVICE LEVELS - OPERATIONAL				\$ 48,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL NEW SERVICE LEVELS - OPERATIONAL				\$ 231,460	\$ 21,360	\$ 249,964	\$ 229,680	\$ 60,082	\$ -	\$ -	\$ -	\$ -	\$ -	
LABOUR REQUESTS														
18	510 - Development Services	Engineering Technician 3	No change			109,000								TBD
19	640 - RCMP	Community Safety Enhancements	No change		1,132,428	292,389	605,024	312,643						TBD
20	710 - Airport	Airport Operations Supervisor	Budget adjusted to 2026 rates	131,600										TBD
21	724 - Facilities	Building Technician	Reduced and moved out from 2026 to 2029				88,000							TBD
22	732 - Parks	Urban Forest Management Plan-Endorsement	No change		75,000	75,000	75,000	60,000						TBD
23	700 - Capital Projects	Asset Management Position	No change	50,000										TBD
24	440 - Legislative Services	Information Management Officer	New Request		142,335									TBD
25	820 - Recreation & Culture	1 FT Pool Operator / Facility Service Worker, plus 2 PT Seasonal Pool Operators	New Request	65,435										TBD
26	630-Police Protection	Increase FTE (0.6 to 0.8) - Police Services Supervisor	New Request	26,573										TBD
27	510 - Development Services	Reinstatement of Building Inspector I FTE	New Request		108,000									TBD
28	510 - Development Services	Reinstatement of Planner 1 0.71 and reclassification to Planner II FTE	New Request		117,921									TBD
29	730 - Roads	Labourer I	New Request		94,000									TBD
TOTAL PROPOSED TAX FUNDED ONGOING NEW ENHANCED SERVICE LEVELS - FTEs				\$ 273,608	\$ 1,669,684	\$ 476,389	\$ 768,024	\$ 372,643	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL % TAX INCREASE FROM NEW SERVICE LEVELS - FTEs				0.62%	3.79%	1.08%	1.75%	0.85%	0.00%	0.00%	0.00%	0.00%	0.00%	
LABOUR REQUESTS - UTILITIES														
30	780 - Sewer	Position Change: Utility Op II to Op III	Revised 2026 numbers	10,620										User Fees
TOTAL PROPOSED USER FEE FUNDED ONGOING NEW ENHANCED SERVICE LEVELS - FTEs				\$ 10,620	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL NEW SERVICE LEVELS - FTEs				\$ 284,228	\$ 1,669,684	\$ 476,389	\$ 768,024	\$ 372,643	\$ -	\$ -	\$ -	\$ -	\$ -	

2026-2035 FINANCIAL PLAN

DRAFT ONGOING NEW ENHANCED SERVICE LEVELS

Index	Service Name	Service Description	Service Justification
1	SCADA Technician	New full time position - SCADA Technician	The implementation and upkeep of Supervisory Control and Data Acquisition (SCADA) systems within the Utilities is an essential step to move towards data driven management of city resources. As Utilities continues to enhance SCADA functionality, it realizes improvements in oversight and efficient allocation of resources. This allows the Utilities to move towards proactive maintenance of their systems and ensures immediate notification when issues do arise. As the SCADA system is expanded, so grows the need to effectively manage the hardware and software that it is made of. Relying on SCADA contractors significantly increases costs and exposes institutional knowledge gaps, leading to more expensive, and less effective, management of the City's SCADA systems. The amount paid to SCADA contractors since 2020 have increased year-on-year, averaging approximately \$109,300 per year between the water and liquid waste services departments, with 2023 seeing approximately \$335,900 being spent through operating and capital projects. Overall, utilities have spent approximately \$546,500 on SCADA contractor services between January 2020 and July 2024.
UNFUNDED PROPOSED NEW REQUESTS			
Proposed - NEW OPERATIONAL REQUESTS			
2	Dogwood Operations Center (DOC) Enhanced Cleaning	Increased cleaning at DOC. The administration areas of DOC require additional attention due to operation activities in building.	In 2023 there was a health and safety complaint in relation to the level of cleanliness that was validated. Supplemental cleaning was started and remediated the issue. Funding is required to bring the cleanliness standard back.
3	EV Charging Station Operating Expenses	The city currently has 5 EV charging station locations and are expected to grow over the next few years. We require a budget for the annual commercial network plan and anticipated repair costs	The city has 5 EV charging stations that require operating expenses to continue to run. Providing residents with EV charging stations is vital in the pursuit of reduced GHG
4	Generator Maintenance	Facilities has 7 generators at critical buildings to provide continuous operations. The generators require annual and monthly services and checks to ensure operation. Annual service delivered by Cullen. Monthly Check delivered internally.	The generators have been identified as critical infrastructure and require maintenance to ensure availability. The level of service to maintain the generators has not been delivered since 2019.
5	New Traffic Signs and Pavement Markings	New Traffic Signs and Pavement Markings	Transportation Specialist receives requests from the public regarding traffic and parking concerns. They often result in the need for changes to signage and pavement markings. This new work does not have an operating budget, therefore the maintenance budget for existing infrastructure maintenance is being used and no maintenance is being done to existing signage and pavement marking infrastructure. These new capital assets that are being added every year to the operating maintenance budget therefore additional funding is need to maintain these new assets.
6	Telecommunications(Cell Phones)	Additional funding for cell phone plans	With continue safety concerns with parks staff working in parks around town and dealing with vulnerable population, all staff are requiring cell phones in case of an emergency or seeking help. Currently funding for cell phones plans are for 17 phones. The park staff has 35 employees at peak season therefore extra funding is required to ensure staff safety on the job sites.
7	Boulevard and resident landscape maintenance at Jubilee Heights	Maintenance to trees, grass, blvds, resident grass blvd and landscape pathway.	Jubilee heights development has a main entrance blvd. that now needs to be maintained by City staff. The blvd has grass, irrigation and street trees that will need to be maintained. As part of phase one development, the grass, irrigation system and street trees in the resident area is to be maintained by the City also. The area is between the curb and sidewalk. There is also a landscape pathway that will need to be maintained by the City.
8	BC Transit - Three Year Expansion Initiatives	Expansion opportunities for both Conventional and Handy DART services for the Campbell River Transit system.	BC Transit, working with local government partners, looks at opportunities to expand or realign transit services with the community in order to resolve and improve changes. The Province & BC Transit are once again looking to provide expansion opportunities for Campbell River over a three year period.

2026-2035 FINANCIAL PLAN

DRAFT ONGOING NEW ENHANCED SERVICE LEVELS

Index	Service Name	Service Description	Service Justification
9	Telecommunication (Cell Phones)		
10	Telecommunication (iPads)		
11	Base Operating Budget - Legal fees	Legal fees enhancement to base budget	Current base budget for HR legal fees is set at \$18,940. HR Legal fees in the last 3 years has averaged \$37,500 annually. This request is to ensure that the sufficient money is allocated to the base operating budget to fund HR legal fees expenditures.
12	Videography Budget	Videography Contracted Services	With an increased focus on and demand for updated City videos on a range of topics and projects, a videography budget is needed. This budget would cover smaller, monthly updates, while projects would still be required to cover larger video production costs. The City currently only funds wages for the Community Policing Programs (Restorative Justice and Crime Stoppers). There is no budget for training of staff and volunteers, refreshments for Restorative Justice forums or community partner meetings, and the purchase of materials to promote the program. This budget would support the purchase of refreshments, promotional materials and training opportunities. This program will provide psychological and health screening to POC & career firefighters annually. The goal is to achieve early detection of many of the occupational diseases which are prevalent in firefighters at significantly higher rates then the general public.
13	Community Policing Programs expense budget	Community Policing Programs expense budget	
14	Medical Screening for Firefighters	Provide medical screening to all firefighters annually	
15	Increase in Janitorial Supplies (TP, Paper Towel, Soap), equipment maintenance and repairs	The cost of paper products, cleaning supplies custodial equipment, repairs and maintenance has substantially increased. In order to maintain service levels, these products and services are required. Recreation and Culture requires more janitorial supplies; paper products and cleaning tools and supplies, along with equipment and maintenance repairs, to meet the ever growing foot traffic demands at all locations. The funding will enable Rec & Culture to deliver the service levels expected by the customer and to achieve a zero based budget once approved	The Sportsplex, CRCC, Rob Ron and the Centennial Pool have seen a dramatic increase in foot traffic with programs, fitness centre and rentals. The movement of minor baseball to Willow Point has also added to the foot traffic at the Sportplex. The CRCC has seen an increase of foot traffic from hosting warming centres and the shower program. All recreation facilities have seen an increase in the number of City held training courses. Recreation and Culture is requesting \$50,000 In order to meet the on-going demands placed on the facilities.
Proposed - NEW OPERATIONAL REQUESTS - UTILITIES			
16	Lift Station Generator Maintenance	LWS has 17 generators at critical buildings to provide continuous operations. The generators require annual and monthly services and checks to ensure operation. Annual service delivered by Cullen. Monthly Check delivered internally.	The generators have been identified as critical infrastructure and require maintenance to ensure availability. The level of service to maintain the generators is essential.
17	SCADA Security Software Subscription	Annual software subscription to FortiDeceptor.	FortiDeceptor is a s non-intrusive, agentless deception platform that adds an additional layer of security to the SCADA network. It provides early detection of malicious network activities, allowing the IT Department to neutralize attacks by automatically isolating any compromised endpoint. This prevents the attack from spreading and stops communication with other City IT infrastructure.

2026-2035 FINANCIAL PLAN

DRAFT ONGOING NEW ENHANCED SERVICE LEVELS

Index	Service Name	Service Description	Service Justification
LABOUR REQUESTS			
18	Engineering Technician 3	Full time Eng Tech 3 staff position to support Development Engineering.	As per the recent Dillon Consulting report, which has been endorsed by Council, there is a need for additional staff positions to support the service levels in Development Engineering. The addition of an Eng Tech 3 would allow for an increase in technical staff to be able to respond to permit applications and approvals, reducing wait times and delays.
19	Community Safety Enhancements	Community Safety Enhancements	The Campbell River RCMP Municipal Police Unit's ("MPU") authorized strength has increased by nine Regular Members ("RMs") over the past 22 years in comparison to the approximate increase in population of 9,666 over the same period. This is at a time of steady population growth and rapidly increasing social pressures due to homelessness, mental health and addiction issues. The Campbell River RCMP are unable to meet the demands and expectations of the growing community and increasing social pressures within the existing authorized establishment. To add to these pressures, if and when increases are approved to the RCMP authorized strength, the lead time to realize an incumbent to the position is taking upwards of at least 17 months, inclusive of incumbent relocation time. This business case proposes a solution to stabilize increases to the RCMP authorized establishment in a fiscally-responsible manner to ensure police protective services keep pace with community growth and community safety matters. 2027 associated costs are \$13,000 capital for two workstations and \$3,000 operating for electrical work for the workstations.
20	Airport Operations Supervisor	Realign existing Airport Maintenance Coordinator position to an exempt Airport Operations Supervisor. Reclass the Coordinator position to an Airport Specialist.	With Council's desire to grow airport business opportunities, an exempt supervisor position is required. The current Airport Manager is tasked with numerous operational and regulatory duties which occupy more than 75% of available work hours. Creating an exempt supervisor position to oversee the operations staff and deal with regulatory items will allow the Airport Manager to devote a significant number of hours to business development and revenue growth.
21	Building Technician	The Building Technician position will bring the majority of carpentry, painting, general labour and operational tasks in house.	Facilities have continued to age and require increased maintenance to maintain existing service levels. There is currently 1700 hours of backlog work. In addition, Facilities capital projects have increased and are delivered internally. This position will relieve the contractor coordinator of day to day maintenance duties to focus on the efficient delivery of projects. As well, this position will have a ripple affect in allowing the Facilities manager to be removed from day to day projects and focus on long term strategy and project development.
22	Urban Forest Management Plan-Endorsement	Funding for implementation of the Urban Forest Management Plan.	The Urban Forest Management Plan (UFMP) was completed in late 2015 and given approval in principle by Council in 2016. The plan deals with all areas of the City's urban forest including danger trees, street trees, trees on City-owned property, policy development, and long term asset management of the urban forest. Satellite imagery between 2000 and 2012 demonstrates that substantial canopy loss has occurred in Campbell River's urban areas. Existing treed areas are being cleared for development without any replacement of trees. The City is at risk of seeing its canopy cover reduced from 33% to 20% without proper maintenance and management of the urban forest. This has negative consequences for storm water control, carbon sequestration, and the City's ability to meet its environmental goals. Lack of maintenance of the City's street tree inventory (of over 4000 trees) is damaging the long term health of this important neighborhood asset. This has negative consequences for neighborhood ambience and community livability. The city own trees are important component of the City's green infrastructure. Investing in management and maintenance of this asset will reduce the long term costs of storm water management. The urban forest is also an important component in the livability of the community, and it makes significant contributions to carbon sequestration and the City's Community Energy and Emissions Plan.
23	Asset Management Position	Full time Asset Management Position.	Additional resources required to coordinator the asset management program.

2026-2035 FINANCIAL PLAN

DRAFT ONGOING NEW ENHANCED SERVICE LEVELS

Index	Service Name	Service Description	Service Justification
24	Information Management Officer	New position to support the EDRMS project delivery and ongoing records and information management services to the organization.	The volume and complexity of information managed by the City of Campbell River has grown exponentially and will continue to evolve and grow indefinitely. To ensure compliance with legislation, mitigate risk, and enhance operational efficiency, it is important that an Information Management Officer (IMO) position is established. This role will support the Legislative Services Department in maintaining the information governance framework, implementing the Records Management Program and ensuring that information remains accessible, secure, and aligned with legislative requirements such as Freedom of Information and Protection of Privacy Act (FOIPPA).
25	1 FT Pool Operator / Facility Service Worker, plus 2 PT Seasonal Pool Operators	1 FT Pool Operator / FSW sportsplex and 2 perm PT seasonal pool operators/FSW)	The Centennial Pool requires a dedicated FT pool operator that can oversee dangerous operations and minimize risk working with chemicals. The Sportsplex has seen a huge increase in rental usage, drop-in and membership traffic. There is currently a shortage of FSW hours to handle the cleaning, set up/take down, graffiti, vandalism and provide CPR and First Aid coverage. Cost to make this happen \$146,435. \$81,000 is in the budget, require an additional \$65,435 to make this happen.
26	Increase FTE (0.6 to 0.8) - Police Services Supervisor	Increase FTE (0.6 to 0.8) - Police Services Supervisor	In 2017 a 0.6 FTE Supervisor position (21 hours) was created through the elimination of a part-time clerk technician position in support of a departmental restructure to improve service provision in the Police Services department based on recommendations from consultant Tracey Lee Lorensen. The restructure would have the Supervisor responsible for the CPP, FV and FM services, thus allowing the Manager to focus on the municipal team providing direct administrative support to the RCMP's policing operations as well as strategic planning initiatives for the City and with the RCMP. Furthermore, it allowed for knowledge-sharing between the Manager and Supervisor on the Police Protection and RCMP budget process, rather than the Manager being the sole position responsible for understanding the City's largest budget. The growth of forensic video services and the Programs, as well as the RCMP's national security policy changes regarding contractors providing maintenance and repairs to the building, have resulted in increased demand on the Supervisor's time that exceeds the budgeted 21 hours per week. As a result, the Manager's time is diverted to cover the overflow needs of these service teams that are not met within the Supervisor's budgeted hours.
27	Reinstatement of Building Inspector I FTE		
28	Reinstatement of Planner 1 0.71 and reclassification to Planner II FTE		
29	Labourer I		
LABOUR REQUESTS - UTILITIES			
30	Position Change: Utility Op II to Op III	Position change - Util. Op. II to Op. III	There is currently only a Facilities Op III position in the Sewer department. This means that the Collections and Drainage Supervisor is organizing and running all collections and drainage field projects, leaving them with little time to plan longer term projects and limiting their enactment to a maximum of one per day. The proposed Collections Op III position would be responsible for running field projects such as excavation point repairs. This method of work allocation has been successfully used by the Water Department for the last 10 years and represent the Sewer department's increasing focus on excavation point repairs.

2026-2035 FINANCIAL PLAN
APPROVED OPERATING PROJECTS

Blue Text - Change from Prior Year

Index	Project Name	CC3	Risk Level	Dept Ranking	Changes from 2025 Approved Operating Projects	2025 CFwd	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Funding Source	Relation to Strategic Priorities
FUNDED PROJECTS																		
Mayor & Council																		
1.00	Grants (Community Grants, Parks Maintenance, Beautification and Seniors Hub)	S224	High		No change	55,133	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	247,000	Gaming Reserve	Organizational Capacity
1.01	Council Contingency - Annual Allocation	X000	Low		No change	6,688	60,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	Gaming Reserve	Operational
1.02	Lease Property for Doctors	X127	Low				15,000										Gaming Reserve	Collaboration
1.03	Development Fees for SD 72 Childcare Project	S256	Medium				80,000										Financial Stabilization	Collaboration
City Manager																		
2.00	Operating Budget Restructuring	S257	High		New project		156,082										Financial Stabilization	Operational
Capital Projects																		
3.00	Capital Projects Operating Budget	S235	High		No change		151,651	154,684	157,778	160,933	164,152	167,435	170,784	174,200	177,684	181,237	Financial Stabilization	Operational
Economic Development																		
4.00	Resource Advocacy Initiative	S263	High		New project		90,000										Financial Stabilization	Community Growth
Risk Management																		
5.00	Property Appraisal Services	S168	Medium	1	No change			75,000					75,000				Financial Stabilization	Organizational Capacity
Communications																		
6.00	Staff Web Intranet Upgrade	S258	Medium	2	New project		10,000										Financial Stabilization	Organizational Capacity
6.01	Statistically Valid Community Survey	S110	High	1	Project amount updated for 2027 and beyond			15,500		16,000		16,500		17,000		17,500	Financial Stabilization	Operational
6.02	Communications Summer Co-op Student	S259	Medium		New project		14,000										Financial Stabilization	Organizational Capacity
Human Resources																		
7.00	Field Health & Safety Coordinator (Funded by COR Rebate)	S260	High		New project		70,000										Financial Stabilization	Operational
7.01	Union Collective Agreement Renewals	S112	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
7.02	Certificate of Recognition (COR) - Safety Achievement	S194	High	3	No change		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	Financial Stabilization	Operational
7.03	Certificate of Recognition (COR) Funded Safety Action Plan		High	2	No change			70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	Financial Stabilization	Operational
7.04	Compensation Analysis	S111	High		No change			20,000	15,000				15,000				Financial Stabilization	Operational
7.05	Workplace Culture - Survey	S163	Medium	4	No change				15,000			15,000			15,000		Financial Stabilization	Organizational Capacity
Information Technology																		
8.00	Network Security Audit	S072	High		Increased funding request to \$35,000 annually to support Information Security auditing best practices	41,310	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	IT Reserve	Operational
8.01	GIS Orthophotos		Low	4	Moved 2026 to 2027 and increased project cost in each year			90,000			100,000		110,000		120,000		IT Reserve	Community Growth
Legislative Services																		
9.00	Municipal Election	S102	High		No change		60,000				65,000				70,000		Financial Stabilization	Legislated Requirement
Properties																		
10.00	Remediation of Contamination at the Airport	S161	High		Added \$123,000 for 2026	28,525	123,000										Gaming Reserve	Operational
10.01	Senior Centre Lease	S219	Medium		No change		91,200	91,200									Gaming Reserve	Healthy and Safe Community

2026-2035 FINANCIAL PLAN
APPROVED OPERATING PROJECTS

Index	Project Name	CC3	Risk Level	Dept Ranking	Changes from 2025 Approved Operating Projects	2025 CFwd	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Funding Source	Relation to Strategic Priorities
Bylaw Enforcement																		
11.00	Downtown Safety Enhanced Bylaw and Security Capacity	S215	High	1	Additional budget added in 2026 due to expanded scope	470,163	268,639	200,000	200,000								Financial Stabilization	Healthy and Safe Community
Fire Protection																		
12.00	Paid On Call (POC) Recruitment	S156	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
12.01	Increase in Fire Operating Budget	S232	High		Added an additional budget for 2026		245,000										Financial Stabilization	Operational
Airport																		
13.00	Airport Auxiliary Staffing	S207	High	1	Budget added for 2026		80,700										Airport Reserve	Operational
13.01	Wings & Wheels Event	S128	Low	3	No change		16,000	16,000	16,000	17,000	17,000	17,000	18,000	18,000	18,000	18,000	Airport Reserve	Collaboration
13.02	Business Development Travel	S244	High	4	Inflationary increase; annual item		14,000	14,700	15,400	16,200	17,000	17,900	18,800	19,700	20,700	21,700	Airport Reserve	Community Growth
13.03	Flight Way Clearing	S068	High		Move forward to 2026 and subsequent years		30,000			31,800			33,700			35,700	Airport Reserve	Legislated Requirement
13.04	Crack Sealing	S049	High		Move from biannual 2026, 2028 etc. to biannual 2027, 2029 etc.			36,400		37,900		39,400		41,000		42,600	Airport Reserve	Operational
13.05	Enhanced Regulatory Training	S225	Medium		Budget added every three years			13,000			14,000			15,000		16,000	Airport Reserve	Legislated Requirement
13.06	Runway Line Painting	S048	High	2	Move from biannual 2027, 2029 etc. to biannual from 2028, 2030 etc.				37,900		39,400		41,000		42,600		Airport Reserve	Legislated Requirement
Facilities																		
14.00	Building Condition Revitalization	S237	High	1	Additional budget added for 2026		75,000										Financial Stabilization	Operational
14.01	Fire Hall #1 Roof Replacement	S261	High	2	New project		120,000										Financial Stabilization	Operational
14.02	Sportsplex Gymnasium Floor Re-Finish	S262	High	3	New project		40,000										Financial Stabilization	Operational
14.03	CRCC Gymnasium Floor Resurfacing		High	4	New project			80,000									Financial Stabilization	Operational
14.04	EV Charging Station - Sportsplex Maintenance Costs	NEW	Low		No change							7,500					Carbon Neutral Reserve	Healthy and Safe Community
Roads																		
15.00	Bridge Inspections	S114	High		Future years increased for inflation from \$24,000		24,000		25,500		27,000		29,500		31,000		Financial Stabilization	Community Growth
15.01	Pavement Management Plan	S221	High	1	No change				130,000				150,000				Financial Stabilization	Community Growth
Parks																		
16.00	Continue with Downtown Cleanliness Program	S151	High	1	Added \$259,000 in 2027		249,000	259,000									Financial Stabilization	Healthy and Safe Community
16.01	Vegetation and Public Tree Maintenance	S171	High	3	Renamed from Urban Forest Management Plan Implementation; added \$70k in 2026		70,000										Gaming Reserve	Community Growth
16.02	Dog Parks - Operating Costs	S248	Medium		Continued ongoing operating costs		25,260	25,260	25,260	25,260							Financial Stabilization	Community Growth
16.03	Willow Point Field Setup for User Groups	S160	High	2	Added \$75k in 2026		75,000										Gaming Reserve	Collaboration
16.04	Mclvor Lake Maintenance & Water Shed Quality	S238	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 / Water Reserve	Operational

2026-2035 FINANCIAL PLAN
APPROVED OPERATING PROJECTS

Index	Project Name	CC3	Risk Level	Dept Ranking	Changes from 2025 Approved Operating Projects	2025 CFwd	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Funding Source	Relation to Strategic Priorities
Long Range Planning & Sustainability																		
17.00	Downtown Small Initiatives Program	S067	Low	3	No change	23,493	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
17.01	Downtown Renewal Grant Program (formerly Facade Revitalization and CPTED)	S038	Low		Budget reduced in 2025 due to review and revision of program		50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	Gaming Reserve	Healthy and Safe Community
17.02	Public Art	S086	Low		No change		50,000		25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	Gaming Reserve	Healthy and Safe Community
17.03	Mclvor Lake Master Plan		Low		No change			200,000									Parks Reserve	Healthy and Safe Community
17.04	Water Access Strategy Master Plan		Low		No change				200,000								Financial Stabilization	Healthy and Safe Community
Recreation & Culture																		
18.00	CR Live Streets	S179	High	1	Increased to \$170,000 annually from \$150,000	30,054	170,000	170,000	170,000	170,000	170,000	170,000	170,000	180,000	180,000	180,000	Gaming Reserve	Healthy and Safe Community
18.01	Bus Rentals	S175	High	4	No change		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
18.02	Security Presence at the Sportsplex	S104	High	3	No change	3,901	60,000	62,500	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	Gaming Reserve	Healthy and Safe Community
18.03	PLAY Campbell River	S108	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
18.04	Culture and Events Specialist	S264	High		New project		120,160	120,160	120,160								Financial Stabilization	Healthy and Safe Community
18.05	Spirit Square Seasonal Auxiliary Support	S266	High		New project		33,100	33,100	33,100								Financial Stabilization	Healthy and Safe Community
18.05	Spirit Square Artist Fees	S267	High		New project		50,000	50,000	50,000								Gaming Reserve	Healthy and Safe Community
Solid Waste																		
19.00	Program Manager	S265	High	1	New project		140,355	143,162									Carbon Neutral Reserve	Operational
TOTAL FUNDED PROJECTS						\$ 659,267	\$ 3,364,147	\$ 2,501,666	\$ 1,933,098	\$ 1,197,093	\$ 1,335,552	\$ 1,172,735	\$ 1,553,784	\$ 1,186,900	\$ 1,396,984	\$ 1,234,737		
Funded Utility Projects																		
Sewer																		
20.00	Sewer Right of Way Clearing	S116	Medium	6			50,000	50,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	Sewer Reserve	Operational
20.01	Sewer Infrastructure Maintenance & Monitoring	S115	Medium	7	Costs updated for inflation		10,000	9,000	40,000	9,000		44,000		24,000	25,000	25,000	Sewer Reserve	Legislated Requirement
20.02	Generator Replacement Lift Station #11	S242	high	2	Moved to 2028 and 2029				25,000	250,000							Sewer Reserve	Operational
20.03	Confined Space Entry Alternate Procedures	S089	High	4	Added amount for 2026		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	Sewer Reserve	Legislated Requirement
20.04	Lift Station 11 Transformer Inspection	S119	Medium	8	No change			9,000		9,000		9,000		9,000		9,000	Sewer Reserve	Operational
20.05	Lift Station Pump Replacements	S268	high	3	Increased amount to \$100,000 in 2026		100,000										Sewer Reserve	Operational
20.06	NWEC Ox Ditch Mixer Spare	S269	Medium	9	New project		83,000										Sewer Reserve	Operational
Water																		
21.00	Water Conservation Program	S074	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
21.01	Utility Surveys - Beaver Lodge Lands	S243	High	1	No change	60,000											Sewer / Water Reserves	Legislated Requirement
21.02	Utility Facility RTU Replacements	S270	High	1	New project		180,000	180,000	180,000								Sewer/ Water Reserve	Operational
Storm Drains																		
22.00	Storm Drainage - Operating Budget	S229	High		Annual operating budget		673,337										Storm Reserve	Operational
TOTAL FUNDED UTILITY PROJECTS						\$ 60,000	\$ 1,181,337	\$ 333,000	\$ 350,000	\$ 373,000	\$ 105,000	\$ 158,000	\$ 105,000	\$ 138,000	\$ 130,000	\$ 139,000		

2026-2035 FINANCIAL PLAN
APPROVED OPERATING PROJECTS

Index	Project Name	CC3	Risk Level	Dept Ranking	Changes from 2025 Approved Operating Projects	2025 CFwd	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Funding Source	Relation to Strategic Priorities
CARRY-FORWARD PROJECTS ALREADY APPROVED BY COUNCIL																		
Carry Forward Projects Awaiting Final Invoicing																		
24.00	Parks and Rec Strategic Plan	S167	High			20,545											Financial Stabilization	Community Growth
24.01	Spirit Square Management	S223	High	2		8,000											Gaming Reserve	Healthy and Safe Community
24.02	Efficiency Review	S233	High			50,000											Financial Stabilization	Organizational Capacity
24.03	Homewood Village Expansion for Tenant Relocation	HAF8	High			131,113											Housing Accelerator Fund	Housing
24.04	Island Hwy Capacity Analysis	S240	Medium	5		12,000											Storm Reserve	Housing
Carry Forward Projects Delayed for Operational Reasons																		
24.05	Carving and Installation of Totem Poles at City Hall	S222	Medium	1		120,000											Financial Stabilization	Collaboration
24.06	Fees and Charges Bylaw Amalgamation & Fee Review	S187	High	4		31,339											Financial Stabilization	Organizational Capacity
24.07	Quinsam Heights - Ditch Environmental Assessments	S239	High	4		70,000											Housing Accelerator Fund	Housing
24.08	Stormwater Utility Consultant	S213	High	2		132,541											Storm Reserve	Community Growth
24.09	Quinsam Heights Transportation and Growth Study	HAF9	Medium			160,632											Housing Accelerator Fund	Community Growth
24.10	Housing Accelerator Fund Implementation	HAF1	High	1		966,959											Housing Accelerator Fund	Housing
24.11	Official Community Plan and Zoning Bylaw Update	S200	High	1		41,109											Grants / CWF	Housing
24.12	Solid Waste Communications/Coordination	S162	High			47,450											Gaming Reserve	Community Growth
Carry Forward Ongoing Projects																		
24.13	Canada Goose Management	S180	Low	8		5,000											Gaming Reserve	Operational
24.14	RCMP Interview Room	S271	Med			50,000											Financial Stabilization	Operational
24.15	Overnight Temporary Shelter	S231	High			62,237											Financial Stabilization	Healthy and Safe Community
						\$ 1,908,925	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

2026-2035 FINANCIAL PLAN
APPROVED OPERATING PROJECTS

Index	Department	Project Name	Project Description	Project Justification
FUNDED PROJECTS				
Mayor & Council				
1.00	105 - Mayor & Council	Grants (Community Grants, Parks Maintenance, Beautification and Seniors Hub)	Grant funding programs through the City of Campbell River.	Project is the combination of many different grant funding programs. The total funding is distributed as follows: \$150,000 for Community Grants, \$52,000 for Parks Maintenance and Beautification Grants, \$40,000 in Beautification Grants and \$5,000 for the Seniors Hub.
1.01	105 - Mayor & Council	Council Contingency - Annual Allocation	Annual allocation for future Council Contingency items.	Required to ensure funding is available for annual Council projects and initiatives that arise during the year.
1.02	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.
City Manager				
2.00	110 - City Manager	Operating Budget Restructuring	Funds will be allocated to support minor departmental restructuring as positions become vacant.	Each year, positions become vacant as employees retire or transition to other opportunities. In 2026, these funds will be allocated to support targeted restructuring initiatives, ensuring that operations are carried out in the most efficient and cost-effective manner possible.
Capital Projects				
3.00	320 - Capital Projects	Capital Projects Operating Budget	Transfer from 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.
Economic Development				
4.00	112 - Ec Dev	Resource Advocacy Initiative	Ongoing initiative that has successfully elevated awareness of the economic importance of resource-based communities and industries, and has positioned Campbell River as a leader in coalition-building and strategic advocacy across BC.	Council approved the 2025 plan and allocated \$70,000 in seed funding to launch the initiative. The work has since gained support from other municipalities and has led to high-level engagements at UBCM and with provincial and federal ministers. Strategic Continuity: The initiative aligns with the 2021–2026 Economic Development Strategic Plan, which emphasizes sustained advocacy and incremental improvements to strengthen community wellbeing and economic resilience. Expanded Scope for 2026: The 2026 phase will include: Continued education and awareness campaigns. Targeted meetings with decision-makers at FCM, Ottawa, Provincial Government and other strategic venues. Media outreach, op-eds, and publications Hosting networking events and panels to amplify the voice of resource communities This funding will ensure we maintain momentum and deliver on the commitments made to our partners and community stakeholders.
Risk Management				
5.00	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 in place. This should be conducted at least every 5 years.
Communications				
6.00	410 - Communications	Staff Web Intranet Upgrade	Replacement of the City's internal intranet which was built in 2006.	An intranet is a vital internal communications tool that helps streamline communication, centralize access to resources, and enhance collaboration across teams. With the proposed improvement project to Staffweb, the City could better support employees by keeping them informed, reducing email overload, and ensuring that important documents, updates, and tools are easily accessible. These needs were clearly highlighted in recent internal survey data.
6.01	410 - Communications	Statistically Valid Community Survey	A statistically valid community survey is timed to occur twice (end of year one and three) during each Council term.	By surveying citizens using a statistically valid method, the City and Council are better able to understand community needs and sentiments on City services.
Human Resources				
7.00	420 - Human Resources	Field Health & Safety Coordinator (Funded by COR Rebate)	Field Health & Safety Coordinator	Without this role, the City risks losing critical field-level support, slowing progress on safety initiatives, and facing increased exposure to incidents and non-compliance with WorkSafeBC requirements. Permanency ensures long-term stability, sustained risk reduction, and continuous improvement in safety culture, while enabling the Health and Safety Advisor to focus on corporate-level strategy and compliance. Although converting the role requires ongoing budget support beyond the COR incentive, the investment provides lasting value through improved regulatory compliance, reduced claims costs, and stronger organizational capacity to manage workplace safety.
7.01	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 expiration.

2026-2035 FINANCIAL PLAN
APPROVED OPERATING PROJECTS

Index	Department	Project Name	Project Description	Project Justification
7.02	420 - Human Resources	Certificate of Recognition (COR) - Safety Achievement	COR preparation.	Additional resources and consulting fees to prepare health & safety management system to meet Certificate of Recognition (COR) requirements.
7.03	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.
7.04	420 - Human Resources	Compensation Analysis	CUPE positions analysis and market comparison of exempt compensation levels using benchmark positions.	Funds will allow the collection of data to gain better understanding on the competitiveness of City of Campbell River CUPE employee wages against market comparators. Funds in 2028 and 2032 will allow for compensation review for exempt staff to review exempt compensation every four years (Q1 of 2nd year of Council term).
7.05	420 - Human Resources	Workplace Culture - Survey	Culture assessment as part of ongoing organizational development.	Culture surveys collect and analyze data and insights from employees to assess and improve organizational effectiveness and productivity.
Information Technology				
8.00	430 - IT	Network Security Audit	An independent review of the City of Campbell River's technology network to identify security vulnerabilities, preventative requirements, and payment system compliance.	With ongoing risk of security intrusions, a mandatory requirement for a network security audit has been identified. Compounding this issue is the additional requirement to support a growing demand for online payment processing as provided by the City's Tempest e-commerce interface (for dog licenses, parking tickets, etc.), and recreation registration software (CLASS) which will feature online registration and payment processing. Recent legislation for Payment Card Interface compliance requires that a network security audit take place on a scheduled basis. The City's technology network undergoes a security audit by an independent certified agency every two years to ensure that the risks to the system are low.
8.01	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.
Legislative Services				
9.00	440 - Legislative Services	Municipal Election	City costs to run the municipal general election.	In election years, additional expenses are incurred for preparation, administration, election worker wages, etc.
Properties				
10.00	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.
10.01	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.
Bylaw Enforcement				
11.00	610 - Bylaw Enforcement	Downtown Safety Enhanced Bylaw and Security Capacity	Continue current funding for 2 Bylaw Enforcement Officers and expand Bylaw coverage with 2 additional BEOs along with part-time administrative support; Provide funding for enhanced downtown security patrols in line with current City needs but offset with additional bylaw patrol coverage.	This request is to continue funding for two existing Bylaw Officer positions (BEOs) and to hire two additional BEOs to increase the number working each shift from three to four. The need stems from an increase in the number of bylaw complaints being received and a continuing focus to provide effective proactive bylaw enforcement patrol work in the downtown and surrounding areas. With the current number of bylaw enforcement officers for each team, a combination of file load, proactive needs, and accounting for normal staff unavailability due to vacation/front loaded statutory holidays and sick time there are a number of days when it has been difficult to manage effective levels of service. Increased levels of work stress for the officers has also been noted. An extra officer on each of the bylaw teams would significantly enhance the department's ability to provide bylaw enforcement services to the level needed to give full effect to Council's strategic priority regarding community safety. It is also proposed that a part-time administrative assistant position (20 hours per week) is established as administrative support to the Bylaw Enforcement Department. This will support the administrative workload currently held by the Bylaw Clerk Technician which has significantly increased in recent years. The workload has been increasing every year in the 10 years that statistics have been recorded which has been additionally compounded as a result of the establishment of the Animal Control Department and the increasing scope of work and staff numbers in the Bylaw Enforcement Department within the last 18 months. The proposal also sees an increase to contract security funding to align with current needs; however these additional costs are offset by the addition of the two new BEOs which will cover 4-5 hours of patrol duties per day.

2026-2035 FINANCIAL PLAN
APPROVED OPERATING PROJECTS

Index	Department	Project Name	Project Description	Project Justification
Fire Protection				
12.00	620 - Fire	Paid On Call (POC) Recruitment	Paid on Call firefighters recruitment.	To help offset the cost of recruiting and training the class of paid-on-call firefighters that we enroll each year. The training program requires at least 12 months to complete, with class size varying from 4-12 recruits.
12.01	620 - Fire	Increase in Fire Operating Budget	Additional Funding for Fire Department budget to help with costs related to shift coverage.	In 2025 Council approve an operating project for \$210,000 to help offset overtime costs. This funding supported the temporary hiring of two additional firefighters to cover absences. The projected preformed as expected and saw the overtime utilization drop dramatically. This project aims to continue the employment of those two additional firefighters for another year, in order to control overtime spending, awaiting the release of the fire master plan to set long range staffing goals.
Airport				
13.00	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.
13.01	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.
13.02	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.
13.03	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.
13.04	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.
13.05	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.
13.06	710 - Airport	Runway Line Painting	Line painting on Runway 12-30 to ensure Transport Canada regulations on runway lines are met.	Runway line markings are used by aircraft on approach for visual aid in identifying the runway threshold, centreline and touchdown point. Annual winter maintenance scrapes and dulls the markings to a point where they may not meet Transport Canada contrast requirements. Bi-Annual painting of the runway lines ensures continued compliance with the airport's operating certificate.
Facilities				
14.00	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.
14.01	724 - Facilities	Fire Hall #1 Roof Replacement	The Fire Hall #1 roof section above the administration portion of the building requires replacement including all insulation and flashings.	The administration section of the roof has reached the end of its serviceable life and is experiencing failures causing water to leak inside the building.
14.02	724 - Facilities	Sportsplex Gymnasium Floor Re-Finish	This project involves resealing the Sportsplex gymnasium floor to restore its protective finish.	Over time, gymnasium floors lose their protective seal due to regular use, leading to increased wear, potential damage to the surface, and safety concerns such as reduced grip. Resealing the floor is essential for maintaining player safety, extending the lifespan of the flooring, and preserving the professional standard and appearance of the facility. Proactive maintenance through resealing prevents more costly repairs in the future and supports the ongoing use of the gymnasium for sports and community events.
14.03	724 - Facilities	CRCC Gymnasium Floor Resurfacing	This project involves the full restoration of the CRCC floor, which has deteriorated due to age and wear. The scope includes sanding down the existing surface, repairing any damaged areas, applying a fresh coat of durable paint, and sealing the floor to protect against future wear and environmental exposure. The process ensures a smooth, safe, and visually refreshed floor surface that meets current facility standards.	The CRCC floor has reached the end of its functional lifespan, showing signs of surface degradation, potential safety hazards, and aesthetic decline. Restoring the floor is essential to maintaining a safe and welcoming environment for users, preventing accidents, reducing long-term maintenance costs, and extending the overall usability of the facility.
14.04	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.
Roads				
15.00	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.
15.01	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 maintain roads at an acceptable service level before they get to a point where it will cost more in future years to repair.

2026-2035 FINANCIAL PLAN
APPROVED OPERATING PROJECTS

Index	Department	Project Name	Project Description	Project Justification
Parks				
16.00	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.
16.01	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.
16.02	732 - Parks	Dog Parks - Operating Costs	To maintain the two dog parks that were constructed in 2025 at Robron Park and Evergreen/Peterson Road.	To maintain the dog parks, the dog bags need to be refilled, garbage cans emptied to reduce odor, fences are secured, and general landscaping tasks such as mowing and trimming are completed.
16.03	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.
16.04	732 - Parks	Mclvor Lake Maintenance & Water Shed Quality	Labourer to provide maintenance at Mclvor Lake.	During May to September Mclvor Lake is heavily used by the public for recreation purposes. At present time we only visit Mclvor 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.
Long Range Planning & Sustainability				
17.00	810 - Long Range Planning	Downtown Small Initiatives Program	City-led initiatives aimed at delivering quick, high-impact projects that enhance the look, feel, and vibrancy of Campbell River's downtown core. These initiatives are designed to activate public spaces, improve pedestrian amenities, and foster a welcoming and engaging environment. Projects supported to date by the program include: Installation of parklets and sidewalk bistro seating to increase public gathering spaces. Upgrades to pedestrian infrastructure such as waste bins, bike racks, and lighting. Illumination of public art and signage to enhance visibility and safety. Support for downtown events like CR Live Streets, chalk art festivals, and night markets. Landscaping improvements including decorative plantings and rock features. Development of a food truck pilot program to diversify downtown dining options.	The program operates within the downtown boundary defined in the Refresh Downtown Plan, and is a key component of the City's broader downtown revitalization strategy.
17.01	810 - Long Range Planning	Downtown Renewal Grant Program (formerly Facade Revitalization and CPTED)	Renamed the Downtown Renewal Grant program (formerly the Façade Revitalization & Crime Prevention Through Environmental Design Improvements Grant Program). In partnership with the Downtown Business Improvement Association (DBIA), the City of Campbell River supports downtown revitalization through the Downtown Renewal Grant Program. This program is open to eligible businesses and commercial building owners within the Downtown BIA area to implement building improvements that contribute to a vibrant and pedestrian oriented streetscape. Project applications must demonstrate measurable intent to enhance the visual character of downtown through upgrades that exhibit high quality design and create a more inviting public realm. Designs may also incorporate Crime Prevention Through Environmental Design (CPTED) principles to promote safety and positive social interaction.	Downtown Revitalization is a strategic priority for Council, and this program advances that goal by enhancing the visual character of commercial facades, promoting public safety through thoughtful exterior design, and fostering a sense of community through welcoming spaces that celebrate Campbell River's unique heritage and identity.
17.02	810 - Long Range Planning	Public Art	Funding for public art.	These funds will allow the City to pursue public art installations in the community.
17.03	810 - Long Range Planning	Mclvor Lake Master Plan	Develop a masterplan to guide the enhancements to Mclvor Lake.	Mclvor Lake is a highly valued and frequently used community destination, and a Master Plan is needed to guide future improvements by identifying amenities and infrastructure that will enhance the area's potential.
17.04	810 - Long Range Planning	Water Access Strategy Master Plan	Water Access Strategy master plan.	Coming out of the Parks Recreation and Culture masterplan, there is a strong support from the community for more water access. Currently there is a master plan funded for Mclvor Lake in 2025 and combining a water access strategy masterplan for the rest of Campbell River would make sense to undertake this at the same time. Long Range planning would lead this masterplan for parks department.

2026-2035 FINANCIAL PLAN
APPROVED OPERATING PROJECTS

Index	Department	Project Name	Project Description	Project Justification
Recreation & Culture				
18.00	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 2025 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.
18.01	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.
18.02	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.
18.03	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.
18.04	820- Rec & Culture	Culture and Events Specialist	This is a proposed 3-year operating project for establishing a term Culture and Events Specialist position in the Community Planning & Livability division.	This position will act as a much-needed operational liaison between the City and the Core Operators to enhance cultural events programming offered in these City-owned facilities and with other local non-profit organizations. This position will also oversee the coordination of Spirit Square bookings and programming that are currently being provided through an external consultant which will offset the costs associated with the creation of this position.
18.05	820- Rec & Culture	Spirit Square Seasonal Auxiliary Support	Seasonal position to support events in Spirit Square	This is seasonal (summer) auxiliary support to assist the Culture and Events Specialist in Spirit Square events setups and takedowns.
18.05	820- Rec & Culture	Spirit Square Artist Fees	Ongoing costs associated with Artist fees performing in Spirit Square	These are proposed costs associated with the City booking musical acts for Spirit Square in the summer, previously embedded in the contract with an external consultant.
Solid Waste				
19.00	830 - Solid Waste	Program Manager	Contract position to manage the solid waste function.	Staff are seeking to retain the services of a consultant, for up to a 2-year term, to guide the City's transition from manual solid waste collection to a fully automated curbside collection system in the Spring / Summer 2026. This transition is a key step in modernizing municipal waste services, improving operational efficiency, and enhancing service delivery to residents. As the City continues to grow and waste management regulations increase, managing solid waste has become increasingly more complex, requiring specialized expertise in planning and operations. Beyond the proposed two-year term, staff therefore anticipate the need to create a dedicated full time solid waste coordinator position in future to manage the City's solid waste function.
TOTAL FUNDED PROJECTS				
Funded Utility Projects				
Sewer				
20.00	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.
20.01	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.
20.02	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 NWECC and reliability is urgent. If generator fails during a power outage, sewer overflow would affect public and environment.

2026-2035 FINANCIAL PLAN
APPROVED OPERATING PROJECTS

Index	Department	Project Name	Project Description	Project Justification
20.03	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.
20.04	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.
20.05	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 critically assessment rating. Addressing this will reduce risk to the pumping systems.
20.06	780 - Sewer	NWEC Ox Ditch Mixer Spare	Purchase a spare Mixer for Oxidation Ditch at NWEC.	At NWEC there are 2 Oxidation Ditches used to treat incoming sewage. Each Ox Ditch has 2 Mixers to keep the sewage moving as part of the treatment process. We would like to purchase a spare Mixer to have onsite to ensure there is no interruption in treatment operation when a Mixer fails.
Water				
21.00	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.
21.01	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.
21.02	780 - Sewer / 790 - Water	Utility Facility RTU Replacements	RTU Replacements for 31 Utility Facilities.	Utility Facility Remote Terminal Units (RTUs) have reached their end of commercialization. Replacement units are no longer available. This represents a risk to utility operations should these units fail. Replacing the RTUs will require substantial SCADA contractor support services as they utilize a new programming logic and communications protocol.
Storm Drains				
22.00	782 - Storm Drains	Storm Drainage - 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.
TOTAL FUNDED UTILITY PROJECTS				
UNFUNDED PROJECTS				
23.00	310 - Finance	Natural Asset Financial Reporting	The project is to fund 3rd party consultants that may be required to assess the City's inventory of natural assets. Natural assets include forests, wetlands, riparian areas, streams, aquifers, foreshores, etc.	Canada's Public Sector Accounting Board (PSAB) currently does not allow public-sector entities (e.g., local governments) to recognize natural assets in their financial statements. Therefore, the Intact Centre on Climate Adaptation, KPMG, and the Municipal Natural Assets Initiative coordinated a response to a PSAB consultation, making a strong case for the inclusion of natural assets in financial statements. By excluding the value of natural assets, Canadian public-sector entities are not providing adequate information about all assets and users do not have information about the state of natural assets, or their potential impairment. This lack of information has historically led to the mismanagement of natural assets and to the deterioration of the services they provide to the communities and economies over which public-sector entities have jurisdiction. The goal of the project would be to include the reporting of natural assets on the City's financial statements in conjunction with the introduction of PSAS requirements which is to be determined.
23.01	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.
23.02	410 - Communications	Communications Summer Co-op Student	Cover downtown engagements and activations.	Hiring a Communications Summer Co-op student to meet increased summer demands and strategic priorities, including downtown event coverage and engagement.
23.03	410 - Communications	ENewsletter Pilot	This funding would be used to launch an eNewsletter campaign. Working with a consultant, we would compose an eNewsletter template and begin to build a base throughout 2026. Based on the results we would reassess the need for continued funding.	This would help the City to reach Campbell River residents in a timely way and directly in their inboxes and meet Council's request for more direct communications.

2026-2035 FINANCIAL PLAN
APPROVED OPERATING PROJECTS

Index	Department	Project Name	Project Description	Project Justification
23.04	630 - Police Protection	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.
23.05	630 - Police Protection	RCMP New Member Workstations - Electrical	RCMP New Member Workstation - Electrical	If two to four RCMP Members approved, then electrical services will be required for two new workstations (corresponding capital project request of \$13,000)
23.06	710 - Airport	Fenceline Renewal	Removal of encroaching vegetation on the airport's security fence.	The Campbell River Airport is surrounded by approximately 7.5 km of perimeter fencing. Of this, over 4 km is adjacent to heavy forest growth which is threatening to overgrow the fence line, causing damage to the fence. At present airport operations crews clear brush and limbs from adjacent forest growth by hand and with chainsaws. This funding would provide mechanized equipment to clear these areas with greater efficiency, allowing crews to make much more significant progress in 2026.
23.07	710 - Airport	Fuel Tank Cleaning	Cleaning of Jet Fuel and FEC Diesel tank.	The Airport's 60,000L Jet Fuel Tank was installed in 2016. Best practises for fuel tank operation include emptying, scrubbing, and cleaning the inside of the tank to ensure fuel quality at a maximum interval of 10 years. With the recent installation of a twinned storage system, the airport is able to move forward with cleaning the interior of the original tank, ensuring continued fuel quality.
23.08	710 - Airport	Jet Fuel Audit	Audit of Jet Fuel handling and dispensing in accordance with CSA B836.	The airport is responsible for the safe handling and dispensing of Jet Fuel in accordance with CSA standard B836. Proper storage and handling ensures that our fuel meets all known standards for product quality and ensures that regular testing and record keeping is complete. An audit will confirm that systems in place are in accordance with the standard, and make recommendations for any deficiencies noted. This is important to ensure that the airport is minimizing its liability related to aircraft fuelling. The last audit completed was part of the Esso-branded fuelling facility which was replaced ten years ago.
23.09	722 - Stores	Tool Crib & Yard Storage Solutions	Purchase and install storage solutions to maximize space in the tool crib, warehouse and yard.	The city has continued to grow and with the adoption of OMS the stores department is expected to increase inventory levels. The space designated for the tool crib and warehouse is extremely limited with no room for expansion. Innovative storage solutions are required to meet demand.
23.10	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.
23.11	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.
23.12	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.
23.13	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.
23.14	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.
23.15	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.
23.16	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.
23.17	732 - Parks	Vandalism Account	Vandalism account to cover cost that are being incurred to parks/roads assets throughout the City.	The five year average 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.
23.18	732 - Parks	Elk Falls Cemetery Improvements	Resurface sunken grave sites in the main burial section, re-align grave markers, replace irrigation system, including pump.	The soil above several graves has settled, resulting in uneven ground across the site. These changes in surface elevation have also led to the shifting of grave markers, causing misalignment within the rows. Additionally, the aluminum frames and gravel infill surrounding the markers present ongoing maintenance challenges, particularly due to the frequent need for manual weed removal.
23.19	732 - Parks	Hwy 19 Cemetery Improvements	Resurface sunken grave sites, re-align grave markers, replace irrigation system, re-pave road through cemetery.	The soil above several graves has settled, resulting in uneven ground across the site. These changes in surface elevation have also led to the shifting of grave markers, causing misalignment within the rows. Additionally, the aluminum frames and gravel infill surrounding the markers present ongoing maintenance challenges, particularly due to the frequent need for manual weed removal.
23.20	732 - Parks	Phase II Spruce Street Deck	Completing Spruce Street Lookout Deck, delays due to getting permission(easement) from the province to encroach onto their land.	The new deck that was built by Campbellton could not be finished, this second phase would finish the project once the agreement is in place with the province.

2026-2035 FINANCIAL PLAN
APPROVED OPERATING PROJECTS

Index	Department	Project Name	Project Description	Project Justification
23.21	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
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 NVEC. This will reduce sewer overflows and maintenance costs for collection system and treatment upsets at NVEC to ensure environmental compliance.
23.23	780 - Sewer	NVEC 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.
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.
23.25	780 - Sewer	NVEC Master Plan	NVEC Master Plan - Phase I.	This project will look at current infrastructure, demand and regulatory requirements. Then project anticipated changes for the next 10 years. This will be used to identify key projects needed to maintain treatment capacity and effluent quality for the next 10 years.
23.26	780 - Sewer	NVEC Pump Replacements	NVEC Pump Replacements 2026.	In 2025 operational pumps at all Lift Stations and NVEC were inspected by a 3rd party. The pump inspection report recommended repairs and replacements of equipment at NVEC. This project will fund the necessary repairs and replacements at NVEC.
23.27	780 - Sewer	Lift Station 18 Feasibility Study	Lift Station 18 Feasibility study - Design and Permits.	This project will look at the feasibility of installing a Lift Station near Cottonwood Drive and South Alder Street. The sanitary line in this area is at capacity.
23.28	780 - Sewer	Sanitary Sewer Master Plan	Sanitary Sewer Master Plan.	The Sanitary Sewer Master Plan will provide a detailed review of the performance of the City of Campbell River's sanitary sewer system by characterizing sewer flows, assessing gaps in levels service and identifying deficiencies, recommending upgrades and prioritizations based on expected growth over the next 20 years.
23.29	780 - Sewer	Ox Ditch #2 Replace Disc Diffusers	Ox Ditch #2 replace disc diffusers.	This project will replace the old disc diffusers in Oxidation Ditch #2 at NVEC.
23.30	780 - Sewer	Statutory Right of Way Acquisition - Sewer	Funds to allow for the establishment of statutory right of ways over unprotected sewer assets.	The City has a number of 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.
23.31	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.
23.32	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.
23.33	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. Pulled funds from Storm Systems Renewals Capital projects.
23.34	782 - Storm Drains	Flow Monitoring Gap Analysis	Flow Monitoring Gap Analysis.	Review existing flow monitoring equipment compared to the needs of the department. This analysis will make recommendations to inform future Capex projects.
23.35	782 - Storm Drains	Spruce Street Phase I	Spruce Street Phase I.	This project will look at the storm water drainage running along the Northern side of Spruce Street from Treelane Road to Marwalk Crescent. There are concerns about possible slope degradation. This study will make recommendations to maintain storm water services and avoid slope degradation.
23.36	782 - Storm Drains	Statutory Right of Way Acquisition - Storm	Funds to allow for the establishment of statutory right of ways over unprotected storm assets.	The City has a storm infrastructure 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.

2026-2035 FINANCIAL PLAN
APPROVED OPERATING PROJECTS

Index	Department	Project Name	Project Description	Project Justification
23.37	790 - Water	Statutory Right of Way Clearing - Water	To gain vehicle access to critical infrastructure by clearing and widening water right of ways.	Many critical watermains do not have vehicle access for preventative and emergency maintenance. Lack of access for preventative maintenance will result in failures that will have negative environmental and human health impacts, and potential for property damage.
23.38	790 - Water	Cross Connection Control Program	New backflow management software requires an annual subscription fee and filling fees for test reports.	To ensure ongoing support for the City Cross Connection Control program, replacement software was purchased and existing data transferred from the current software to the new management system. These fees are for operating support for the new system.
23.39	790 - Water	Statutory Right of Way Acquisition - Water	Funds to allow for the establishment of statutory right of ways over unprotected water assets.	The City has a number of water 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.
23.40	790 - Water	Evergreen Reservoir Roof Renewal	Reseal the existing concrete roof on the Evergreen Reservoir facility.	A new torch-on seal, vents, and drainage improvements to protect the quality of the City drinking water storage facility from the elements. There is also a safety component to project with the installation of new davit arm mounts, CGFI power outlets, and stair access improvement.
TOTAL UNFUNDED PROJECTS				

CARRY-FORWARD PROJECTS ALREADY APPROVED BY COUNCIL				
Carry Forward Projects Awaiting Final Invoicing			Past Project Description	Past Project Justification
24.00	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.
24.01	820- Rec & Culture	Spirit Square Management	Downtown Activation Coordinator for programs and entertainment provided at Spirit Square in the downtown.	Project provides daytime programming and entertainment in Spirit Square.
24.02	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.
24.03	810 - Long Range Planning	Homewood Village Expansion for Tenant Relocation		
24.04	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.
Carry Forward Projects Delayed for Operational Reasons			Past Project Description	Past Project Justification
24.05	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.
24.06	112 - Ec Dev	Economic Development Resources	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.
24.07	310 - Finance	Fees and Charges Bylaw Amalgamation & 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.
24.08	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.
24.09	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.
24.10	810 - Long Range Planning	Quinsam Heights Transportation and Growth Study	Transportation Growth Study in the Quinsam Heights residential area.	The purpose and scope of the Quinsam Heights Transportation and Growth Infrastructure Study is to address the transportation and infrastructure needs of a rapidly growing residential area in Campbell River. The study aims to evaluate current and future traffic conditions, with a particular focus on Petersen Road, the main corridor serving the neighbourhood. It will explore options for improving network capacity, including potential upgrades to the Elk River Timber road corridor and the addition of new north-south connectors.

2026-2035 FINANCIAL PLAN
APPROVED OPERATING PROJECTS

Index	Department	Project Name	Project Description	Project Justification
24.11	810 - Long Range Planning	Housing Accelerator Fund Implementation	Implementation of (7) commitments under the CMHC Housing Accelerator Fund.	
24.12	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.
24.13	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 in 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.
Carry Forward Ongoing Projects			Past Project Description	Past Project Justification
24.14	732 - Parks	Canada Goose Management	Funding to provide monitoring of Canadian Geese populations within the City.	Council approved initiative starting in 2019.
24.15	630 - Police	RCMP Interview Room	Interview room upgrades	The interview rooms in the Campbell River RCMP detachment exist as they were built in 1998. They are dark and intimidating, especially for child interviews, which can significantly impact the interviewee's ability to recall and share their experiences. In addition, the rooms are adjacent to high traffic areas in the detachment and the noise from day-to-day policing operations in the building can be heard in the rooms, which is distracting and causes trust issues when encouraging open communication between interviewers and interviewees. Trauma-informed interview rooms are important as they are designed to create a safe and supportive environment to minimize re-traumatization, promote accurate and detailed information, build trust and respect, and enhance interview outcomes. Upgrading these rooms would help individuals in feeling more comfortable sharing their experiences, leading to increased disclosure, more accurate information, and a more comprehensive understanding of the situation in support of police investigational files.
24.16	110 - City Manager	Overnight Temporary Shelter	Annual 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.
TOTAL CARRY-FORWARD PROJECTS ALREADY APPROVED BY COUNCIL				

2026-2035 FINANCIAL PLAN
APPROVED CAPITAL PROJECTS

Legend

Blue Text - Change from Prior

Index	Department	Project Name	Risk Level	Dept Rank	Change from Approved 2025 Capital Plan	2025 CFwd	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	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; Added post support implementation	1,218,050	213,184	336,168	228,822									Capital Lending Reserve / IT Reserve	Organizational Capacity
Capital Projects																			
2.00	320 - Capital Projects	Operations Management Software Planning and Replacement	High	1	Added in post implementation support in 2026 and 2027	624,022	114,500	99,000										IT / Sewer / Water	Community Growth
2.01	780 - Sewer	Campbellton Sewer Upgrade	High	2	Design costs carried forward and the rest has been rebudgeted in future years. Budget increased \$400,000	350,000	2,468,185	900,000	100,000									Sewer Reserve	Housing
2.02	780 - Sewer	Interceptor Corrosion Mitigation	High	3	Construction moved below the line	135,539	350,000											Sewer Reserve	Operational
2.03	320 - Capital Projects	Seagull Walkway - North (Refresh Downtown)	High		Multi year project; re-budgeted for 2026/2027. Funds in 2026 split between 2026/2027	197,982	1,150,000	100,000										Capital Lending Reserve	Community Growth
2.04	734 - Parks	Nunns Creek Park Enhancements	High	4	No change	542,068	6,020,395											Growing Communities Fund/CWF	Community Growth
2.05	320 - Capital Projects	Capital Projects Department Labour	High		No change		679,095	706,259	734,509	763,890	794,445	826,223	859,272	893,643	929,388	966,564		Capital Works / Sewer / Water	Operational
2.06	782 - Storm Drains	Storm System Renewals	High		Budget reduced from \$425,000 annually to \$225,000	200,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000		Storm Water Reserve	Community Growth
2.07	790 - Water	John Hart Reservoir	High	2	Funds moved out from 2025 to 2026/2027	387,018	14,000,000	1,000,000									30,000	Water Reserve/DCC	Housing
2.08	320 - Capital Projects	Corporate Asset Management	High		Budget increased \$5,000 annually		55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000		Capital Works Reserve	Community Growth
2.09	320 - Capital Projects	Erickson Road: Utility Renewal - Phase 1	High	3	Budget for 2026 Design work added	9,735,304	275,000										15,000	Water/CWF/ Future Roadworks/ Storm/ Grants/Sewer	Community Growth
2.10	710 - Airport	Runway & Taxiway Rehabilitation	High		Rebudgeted		18,165,000											AIF / ACAP Grant	Community Growth
2.11	780 - Sewer	Sewer Main Replacement	High	8	Budget increased \$200,000 each year over the plan	1,812,586	700,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000		Sewer Reserve	Community Growth
2.12	790 - Water	Watermain Renewal/Off-site and Oversize	Medium	8	Budget reduced from \$2 million in 2026 to 330k and then increased \$200k each year over the plan	1,977,902	300,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000		Water Reserve	Community Growth
2.13	782 - Storm Drains	Petersen Road Drainage Rehabilitation	High	6	Budget moved out to future years pending results of Quinsam ISMP			100,000	650,000	100,000								Storm Water Reserve	Community Growth
2.14	782 - Storm Drains	2nd and 4th Ave Outfall Upgrades- Risk Assessment	Medium	11	No change			150,000										Storm Water Reserve	Community Growth
2.15	782 - Storm Drains	Nunns Creek Outfall Improvements	Medium	10	Rebudgeted funding moved out to 2028/2029			150,000	290,000	100,000								Storm Water Reserve	Community Growth
2.16	782 - Storm Drains	Homewood Road Pipe Arch	Low	15	Moved from 2026/2027 to 2027/2028/2029			100,000	650,000	75,000								Storm Water Reserve	Community Growth
2.17	620 - Fire Protection	New Fire Station Design	High	6	Reduced budget from \$244k to 200k and moved from 2026 to 2027			200,000										Fire Reserve	Community Growth
2.18	780 - Sewer	Foreshore Force Main & Lift Station 5 & 6 Abandonment	Low	26	Moved forward one year			500,000										Sewer Reserve	Operational
2.19	782 - Storm Drains	Nunns Creek/2nd Ave Detention Pond (Quinsam)	Medium	13	Rebudgeted			150,000	1,250,000	250,000								Storm Water Reserve	Community Growth

2026-2035 FINANCIAL PLAN
APPROVED CAPITAL PROJECTS

Legend

Blue Text - Change from Prior

Index	Department	Project Name	Risk Level	Dept Rank	Change from Approved 2025 Capital Plan	2025 CFwd	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Operating Costs	Funding Source	Relation to Strategic Priorities
2.20	320 - Capital Projects	Sewer Facility Renewal - Lift Station #1 Revitalization	Medium	22	Budget added in 2026 and 2027 for Construction	28,746	45,000	790,000										Sewer Reserve	Community Growth
2.21	790 - Water	Transmission Main Renewal	Medium		Moved from 2026/2027/2028 to 2029/2030					300,000	300,000	6,300,000						Water Reserve	Community Growth
2.22	780 - Sewer	NWEC - Secondary Clarifiers 1 & 2 Refurbishment	Low	25	No change					100,000	400,000	400,000						Sewer Reserve	Operational
2.23	782 - Storm Drains	16th Ave Box Culvert Replacement	Medium	14	Funding redistributed in future periods							75,000	700,000	50,000				Storm Water Reserve	Community Growth
Information Technology																			
3.00	430 - IT	Workstation/Laptop Replacement	High	1	Updated 2026, 2027, 2028 forecasts with assets that will require refreshing for each year		58,000	108,000	149,000									IT Reserve	Operational
3.01	430 - IT	Printer/Photocopier Replacement	Medium	3	Almost all enterprise printers have been replaced recently. Reduced forecasting until 2029		12,000	13,000	13,000	37,000	37,000	37,000	37,000	37,000	37,000	37,000		IT Reserve	Operational
3.02	430 - IT	Internet Security	High	2	Amounts for 2028 and 2031 increased				50,000			70,000					5,000	IT Reserve	Operational
3.03	430 - IT	Data Storage Upgrade & Primary File Server Replacement	High		Amount for 2028 increased from \$75,000				90,000								3,900	IT Reserve	Operational
Properties																			
4.00	442 - Properties	Property Purchase	Low		Moved from 2025 to 2026		1,040,000											Capital Lending Reserve	Community Growth
Fire Protection																			
5.00	620 - Fire Protection	Aerial Apparatus Replacement	High	2	No change	250,000		2,250,000										CWF	Community Growth
5.01	620 - Fire Protection	Thermal Imaging Camera Replacement	High	4	New Project		48,000											Fire Reserve	Operational
5.02	620 - Fire Protection	POC Uniforms and PPE	Low	5	New Project		43,000											Fire Reserve	Operational
5.03	620 - Fire Protection	Small Equipment Replacement	High	5	No change		30,000	31,000	32,000	33,000	34,000	35,000	36,000	37,000	37,000	37,000		Fire Reserve	Operational
5.04	620 - Fire Protection	Small Fire Fleet Replacement	High	4	Budget of \$120k removed in 2026				120,000		120,000							Fire Reserve	Operational
Fleet																			
6.0	720 - Fleet	Fleet Replacement Plan	High	1	No change	859,267	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	1,810,000		Fleet & Heavy Equipment Reserve	Operational
Facilities																			
7.00	724 - Facilities	Discovery Pier Structural Repairs	High	3	No change	210,513		150,000		175,000		175,000		175,000		175,000		Facilities Reserve	Operational
7.01	724 - Facilities	Asset Renewal Program	High	1	Budget increased for 2026 from \$120,000		135,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000		Facilities Reserve	Operational
7.02	724 - Facilities	Video Surveillance System Ongoing Camera Renewal Program	Medium	12	No change		35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000		Facilities Reserve	Operational
7.03	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
7.04	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 Reserve	Operational
7.05	724 - Facilities	Fall Protection Installation	High	9	No change		45,000											Capital Works Reserve	Operational
7.06	724 - Facilities	Maritime Heritage Center (MHC) Heat Pump / Fan Replacement & Building Automation	Medium	11	No change	5,024	250,000											Facilities Reserve	Operational
7.07	724 - Facilities	Maritime Heritage Center (MHC) Roof Replacement	High	8	Moved from 2027 to 2026 and reduced budget from \$400,000		300,000											Facilities Reserve	Operational
7.08	724 - Facilities	City Hall HVAC Upgrade	Medium		Budget increase for design from \$35,000 to \$45,000		45,000	925,000										Facilities Reserve	Operational
7.09	724 - Facilities	CRCC HVAC Evaluation & Replacement	Medium	13	Budgeted increased by a combined \$550,000		45,000	550,000										Facilities Reserve	Operational

2026-2035 FINANCIAL PLAN
APPROVED CAPITAL PROJECTS

Legend

Blue Text - Change from Prior

Index	Department	Project Name	Risk Level	Dept Rank	Change from Approved 2025 Capital Plan	2025 CFwd	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Operating Costs	Funding Source	Relation to Strategic Priorities
7.10	724 - Facilities	Maritime Heritage Centre (MHC) Aluminum Window Replacement Allowance	Low		No change			100,000										Facilities Reserve	Operational
7.11	724 - Facilities	CRCC Gym Wall Partition Replacement	Medium		Moved to 2028				250,000									Gaming Reserve	Operational
7.12	724 - Facilities	Sportsplex Court Floor Replacement	Low		No change			75,000	75,000									CWF	Operational
7.13	724 - Facilities	City Hall Façade Improvements, Window Replacement & Main Building Sign Update	Low		Budget increased in 2028 by \$140,000			40,000	940,000									Facilities Reserve	Operational
7.14	724 - Facilities	Tidemark Theatre Envelope Rehabilitation	Low		Moved from 2026 to 2028				525,000									Facilities Reserve	Operational
7.15	724 - Facilities	Enterprise Centre Roof & Skylight Replacement	Low		No change					275,000								Facilities Reserve	Operational
7.16	724 - Facilities	Enterprise Centre Lifecycle Rehabilitation Works	Low		No change						1,000,000							Facilities Reserve	Operational
Roads																			
8.00	730 - Roads	Asphalt Overlays	High	1	Budget for 2026 increased 200k from 700k to 900k	92,190	900,000	750,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000		CWF / Capital Works Reserve	Operational
8.01	730 - Roads	Street Light Infill	Medium	3	No change	68,846		90,000		90,000		90,000		90,000		90,000		CWF	Operational
8.02	730 - Roads	Parking Lot Improvements	Medium		Budgets increased \$5,000 in each year		45,000		50,000		55,000							Capital Works Reserve	Operational
8.03	730 - Roads	Pay Parking at 1300 Island Highway	Low		Moved from 2025 to 2026		24,000										3,000	Capital Works Reserve	Community Growth
8.04	730 - Roads	Pinecrest ROW Connection (Waterfront Connection)	Medium	1	New Project		500,000											Capital Works Reserve/CWF	Community Growth
8.05	730 - Roads	16th Avenue Sidewalk	Medium		New Project			538,720										CWF	Operational
8.06	730 - Roads	7th Avenue Sidewalk (Alder to Ridge)	Medium		New Project				334,460									CWF	Operational
8.07	730 - Roads	9th Ave Pedestrian Extension (Thulin to Highway)	Medium		New Project				200,200									Financial Stabilization Reserve	Operational
8.08	730 - Roads	Sidewalk Infill / Accessibility Letdowns	High	2	No change					250,000	250,000	250,000	250,000	250,000	250,000	250,000		CWF / Roads DCC	Operational
Parks																			
9.00	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		CWF	Operational
9.01	732 - Parks	Asset Management - Park Infrastructure Renewal Fund	High		Budget increased in each year		200,000	210,000	220,000	230,000	240,000	250,000	260,000	270,000	280,000	290,000		Parks Reserve	Operational
9.02	732 - Parks	Bear Proof Garbage Receptacles	Medium	4	Moved to 2026		25,000											Parks Reserve	Operational
9.03	732 - Parks	Big Rock Boat Ramp Expansion - Phase 1: Demolition, Permitting and Temporary Parking Lot	High	5	New Project		145,000											Parks Reserve	Community Growth
9.04	732 - Parks	Quinsam Area Park Design/Construction	High	1	New Project		600,000											Capital Lending Reserve	Community Growth
9.05	732 - Parks	Ostler Park Redevelopment	Medium	2	Moved from 2025 to 2028/2029/2030 and increased by budget from \$50,000 to \$1.1 million to include design and construction		100,000	500,000	500,000									Parks Reserve/ Capital Lending	Community Growth
9.06	732 - Parks	Robron Artificial Turf Replacement	Medium		Budget moved from 2027 to 2029 and increased by \$200,000					1,200,000								Parks Reserve	Community Growth
9.07	732 - Parks	Splash Park Renewal	High		No change				200,000									Parks Reserve	Operational

2026-2035 FINANCIAL PLAN
APPROVED CAPITAL PROJECTS

Legend

Blue Text - Change from Prior

Index	Department	Project Name	Risk Level	Dept Rank	Change from Approved 2025 Capital Plan	2025 CFwd	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Operating Costs	Funding Source	Relation to Strategic Priorities
Sewer																			
10.00	780 - Sewer	Norm Wood Environmental Centre (NVEC) Solids Handling Study and Process Construction	High	6	No change	250,000		300,000		5,000,000							480,000	Sewer Reserve	Community Growth
10.01	780 - Sewer	Sewer Facility Renewal	Medium	22	No change		250,000	250,000	250,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000		Sewer Reserve	Community Growth
Storm Drains																			
11.00	782 - Storm Drains	Flow Monitoring Equipment	High	5	No change		50,000	50,000									2,500	Storm Water Reserve	Community Growth
11.01	782 - Storm Drains	Redwood St. Storm Main Renewal (Construction listed Below the Line)	Low	17	No change			350,000										Storm Water Reserve	Community Growth
Water																			
12.00	790 - Water	Vehicle Purchases	Medium	11	No change	5,037	88,000										26,000	Water Reserve	Operational
12.01	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
12.02	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
12.03	790 - Water	Water Service Renewal	Medium	14	No change		60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000		Water Reserve	Community Growth
12.04	790 - Water	Fire Hydrant Renewal	Low	18	No change		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																			
13.00	810 - Long Range Planning	Traffic Control Upgrades/ Replacement & Intersection Improvements	High		No change	29,409	250,000	245,000									1,000	CWF / Capital Works Reserve	Operational
13.01	810 - Long Range Planning	Cycling Infrastructure	Medium	6	No change	310,702	200,000	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
13.02	810 - Long Range Planning	Transit Bus Shelters	Medium	4	No change	68,865	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																			
14.0	820 - Recreation & Culture	Recreation Equipment	High	2	Future year amounts updated for inflation		36,400	27,900	34,900	34,900	36,000	36,600	37,100	47,100	29,300	29,300		Furniture & Equipment Reserve	Community Growth
TOTAL FUNDED PROJECTS						19,359,069	52,794,759	21,505,047	16,601,891	17,623,790	11,985,445	17,640,823	11,541,372	11,722,743	10,457,688	10,769,864	566,400		
UNFUNDED PROJECTS																			
15.00	320 - Capital Projects	Vehicle Purchase for AM data collection	Medium	1	Budget reduced from \$100,000 to \$90,000				90,000								12,000	TBD	Operational
15.01	320 - Capital Projects	Erickson Road: Utility Renewal (Phase 2) & Upper and Lower Erickson with Martin	High	3	Moved below the line				7,110,500	2,600,000								TBD	Community Growth
15.02	320 - Capital Projects	Post-completion Archeological Reporting	Medium		New Project				30,000		30,000		30,000		30,000		3,000	TBD	Operational
15.03	430 - IT	Meeting Room Technology Upgrades	Medium	2	Budget updated from 93k to 47k				47,265									TBD	Operational
15.04	440 Legislative Services	Electronic Digital Records Management System	Medium		New Project				442,250	424,125								TBD	Community Growth
15.05	620 - Fire Protection	New Fire Station Construction	High	7	Moved from 2025/2026 to 2027/2028 and increased budget				5,755,099	25,366,355								TBD	Community Growth
15.06	620 - Fire Protection	Fire Engine Replacement	High	8	No change					1,650,000								TBD	Community Growth
15.07	630 - Police Protection	RCMP Workstations - New Members	Medium	1	New Project				13,000									TBD	Operational
15.08	710 - Airport	Amenities for Airport Viewing Area	Low	1	No change				35,000								400	TBD	Community Growth
15.09	710 - Airport	Grader	Low	12	No change; ACAP Funded				75,000									TBD	Operational
15.10	710 - Airport	Taxiway Extension	Medium	8	Move from 2026 to 2028. Increase budget to 600,000				600,000									TBD	Community Growth
15.11	710 - Airport	ATB HVAC	Medium	10	Increased from \$800,000 to \$900,000				900,000									TBD	Community Growth
15.12	710 - Airport	Public Parking Lot Lighting Upgrade	Low	11	Change from 2028 to 2026 and reduce from \$400,000 to \$20,000				20,000									TBD	Community Growth
15.13	710 - Airport	Ground Power Unit	Low		New Project				30,000								1,000	TBD	Community Growth
15.14	710 - Airport	Accessibility Ramp	Medium		New Project				90,000								1,000	TBD	Community Growth

2026-2035 FINANCIAL PLAN
APPROVED CAPITAL PROJECTS

Legend

Blue Text - Change from Prior

Index	Department	Project Name	Risk Level	Dept Rank	Change from Approved 2025 Capital Plan	2025 CFwd	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Operating Costs	Funding Source	Relation to Strategic Priorities
15.15	710 - Airport	Jet Fuel Truck Filtration System	High		New Project				110,000									TBD	Operational
15.16	820 - Recreation & Culture	Weight Room Floor	Low		No change				50,000									TBD	Community Growth
15.17	810 - Long Range Planning	South Petersen Improvements	Low		No change				400,000	2,250,000							10,000	TBD	Community Growth
15.18	810 - Long Range Planning	Ferry Terminal Access Improvements	Low		Moved from Roads to Long Range Planning					200,000								TBD	Community Growth
15.19	810- Long Range Planning	7th Avenue Sidewalk Improvements (Ridge Road to Alder Street)	Medium	2	New Project				238,000									TBD	Community Growth
15.20	810- Long Range Planning	2nd Avenue Sidewalk (Birch Street to Island Highway)	Medium	7	New Project					481,000								TBD	Community Growth
15.21	810- Long Range Planning	9th Avenue Pedestrian Connection (Alder Street to Highway 19A)	Medium	5	New Project					141,000								TBD	Community Growth
15.22	810- Long Range Planning	Completion of Willis Road Multi-Use Path	Medium	3	New Project				130,000									TBD	Community Growth
15.23	810- Long Range Planning	McPhedran Road (4th Avenue) Multi-Use path	Medium	4	New Project				136,300									TBD	Community Growth
15.24	724 - Facilities	Sportsplex/Willow Point Park Entrance Signage	Low		No change					100,000								TBD	Operational
15.25	724 - Facilities	Furniture Renewal Program	Low	18	No change				50,000	50,000	50,000	50,000	25,000					TBD	Community Growth
15.26	724 - Facilities	Building Access Upgrade	Low	19	No change				40,000	44,000	70,000							TBD	Community Growth
15.27	724 - Facilities	Tidemark - HVAC Replacement	Medium	15	No change				35,000	751,000								TBD	Operational
15.28	724 - Facilities	Tidemark - Accessibility Upgrades	Low		No change				250,000									TBD	Operational
15.29	724 - Facilities	Tidemark - Green Room Renovation	Low		No change				100,000									TBD	Operational
15.30	724 - Facilities	Tidemark - Concession Renovation	Low		No change				200,000									TBD	Operational
15.31	724 - Facilities	Dogwood Operations Centre Construction	High	7	No change to overall funding. Broken out over 2028 and 2029				1,000,000	25,000,000	25,000,000							TBD	Community Growth
15.32	724 - Facilities	Centennial Pool Change House Renovations Design	Low		No change				347,607									TBD	Community Growth
15.33	724 - Facilities	Fire Station No. 2 Locker Rooms / Dorms	Low		No change				125,000									TBD	Operational
15.34	724 - Facilities	Airport Overhead Door Replacement	High	6	No change				80,000	80,000								TBD	Community Growth
15.35	724 - Facilities	Facility Level Condition Assessments	Low		No change				60,000		75,000							TBD	Community Growth
15.36	724 - Facilities	Pound Replacement	Low		No change					900,000								TBD	Community Growth
15.37	724 - Facilities	Sportsplex Change Room & Washroom Renovation - Design	High		New Project					40,000								TBD	Community Growth
15.38	724 - Facilities	Sportsplex Change Room & Washroom Renovation - Construction	High		New Project						600,000							TBD	Community Growth
15.39	724 - Facilities	FH 2 Bay 24 Modification	Medium	2	New Project				48,000									TBD	Community Growth
15.40	724 - Facilities	DOC - Installation of new CB's & Storm Water Improvement	High		New Project				260,000									TBD	Operational
15.41	724 - Facilities	Fire Hall #2 - Storm Water Improvements	High		New Project				80,000									TBD	Operational
15.42	724 - Facilities	ERT - Storm Water Improvements	High		New Project				85,000									TBD	Operational
15.43	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		TBD	Operational
15.44	730 - Roads	Sidewalk Snow Removal Equipment	High	2	Moved from 2025/2026 to 2028/2029				55,000	55,000							28,000	TBD	Operational
15.45	730 - Roads	Fire Hall 2 Parking Lot Asphalt Overlay	Low	7	Moved to from 2025 to 2028				40,000									TBD	Healthy and Safe Community
15.46	730 - Roads	Road Paving and Crack Sealing Equipment	Medium	6	No change				125,000									TBD	Operational
15.47	730 - Roads	Snow Removal Equipment	Medium		No change				500,000								20,000	TBD	Operational
15.48	730 - Roads	New Gate and Entrance into Elk River Timber (ERT) Transfer Site	Medium	5	Funding spread out over two years				100,000	200,000							1,200	TBD	Operational
15.49	730 - Roads	Seagull Walkway Surface Improvements - South (Refresh Downtown)	Low		Moved out to 2028				464,064									TBD	Healthy and Safe Community
15.50	732 - Parks	Playground Renewal Program	High	6	Funding added and increased across the 10-year plan				200,000	300,000	350,000	250,000	300,000	250,000	300,000	300,000		TBD	Community Growth

2026-2035 FINANCIAL PLAN
APPROVED CAPITAL PROJECTS

Legend

Blue Text - Change from Prior

Index	Department	Project Name	Risk Level	Dept Rank	Change from Approved 2025 Capital Plan	2025 CFwd	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Operating Costs	Funding Source	Relation to Strategic Priorities
15.51	732 - Parks	Entrance Sign Jubilee	Low		No change				165,000									TBD	Operational
15.52	732 - Parks	New Park/Playground - Maryland Green Space	Low	10	Moved from 2025 to 2028 and increased budget from 57k to 840k				840,000								12,000	TBD	Community Growth
15.53	732 - Parks	Vehicle Purchases	Medium	3	Moved out to 2028				200,000								19,500	TBD	Operational
15.54	732 - Parks	New Additional Artificial Turf Field at Robron Park	Medium	5	Moved from 2026/2027 to 2028/2029 increased budget \$2				175,000	8,000,000							50,000	TBD	Community Growth
15.55	732 - Parks	Maritime Heritage Park Construction	Low		Moved from 2026/2027 to 2028/2029				75,000	275,000							25,000	TBD	Community Growth
15.56	732 - Parks	Frank James Park Detailed Design and Construction Phases	Low		Moved out to 2028				156,000	200,000	313,000	720,000	238,000					TBD	Community Growth
15.57	732 - Parks	Maryland to Jubilee Greenway Loop	Low		No change				500,000									TBD	Community Growth
15.58	732 - Parks	Big Rock Boat Ramp Expansion - Phase 2: Parking Lot and Amenity Design	High		New Project				80,000									TBD	Community Growth
15.59	732 - Parks	Big Rock Boat Ramp Expansion - Phase 3: Construction Phase 1	High	5b	New Project				750,000									TBD	Community Growth
15.60	732 - Parks	Big Rock Boat Ramp Expansion - Phase 4: Construction Phase 2	High	5c	New Project				750,000									TBD	Community Growth
15.61	732 - Parks	WPP Back Stop Replacements	Medium	7	New Project				250,000	150,000	10,000							TBD	Operational
15.62	732 - Parks	Pinecrest Park Improvements	High	8a	New Project				400,000								10,000	TBD	Community Growth
15.63	732 - Parks	Twillingate Park Seawalk/Rip-Rap - Design & Permitting	High	4a	New Project				100,000	100,000	100,000	100,000						TBD	Operational
15.64	732 - Parks	Nunns Creek Park Playground	High	6	New Project				325,000									TBD	Community Growth
15.65	732 - Parks	Centennial Park Redevelopment Design/ Construction	High	10a	New Project				100,000	750,000								TBD	Community Growth
15.66	732 - Parks	Robron Pickleball Court Expansion	High	8b	New Project				250,000									TBD	Community Growth
15.67	780 - Sewer	Interceptor Corrosion Mitigation (Construction)	High	3	Moved from 2026 to 2028 and budgeted increased \$4.4 Million				6,400,000									TBD	Operational
15.68	780 - Sewer	Lift Station #11 Biofilter Reconstruction	Low	24	No change				134,150									TBD	Community Growth
15.69	780 - Sewer	Lift Station Backflow Preventor Upgrades	Medium	3	Moved all out one year				30,000	30,000	30,000						500	TBD	Healthy and Safe Community
15.70	780 - Sewer	Downtown Sewer Capacity Expansion (Construction)	High	5	No immediate needs for improvements. Design and construction contingent on successful CHIF application				1,500,000	250,000	1,750,000							TBD	Housing
15.71	780 - Sewer	Collection System Chemical Addition Station - Design and Permits	High	2	New Project				100,000									TBD	Operational
15.72	780 - Sewer	Collection System Chemical Addition Station - Construction	High		New Project				345,000								70,000	TBD	Operational
15.73	790 - Water	Dogwood Operations Centre (DOC) Bulk Water Station/Undercarriage Cleaner	Medium	12	Moved out from 2025/2026 to 2029/2030					200,000	600,000							TBD	Operational
15.74	780 - Sewer/790 - Water	Vehicle Purchase - FTE SCADA Technical	Medium		Moved out one year and increased budget by \$8,000				88,000								12,000	TBD	Operational
15.75	790 - Water	Water Condition Assessments	Medium	13	Budget revised from \$165,000 to \$70,000				70,000									TBD	Community Growth
15.76	790 - Water	Rockland Road Fire Flow	Medium		Start of project pushed out one year and spread over three years					100,000	100,000	300,000						TBD	Operational
15.77	790 - Water	Beaver Lodge Reservoir Expansion	Medium		Moved out from 2028/2029 to 2032/2033								300,000	4,000,000				TBD	Housing
15.78	790 - Water	Rockland Road Transmission Main	Medium		No change				100,000	875,000								TBD	Community Growth
15.79	790 - Water	Flow Capacity to Snowden Reservoir	Medium		No change						1,400,000							TBD	Housing
15.80	790 - Water	Water Filtration Facility	Medium		No change								70,000,000			500,000	TBD	Housing	
15.81	782 - Storm Drains	Redwood St. Storm Main Renewal	Low	16	No change				1,350,000									TBD	Community Growth
15.82	782 - Storm Drains	Weather Station Installations	Medium	8	Moved from 2025 to 2028 and increased by \$90,000				140,000								1,000	TBD	Operational
15.83	782 - Storm Drains	Rockland Road (Simms Creek South) Twin Multiplate Culvert Replacement	Low	18	No change							200,000	750,000					TBD	Healthy and Safe Community
15.84	782 - Storm Drains	Offsite and Oversize - Storm	Medium	4	New Project				200,000									TBD	Operational
TOTAL UNFUNDED PROJECTS						-	-	-	36,295,235	71,937,480	30,578,000	1,720,000	1,743,000	74,350,000	430,000	400,000	776,600		

2026-2035 FINANCIAL PLAN
APPROVED CAPITAL PROJECTS

Legend

Blue Text - Change from Prior

Index	Department	Project Name	Risk Level	Dept Rank	Change from Approved 2025 Capital Plan	2025 CFwd	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Operating Costs	Funding Source	Relation to Strategic Priorities
CARRY-FORWARD PROJECTS ALREADY APPROVED BY COUNCIL																			
Carry Forward Projects Completed/Required for Maintenance																			
16.00	724 - Facilities	Police & Public Safety Building Lot Security Upgrade	High	4	Maintenance Period and \$218,604 added for 2025	1,663,699												Growing Communities Fund / Facilities	Operational
16.01	724 - Facilities	Sportsplex Rehabilitation & Addition	High			25,000												Gaming Reserve	Community Growth
16.02	320 - Capital Projects	Highway 19A Sewer Upgrade - Twillingate to Barlow (DCC Eligible)	Medium	15		377,780												Sewer Reserve	Community Growth
Carry Forward Projects Awaiting Final Invoicing																			
16.03	790 - Water	Water Cathodic Protection Survey	Medium	8		40,841												Water Reserve	Community Growth
Carry Forward Projects Multi Year Project																			
16.04	442 - Properties	Property Redevelopment Costs	High			1,628,492												Financial Stabilization Reserve	Housing
16.05	730 - Roads	Left Turn Lane - Ocean Shores Strata	Low			296,739										5,000		CWF / Capital Works Reserve	Operational
16.06	320 - Capital Projects	Norm Wood Environmental Centre Upgrades	Medium	14		1,196,018												Sewer Reserve/DCC	Operational
16.07	320 - Capital Projects	2024 Sewer Main Replacement	High	10		215,119												Sewer Reserve	Community Growth
16.08	620 - Fire Protection	Fire Master Plan	High			100,000												Fire Reserve	Community Growth
Carry Forward Projects Delayed for Operational Reasons																			
16.09	320 - Capital Projects	2024 Cedar School Sanitary	High	8		25,000												Sewer Reserve	Community Growth
16.10	320 - Capital Projects	Lift Station #4 Slope Stabilization & Repairs	Medium	21		155,790												Sewer Reserve	Community Growth
16.11	320 - Capital Projects	Asset Management Service Levels	Medium			48,843												CWF	Community Growth
16.12	320 - Capital Projects	Asset Management Risk Assessments	Medium			25,000												CWF	Community Growth
16.13	610 - Bylaw Enforcement	Animal Control Vehicle & Equipment	High	1		69,281												Financial Stabilization Reserve	Operational
16.14	820 - Recreation & Culture	Sportsplex Chairs and Dollies	High	1	No change	30,000												Financial Stabilization Reserve	Community Growth
16.15	710 - Airport	Expansion of Jet Fuel Storage - Construction	High			131,609												Gaming Reserve / Financial Stabilization Reserve	Community Growth
16.16	710 - Airport	Accessibility Improvements	High			26,100												Airport Reserve	Operational
16.17	724 - Facilities	RCMP HVAC DDC, Chiller & Controls	High	5	No change	553,868												Growing Communities Fund	Operational
16.18	724 - Facilities	Big House Pavilion Safety	High			50,000												CWF	Operational
16.19	724 - Facilities	Dogwood Operations Centre - Master Plan (Construction Below the Line)	High	7	No change	50,000												Facilities Reserve	Community Growth
16.20	730 - Roads	Argonaut Bridge Upgrades/Repairs	High		No change	249,550												CWF	Community Growth
16.21	732 - Parks	Dog Parks - Fencing	Medium		No change	32,603												Financial Stabilization Reserve	Operational
16.22	732 - Parks	Willow Point Park Ball Field Netting	High			25,169												Parks Reserve	Community Growth
16.23	732 - Parks	Baikie Island Bridge	High	2	No change	404,372												Parks Reserve / CWF	Operational
16.24	780 - Sewer	Downtown Sewer Capacity Expansion - Analysis (Construction Below the Line)	High	5	No change	850,000												Grants - HAF	Community Growth
16.25	780 - Sewer	City Wide Sewer Modelling Program	High	4		111,135											18,000	Sewer Reserve	Community Growth

2026-2035 FINANCIAL PLAN
APPROVED CAPITAL PROJECTS

Legend

Blue Text - Change from Prior

Index	Department	Project Name	Risk Level	Dept Rank	Change from Approved 2025 Capital Plan	2025 CFwd	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Operating Costs	Funding Source	Relation to Strategic Priorities
16.26	780 - Sewer	Lift Stations Electrical Assessment	Medium	19		26,267												Sewer Reserve	Operational
16.27	782 - Storm Drains	City Wide Storm Water Modelling Program	High	3	No change	185,733											18,000	Storm Water Reserve / Prov Grants	Community Growth
16.28	782 - Storm Drains	Quinsam Heights Integrated Storm Water Management Plan	High	1		67,108												Storm Water Reserve	Community Growth
16.29	790 - Water	Water Dept Temporary Location	High	3		165,796												Water Reserve	Operational
16.30	782 - Storm Drains	Downtown Storm Mitigation	Medium	7	No change	709,677												Grants - HAF	Community Growth
16.31	830 - Solid Waste	Solid Waste Bins	High			2,000,000												Water Reserve	Operational
TOTAL CARRY-FORWARD PROJECTS ALREADY APPROVED BY COUNCIL						11,536,590	-	-	-	-	-	-	-	-	-	-	41,000		

2026-2035 FINANCIAL PLAN
APPROVED CAPITAL PROJECTS

Index	Department	Project Name	Capital Project Description	Capital Project Justification
-------	------------	--------------	-----------------------------	-------------------------------

FUNDED PROJECTS

Finance

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 16 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.
-----	---------------	---	---	---

Capital Projects

2.00	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 2026.	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.
2.01	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.
2.02	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 NWECC. More investigation is needed to determine the extent of the corrosion, perform an options analysis and potential detailed design for replacement and rehabilitation.
2.03	320 - Capital Projects	Seagull Walkway - 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 be 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 important 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.

2.04	734 - Parks	Nunns Creek Park Enhancements	Detail design and construction for Nunns Creek Park	A comprehensive design for upgrading Nunns Creek Park, including the Nunns 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.
------	-------------	-------------------------------	---	--

2026-2035 FINANCIAL PLAN
APPROVED CAPITAL PROJECTS

Index	Department	Project Name	Capital Project Description	Capital Project Justification
2.05	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.
2.06	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.
2.07	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.
2.08	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.
2.09	320 - Capital Projects	Erickson Road: Utility Renewal - Phase 1	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.
2.10	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.
2.11	780 - Sewer	Sewer Main Replacement	Replacement of sewer mains as identified by condition assessment or as part of larger revitalization projects (e.g. downtown).	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.
2.12	790 - Water	Watermain Renewal/Off-site and Oversize	Replacement of watermains as identified by condition assessment or as part of larger revitalization projects (e.g.. downtown).	Aging watermains have a high frequency of breaks resulting in increased maintenance costs, service disruptions, and liability.
2.13	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.
2.14	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.
2.15	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.

2026-2035 FINANCIAL PLAN
APPROVED CAPITAL PROJECTS

Legend

Blue Text - Change from Prior

Index	Department	Project Name	Capital Project Description	Capital Project Justification
2.16	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.
2.17	620 - Fire Protection	New Fire Station Design	Preliminary Conceptual Design of a New Fire Station	The City is protected by two fire stations, the No. 1 Fire Hall, built in 1978 and 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 information technology equipment for the City. No. 1 fire hall currently sits within the flood inundation zone which poses a risk to the critical equipment located in the fire hall. Recognizing that a more global assessment of fire services is required, the City is working with a consultant to develop a Fire Master Plan, to be released in early 2026, to better determine the City’s risk, 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.
2.18	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.
2.19	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 affected its outcome.
2.20	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.
2.21	790 - Water	Transmission Main Renewal	Renew and realign a 400AC (asbestos cement) transmission main and install a distribution main on Thulin St. S./Murphy 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.
2.22	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.

2026-2035 FINANCIAL PLAN
APPROVED CAPITAL PROJECTS

Index	Department	Project Name	Capital Project Description	Capital Project Justification
2.23	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.
Information Technology				
3.00	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.
3.01	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.
3.02	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.
3.03	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.
Properties				
4.00	442 - Properties	Property Purchase	In-camera	In-camera
Fire Protection				
5.00	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.
5.01	620 - Fire Protection	Thermal Imaging Camera Replacement	Replace our current fleet of six thermal imaging cameras.	Our current fleet of six thermal imaging cameras has reached end-of-life, and are no longer supported. These TICs provide critical information in the zero-visibility environment of a fire as well as in search and rescue operations.
5.02	620 - Fire Protection	POC Uniforms and PPE	To equip our Paid-On-Call firefighters with a basic set of uniform.	Historically our Paid-On-Call firefighters did not receive City uniforms. Since 2020 they have become City staff and ought to be provided uniforms, safety footwear, and rain jackets, similar to our career firefighters.
5.03	620 - Fire Protection	Small Equipment Replacement	Replacement of firefighting equipment that has reached the end of its useful life cycle	Utilized to replace firefighting equipment that reaches the end of its useful life cycle (e.g. portable pumps, ventilation fans, hose, nozzles, etc.).
5.04	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.

2026-2035 FINANCIAL PLAN
APPROVED CAPITAL PROJECTS

Index	Department	Project Name	Capital Project Description	Capital Project Justification
Fleet				
6.0	720 - Fleet	Fleet Replacement Plan	Renewal of the City's Operations and Airport Fleet.	Staff undertake 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.
Facilities				
7.00	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.
7.01	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.
7.02	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.
7.03	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.
7.04	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.).
7.05	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.
7.06	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.
7.07	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.

2026-2035 FINANCIAL PLAN
APPROVED CAPITAL PROJECTS

Index	Department	Project Name	Capital Project Description	Capital Project Justification
7.08	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.
7.09	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.
7.10	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.
7.11	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.
7.12	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.
7.13	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.
7.14	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.
7.15	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.
7.16	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.

2026-2035 FINANCIAL PLAN
APPROVED CAPITAL PROJECTS

Legend

Blue Text - Change from Prior

Index	Department	Project Name	Capital Project Description	Capital Project Justification
Roads				
8.00	730 - Roads	Asphalt Overlays	The 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.
8.01	730 - Roads	Street Light Infill	This is part of the street light infill program 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.
8.02	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.
8.03	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.
8.04	730 - Roads	Pinecrest ROW Connection (Waterfront Connection)	Proposed short term implementation item in the Draft Master Transportation Plan: addresses a long standing need to promote pedestrian connectivity from central Campbell River to the waterfront. Concurrently, staff will investigate potential cost sharing opportunities through development of the adjacent parcel (220 Island Highway) and / or other community partners.	Fills a gap in the pedestrian network, formalizing existing desire lines. Enhances waterfront access from residential areas
8.05	730 - Roads	16th Avenue Sidewalk	Installation of Sidewalks along 16th Avenue.	Proposed short term implementation item in MTP - would see a sidewalk installed along the southern side of 16th, providing a key pedestrian connection between increased residential development along Ironwood Road (particularly seniors housing) to downtown. Also supports active transportation investment which directly supports the adjacent We Wai Kum lands (IR #11).
8.06	730 - Roads	7th Avenue Sidewalk (Alder to Ridge)	Installation of sidewalks along 7th Avenue.	Proposed short term implementation item in MTP: would see the construction of a second sidewalk installed along 7 th Avenue, promoting safer pedestrian access to Phoenix Middle School and Ecole Des Deux Mondes (EDM).
8.07	730 - Roads	9th Ave Pedestrian Extension (Thulin to Highway)	9th Avenue Pedestrian Connection.	Proposed connection that promotes pedestrian connection downtown. Follows a well-used existing desired line.

2026-2035 FINANCIAL PLAN
APPROVED CAPITAL PROJECTS

Legend

Blue Text - Change from Prior

Index	Department	Project Name	Capital Project Description	Capital Project Justification
8.08	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.
Parks				
9.00	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.
9.01	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.
9.02	732 - Parks	Bear Proof Garbage Receptacles	Bear proof garbage receptacles.	Bear Proof Garbage receptacles are needed 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.
9.03	732 - Parks	Big Rock Boat Ramp Expansion - Phase 1: Demolition, Permitting and Temporary Parking Lot	The Big Rock Boat Ramp Expansion Project will enhance public marine access and improve site functionality through the redevelopment of 1021 Island Highway, recently acquired by the City. The project includes the demolition of the existing residential structure, expansion of parking, improved traffic flow, construction of public washrooms, and the addition of a small park and viewing area. The expansion supports the increased usage, addresses site congestion, and delivers improved amenities for residents and visitors, building on the previous ramp refurbishment completed in 2018.	The Big Rock Boat Ramp is a critical community asset located along the waterfront, providing public access for recreational boating and fishing. The current configuration does not support the demand. The project will incorporate additional city lands to better meet the demand of the boat ramp.
9.04	732 - Parks	Quinsam Area Park Design/Construction	Concept planning and design work for the development of a Park in Quinsam Heights.	Address a gap in parks amenities in Quinsam Hts. The new Parks and Rec Master plan and Quinsam Hts. Neighbourhood Plan have both identified the Quinsam neighbourhood as one of the fastest growing neighbourhoods and is currently underserved in terms of parks amenities. The Parks, Recreation and Culture Master Plan recommends the development of Franzen Park as a short term action, though site selection will be part of this project's scope.
9.05	732 - Parks	Ostler Park Redevelopment	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.
9.06	732 - Parks	Robron Artificial Turf Replacement	Replacement of existing artificial turf.	The Robron artificial turf field was built in 2015, with an average life cycle of 10 to 12 years, depending on usage. The artificial turf is now 14 years old and requires replacement. As the turf approaches the end of its life, hazards appear, and the playability is greatly reduced
9.07	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.

2026-2035 FINANCIAL PLAN
APPROVED CAPITAL PROJECTS

Legend

Blue Text - Change from Prior

Index	Department	Project Name	Capital Project Description	Capital Project Justification
Sewer				
10.00	780 - Sewer	Norm Wood Environmental Centre (NVEC) Solids Handling Study and Process Construction	Commission a study to review options available to NVEC for the purpose of Solids Handling over the next 30 to 50 years.	NVEC 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.
10.01	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.
Storm Drains				
11.00	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.
11.01	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.
Water				
12.00	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 been 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 has 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.
12.01	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.
12.02	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.

2026-2035 FINANCIAL PLAN
APPROVED CAPITAL PROJECTS

Blue Text - Change from Prior

Index	Department	Project Name	Capital Project Description	Capital Project Justification
12.03	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.
12.04	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.
Long Range Planning				
13.00	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.
13.01	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.
13.02	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. 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).
Recreation & Culture				
14.0	820 - Recreation & Culture	Recreation Equipment	Recreation equipment replacement.	This is a reserve fund for replacement of weight room and cardio equipment, custodial equipment, tables and chairs. The price of cardio equipment has risen recently due to currency exchange rates.
TOTAL FUNDED PROJECTS				

2026-2035 FINANCIAL PLAN
APPROVED CAPITAL PROJECTS

Index	Department	Project Name	Capital Project Description	Capital Project Justification
UNFUNDED PROJECTS				
15.00	320 - Capital Projects	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.
15.01	320 - Capital Projects	Erickson Road: Utility Renewal (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.
15.02	320 - Capital Projects	Post-completion Archeological Reporting	The City has an obligation to report out comes of projects of archaeological findings for five years after work is completed. This reporting is completed by the Archaeologist. Since this reporting takes place a number of years after project completion, the City needs to be able to fund these reports there after.	The number of reports and the effort to complete them are subject to the Province and professional practice of the Archaeologist, therefore an allowance per year is recommended.
15.03	430 - IT	Meeting Room Technology Upgrades	Upgrade of City Hall meeting Rooms.	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.
15.04	440 Legislative Services	Electronic Digital Records Management System	Implementation of an organization-wide Electronic Document Management System.	This two year project, beginning in 2028, would deliver a comprehensive records and information management program, including the implementation of an Electronic Document Management System. There will be ongoing operating costs post-project implementation for software and licensing. See Preliminary Capital Project Plan for details.

2026-2035 FINANCIAL PLAN
APPROVED CAPITAL PROJECTS

Legend

Blue Text - Change from Prior

Index	Department	Project Name	Capital Project Description	Capital Project Justification
15.05	620 - Fire Protection	New Fire Station Construction	Construction of the New Fire Station.	The City is protected by two fire stations, the No. 1 Fire Hall, built in 1978 and 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 information technology equipment for the City. No. 1 fire hall currently sits within the flood inundation zone which poses a risk to the critical equipment located in the fire hall. Recognizing that a more global assessment of fire services is required, the City is working with a consultant to develop a Fire Master Plan, to be released in early 2026, to better determine the City’s risk, 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.
15.06	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.
15.07	630 - Police Protection	RCMP Workstations - New Members	RCMP Workstations - New Members.	If additional RCMP Members are approved, then two workstations will be required. There is a corresponding operational project plan request for \$3,000 to run electrical services to the workstations.
15.08	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.
15.09	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.
15.10	710 - Airport	Taxiway Extension	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.
15.11	710 - Airport	ATB HVAC	Systems are 30-plus years old.	Adjacent land owners have some requirements to improve Airport Drive as part of ongoing subdivision planning. Any work to Airport Drive should be coordinated. 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.
15.12	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.

2026-2035 FINANCIAL PLAN
APPROVED CAPITAL PROJECTS

Legend

Blue Text - Change from Prior

Index	Department	Project Name	Capital Project Description	Capital Project Justification
15.13	710 - Airport	Ground Power Unit	Acquire a Ground Power Unit for aircraft ground servicing.	The airport does not have a ground power unit, meaning aircraft must either run their on-board auxiliary power unit or start their engines from batteries. Running an auxiliary power unit burns jet fuel - often for
15.14	710 - Airport	Accessibility Ramp	Acquire an accessibility ramp to provide safe boarding and deplaning of mobility challenged passengers for both scheduled airline services and	The airport currently lacks an accessibility ramp for wheelchair users and passengers with other mobility challenges. Pacific Coastal Airlines provides a manual chair system that requires lifting passengers over
15.15	710 - Airport	Jet Fuel Truck Filtration System	Upgrade 2 jet fuel trucks to a modern water defense system.	The current fleet of jet fuel trucks were manufactured in 2017 with a Super Absorbent Polymer filtration system. Recently, standards have changed due to contamination of jet fuel from filter membranes breaking down while in use, resulting in a known hazard to jet turbine operation. The trucks should be upgraded to a digital water sensor, which will save on long-term operating costs and improve safety. This will reduce truck downtime multiple times annually when filters are changed and save on operating costs as expensive filter vessels will no longer be required.
15.16	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.
15.17	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.

2026-2035 FINANCIAL PLAN
APPROVED CAPITAL PROJECTS

Index	Department	Project Name	Capital Project Description	Capital Project Justification
15.18	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.
15.19	810- Long Range Planning	7th Avenue Sidewalk Improvements (Ridge Road to Alder Street)	Proposed construction of a sidewalk on the south side of 7th Avenue from Alder Street to Ridge Road	A short term recommendation from draft MTP; promotes safer transportation to two schools on 7th Avenue.
15.20	810- Long Range Planning	2nd Avenue Sidewalk (Birch Street to Island Highway)	Construct a concrete separated sidewalk on the north side of 2nd Avenue, extending from Birch Street to Highway 19A. The new sidewalk will enhance pedestrian safety and comfort along this busy corridor, providing improved access to key destinations such as Cedar Elementary School, the hospital, and nearby residential areas.	The separation from vehicle traffic aligns with best practices from the BC Active Transportation Design Guide, especially for collector roads with higher traffic volumes.
15.21	810- Long Range Planning	9th Avenue Pedestrian Connection (Alder Street to Highway 19A)	Formalized pedestrian connection within the 9th Avenue Road ROW from Thulin connecting with Highway 19A. A short term MTP recommendation, this project would see improvements along a well used, existing desire line, promoting connectivity to the City's waterfront.	Improve access to downtown and fill a critical gap in the pedestrian network.
15.22	810- Long Range Planning	Completion of Willis Road Multi-Use Path	Completion of existing Multi-use path of Willis Road (the final 100m of path which terminates before Highway 19). Project aligns with active transportation improvements currently being planned by the We Wai Kai Nation at Quinsam Crossing.	Enhances waterfront access from residential areas
15.23	810- Long Range Planning	McPhedran Road (4th Avenue) Multi-Use path	A new multi-use pathway along McPhedran Road near 4th Avenue, improving access to Carihi Secondary School and surrounding residential areas. The pathway will provide a safe, off-street connection for pedestrians, cyclists, and other active transportation users, linking key destinations such as École des Deux Mondes, Ridge Road, and the broader cycling network.	Enhanced connectivity and safety around schools.
15.24	724 - Facilities	Sportsplex/Willow Point Park Entrance Signage	Replacement of the aging main entrance signs at the Sportsplex with two new signs.	The existing signage at the Sportsplex is not illuminated making it difficult to see at night and does not provide any information on the other amenities available on the site. The sign does not provide any ability to advertise current or upcoming events at any of the City's premier recreation destinations.
15.25	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.

2026-2035 FINANCIAL PLAN
APPROVED CAPITAL PROJECTS

Legend

Blue Text - Change from Prior

Index	Department	Project Name	Capital Project Description	Capital Project Justification
15.26	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.
15.27	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.
15.28	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.
15.29	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.
15.30	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.
15.31	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.
15.32	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.
15.33	724 - Facilities	Fire Station No. 2 Locker Rooms / Dorms	Adding locker rooms and dormitories at fire station No. 2	This renovation seeks to add gender specific locker rooms at fire station No. 2, as well as a gender specific washroom/shower area. Currently there is one converted office being utilized as a mixed gender locker room, without adequate, private, shower facilities for staff or volunteers. 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.

2026-2035 FINANCIAL PLAN
APPROVED CAPITAL PROJECTS

Legend

Blue Text - Change from Prior

Index	Department	Project Name	Capital Project Description	Capital Project Justification
15.34	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.
15.35	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.
15.36	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.
15.37	724 - Facilities	Sportsplex Change Room & Washroom Renovation - Design	The project involves updating the existing change rooms and washrooms to a modern design.	The change rooms and washrooms are outdated and at end of life and require a refurbishment. The project will look at redesigning to modern code and functionality
15.38	724 - Facilities	Sportsplex Change Room & Washroom Renovation - Construction	The project involves updating the existing change rooms and washrooms to a modern design.	The change rooms and washrooms are outdated and at end of life and require a refurbishment. The project will look at redesigning to modern code and functionality
15.39	724 - Facilities	FH 2 Bay 24 Modification	Increasing the opening of Bay 24 at fire station 2.	The department is replacing its 1993 aerial fire truck in station 2. Bay 24 was built in the 1970 and is not tall enough for the current versions of aerial trucks. This project will increase the height of the door opening, allowing for more options for the replacement truck.
15.40	724 - Facilities	DOC - Installation of new CB's & Storm Water Improvement	The project involves installing several catch basins (CB's) on the south side of the yard and connecting them to the existing stormwater system. Additionally, an Oil Grit Separator (OGS) will be installed at the outlet to improve the storm water quality of the entire site by removing pollutants such as oil, grease, and sediment before runoff enter the storm system.	The installation of the Oil Grit Separator (OGS) is required under the Environmental Protection Bylaw to ensure compliance with regulations aimed at reducing stormwater pollution. It will significantly improve stormwater quality by removing harmful pollutants like oil, grease, and sediment, helping protect local water bodies and ecosystems
15.41	724 - Facilities	Fire Hall #2 - Storm Water Improvements	The project involves installing an Oil Grit Separator (OGS) at Fire Hall #2 to improve stormwater quality by removing pollutants like oil, grease, and sediment before the runoff enters the stormwater system. The system will be designed to efficiently capture contaminants and integrate seamlessly with the existing drainage network.	The installation of the Oil Grit Separator (OGS) is required under the Environmental Protection Bylaw to ensure compliance with regulations aimed at reducing stormwater pollution. It will significantly improve stormwater quality by removing harmful pollutants like oil, grease, and sediment, helping protect local water bodies and ecosystems.

2026-2035 FINANCIAL PLAN
APPROVED CAPITAL PROJECTS

Index	Department	Project Name	Capital Project Description	Capital Project Justification
15.42	724 - Facilities	ERT - Storm Water Improvements	The project involves installing an Oil Grit Separator (OGS) at the ERT Pit to improve stormwater quality by removing pollutants like oil, grease, and sediment before the runoff enters the stormwater system. The system will be designed to efficiently capture contaminants and integrate seamlessly with the existing drainage network.	The installation of the Oil Grit Separator (OGS) is required under the Environmental Protection Bylaw to ensure compliance with regulations aimed at reducing stormwater pollution. It will significantly improve stormwater quality by removing harmful pollutants like oil, grease, and sediment, helping protect local water bodies and ecosystems.
15.43	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.
15.44	730 - Roads	Sidewalk Snow Removal Equipment	Purchase two additional sidewalk snow removal equipment.	The City purchased sidewalk snow removal equipment in 2022With additional sidewalk snow removal equipment ,snow removal can be time in a more timely matter with additional equipment and more areas.
15.45	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.
15.46	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.
15.47	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.
15.48	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.
15.49	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.
15.50	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.
15.51	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.
15.52	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.

2026-2035 FINANCIAL PLAN
APPROVED CAPITAL PROJECTS

Legend

Blue Text - Change from Prior

Index	Department	Project Name	Capital Project Description	Capital Project Justification
15.53	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.
15.54	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.
15.55	732 - Parks	Maritime Heritage Park Construction	Maritime Heritage Park construction phase one. A detail design of the park has been completed and the construction of the park has been split into two phases.	This project detail design was completed in 2011, but was delayed due to the unknown location of the sewer force main project. Now with the sewer force main location decided, this park can be constructed. The first phase will be access way from Hwy19a to the Maritime Heritage Park. The second phase will be the construction of the pocket park east of Maritime Heritage Centre. Rotary has committed to partial funding (the amount has not been defined).
15.56	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.
15.57	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.
15.58	732 - Parks	Big Rock Boat Ramp Expansion - Phase 2: Parking Lot and Amenity Design	The Big Rock Boat Ramp Expansion Project will enhance public marine access and improve site functionality through the redevelopment of 1021 Island Highway, recently acquired by the City. The project includes the demolition of the existing residential structure, expansion of parking, improved traffic flow, construction of public washrooms, and the addition of a small park and viewing area. The expansion supports the increased usage, addresses site congestion, and delivers improved amenities for residents and visitors, building on the previous ramp refurbishment completed in 2018.	The Big Rock Boat Ramp is a critical community asset located along the waterfront, providing public access for recreational boating and fishing. The current configuration does not support the demand. The project will incorporate additional city lands to better meet the demand of the boat ramp.
15.59	732 - Parks	Big Rock Boat Ramp Expansion - Phase 3: Construction Phase 1	The Big Rock Boat Ramp Expansion Project will enhance public marine access and improve site functionality through the redevelopment of 1021 Island Highway, recently acquired by the City. The project includes the demolition of the existing residential structure, expansion of parking, improved traffic flow, construction of public washrooms, and the addition of a small park and viewing area. The expansion supports the increased usage, addresses site congestion, and delivers improved amenities for residents and visitors, building on the previous ramp refurbishment completed in 2018.	The Big Rock Boat Ramp is a critical community asset located along the waterfront, providing public access for recreational boating and fishing. The current configuration does not support the demand. The project will incorporate additional city lands to better meet the demand of the boat ramp.

2026-2035 FINANCIAL PLAN
APPROVED CAPITAL PROJECTS

Index	Department	Project Name	Capital Project Description	Capital Project Justification
15.60	732 - Parks	Big Rock Boat Ramp Expansion - Phase 4: Construction Phase 2	The Big Rock Boat Ramp Expansion Project will enhance public marine access and improve site functionality through the redevelopment of 1021 Island Highway, recently acquired by the City. The project includes the demolition of the existing residential structure, expansion of parking, improved traffic flow, construction of public washrooms, and the addition of a small park and viewing area. The expansion supports the increased usage, addresses site congestion, and delivers improved amenities for residents and visitors, building on the previous ramp refurbishment completed in 2018.	The Big Rock Boat Ramp is a critical community asset located along the waterfront, providing public access for recreational boating and fishing. The current configuration does not support the demand. The project will incorporate additional city lands to better meet the demand of the boat ramp.
15.61	732 - Parks	WPP Back Stop Replacements	Replace slo-pitch style backstops with baseball specific backstops.	Youth Baseball has been relocated to Willow Point Park, while Slo-pitch will be moved to the new multi use facility at Nunns Creek Park. The backstops at Willow Point Park are designed for slo-pitch, and while the can be used for baseball, they should be replaced as they are nearing the end of their lifespan.
15.62	732 - Parks	Pinecrest Park Improvements	Remove unused baseball infrastructure, replace irrigation system, install new drainage and resurface sports field	Increase useable field space for youth soccer.
15.63	732 - Parks	Twillingate Park Seawalk/Rip-Rap - Design & Permitting	Install new rip-rap on foreshore, repair Seawalk, upgrade Twillingate park with dune grass, curb and gutter, paved pathway for cross walk and angled parking.	Rip-rap was not installed along the foreshore at Twillingate Park, resulting in erosion beneath the Seawalk. This erosion is causing sections of the Seawalk to slough off, creating large cracks that pose tripping hazards. To address these issues, rip-rap should be installed and the Seawalk repaired. The necessary work will also require re-landscaping portions of Twillingate Park. A low-cost landscape design featuring native plants is recommended. In addition, introducing angled parking spaces would provide convenient parking for Seawalk users.
15.64	732 - Parks	Nunns Creek Park Playground	New enhanced playground at the newly renovated Nunn's Creek Park.	With the redevelopment of Nunn's Creek Park, the existing playground was in poor condition and needed to be relocated due to the new fields in the previous playground location. Given the lack of playgrounds in Campbellton and North Campbell River, there is a strong need to replace the playground.
15.65	732 - Parks	Centennial Park Redevelopment Design/ Construction	Total rebuild of the tennis court facility and park including subsurface, asphalt, courts surfacing, playground and fencing.	The Centennial tennis courts are well over 25 years old, and minor upgrades have happened 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 combination of tennis/pickleball courts.
15.66	732 - Parks	Robron Pickleball Court Expansion	To construct four additional pickleball courts at Robron Park	The draft Parks, Recreation, and Culture master plan highlights the growing community demand for more pickleball courts as the popularity continues to grow.
15.67	780 - Sewer	Interceptor Corrosion Mitigation (Construction)	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 NWECC. More investigation is needed to determine the extent of the corrosion, perform an options analysis and potential detailed design for replacement and rehabilitation.
15.68	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.

2026-2035 FINANCIAL PLAN
APPROVED CAPITAL PROJECTS

Blue Text - Change from Prior

Index	Department	Project Name	Capital Project Description	Capital Project Justification
15.69	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 NWECC. In some cases, significant repiping work will be needed to retrofit the new backflow protection devices to existing systems.
15.70	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.
15.71	780 - Sewer	Collection System Chemical Addition Station - Design and Permits	Design a chemical addition station in the collection system with adequate tankage for bulk delivery. Based on recommendations from Interceptor Corrosion Mitigation Capital Project in 2025. This project was approved for 2025. However need information from Interceptor Corrosion Mitigation to inform design criteria.	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.
15.72	780 - Sewer	Collection System Chemical Addition Station - Construction	Construct a chemical addition station in the collection system with adequate tankage for bulk delivery. Based on recommendations from Interceptor Corrosion Mitigation Capital Project in 2025. This project was approved for 2025. However needed information from Interceptor Corrosion Mitigation to inform design criteria.	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.
15.73	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.

2026-2035 FINANCIAL PLAN
APPROVED CAPITAL PROJECTS

Legend

Blue Text - Change from Prior

Index	Department	Project Name	Capital Project Description	Capital Project Justification
15.74	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.
15.75	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.
15.76	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 WSSAP update.
15.77	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 WSSAP update. Triggered by development with potential for inclusion in the DCC program.
15.78	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.
15.79	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 WSSAP update. Triggered by development with potential for inclusion in the DCC program.
15.80	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.
15.81	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.
15.82	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.
15.83	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.

2026-2035 FINANCIAL PLAN
APPROVED CAPITAL PROJECTS

Legend

Blue Text - Change from Prior

Index	Department	Project Name	Capital Project Description	Capital Project Justification
15.84	782 - Storm Drains	Offsite and Oversize - Storm	Establish available funds for potential cost sharing with developers for the installation and improvement of storm infrastructure that provides benefit beyond the applicant property.	The scope of servicing requirements for development projects may include improvements that are not directly attributable to the applicant property and benefit the City. There is strategic opportunity for the City Storm Utility to engage in a cost share agreement to fund the improvements that are beyond the frontage, or capacity requirements of the development property.

--

TOTAL UNFUNDED PROJECTS

CARRY-FORWARD PROJECTS ALREADY APPROVED BY COUNCIL

Carry Forward Projects Completed/Required for Maintenance		Past Project Description		Past Project Justification
16.00	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.
16.01	724 - Facilities	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.
16.02	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.
Carry Forward Projects Awaiting Final Invoicing		Past Project Description		Past Project Justification
16.03	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.
Carry Forward Projects Multi Year Project		Past Project Description		Past Project Justification
16.04	442 - Properties	Property Redevelopment Costs	In-camera	In-camera
16.05	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.

2026-2035 FINANCIAL PLAN
APPROVED CAPITAL PROJECTS

Index	Department	Project Name	Capital Project Description	Capital Project Justification
16.06	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 NWECC Pre-design report and 2019 electrical assessment. The existing digester is at capacity, the air headers to the digester and oxidation ditch #1 have degraded beyond repair, critical electrical components are at end of life and are no longer supported by their suppliers, and the existing generator is at end of life and only able to support minimal process equipment operation and is not able to sustain lengthy outages.
16.07	320 - Capital Projects	2024 Sewer Main Replacement	Replacement of sewer mains as identified by condition assessment or as part of larger revitalization projects (e.g. downtown).	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.
16.08	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.
Carry Forward Projects Delayed for Operational Reasons			Past Project Description	Past Project Justification
16.09	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).	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.
16.10	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).	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.
16.11	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.
16.12	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.
16.13	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.
16.14	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.
16.15	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.
16.16	710 - Airport	Accessibility Improvements		

2026-2035 FINANCIAL PLAN
APPROVED CAPITAL PROJECTS

Legend

Blue Text - Change from Prior

Index	Department	Project Name	Capital Project Description	Capital Project Justification
16.17	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. 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.
16.18	724 - Facilities	Big House Pavilion Safety	Stakeholder engagement and consultation for refurbishment of the Big House Pavilion structure in Ostler Park.	
16.19	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.
16.20	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.
16.21	732 - Parks	Dog Parks - Fencing	The establishment of dog parks at the Evergreen School and Robron School sites which include fencing, signage, gates, dog waste dispensers, garbage bins, benches, and, at Evergreen, a dog fountain.	Staff have reached a general agreement with the School District (SD) to allow community use of Evergreen School site and Robron School site, including the establishment of designated off-leash dog parks. This agreement addresses the existing shortage of city-operated dog parks while ensuring that these spaces remain beneficial for the broader community. The agreement is contingent upon the installation of appropriate fencing at both locations.
16.22	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.
16.23	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.

2026-2035 FINANCIAL PLAN
APPROVED CAPITAL PROJECTS

Index	Department	Project Name	Capital Project Description	Capital Project Justification
16.24	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.
16.25	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.
16.26	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.
16.27	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.
16.28	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.
16.29	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.

2026-2035 FINANCIAL PLAN
APPROVED CAPITAL PROJECTS

Legend

Blue Text - Change from Prior

Index	Department	Project Name	Capital Project Description	Capital Project Justification
16.30	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 underwav.	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.
16.31	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
TOTAL CARRY-FORWARD PROJECTS ALREADY APPROVED BY COUNCIL				

2026-2035 FINANCIAL PLAN

Reserve Fund Continuity Summary

Reserve Balances Summary	2026 Closing	2027 Closing	2028 Closing	2029 Closing	2030 Closing	2031 Closing	2032 Closing	2033 Closing	2034 Closing	2035 Closing
Interest	2.8%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Unrestricted Reserves:										
Airport Reserve	46,212	119,835	207,188	263,106	337,128	427,249	482,313	557,818	648,741	671,941
Capital Works Reserve	6,428	29,648	45,453	2,230,591	4,425,541	7,096,526	11,161,654	15,292,997	21,172,648	27,184,049
Facilities Reserve	521,348	579,687	111,609	108,454	130,845	128,172	125,431	122,622	147,007	120,752
Financial Stabilization Reserve	2,583,875	1,002,187	1,143,779	1,113,056	1,000,633	1,796,846	1,756,568	1,970,594	2,084,924	3,203,387
Financial Stabilization - Covid Restart Funds	121,330	-	-	-	-	-	-	-	-	-
Fire Reserve	336,779	139,173	141,628	144,143	146,722	149,365	151,562	154,326	158,184	162,138
Fleet & Heavy Equipment Reserve	4,423	4,533	4,647	418,863	420,109	421,490	422,904	424,765	426,159	427,588
Furniture & Equipment Reserve	62,352	62,988	62,615	63,258	65,865	64,846	65,340	65,846	68,210	70,632
Gaming Reserve	933,270	473,689	13,112	189,390	370,075	555,277	745,109	929,436	1,118,372	1,312,032
IT Reserve	477,210	130,078	98,933	112,476	141,377	119,775	138,711	153,410	173,713	298,871
TOTAL	5,093,227	2,541,819	1,828,964	4,643,337	7,038,296	10,759,546	15,049,591	19,671,813	25,997,959	33,451,390

Sewer/Water Funds:

Sewer Reserve	2,666,504	2,513,067	5,189,320	2,514,658	5,103,098	8,006,102	11,761,385	15,903,650	20,562,024	26,009,053
Water Reserve	8,882,872	9,880,205	12,320,008	15,268,390	18,656,954	16,302,705	20,723,416	25,712,988	31,350,943	37,503,877
TOTAL	11,549,376	12,393,272	17,509,328	17,783,048	23,760,052	24,308,807	32,484,801	41,616,639	51,912,967	63,512,930

Internally Restricted:

Carbon Neutral Reserve	990,320	678,712	608,555	639,144	670,497	694,947	727,696	761,264	795,670	810,670
Growing Communities Fund	20,805	20,805	20,805	20,805	20,805	20,805	20,805	20,805	20,805	20,805
International Relationship Reserve	48,074	53,835	59,735	65,777	71,964	72,356	78,696	79,096	85,592	86,000
Legacy Landmark Reserve	112,972	113,669	115,942	118,261	120,627	123,039	125,500	128,010	130,570	130,570
Parks Parcel Tax Reserve	302,421	825,875	1,071,823	109,891	388,757	708,356	1,206,193	1,754,749	2,581,531	3,472,228
Solid Waste Reserve	201,405	317,792	388,846	407,650	375,191	368,848	391,753	447,494	842,643	1,285,868
Storm Water Parcel Tax Reserve	537,368	1,132,208	1,583	1,314,702	3,302,865	5,373,154	6,969,336	9,392,171	12,053,350	14,913,910
TOTAL	2,213,365	3,142,898	2,267,291	2,676,230	4,950,707	7,361,506	9,519,978	12,583,589	16,510,161	20,720,051

Statutory:

Capital Lending Reserve	564,209	840,461	1,295,921	2,435,737	3,604,048	4,801,568	5,671,123	6,562,418	7,231,066	7,916,431
Deferred Revenue - Cash in Lieu of Parks	890,335	912,593	935,408	958,793	982,763	1,007,332	1,032,515	1,058,328	1,084,786	1,111,906
Parkland Acquisition DCC	1,652,782	1,837,827	2,027,498	2,221,910	2,421,183	2,625,437	2,834,798	3,049,393	3,269,353	3,494,812
Parkland Development DCC	1,871,217	1,991,797	2,115,392	2,242,077	2,371,929	2,505,027	2,641,453	2,781,289	2,924,621	3,071,537
Roads DCC	3,330,244	3,680,000	4,038,500	4,277,837	4,523,158	4,774,612	5,032,352	5,296,536	5,567,325	5,844,883
Sewer DCC	2,505,243	2,739,050	2,978,701	3,224,343	3,476,127	3,734,205	3,998,735	4,269,879	4,547,801	4,832,671
Storm Drain Quinsam DCC	3,546,709	3,737,877	3,933,824	4,134,670	4,340,536	4,551,550	4,767,839	4,989,534	5,216,773	5,449,692
Water DCC	7,622,733	8,213,152	8,820,331	9,444,699	10,086,695	10,746,771	11,425,388	12,123,020	12,840,153	13,577,284
TOTAL	21,983,472	23,952,756	26,145,574	28,940,066	31,806,439	34,746,502	37,404,204	40,130,398	42,681,878	45,299,215

Deferred Revenue:

Community Works Gas Tax Reserve	2,508,835	58,397	26,440	90,506	248,423	318,038	481,643	557,089	726,670	808,242
Deferred Revenue - Density Bonus	-	-	-	-	-	-	-	-	-	-
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 - HAF	1,710,016	1,710,016	1,710,016	1,710,016	1,710,016	1,710,016	1,710,016	1,710,016	1,710,016	1,710,016
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	6,769,509	4,319,072	4,287,114	4,351,180	4,509,097	4,578,712	4,742,317	4,817,763	4,987,345	5,068,916

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

Financial Stability & Resiliency Policy

Purpose

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

Objectives

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

Policies

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

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

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

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

5. Zero Base Operating Budget Increases – The base operating budget provides annual funding to ongoing City services. Any increases to base operating budgets outside of contractual obligations or utility increases will be considered a new ongoing service level increase and will be evaluated during financial planning proceedings against other priorities.
6. Investment in Critical Infrastructure – Continued investment in infrastructure is critical to ensure service levels are maintained. The capital budget parameter of an annual 0.5 to 1 per cent increase to taxation will be invested in the City's capital program to support ongoing investment in infrastructure to ensure effective delivery of services and asset management.

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

7. Asset Infrastructure Management – The City will invest in asset management to keep infrastructure in a proper state of repair to avoid costly failures. Asset management ensures assets are maintained in a state of good repair while optimizing capital investment to maintain service levels and ensure best value for taxpayer's dollars.
8. Reserve Waterfall Structure – The City's Reserve Policy will be applied to ensure funds are not sitting idle in any one reserve and are suitably allocated. The waterfall will follow policy to ensure desired levels of each reserve is preserved; current year surplus is to be transferred into working capital accumulated surplus with excess balances transferred to the Financial Stabilization Reserve and then allocated to capital reserves to fund the capital program.
9. Debt Policy – The City's long-term debt policy establishes borrowing limits and uses of debt for external borrowing.
10. Business Case Decision Making and Capital Project Planning – All requests for staffing and significant operating projects or new services require a business case. New capital projects require a project plan.

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

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

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

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

RESERVE AND SURPLUS POLICY

1 PURPOSE OF POLICY

This policy has been developed to provide guidance and direction for the development, maintenance, and the use of City's reserve and surplus funds.

2 DEFINITIONS

(A) "Annual Surplus" means the accumulated excess of revenues over expenses for the current year.

(B) "Accumulated Surplus" means the accumulated excess of revenues over expenses from prior years which has not been set aside for specific purposes.

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

(D) "Mandatory Reserve Funds" means funds set aside for specified purposes as required by and pursuant to specific legislation. These reserves are established via City bylaws and are nondiscretionary on the part of Council.

(E) "Reserves" means all of the City's reserve funds and mandatory reserve funds.

3 POLICY ADMINISTRATION

3.1 RESPONSIBILITIES

The Finance Manager shall be responsible for:

- Ensuring reserve/surplus funds are established and maintained in compliance with this policy;
- Conducting an annual review of the reserve/surplus funds and reporting the results to City Council;
- On an "as required basis", recommended revisions or amendments to this policy, due to changes in applicable statutes, accounting standards, or economy.

3.2 CORPORATE PURPOSE

Reserves must have a unique and specific corporate purpose. Every effort must be made to:

- Reduce complexity by combining amounts with similar purposes,
- Eliminating those with redundant or outdated purposes,
- Re-focus departmental reserves to corporate purposes and strategic plans.

RESERVE AND SURPLUS POLICY

3.3 RESERVE CONTRIBUTIONS

Annual and/or periodic contributions to reserve funds shall be specific to each reserve, as approved by Council through the City's annual financial planning bylaw.

3.4 MINIMUM AND OPTIMUM RESERVE BALANCES

A minimum and optimum balance shall be established for each reserve/surplus fund. The minimum balance will ensure that each fund is not depleted to the degree that it is no longer able to serve its intended purpose. The optimum balance ensures the City's guiding principles are achieved and that excess funds are not remaining idle that could be otherwise utilized for other corporate priorities. A review of actual, minimum and optimal fund balances shall be undertaken annually.

3.5 INTERNAL BORROWING

Internal borrowing from reserve/surplus funds shall be permissible as allowed for by legislation, if a clearly defined and attainable payback plan, including payment of foregone interest is in place. Internal borrowing allows for more flexibility in terms of payback amount and loan duration than external borrowing. Paybacks shall be executed according to plan.

3.6 INTEREST

All reserve funds will earn interest each year. Interest will be calculated based on the Fund balances at the end of year using the City's average rate of return on investments. Per section 189 (1) of the **Community Charter**, any interest earned in a reserve fund must be used only for the purpose for which the fund was established.

3.7 GUIDE AND TRANSITION

The minimum and optimal fund balance guidelines shown in this policy serve as a guide in moving the City towards the goals or targets it wishes to attain, in terms of individual fund balances. It is recognized that the City's fund balances are not reaching minimum and optimal levels at the time of enacting this policy; however, the City is transitioning towards its optimal targets.

4 GUIDING PRINCIPLES AND OBJECTIVES

GUIDING PRINCIPLES

All reserve and surplus funds must be established, maintained and used for a specified purpose as mandated by this policy, statute, or City by-law.

The City's management of reserve and surplus funds needs to conform to the statutory and legal requirements of the **Local Government Act** and the **Community Charter**.

RESERVE AND SURPLUS POLICY

OBJECTIVES

The primary objectives of the City's reserve and surplus funds are to:

a. Ensure Stable and Predictable Levies

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

b. Provide for Operating Emergencies

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

c. Finance New Capital Assets

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

d. Safeguard and Maintain Existing Assets

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

e. Focus on Long-Term Financial Stability

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

RESERVE AND SURPLUS POLICY

5 RESERVE CATEGORY

Reserve funds have been categorized by the purpose of the funds to provide additional clarity and direction for the use of the reserve funds. Some reserve funds include more than one category as applicable, mainly the capital reserves that cover both risk mitigation and planned capital spending.

a. Working Capital

Working capital reserve funds are for cash flow purposes which are the accumulated surplus of each City fund, including general, airport, sewer and water.

b. Opportunity

Opportunity reserve funds are available to spend on opportunities, outside of regular City maintenance and Community Charter requirements. These reserve funds offer flexibility in the financial planning process.

c. Dedicated Revenue Source

Dedicated revenue source reserve funds have a dedicated revenue source through the **Community Charter**, external grant funding or as directed by Council; this includes the DCC reserve funds and gaming and community works fund reserve funds.

d. Risk Mitigation

Reserve fund balances in the capital reserves are focused on maintaining adequate levels in these reserves to cover risk of uninsured asset failure overall, rather than maintaining significant balances in each of the reserve funds.

e. Planned Capital Spending

Reserve funds are the key mechanism to fund the capital project plan of the City; funding is allocated through the reserve funds from different funding sources. By flowing the funding through reserves, the tracking of spend for each asset category is more efficient.

6 ACCUMULATED SURPLUSES

The City needs to maintain accumulated surplus balances in its four operating funds (general, airport, sewer, water) for working capital or cash flow purposes. Maintaining minimum working capital funds eliminates the need to borrow externally and/or internally to cover operating expenses before property taxes, user fees and other revenues are collected.

RESERVE AND SURPLUS POLICY

Surplus funds in excess of adequate levels as established by this policy will be transferred to a reserve fund. For general fund, excess will be transferred to the financial stabilization reserve. The airport is funded by general fund therefore the accumulated surplus will be maintained in general accumulated surplus. For sewer and water accumulated surplus; excess funds will be transferred to the respective capital reserves for these funds.

7 OPERATING AND OPPORTUNITY RESERVES

Pursuant to subsection 188 (1) of the **Community Charter**, Council may, by bylaw, establish a reserve fund for a specified purpose and direct that money be placed to the credit of the reserve fund. The following reserve funds have been established for the purpose(s) identified:

7.1 Carbon Neutral Reserve

This reserve is to provide funding for carbon neutral initiatives; part of working towards carbon neutrality as per the Climate Action Charter commitment.

7.2 Community Partnership Committee Reserve

This reserve is to provide flexibility for approval of additional amounts for grants-in-aid over and above the annual budget allocation.

7.3 Community Works Gas Tax Reserve

This reserve is to be used pursuant to the Community Works Gas Tax Agreement; funds to be used to build and revitalize their public infrastructure that supports national objectives of productivity and economic growth, a clean environment and strong cities and communities. This reserve will be used for enhancements and betterments to the community and to fund Council's strategic capital projects.

7.4 Financial Stabilization Reserve

The financial stabilization reserve has been established for the following purposes:

Significant Operating Events and Environmental Emergencies – these appropriations are for major non-reoccurring costs related to significant operating events and various emergency events or situations, for instance significant legal costs/claims, insurance claims/deductibles, significant RCMP events, inclement weather, environmental hazards, and the like.

Revenue Stabilization and Operating Contingency – these appropriations are intended to stabilize the impacts of cyclical revenue downturns and operating cost increases that are largely temporary and not within the City's ability to adjust to in the short-term.

One-Time and Intermittent Projects – these appropriations are to allow the City the flexibility to fund one-time and intermittent operating projects without resulting in a spikes and declines in general taxation.

RESERVE AND SURPLUS POLICY

This reserve can be utilized by the airport fund as necessary.

Any excess of the financial stabilization reserve will be transferred to the capital reserves.

7.5 Gaming Reserve

This reserve is to support Council strategic priorities and initiatives; this fund can be used for any municipal purpose however Council has a general policy to use a portion of the funds for social issues and Council contingency.

7.6 International Relationship Reserve

This reserve is to fund maintaining international relations with other countries; it includes funds for the Ishikari anniversary relationship and Twinning Asia Pacific relationships.

7.7 Legacy Landmark Reserve

This reserve is to fund the maintenance and replacement of legacy landmark program trees, benches and picnic tables.

7.8 Solid Waste Reserve

This reserve is to fund solid waste initiatives and to offset solid waste user fee increases using prior year solid waste function surpluses.

8 CAPITAL RESERVES

Pursuant to subsection 188 (1) of the **Community Charter**, Council may, by bylaw, establish a reserve fund for a specified purpose and direct that money be placed to the credit of the reserve fund. The following reserve funds have been established for the purpose(s) identified, in addition to any asset related operational expenses:

8.1 Airport Reserve

This reserve is to fund airport projects and initiatives including the 5% of City funding used to leverage 95% ACAP (Transport Canada) funding for capital infrastructure projects including heavy equipment.

8.2 Capital Works Reserve

This reserve is to fund roads capital and replacement projects including roads, traffic signals, curb and gutters, sidewalks and streetlights. This reserve can also be used to fund other capital projects as needed.

RESERVE AND SURPLUS POLICY

8.3 Facilities Reserve

This reserve is to fund major repairs, upgrades, replacement and expansions of municipal buildings, ancillary structures, and site services, including pier marine infrastructure.

8.4 Fleet and Heavy Equipment Reserve

This reserve is to fund the replacement of City fleet and heavy equipment, excluding fire trucks and airport heavy equipment eligible for ACAP funding.

8.5 Fire Reserve

This reserve is to fund the purchase and replacement of fire trucks and fire equipment.

8.6 Furniture and Equipment Reserve

This reserve is to fund the purchase and replacement of City furniture and equipment, including airport.

8.7 Information Technology Reserve

This reserve is to fund the purchase and replacement of information technology assets and enterprise information system infrastructure and software, including enhancements to those systems. This includes general, airport, sewer and water.

8.8 Parks Reserve

This reserve to fund the acquisition and development of parkland as per Council bylaw. This reserve includes funding for rip rap and boat ramp marine infrastructure.

8.9 Sewer Reserve

This reserve is to fund sewer utility equipment, buildings, land improvements, and infrastructure.

8.10 Storm Water Reserve

This reserve is to fund storm water infrastructure.

8.11 Water Reserve

This reserve is to fund water utility equipment, buildings, land improvements, and infrastructure.

9 MANDATORY RESERVE FUNDS

If monies are received from specific sources, certain reserve funds must be established for administering these funds, as per specific legislation. These reserve funds are termed by the City to be mandatory reserve funds, and are as noted below.

RESERVE AND SURPLUS POLICY

9.1 Development Cost Charge (DCC) Reserve Funds

Per subsection 188 (2) (a) of the **Community Charter**, separate reserves need to be established for DCC collections and use, under section 935 of the **Local Government Act**. The following DCC reserves have been established for the purpose so identified in the associated DCC bylaws and are as follows:

- Parkland Acquisition DCC
- Parkland Development DCC
- Roads DCC
- Sewer DCC
- Storm Drain Quinsam DCC
- Water DCC

9.2 Parkland Acquisition Reserve Fund

Per subsection 188 (2) (b) of the **Community Charter**, Funds received from the sale or disposal of parkland as well as funds received pursuant to section 941 of the **Local Government Act** (parkland funds received upon subdivision) must be set aside in a reserve and be used exclusively to purchase parkland. The parkland acquisition reserve fund has been established for accumulating and expending monies as per this requirement.

9.3 Capital Lending Reserve

Per subsection 188 (2) (e) of the **Community Charter**, except for tax sale proceeds and parkland proceeds, money received from the sale of land and improvements must be used to pay any debt remaining in relation to the property, with any remaining funds to be used for acquiring land, improvements and other assets of a capital nature.

Net proceeds of any land sale (excluding parkland) are transferred to the capital lending reserve for internal borrowing opportunities. Repayment to the reserve must be at a maximum of 15 year term. Repayments must be made in equal annual installments throughout the term of the loan; borrowing can be repaid at any time without penalty. The interest rate will be fixed to Municipal Finance Authority interim financing rates at the time of borrowing, calculated annually.

The fund can be used for general and airport capital projects.

10 APPENDIX

The reserves/surplus policy appendix includes additional detail on the City's reserve funds including the funding source, minimum and optimum levels and the rationale for levels established.

**RESERVE AND SURPLUS POLICY
APPENDIX**

Reserve	Category	Purpose	Funding Source(s)	Minimum \$ Level	Optimum \$ Level	Rationale for \$ Levels Established
Airport Accumulated Surplus	Working capital	For working capital purposes in the airport operating fund.	Annual airport operating surplus.	\$150,000 1 month of operating expenses (excluding depreciation and internal cost allocations)	\$300,000 2 months of operating expenses (excluding depreciation and internal cost allocations).	To provide cash flows before revenues are received. Regular revenue activity, with increased costs and revenues in the summer season. Airport operation deficits are currently funded by general fund therefore the minimum surplus balanced is funded by general accumulated surplus.
Airport Reserve	Opportunity, Planned capital spending	To fund airport projects and initiatives. Includes TCA classes 1215 airport runways and 2000 airport buildings.	Airport improvement fee revenue and net capital funding allocations as necessary.	\$200,000 1% of total cost of airport building and land improvement tangible capital assets.	\$500,000 2.5% of total cost of airport building and land improvement tangible capital assets.	This reserve is utilized to leverage 5% of City funding for 95% ACAP (Transport Canada) grant funds on airport infrastructure including heavy equipment. Additionally, this reserve is used to invest in business opportunities and other initiatives to increase airport profitability.
Capital Lending Reserve	Opportunity, Dedicated revenue source	To provide an opportunity for investing in capital projects through internal borrowing.	100% of net land sale proceeds, excluding parkland and net capital funding allocations as necessary.	N/A	N/A	Funds in this reserve can be utilized to invest in projects where funding would otherwise not be available. Required annual repayment on withdraws, up to 15 year term.

**RESERVE AND SURPLUS POLICY
APPENDIX**

Reserve	Category	Purpose	Funding Source(s)	Minimum \$ Level	Optimum \$ Level	Rationale for \$ Levels Established
Capital Works Reserve	Risk mitigation, Planned capital spending	To fund roads capital and replacement projects including roads, traffic signals, curb and gutters, sidewalks and streetlights. Includes TCA classes 4000 linear assets – roads and bridges; as well as other assets as needed. This reserve is the flexible capital reserve.	Annual contribution from taxation, in addition to any other revenue sources that can be attributed to the capital program. Capital works reserve is the flow through reserve to allocate additional capital funding.	\$1,200,000 1% of total cost of roads tangible capital assets.	\$3,000,000 2.5% of total costs of roads tangible capital assets.	The minimum and optimum levels are based on maintaining a sufficient balance in all capital reserves to cover risk of uninsured asset failure. The annual reserve contributions will be based on planned capital spending and priority needs. Includes Erickson Road funds from the Ministry of Transportation (MoT).

**RESERVE AND SURPLUS POLICY
APPENDIX**

Reserve	Category	Purpose	Funding Source(s)	Minimum \$ Level	Optimum \$ Level	Rationale for \$ Levels Established
Carbon Neutral Reserve	Opportunity	To provide funding for carbon neutral initiatives; part of working towards carbon neutrality as per the Climate Action Charter commitment.	Annual transfer from community works gas tax reserve in lieu of purchasing carbon offsets, in addition to annual CARIP (Climate Action Revenue Incentive Program) funding.	N/A	N/A	Annual funding to this reserve of an estimated \$40,000 are based on climate mitigation and adaptation strategies that target energy and GHG reductions associated with facilities or transportation of either City-owned assets or Community public lands and services. CARIP grants of approximately \$30,000 per year are received from the Province as part of being a member of the Climate Action Charter commitment.
Community Partnership Committee Reserve	Opportunity	To provide flexibility for approval of additional amounts for grants-in-aid over and above the annual budget allocation.	Budgeted transfers as available from remaining annual allocation.	N/A	N/A	Grants-in-aid provided to local recreation and culture organizations is based on 1.7% of general operating fund revenues per year; excess funds in any given year can be transferred to reserve for future grants as determined by Council.

**RESERVE AND SURPLUS POLICY
APPENDIX**

Reserve	Category	Purpose	Funding Source(s)	Minimum \$ Level	Optimum \$ Level	Rationale for \$ Levels Established
Community Works Gas Tax Reserve	Dedicated revenue source, Planned capital spending	To be used pursuant to the Community Works Gas Tax Agreement; funds to be used to build and revitalize their public infrastructure that supports national objectives of productivity and economic growth, a clean environment and strong cities and communities. Fund utilized for ongoing enhancements and betterments to the community and Council strategic capital projects.	Federal Community Works Gas Tax funds distributed by the Union of BC Municipalities (UBCM).	N/A	N/A	Reserve level and related spending is dependent upon gaming funds received. The intent is to spend all funds received. Historically, funding has been used 90% for capital initiatives and 10% for operating initiatives.

**RESERVE AND SURPLUS POLICY
APPENDIX**

Reserve	Category	Purpose	Funding Source(s)	Minimum \$ Level	Optimum \$ Level	Rationale for \$ Levels Established
Facilities Reserve	Risk mitigation, Planned capital spending	To fund major repairs, upgrades, replacement and expansions of municipal buildings, ancillary structures and site services, and pier marine infrastructure. Includes TCA classes 2000 buildings (excluding airport, sewer, water) and 8001 docks and wharves. Excludes airport, sewer, water funds.	Annual contribution from taxation and net capital funding allocations as necessary.	\$300,000 1% of total cost of facilities tangible capital assets.	\$750,000 2.5% of total cost of facilities equipment tangible capital assets.	The minimum and optimum levels are based on maintaining a sufficient balance in all capital reserves to cover risk of uninsured asset failure. The annual reserve contributions will be based on planned capital spending and priority needs. Includes MHC repair and maintenance reserve, SPCA building reserve, and Norm Wood salt storage building reserve.
Financial Stabilization Reserve	Risk mitigation, Opportunity	For major emergent operating issues, one-time and intermittent projects, and to offset unrealized revenues.	Excess funds transferred from accumulated surplus general.	\$950,000 2.5% of general operating fund revenues.	\$1,900,000 5% of general operating fund revenues.	Stabilization in part funds emergent issues and offset unrealized revenues which generally do not exceed a percentage of the general operating fund budget. Excess balances transferred to capital reserves.

**RESERVE AND SURPLUS POLICY
APPENDIX**

Reserve	Category	Purpose	Funding Source(s)	Minimum \$ Level	Optimum \$ Level	Rationale for \$ Levels Established
Fleet and Heavy Equipment Reserve	Risk mitigation, Planned capital spending	To fund the purchase and replacement of City fleet and heavy equipment, excluding fire trucks. Includes airport, sewer, water fleet and heavy equipment; excludes airport heavy equipment eligible for ACAP (Transport Canada) funding. Includes TCA classes 3400 licensed & unlicensed vehicles (excluding 3402/3402 fire trucks).	Net gain/loss from fleet and heavy equipment disposals. Annual contribution from taxation; contribution derived from net charges recovered from City departments after payments for fleet/ equipment expenses. Net capital funding allocations as necessary.	\$450,000	\$450,000	Fleet failure is a risk to the City and does interrupt business operations therefore minimum and maximum balances are based on ensuring enough funds remain to replace the most expensive fleet asset which is currently a vacuum truck. The annual reserve contributions will be based on planned capital spending and priority needs.

**RESERVE AND SURPLUS POLICY
APPENDIX**

Reserve	Category	Purpose	Funding Source(s)	Minimum \$ Level	Optimum \$ Level	Rationale for \$ Levels Established
Fire Capital Reserve	Risk mitigation, Planned capital spending	To fund the purchase and replacement of fire trucks and fire equipment. Includes TCA classes 3402/3403 fire trucks and 3202 fire department equipment.	Annual contribution from taxation and net capital funding allocations as necessary.	\$50,000 1% of total cost of fire fleet and equipment tangible capital assets.	\$100,000 2.5% of total cost of fire fleet and equipment tangible capital assets.	The minimum and optimum levels are based on maintaining a sufficient balance in all capital reserves to cover risk of uninsured asset failure. The annual reserve contributions will be based on planned capital spending and priority needs.
Furniture and Equipment Reserve	Risk mitigation, Planned capital spending	To fund the purchase and replacement of City furniture and equipment, excluding fire equipment. Includes airport. Includes TCA classes 3000 furniture and 3200 machinery and equipment (excluding 3202 fire department equipment).	Annual contribution from taxation and net capital funding allocations as necessary.	\$50,000 1% of total cost of furniture and equipment tangible capital assets, excluding fire equipment. Includes all funds.	\$150,000 2.5% of total cost of cost of furniture and equipment tangible capital assets, excluding fire equipment. Includes all funds.	The minimum and optimum levels are based on maintaining a sufficient balance in all capital reserves to cover risk of uninsured asset failure. The annual reserve contributions will be based on planned capital spending and priority needs.

**RESERVE AND SURPLUS POLICY
APPENDIX**

Reserve	Category	Purpose	Funding Source(s)	Minimum \$ Level	Optimum \$ Level	Rationale for \$ Levels Established
Gaming Reserve	Opportunity	To support Council strategic priorities and initiatives; this fund can be used for any municipal purpose. Recommended use is for Council's strategic operating initiatives including social issues and Council contingency.	Gaming funds received pursuant to the City's Host Financial Assistance Agreement with the Province of BC.	N/A	N/A	Reserve level and related spending is dependent upon gaming funds received. The intent is to spend all funds received. Any municipal purpose pursuant to the City's Host Financial Assistance Agreement with the Province of BC.
General Accumulated Surplus	Working capital	To cover cash flows and working capital before property tax revenues are collected.	Annual general operating surplus.	\$3,000,000 1 month of operating expenses (excluding depreciation and internal cost allocations).	\$6,000,000 2 months of operating expenses (excluding depreciation and internal cost allocations).	To provide cash flows before property taxes are collected. Includes working capital for airport fund. Excess balances transferred to the financial stabilization reserve.

**RESERVE AND SURPLUS POLICY
APPENDIX**

Reserve	Category	Purpose	Funding Source(s)	Minimum \$ Level	Optimum \$ Level	Rationale for \$ Levels Established
Information Technology Reserve	Risk mitigation, Planned capital spending	To fund the purchase and replacement of information technology assets and enterprise information system infrastructure, including enhancements to those systems. Includes TCA class 3300 computer equipment (includes equipment, file servers, software and printers).	Annual contribution from taxation and net capital funding allocations as necessary.	\$20,000 1% of total cost of information technology tangible capital assets.	\$50,000 2.5% of total cost of information technology tangible capital assets.	The minimum and optimum levels are based on maintaining a sufficient balance in all capital reserves to cover risk of uninsured asset failure. The annual reserve contributions will be based on planned capital spending and priority needs.
International Relationship Reserve	Opportunity	To fund maintaining internal relationships with other countries; which currently includes Ishikari and Twinning China.	Annual \$5,000 contribution from taxation for Ishikari.	N/A	N/A	Funding received for the development of an economic development twinning relationship with China; no set annual contributions to this reserve. Ishikari reserve setup for 25 th anniversary celebration for sister relationship between Ishikari, Hokkaido and Japan.



RESERVE AND SURPLUS POLICY APPENDIX

Reserve	Category	Purpose	Funding Source(s)	Minimum \$ Level	Optimum \$ Level	Rationale for \$ Levels Established
Legacy Landmark Reserve	Planned capital spending	To fund the maintenance and replacement of legacy landmark program benches and picnic tables.	20% of the initial charge for the benches and picnic tables.	N/A	N/A	
Parks Reserve	Planned capital spending	To fund the acquisition and development of parkland as per Council bylaw. Includes TCA classes 1200 land improvements (excluding 1215 airport Runways) and 8002/8003 boat launch and other marine structures.	Annual parks parcel tax and net capital funding allocations as necessary.	\$200,000 1% of total cost of parks tangible capital assets.	\$550,000 2.5% of total cost of parks tangible capital assets.	Parks parcel tax is utilized for the development of new parks infrastructure in addition to maintenance of existing parkland. The City has significant investment in parkland at a historical cost therefore the City must balance investing in new infrastructure and maintaining existing.
Parkland Acquisition Reserve	Dedicated revenue source	To purchase parkland as per the Community Charter.	Funds received from the sale or disposal of parkland, and parkland funds received upon subdivision.	N/A	Adequate balance to fund parkland acquisitions per Council's strategic priorities.	Acquisitions are dependent upon collections.

**RESERVE AND SURPLUS POLICY
APPENDIX**

Reserve	Category	Purpose	Funding Source(s)	Minimum \$ Level	Optimum \$ Level	Rationale for \$ Levels Established
Parkland Acquisition DCC Reserve	Dedicated revenue source	For levies received from developers to be used for approved parkland acquisition DCC programs and projects.	DCC collections and credits.	N/A	N/A	Collections and credits dependent on developer activity. Spending is dependent upon eligibility of projects in the parkland acquisition capital program.
Parkland Development DCC Reserve	Dedicated revenue source	For levies received from developers to be used for approved parkland development DCC programs and projects.	DCC collections and credits.	N/A	N/A	Collections and credits dependent on developer activity. Spending is dependent upon eligibility of projects in the parkland development capital program.
Roads DCC Reserve	Dedicated revenue source	For levies received from developers to be used for approved roads DCC programs and projects.	DCC collections and credits.	N/A	N/A	Collections and credits dependent on developer activity. Spending is dependent upon eligibility of projects in the transportation capital program.
Sewer Accumulated Surplus	Working capital	For working capital purposes in the sewer operating fund.	Annual sewer operating surplus.	\$500,000 2 months of operating expenses (excluding depreciation and internal cost allocations).	\$750,000 4 months of operating expenses (excluding depreciation and internal cost allocations).	To provide cash flows before utility fees are collected.

**RESERVE AND SURPLUS POLICY
APPENDIX**

Reserve	Category	Purpose	Funding Source(s)	Minimum \$ Level	Optimum \$ Level	Rationale for \$ Levels Established
Sewer Reserve	Risk mitigation, Planned capital spending	To fund sewer utility equipment and infrastructure. Includes TCA classes 5000/5100/5200 linear assets – sewage infrastructure and 2000 buildings for sewer fund.	Excess funds transferred from accumulated surplus sewer.	\$550,000 1% of total cost of sewer fund tangible capital assets.	\$1,400,000 2.5% of total cost of sewer fund tangible capital assets.	Borrowing bylaws authorized for sewer capital investment. The minimum and optimum levels are based on maintaining a sufficient balance in all capital reserves to cover risk of uninsured asset failure. The annual reserve contributions will be based on planned capital spending and priority needs.
Sewer DCC Reserve	Dedicated revenue source	For levies received from developers to be used for approved sewer DCC programs and projects.	DCC collections and credits.	N/A	N/A	Collections and credits dependent on developer activity. Spending is dependent upon eligibility of projects in the sewer capital program.
Solid Waste Reserve	Dedicated revenue source.	To offset solid waste user fee increases.	Solid waste user fee surplus.	N/A	N/A	Established by Council in 2013 by excess solid waste user fees to offset future fee increases.

**RESERVE AND SURPLUS POLICY
APPENDIX**

Reserve	Category	Purpose	Funding Source(s)	Minimum \$ Level	Optimum \$ Level	Rationale for \$ Levels Established
Storm Water Reserve	Risk mitigation	To fund storm water infrastructure. Includes TCA classes 4500 – linear assets drainage infrastructure.	Storm water parcel taxes and net capital funding allocations as necessary.	\$350,000 1% of total cost of storm water tangible capital assets.	\$850,000 2.5% of total cost of storm water tangible capital assets.	The minimum and optimum levels are based on maintaining a sufficient balance in all capital reserves to cover risk of uninsured asset failure. The annual reserve contributions will be based on planned capital spending and priority needs.
Storm Drain Quinsam DCC Reserve	Dedicated revenue source	For levies received from developers to be used for approved storm drain DCC programs and projects.	DCC collections and credits.	N/A	N/A	Collections and credits dependent on developer activity. Spending is dependent upon eligibility of projects in the storm drain capital program.
Water Accumulated Surplus	Working capital	For working capital purposes in the water operating fund.	Annual water operating surplus.	\$550,000 2 months of operating expenses (excluding depreciation and internal cost allocations).	\$850,000 4 months of operating expenses (excluding depreciation and internal cost allocations).	To provide cash flows before utility fees are collected.

**RESERVE AND SURPLUS POLICY
APPENDIX**

Reserve	Category	Purpose	Funding Source(s)	Minimum \$ Level	Optimum \$ Level	Rationale for \$ Levels Established
Water Reserve	Risk mitigation	To fund water utility equipment and infrastructure. Includes TCA classes 7000/7700 linear assets – water infrastructure and 2000 buildings for water fund.	Excess funds transferred from accumulated surplus water.	\$550,000 1% of total cost of water fund tangible capital assets.	\$1,400,000 2.5% of total cost of water fund tangible capital assets.	Borrowing bylaws authorized for water capital investment. The minimum and optimum levels are based on maintaining a sufficient balance in all capital reserves to cover risk of uninsured asset failure. The annual reserve contributions will be based on planned capital spending and priority needs.
Water DCC Reserve	Dedicated revenue source	For levies received from developers to be used for approved water DCC programs and projects.	DCC collections and credits.	N/A	N/A	Collections and credits dependent on developer activity. Spending is dependent upon eligibility of projects in the water capital program.

LONG-TERM DEBT POLICY

1 PURPOSE OF POLICY

The purpose of the City's long-term debt policy is to establish financial guidelines and appropriate controls for the issuance and use of debt and to ensure a sound financial position is maintained while supporting the City's ability to meet current and future infrastructure challenges.

2 DEFINITIONS

“Alternative Approval Process” is one of the two forms of electoral approval to support a bylaw. Pursuant to section 86 of the **Community Charter**, after a specified public notice period, alternative approval is obtained if no more than 10% of eligible electors have signed elector response forms indicating that Council may not proceed with the loan authorization bylaw.

“Capital Assets” are the City's physical assets that are used in the delivery of services and have estimated useful lives extending beyond one year.

“Core Assets” are the City's infrastructure that provides core service levels to the citizens, primarily linear and related infrastructure including roads and transportation, storm water, sewer, water, in addition to City facilities.

“Debt Servicing Costs” are the annual repayment costs of debt which include scheduled principal and interest payments. Debt servicing costs will be funded by the respective fund operating budget revenues, property taxation or user fees.

“Elector Approval” is the approval of the electors to support a bylaw which can be obtained by either referendum or with alternative approval process. External borrowing requires elector approval under most circumstances per section 180 of the **Community Charter**.

“Financial Stability & Resiliency Program” is the program implemented during 2016 financial planning to support strategic long-term planning. The program includes many components to ensure focus is on long-term stable tax rates and ongoing funding to support service levels. The components include ten year financial plan, reserve restructure and policy, net funding model for reserve contributions, waterfall system for reserve balances, and budget parameters providing stable funding for base operating budget, demands for new services, and ongoing capital funding.

“Long-Term Debt” is long-term borrowing with an underlying loan authorization borrowing bylaw approved by the Ministry and the electorate pursuant to section 179 of the **Community Charter**. Debt must be used for a capital project and the debt term cannot exceed the lesser of the estimated useful life of the underlying asset or thirty years.

LONG-TERM DEBT POLICY

“**Referendum**” is one of the two forms of elector approval to support a bylaw. Pursuant to section 85 of the **Community Charter**, assent of the electors by referendum is obtained only if a majority of the votes counted are in favour of the loan authorization bylaw.

“**Temporary Borrowing**” is short-term borrowing less than five years that is utilized for the construction period of a capital project. The temporary borrowing bylaw provides financing up to the amount approved under an adopted long-term loan authorization bylaw pursuant to section 181 of the **Community Charter**.

3 POLICY ADMINISTRATION

3.1 RESPONSIBILITIES

The Finance Manager shall be responsible for:

- Ensuring the use of debt funding as a financing tool is utilized in compliance with this policy;
- Ensuring the management and maintenance of existing debt is in compliance with this policy;
- Conducting an annual review of debt and reporting the results to City Council;
- On an “as required basis”, recommend revisions or amendments to this policy due to changes in financial stability, capital financing needs, applicable statutes, accounting standards, or the economy. This policy and its ability to meet the needs of the City in maintaining stable fiscal management under the **Financial Stability & Resiliency Program** will be reviewed on an annual basis and reported to Council during financial planning.

The issuance of new debt must approved by City Council.

3.2 DEBT APPROVAL PROCESS

The use of debt as a funding source for projects in the capital plan, and related debt servicing costs will be approved by Council through the City’s annual financial planning bylaw. Debt servicing costs must be affordable and sustainable within the City’s **Financial Resiliency & Stability Program**.

Long-term debt requires approval from the electorate, whether through referendum or the use of the alternative approval process.

LONG-TERM DEBT POLICY

Pursuant to section 182 of the **Community Charter**, long-term debt must be undertaken by the City's applicable regional district, the Strathcona Regional District.

3.3 LENDING INSTITUTIONS

The City must borrow long-term debt from the Municipal Financing Authority (MFA), pursuant to section 410 of the **Local Government Act**.

3.4 INTEREST

All debt issues will accumulate interest expense each year which will be funded by the respective funds primary revenues, whether property taxation or user fees. Interest rates will be based on stated MFA fixed rates at the time of issuing.

3.5 INTERNAL BORROWING

The City has established an internal borrowing reserve under section 189 (4.2) of the **Community Charter**, the capital lending reserve, which provides flexibility to fund capital projects that would not otherwise be affordable given existing reserve balances. The intended use of the capital lending reserve is for less significant discretionary projects under \$2 million dollars. The City's reserve and surplus policy states that each project funded by the capital lending reserve must have clearly defined and attainable payback plans up to a fifteen year term, including payment of foregone interest.

3.6 BORROWING LIMITS

Limits shall be established to determine the affordable levels of debt and related debt servicing costs for the City. A review of the borrowing limits shall be undertaken annually with consideration of the flexibility, sustainability, and vulnerability of the City's financial position today and in the future. Intergenerational equity shall be considered which can be defined as achieving a fair, equitable balance of costs and benefits between present and future users for the costs of maintaining City infrastructure.

4 GUIDING PRINCIPLES AND OBJECTIVES

4.1 GUIDING PRINCIPLES

Incurring debt commits a municipality's revenues several years into the future, and may limit the government's flexibility to respond to changing service priorities, revenue inflows, or cost structures. Adherence to a debt policy ensures that debt is issued and managed sensibly in order to maintain a sound fiscal position and protect credit quality.

The City's management of debt shall conform to the statutory and legal requirements including the **Community Charter and Local Government Act**.

LONG-TERM DEBT POLICY

This debt policy has been prepared in accordance with the Government Finance Officers Association (GFOA) Recommended Practices on Debt Management Policies as well as aligned with other local government debt policies.

4.2 OBJECTIVES

The primary objectives of the City's use of debt are to:

a. Provide Funding for the Capital Plan

Debt will be utilized for financing capital projects. Debt will not be utilized to finance operating activities. Short-term debt may be used temporarily, for a financial emergency that was not anticipated, and when the City's financial stabilization reserve has insufficient funds available to fund such events.

b. Fairness and Stability for Taxpayers

The use of external debt financing and internal reserves to fund the City's capital plan ensures fairness to both current and future City taxpayers. Debt financing provides long-term payback of significant investment in capital assets, which provides a greater correlation between the lifecycle of the related asset and the payment for that asset. Core facility and infrastructure assets have long useful lives which support long-term debt terms.

The City will strive to be proactive in achieving long-term financial stability and balancing the costs of maintaining stable tax rates for current and future taxpayers. Long-term financial stability is defined in the City's ***Financial Stability and Resiliency Program***.

c. Maintain Service Levels

In order for the City to maintain its service levels, the core infrastructure assets must be maintained and upgraded to meet the demands of its citizens. Ongoing capital maintenance, upgrades and enhancements of City core infrastructure ensures that the City can continue to provide existing and enhanced service levels.

4.3 USE OF DEBT

The primary uses of the City's debt financing are to:

a. Safeguard and Replace Existing Core Capital Assets

The primary use of long-term debt in the long-term financial plan is to safeguard and replace existing capital assets. The City has an inventory of specialized machinery, equipment, facilities, technology and infrastructure that are necessary for the efficient delivery of services to the public. These capital assets need to be upgraded and replaced according to service lifecycle to maintain service levels and to reduce the risk

LONG-TERM DEBT POLICY

of escalating costs of repair if these assets are not maintained and upgraded as necessary. The City has a significant infrastructure deficit due to the age of its core capital assets which are facilities and linear infrastructure including roads, storm drain, sewer and water. The use of external debt financing with a long-term payback provides funding that the City would otherwise not have access to given its current reserve funds.

b. Growth and Development Funding Support for Core Capital Assets

A secondary purpose of utilizing long-term debt is to provide funding support for core capital asset infrastructure renewals or upgrades relating to the growth and development of the City. Development cost charges and the City's internal reserve funds do not provide adequate funding to upgrade or enhance these assets due to increasing service level demands due to the ongoing development and growth in the City. Debt financing can be utilized to provide funding support for these necessary upgrades.

4.4 BUSINESS CASES

Any capital project with a recommendation for debt funding must be supported by a business case and presented to Council during financial planning. Presentation of the business case shall include the situation analysis, analysis of decision criteria and measures, identification of alternative solutions, evaluation of the alternatives both financially and non-financial, recommendation, and implementation plan. The City has limited funding available for capital maintenance and upgrades; therefore, any project recommended for debt requires a complete analysis by way of a business case to ensure the decision to obtain external borrowing is operationally, strategically, and financially sound.

5 BORROWING LIMITS

5.1 LEGISLATED LIMIT

The legislated limit for debt servicing is 25% of calculated revenues which is a determined formula which includes ongoing core revenues, but excludes one-time or non-reliable revenues. This is set out in the **Community Charter** section 174 and **BC Regulation** 254/2004.

5.2 GUIDELINES FOR OVERALL CITY LIMIT

The City has established specific borrowing limits that ensure that the City maintains financial stability and flexibility today and in the future.

In evaluating the City's overall debt capacity, debt servicing costs should generally not exceed 10% of calculated revenues for the previous year; and in no circumstance should they exceed 12.5%.

LONG-TERM DEBT POLICY

The maximum limit of debt servicing costs for the City has been established at half of the legislated limitation; this provides adequate debt financing to fund required capital projects without hindering the City's ability to maintain base service levels.

5.3 GUIDELINES FOR FUND LIMITS

Debt funding needs for each City fund will vary based on asset conditions and estimated useful lives for respective asset categories in each fund; additional limits have been established to ensure that any one fund does not utilize all debt capacity available to the City and to ensure general fund and utilities infrastructure upgrades can be undertaken as necessary.

a. General Fund

For general fund debt, where taxation is the primary source of revenues and there are numerous service levels to be funded, debt servicing costs should generally not exceed 10% of calculated general fund revenues (including airport) for the previous year; and in no circumstance should they exceed 15%.

b. Utility Funds

For utility funds, including sewer and water, where user fees are the primary source of revenues and the related services are self-funded with a primary focus on maintaining and upgrading core infrastructure to maintain services, debt servicing costs should generally not exceed 15% of the respective utility fund's calculated revenues for the previous year; and in no circumstance should they exceed 20%.

6 DEBT TERM

6.1 USEFUL LIFE OF ASSET

Long-term debt terms shall not exceed the lesser of the estimated useful life of the underlying asset or thirty years pursuant to section 179 (5) of the **Community Charter**. It is preferred for the debt term to be less than the expected life of the asset to be less than the expected life of the asset, if it is affordable.

6.2 FLEXIBILITY

Commitment to long-term debt should not impede the City's future flexibility and funding availability for future projects. The recommended debt term is fifteen years, with a minimum of ten years up to a maximum of twenty years.

When the City is considering debt terms interest rates should be a consideration with more flexibility on longer terms if interest rates are low, as compared to shorter terms when interest rates are high. Total interest costs for a debt issue should be within 15-

LONG-TERM DEBT POLICY

45% of the total amount of debt borrowed, with 25-30% as an expected target. As interest rates increase, this ratio will need to be reviewed.

6.3 STABILITY

The debt term and related debt servicing costs must be funded by long-term sustainable revenues. The debt servicing costs must fall within the budget parameters for stable tax and user fees increases under the ***Financial Stability & Resiliency Program***.

7 DEBT RETIREMENT

7.1 EARLY RETIREMENT

The decision to retire debt before the originally intended debt term must be completed in consideration of the overall capital plan and funding requirements, as well as the consideration of the long-term stability under the ***Financial Stability & Resiliency Program***. It will be necessary to consult with the Municipal Finance Authority (MFA) to determine the feasibility and timing of early retirement debt.

PURPOSE

This Capital Asset Policy (Policy) promotes sound corporate management of capital assets and complies with the Public Sector Accounting Board guidelines.

SCOPE

This policy applies to all City departments, boards and commissions, agencies and other organizations falling within the reporting entity of the City, including the Campbell River Economic Development Corporations (Rivercorp).

All tangible property owned by the City, either through donation or purchase and which qualifies as capital assets are addressed in this policy. In accordance with PSAB 3150, tangible capital assets (TCA) are non-financial assets having physical substance that:

- i. are held for use in the production or supply of goods or services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets;
- ii. have useful economic lives extending beyond an accounting period (1 year);
- iii. are to be used on a continuing basis; and
- iv. are not for sale in the ordinary course of city operations.

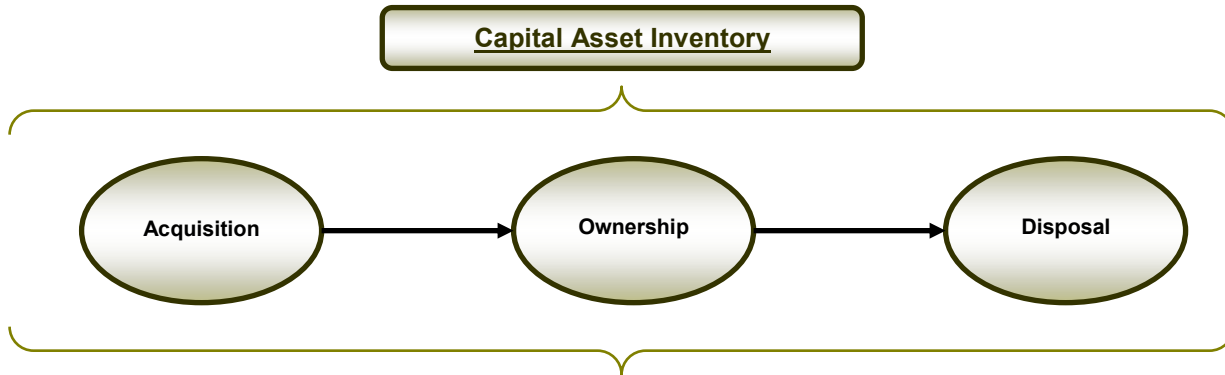
PRINCIPLES

Principles in this policy provide guidance for policy development and assist with interpretation of the policy once applied.

1. The purpose of this policy is for the benefit of the City as a whole; for the users of the City's financial statements and managers of the City's tangible capital assets.
2. Only capital items meeting the capital asset criteria in this policy will be budgeted as capital.
3. Materiality (threshold) is considered.
4. The City complies with current legislative requirements.

POLICY

A framework is established for the management and control of the City's capital assets. Included in this framework is proper recognition, measurement, thresholds, aggregation, segregation, amortization, reporting, safeguarding and disposal. Additional guidelines relating to the purchase of assets are found in the City's Procurement Policy.



TCA Inventory - Acquisition

Tangible Capital Assets are recorded at historical cost. TCA's are recognized as assets on the City's Statement of Financial Position on date of receipt for capital goods or when the asset is put into use for capital projects.

COST as defined by PSAB 3150, is the gross amount of consideration given up to acquire, construct, develop or better a TCA, and includes all costs directly attributable to acquisition, construction, development or betterment of the TCA, including installing the asset at the location and in the condition necessary for its intended use. The cost of a contributed TCA, including a TCA in lieu of a developer charge, is considered to be equal to its fair value at the date of contribution. Capital grants are not netted against the cost of the related TCA. The cost of a leased TCA is determined in accordance with Public Sector Guidelines for Leased Tangible Capital Assets.

For assets owned by the City but not paid for by the City including contributions gifts, and donations, valuation may be assessed by fair value. **FAIR VALUE** is the amount of the consideration that would be agreed upon in an arms length transaction between knowledgeable, willing parties who are under no compulsion to act.

Thresholds

Thresholds are established for a minimum dollar value and number of years of useful life. Thresholds help to determine whether expenditures are to be capitalized as assets and amortized or treated as a current year expense. For financial reporting purposes thresholds are set fairly high, however, details may be useful for the City's capital asset management program. Therefore, an optimal threshold for each asset category is a balance between the two. Threshold values should be reviewed periodically and adjusted for inflation.

Asset Category	Threshold
Land	Capitalize Only
Land Improvements	\$10,000
Buildings	\$50,000
Building Improvements	\$10,000
Machinery and Equipment	\$5,000
Vehicles	\$10,000
IT Infrastructure	\$5,000
Infrastructure (e.g. water, electrical wastewater, roads etc.)	\$50,000

Thresholds apply to capital goods purchased and capital projects constructed with the total cost of the good or project meeting the threshold criteria. Long term assets not individually meeting threshold limits, when purchased in sufficient volume to meet the limit are to be capitalized. Group purchases are purchases that are individually insignificant items but when purchased together, the invoice amount meets or exceeds the threshold for that asset category.

Improvements are capitalized or expensed in accordance with PSAB 3150.

Classification, Aggregation & Segmentation

The level of detail required in the capital asset inventory is a balance between cost of data collection, tracking and analysis and the beneficial use of the information gathered. The full cost of preparing a TCA for its intended use is considered the aggregate cost of the capital asset. The aggregate cost may be further segmented into elemental components based on useful life.

LAND

Land owned by the City includes parkland, land for City owned facilities and land under roads and sidewalks. All land owned by the City is segmented by each parcel held. City parkland and the land for City facilities and leased facilities is quantified and included in the City's land database. Due to the age of the land under roads and sidewalks, existing City land under roads and sidewalks is considered to have a nominal value of \$1.

LAND IMPROVEMENTS

Parks infrastructure includes playground equipment, outdoor pools, fencing, trails, irrigation systems, etc. Each asset when capitalized is recorded separately with an attached useful life.

BUILDINGS

Buildings owned by the City include the City Hall, Community Centre, and any other buildings the City holds or acquires, including leaseholds. New buildings may be segmented by envelope, roof and equipment and other significant component parts based on useful life. This treatment provides for capital replacement of each component over the years of ownership.

BUILDING IMPROVEMENTS

Building improvements include furniture, fixtures along with interior fit-outs required to make the building ready for use. Furniture, fixtures, equipment and fit-outs are capitalized if purchased in volume and the volume exceeds the threshold limit or if the individual cost of individual items exceeds the threshold.

WORKS IN PROGRESS

Works in progress contains capital projects underway but not yet complete or in use. Upon completion, these projects are transferred to the appropriate category and amortized based on the date they are put into service.

VEHICLES, MACHINERY AND EQUIPMENT

Mobile vehicle fleet and all machinery and equipment used in normal city operations.

IT INFRASTRUCTURE

IT infrastructure includes hardware, infrastructure, computers, printers, scanners, photocopiers and the telephone network. This IT infrastructure is capitalized if each purchase, group purchase, or project meets threshold limits.

INFRASTRUCTURE

WATER

The water system components may be segmented by asset type, for example water mains, valves, hydrants and services. Aggregation for threshold purposes is by capital project. Capital projects when complete are recorded as assets by allocating costs to each component part.

SEWER AND DRAINAGE

The sewer and drainage system components may be segmented by sewer mains, lift stations, manholes, catch basins and services. Aggregation for threshold purposes is by capital project. Capital projects when complete are recorded as assets by allocating costs to each component part.

TRANSPORTATION

Transportation assets includes all linear assets associated with roads and may be segmented by roads, lanes, sidewalks, traffic intersections, street lights, signage and structures. Aggregation for threshold purposes is by capital project. Capital projects when complete are recorded as assets by allocating costs to each component part.

TCA Inventory – Ownership

Ownership of assets requires safeguarding, maintenance, amortization for replacement and possibly write-downs. These requirements are addressed in this section.

It is the responsibility of department managers to ensure capital assets assigned to his or her custody are maintained and safeguarded in coordination with the asset management and facilities department.

Amortization is an annual charge to expenditures for the use of a capital asset. The City sets amortization rates on a straight line basis based on the number of years in service. The asset categories are amortized as follows:

Asset Category	Amortization of Cost
Land	Not amortized
Land Improvements	Straight line over useful life of each asset unit
Buildings	Straight line over useful life of each asset unit
Building Improvements	Straight line over useful life of each asset unit
Works in progress	Not amortized
Vehicles, Machinery and Equipment	Straight line over useful life of each asset unit
Infrastructure (e.g. water, wastewater, roads etc.)	Straight line over average useful life of each segment

Amortization is calculated at 50% of the rate for the first year the asset is placed in service and at the full annual rate thereafter. Economic useful life is used for amortization rather than physical useful life.

Appendix I provides a general guide for useful life.

A write down of assets occurs when reduction in future economic benefit is expected to be permanent and the value of future economic benefit is less than the TCA's net book value. A write down should not be reversed.

TCA Inventory – Disposal

Disposal procedures for capital assets are in accordance with the City's Procurement Policy. All disposals of TCAs are recorded in the City's financial statements in accordance with accounting standards.

APPENDIX I – ASSET USEFUL LIFE (GENERAL GUIDELINES)

ASSET TYPE	DEPRECIABLE LIFE IN YRS
Land Improvements	
Playground Equipment	15
Washrooms, Concessions, Picnic Shelters	40-50
Outdoor pools, Splash pads	50-60
Tennis Courts	15
Fencing	15
Irrigation System	20
Other Land Improvement Structures	15-60
Buildings	20-75
Building Improvements	
Exterior Envelope	30-40
HVAC systems	10-12
Roofs	15-20
Electrical/Plumbing/Fire	15-20
Site works - Asphalt, water/sewer lines	10-100
Other Building Improvements	10-100
Machinery & Equipment	
General Equipment	5-10
Ground Machinery & Equipment	10-15
Heavy Construction Equipment	5-10
Other Machinery & Equipment	5-20
Vehicles	
Cars and Light Trucks	5-10
Vehicles - Medium	8
Vehicles - Heavy	15
Fire Trucks	15-25
Other Vehicles	5-25
IT Infrastructure	
Hardware	3-5
Software	3-5
Telephone System	5-7
Other IT Infrastructure	3-7
Infrastructure	
Water/Sewer/Drainage/Transportation	10-100
Other Infrastructure	10-100

ASSET MANAGEMENT STRATEGY FOR CAMPBELL RIVER – 2016



Prepared by: AIM Committee (Ron Bowles, Jennifer Peters, Drew Hadfield, Alaina Maher & Jason Decksheimer)

Presented on: April 27, 2016

ASSET MANAGEMENT STRATEGY

EXECUTIVE SUMMARY

The Federation of Canadian Municipalities (FCM) stunned the government world in 2007 with its release of the report *Danger Ahead: The Coming Collapse of Canada's Municipal Infrastructure*.¹ Since then, a new term “infrastructure deficit” has become synonymous with municipal governance. The *Canadian Infrastructure Report Card*² - a collaboration of the FCM and industry trade and professional associations, first published in 2012 and updated early in 2016, outlines the state of Canadian municipal infrastructure. More importantly, the 2016 report lays out a path for success. The report's major findings are:

- 1) Municipalities own 60% of Canada's core infrastructure with an estimated value of \$80,000 per household;
- 2) One third of municipal infrastructure is in fair, poor and very poor condition, with 35% in need of attention;
- 3) Increasing infrastructure investment will reduce deterioration, with critical areas being roads, sidewalks, storm, water and recreation;
- 4) Reinvestment will save money in the long-term as one dollar invested in the first 75% of the asset's life eliminates or delays spending of six to ten dollars on future rehabilitation; and
- 5) Communities will benefit from increased asset management capacity. 56% of medium-sized municipalities have a formal asset management plan in place, 40% have a computer-based management system and 19% have a formal mechanism to factor climate change into decision-making.

Given these findings, the Asset Infrastructure Management (AIM) Committee was formed to develop a framework for how the City of Campbell River can achieve an active and functional asset management program. The formulated Asset Management (AM) strategy identifies how the City can address current shortcomings, safeguarding City assets, assisting in decision making, and achieving a fully integrated AM plan by 2021.

¹ https://www.fcm.ca/Documents/reports/Danger_Ahead_The_coming_collapse_of_Canadas_municipal_infrastructure_EN.pdf

² http://canadainfrastructure.ca/downloads/Canadian_Infrastructure_Report_2016.pdf

ASSET MANAGEMENT STRATEGY

Locally, the City of Campbell River views asset management as an opportunity to use industry best-practices to tackle the looming infrastructure deficit problem. In its 2015 Strategic Plan, City Council adopted a priority “We will plan proactively for the long-term costs of maintaining our critical infrastructure.” To support this strategic item, the Asset Infrastructure Management (AIM) Committee has been created. The Committee’s long range goal is to establish an active and functional asset management program for the City. The AIM Committee will be taking a leadership role in the City to manage an enormous capital asset portfolio and tackle the growing infrastructure deficit.

Campbell River is not alone and Asset Management B.C. has produced a roadmap for a successful implementation of a municipal asset management program; the *Guide for using the Asset Management B.C. Roadmap*.³ This roadmap has been incorporated as the guiding document for Campbell River’s asset management program. It will be a long-term endeavor for the City and the first task is to adopt an Asset Management strategy.

The goals of the Asset Management strategy are to:

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

Together, let’s take AIM.

³ https://www.civicinfo.bc.ca/Library/Asset_Management/AM_Roadmap/Guide_for_using_the_Roadmap%20--AMBC--Sept_23_2011.pdf

ASSET MANAGEMENT STRATEGY

AIM COMMITTEE MISSION

The City of Campbell River will be a leader in asset management to maintain our community assets to meet current and future service needs. To lead this charge, the Asset Infrastructure Management (AIM) Committee will be tasked with meeting the ultimate goal of an integrated asset management plan by 2021. The AIM Committee will develop a strategy and execute a process towards establishing, implementing, auditing, refining and communicating a corporate-wide asset management system.

AIM COMMITTEE MANDATE (GOALS)

To develop a process for:

- Defining and recording information on physical assets
- Understanding replacement costs and condition assessments
- Defining acceptable risk and service levels
- Ensuring a corporate-wide, integrated asset replacement process
- Supporting the development of a stable long-term financial plan
- Communicating the steps, the obstacles and the successes of the asset management program internally

AIM COMMITTEE CHARTER (TERMS OF REFERENCE)

The AIM Committee is a cross-departmental, staff led group of technical and financial professionals committed to Council's strategic objective – we plan proactively for the long-term costs of maintaining our critical infrastructure. All decision making will be by consensus. All policy and budget recommendations will be to Council, through the City Manager. All operational decisions will be through the City Manager.

ASSET MANAGEMENT STRATEGY

STRENGTHS

- Council strategic objective to improve infrastructure management
- Some departments have started developing components of an Asset Management program
- Good GIS system
- Asset experts on staff
- PSAB 3150 Tangible Capital Asset database for baseline asset register information
- Some risk and condition assessments started
- Ability to raise funding
- AIM Committee
- Access to other municipal and industry best practices
- Eagerness at staff and department level to improve processes

WEAKNESSES

- Lack of accurate and complete asset registers for all asset categories
- High proportion of assets at or beyond expected lifespan
- No standardization of Asset Management practices or protocols between departments
- Capital planning decisions frequently made by professional judgement, not knowledge based condition/risk assessment
- Limited condition assessment information on many assets
- Undefined community service needs relating to asset condition
- Lack of clarity on AM benefits/outcomes
- Limited defined service levels for municipal services

OPPORTUNITIES

- Improved capital renewal decision making process
- Surety and consistency in future service levels
- Stable taxes and fees
- Improved maintenance practices resulting in extended asset lifespan
- Community/Council defined service levels
- Funding dictated by renewal needs, not vice versa
- Most efficient use of scarce financial and staff resources
- Risk levels defined for all asset categories
- Most accurate asset registers / condition information available

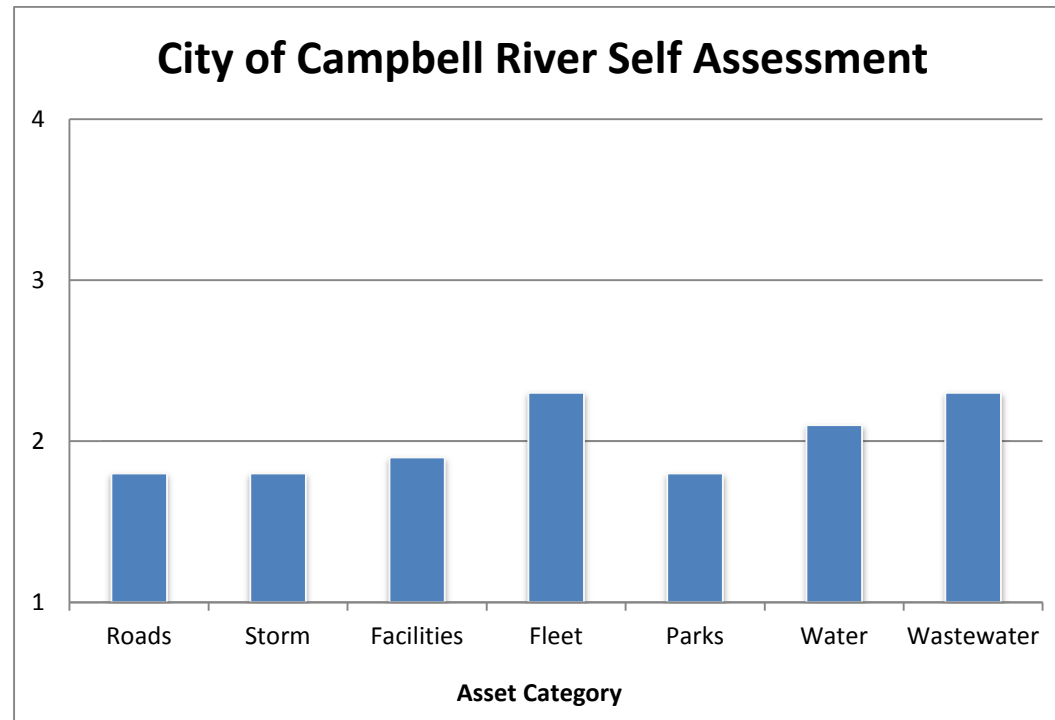
THREATS

- Asset failure resulting in reduced or interrupted services
- Increased financial, safety, environmental and health risks
- Legislated mandate of other levels of government
- Reduced access to government grants
- Reduced employee morale and corporate image
- Limited resources to implement Asset Management program
- Unstable and unforeseen tax/fee increases for capital renewal
- Decisions made without formal risk/condition assessment information

ASSET MANAGEMENT STRATEGY

ASSET MANAGEMENT B.C. PREPAREDNESS SELF-ASSESSMENT⁴

Major asset categories were scored from 1 to 4 on 21 different criteria, ranging from key attribute data to decision making. The City of Campbell River self-assessment results are:



1 = No capacity

2 = Fair capacity

3 = Good capacity

4 = High capacity

⁴ http://www.civicinfo.bc.ca/Library/Asset_Management/Tools_and_Resources/AssetSMART_2%20-_A_Local_Government_Self_Assessment_Tool--LGAMWG--September_2015.pdf

ASSET MANAGEMENT B.C. GAP ANALYSIS⁵

A comparison between current practise at the City of Campbell River and the Asset Management B.C. Roadmap identified the following gaps in AM practices:

1.0 Know Your Assets

- Gap 1 No master asset list including asset type, location, quantity/size, material, useful life, install date and remaining life.
- Gap 2 No componentized asset inventories for all asset categories.
- Gap 3 No formal decision making tools, consistent data/asset management database for all asset categories. Varied data sources.
- Gap 4 No linkage or consistency between various data sources, GIS and financial information.
- Gap 5 No single department or person responsible for asset management data management, accuracy and process.

2.0 Know Your Financial Situation

- Gap 6 No list of depreciated and replacement costs for all asset classes.
- Gap 7 No componentized or fully reliable historical operations or repairs and maintenance costs.
- Gap 8 Future capital planning based on historical spending and not on a data supported replacement plan.

3.0 Understand Decision Making

- Gap 9 Very limited formal (written) decision making processes, across the whole organization.
- Gap 10 No improvement plan or consideration of desired decision making process.

⁵ http://www.civicinfo.bc.ca/Library/Asset_Management/AM_Roadmap/Roadmap_Diagram--AMBC--Sept_23_2011.pdf

4.0 Manage Your Asset Lifecycle

- Gap 11 Almost no current condition information or rating across all asset classes.
- Gap 12 Other than regulatory, very little stated levels of service. Applies across organization, particularly relating to assets.
- Gap 13 Minimal formal renewal or replacement decision process, particularly regarding maintenance practices.

5.0 Know the Rules

- Gap 14 Limited proactive stakeholder engagement.
- Gap 15 Very limited internal/operational goals, performance measures and strategic priorities.

6.0 Sustainability Monitoring

- Gap 16 Sustainability (Financial/Environmental/Social) reporting is at a high-level and without measurable, direct and operational action plans.
- Gap 17 Renewal coordination is done on a project by project basis, not on a whole system asset class basis.

ASSET MANAGEMENT STRATEGY EXECUTION

2015 - 2017

2015

- AM strategy
- Reserve restructure
- 10 year financial plan

2017

- Central asset registry
- Replacement values



COMMUNICATION & STAKEHOLDER ENGAGEMENT

2016

- Implementation & resourcing plan
- Debt policy
- Identify electronic data platform

ASSET MANAGEMENT STRATEGY EXECUTION

2018 – 2021

2018

- Condition assessments & ratings
- Service levels (current & future)

2020

- AIM policy

COMMUNICATION & STAKEHOLDER ENGAGEMENT

2019

- Risk assessments
- First draft AIM plan (beta)

2021

- Long term financial plan (20+ years)
- Integrated AIM plan

ASSET MANAGEMENT STRATEGY

ASSET MANAGEMENT B.C. FRAMEWORK⁶



⁶ <http://www.assetmanagementbc.ca/framework/>

Property Taxation Policy

Purpose

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

Objective

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

Policies

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

STRATEGIC PLAN

CITY OF CAMPBELL RIVER
2023–2026



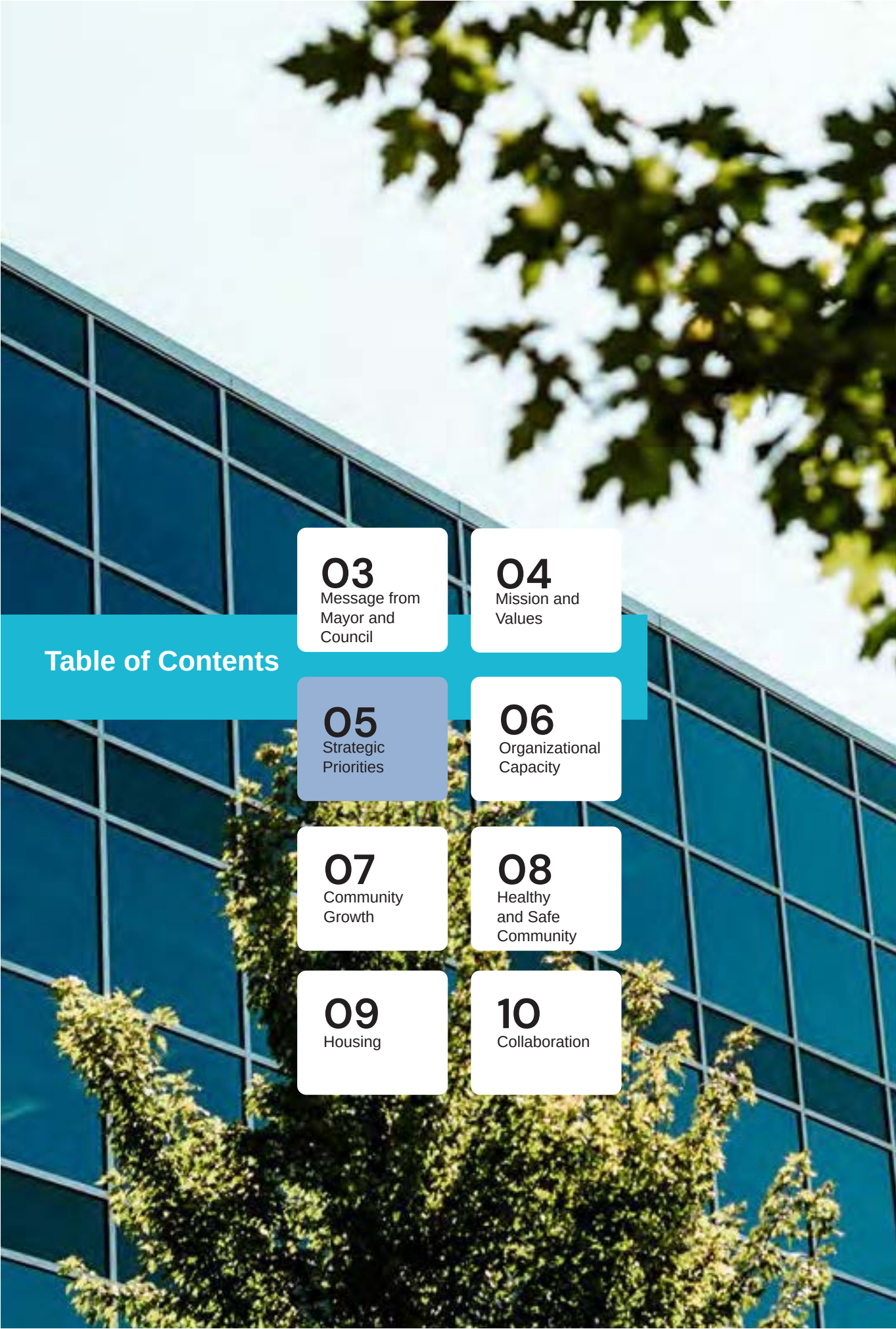


Table of Contents

03

Message from
Mayor and
Council

04

Mission and
Values

05

Strategic
Priorities

06

Organizational
Capacity

07

Community
Growth

08

Healthy
and Safe
Community

09

Housing

10

Collaboration

MESSAGE FROM MAYOR AND COUNCIL

Council's 2023 to 2026 Strategic Plan is a road map that will help realize our vision for the future of Campbell River. The plan outlines five strategic priorities, each with three focus areas, which will drive our decision-making and provide direction for City staff.

Council will review our strategic priorities quarterly during a Council meeting, and the City will review and report on them annually through the publication of the Annual Report.

We encourage residents to get in touch with 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
250-286-5708

CITY OF CAMPBELL RIVER COUNCIL



DOUG CHAPMAN

councillor.chapman
@campbellriver.ca



TANILLE JOHNSTON

councillor.tanille
@campbellriver.ca



RON KERR

councillor.kerr
@campbellriver.ca



BEN LANYON

councillor.lanyon
@campbellriver.ca



SUSAN SINNOTT

councillor.sinnott
@campbellriver.ca



SEAN SMYTH

councillor.smyth
@campbellriver.ca



► 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.



301 St. Ann's Road
Campbell River, BC
V9W 4C7
250-286-5700
info@campbellriver.ca

**City of Campbell River
December Forecast**

		Budget	Actual	Year End Estimate	Year - End (Surplus)/Deficit
10	105 - MAYOR & COUNCIL	401,856	340,732	423,339	21,483
10	110 - CITY MANAGER	585,981	533,564	615,710	29,729
City Administration Subtotal		987,837	874,296	1,039,049	51,212
10	115 - DIRECTOR ECONOMIC DEV & INDIGENOUS RELATIONS	223,529	179,263	223,781	252
10	112 - ECONOMIC DEVELOPMENT	549,297	618,825	624,265	120,002
30	710 - AIRPORT	- 251,439	- 69,575	27,748	279,187
Economic Development & Airport Subtotal		521,387	728,513	875,794	399,441
30	719 - AIRPORT FISCAL SERVICES	251,439	- 451,224	- 27,748	- 279,187
10	300 - DIRECTOR OF FINANCE	233,524	191,956	233,524	-
10	310 - FINANCE	1,358,171	1,168,732	1,385,704	27,533
10	312 - RESERVES	9,160,668	8,160,318	9,177,038	16,370
10	314 - TAXATION	- 47,846,780	- 47,807,613	- 47,855,720	- 8,940
10	316 - CORPORATE SERVICES	- 8,806,121	- 7,567,589	- 9,017,502	- 211,381
10	330 - RISK MANAGEMENT	293,920	208,954	295,018	1,098
10	332 - SUPPLY MANAGEMENT	256,823	190,807	247,452	- 9,371
10	385 - DEBT	12,326	12,327	12,327	1
10	389 - FISCAL SERVICES	- 552,364	0	- 552,364	-
Financial Services Subtotal		- 45,638,394	- 45,893,332	- 46,102,270	- 463,876
10	400 - DIRECTOR CORPORATE SERVICES	259,089	189,584	247,595	- 11,494
10	410 - COMMUNICATIONS	421,070	309,818	427,934	6,864
10	420 - HUMAN RESOURCES	1,000,554	815,953	1,011,160	10,606
10	430 - INFORMATION TECHNOLOGY	2,072,293	1,862,331	2,285,153	107,388
10	440 - LEGISLATIVE SERVICES	510,371	339,499	451,495	- 58,876
Corporate Services Subtotal		4,263,377	3,517,186	4,423,337	54,488
10	500 - DIRECTOR DEVELOPMENT SERVICES	234,170	185,956	234,437	267
10	510 - DEVELOPMENT SERVICES	665,205	96,877	490,791	- 174,414
Development Services Subtotal		899,375	282,833	725,228	- 174,147
10	600 - DIRECTOR COMMUNITY SAFETY	218,223	175,250	223,111	4,888
10	610 - BYLAW ENFORCEMENT	667,969	597,887	721,163	53,194
10	612 - ANIMAL CONTROL	203,829	98,221	196,129	- 7,700
10	620 - FIRE PROTECTION	6,488,780	5,423,186	7,270,200	160,966
10	623 - E-911	- 59,573	- 606,719	- 49,690	9,883
10	630 - POLICE PROTECTION	2,858,700	2,146,515	2,772,527	- 86,173
10	632 - VICTIM SERVICES	57,402	30,103	61,133	3,731
10	640 - RCMP	11,357,364	4,596,433	10,186,332	- 1,171,032
Community Safety Subtotal		21,792,694	12,460,875	21,380,906	- 1,032,242
10	700 - DIRECTOR OPERATIONS	130,651	72,599	32,814	- 97,837
10	320 - CAPITAL WORKS	154,634	10,776	154,634	-
10	720 - FLEET	1,754,568	1,388,926	1,770,898	16,330
10	722 - STORES	73,199	62,844	74,137	938
10	724 - FACILITIES	2,023,784	1,504,918	1,977,952	- 39,902

**City of Campbell River
December Forecast**

10	730 - ROADS	3,324,571	2,624,121	3,337,044	12,473
10	732 - PARKS	3,545,671	2,807,895	3,556,111	10,440
10	734 - CEMETERIES	25,056	11,498	28,308	3,252
10	782 - STORM DRAINS	664,849	439,485	664,849	- 0
Operations Subtotal		11,696,983	8,923,063	11,596,746	- 94,307
10	800 - DIRECTOR PLANNING & RECREATION	145,318	124,679	145,318	-
10	810 - LONG RANGE PLANNING	842,105	676,173	845,900	3,795
10	820 - RECREATION & CULTURE	3,593,152	2,515,252	3,511,649	- 81,503
10	442 - PROPERTY MANAGEMENT	- 109,081	- 60,262	- 81,138	28,672
10	830 - SOLID WASTE	- 271,443	- 894,129	- 238,693	32,750
10	840 - TRANSPORTATION	-	-	-	-
10	842 - PUBLIC TRANSIT	2,090,584	1,360,355	2,051,810	- 38,774
Community Planning & Livability Subtotal		6,290,635	3,722,068	6,234,846	- 55,060
	Total 10 & 30 - General Operating	-	- 15,384,499	173,636	- 1,314,491
50 - Sewer Operating					
50	780 - SEWER	- 5,116,222	- 5,466,717	- 5,138,051	- 21,829
50	785 - SEWER DEBT	453,217	453,218	453,217	-
50	789 - SEWER FISCAL SERVICES	4,663,003	0	4,663,003	-
	Total 50 - Sewer Operating	-	- 5,013,499	- 21,831	- 21,829
70 - Water Operating					
70	790 - WATER	- 6,051,611	- 5,434,895	- 6,033,872	17,739
70	795 - WATER DEBT	603,769	603,769	603,769	-
70	799 - WATER FISCAL SERVICES	5,447,842	-	5,447,842	-
	Total 70 - Water Operating	-	- 4,831,125	17,739	17,739

Council Agenda Information☒ COTW March 10, 2026 ☐ Regular Council

Date:	February 23, 2026
Submitted by:	Finance Department, Financial Services Division
Subject:	Quarterly Financial Report – Q4, 2025

EXECUTIVE SUMMARY

The Quarterly Financial Report provides an overview of the City's financial performance in relation to the approved Financial Plan. It includes explanations of any material variances in revenues and expenditures compared to budget to support Council in its strategic decision making.

For the fourth quarter, City revenues are at 103.2% of budget, while overall operating expenditures are at 88% of budget. Operating expenses are 88% of budget and lower than those reported in the fourth quarter of 2024 at 98.4%, primarily due to the year end transfer of investment interest and capital transfers to reserve not yet been completed. While year end balances have been substantially reconciled, minor adjustments within certain departments and accounts remain outstanding and will be completed prior to the audit of the City's Financial Statements in late March.

During the fourth quarter of 2025, City operations were carried out as planned. Work continued on projects carried forward from 2024 in addition to new capital and operating initiatives approved in the 2025 budget.

A total of 76 operating projects were approved through Financial Planning with a combined budget of \$8.54 million. As of year end, expenditures total \$4.65 million, representing 54.5% of the approved budget. Of these projects, 46 have been completed or are substantially complete and are in the in-service phase, with several projects delivered below their approved budgets, contributing to overall expenditure savings. 12 projects are currently in progress, 16 have experienced delays, and 2 projects have been identified for cancellation. Operating projects initiated but not completed in 2025 have been carried forward into the 2026 - 2035 Financial Plan. Council was provided with a list of carry-forward projects in November for review and approval.

In addition, 115 capital projects were approved during Financial Planning with a total budget of \$71.03 million. Expenditures to date total \$15.5 million, or 21.8% of the approved capital budget. In addition to multi-year projects that remain underway, a number of capital projects were completed under budget, reflecting strong cost management and operational efficiencies. Of the approved capital projects, 63 are complete or substantially complete and in the in-service phase, 23 are currently in progress, 27 have been delayed, and 2 projects have been identified for cancellation.

Overall, the City's departmental operating results for the fourth quarter of 2025 are within expectations.

RECOMMENDED RESOLUTIONS

THAT the report dated February 24, 2026 from the Finance Department regarding the City's Quarterly Financial Report – Q4, 2025 be received for information;

AND THAT Council approve an amendment to the 2025 – 2034 Financial Plan to approve increased funding associated with two operating projects that exceeded their budget by more than \$10,000 as outlined in Table 2 of this report;

AND THAT Council approve an amendment to the 2025 – 2034 Financial Plan to approve increased funding associated with three capital projects that exceeded their budget by more than \$10,000 as outlined in Table 3 of this report;

AND THAT Council cancel two operating projects and two capital projects as identified in Table 4 and Table 5 of this report;

AND THAT Council approve an amendment to the funding source for the Official Community Plan and Zoning Bylaw Update by reallocating \$256,175 to the Capacity Funding for Local Government Housing Initiatives Grant and returning an equivalent amount to the Community Works Reserve.

The Quarterly Financial Report provides information on progress against the work plan as approved during Financial Planning and compares actual financial results to the approved budget. Significant variances are identified, and additional information is provided to Council and members of the public where appropriate. The report addresses the three core components of the budget, which include operating departmental budgets, one time operating projects, and capital projects. Commentary on one time operating projects and capital projects is provided by the respective project managers and reviewed and approved by Divisional Directors to ensure accuracy and completeness.

The Financial Plan Bylaw for 2025-2034 was adopted on December 12, 2024. The results presented in this Quarterly Financial Report are based on actual carry forward balances for both operating and capital projects.

DISCUSSION

Operating Financial Report

The City's operational revenues and expenses by core service area are summarized below, with comparison to the 2025 budget and 2024 actual figures. Overall, the City's revenues are at 103.2% of the budget (108.1% in 2024) and expenses are at 88% of the budget (98.4% in 2024).

Revenues at the end of the fourth 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 Q4 are trending below budget, primarily due to the year-end transfer of investment interest to reserves. Additional contributing factors include several labour vacancies and lower fuel purchasing costs associated with reduced fuel sales at the Airport.

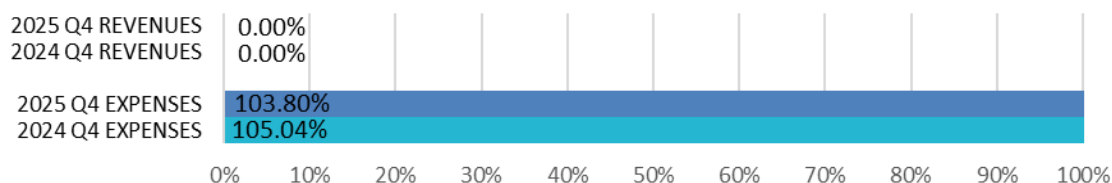
Each area of the City's operations has been analyzed below (**See Appendix 1 for details of Departmental Segments**). Individual graphs show revenues and expenses as a percentage of the total budget.

Table 1 – Q4 2025 Summary

	2024 Q4	2024 Budget	2024 Variance %	2025 Q4	2025 Budget	2025 Variance \$	2025 Variance %
REVENUE							
City Administration	-	-	0.0%	-	-	-	0.0%
Financial Services	(69,619,476)	(62,557,808)	111.3%	(68,980,670)	(64,746,760)	4,233,910	106.5%
Corporate Services	(449,435)	(417,395)	107.7%	(120,438)	(118,553)	1,885	101.6%
Development Services	(1,531,028)	(1,406,600)	108.8%	(1,604,378)	(1,519,100)	85,278	105.6%
Community Safety	(3,688,613)	(3,363,515)	109.7%	(4,348,621)	(3,749,305)	599,316	116.0%
Operations	(21,113,253)	(19,835,894)	106.4%	(19,849,097)	(20,593,405)	(744,308)	96.4%
Community Planning & Livability	(5,610,368)	(5,061,067)	110.9%	(6,514,753)	(6,340,434)	174,319	102.7%
Economic Development & Airport	(4,123,244)	(5,529,400)	74.6%	(4,016,962)	(5,090,966)	(1,074,004)	78.9%
REVENUE TOTAL	(106,135,417)	(98,171,679)	108.1%	(105,434,919)	(102,158,523)	3,276,396	103.2%
EXPENSE							
City Administration	1,040,488	990,551	105.0%	1,025,351	987,837	(37,514)	103.8%
Financial Services	29,706,420	29,553,522	100.5%	21,529,699	29,462,305	7,932,606	73.1%
Corporate Services	4,092,893	4,260,361	96.1%	4,276,454	4,381,930	105,476	97.6%
Development Services	2,076,938	2,448,772	84.8%	2,043,255	2,418,475	375,220	84.5%
Community Safety	22,573,080	23,618,333	95.6%	23,515,275	25,541,999	2,026,724	92.1%
Operations	20,618,779	19,937,657	103.4%	20,132,374	21,122,555	990,181	95.3%
Community Planning & Livability	11,299,891	11,327,857	99.8%	12,368,726	12,631,069	262,343	97.9%
Economic Development & Airport	5,149,867	6,034,626	85.3%	5,039,694	5,612,353	572,659	89.8%
EXPENSE TOTAL	96,558,355	98,171,679	98.4%	89,930,827	102,158,523	12,227,696	88.0%
GRAND TOTAL	(9,577,062)	-	0.0%	(15,504,091)	-	15,504,091	0.0%

CITY ADMINISTRATION – Overall expenditures for this segment are three percent over budget but remain one percent lower as a share of budget compared to the prior year. The identified over expenditures primarily relate to wage costs and are the result of salary increases for exempt staff within the Governance function following the completion of an exempt staff salary review which was completed in 2025. The individual financial impacts were not fully known at the time of the 2025 Financial Planning process and have therefore resulted in a variance between budgeted and actual expenditures.

City Administration % of Actual to Total Annual Budget

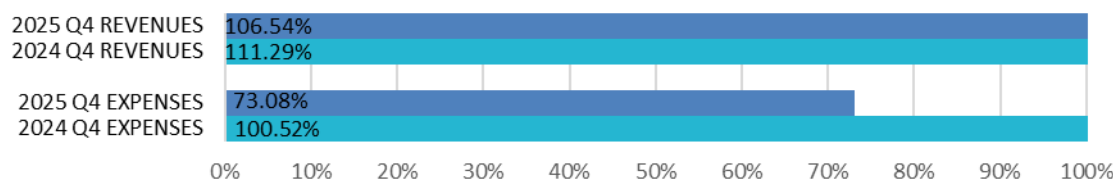


FINANCIAL SERVICES – Revenues are trending slightly over budget at 106% and are comparable to the prior year. Taxes are levied in the second quarter and Payment in Lieu of Taxes were received in the fourth quarter. Actual taxes levied and Payment in Lieu of Taxes were consistent with the approved budget and totaled approximately \$48 million in 2025. Revenues are currently higher than budget due to a year end interest allocation that has not yet been completed as part of the year

end process. This allocation will be completed prior to the audit of the City's Financial Statements and is expected to result in actual revenues aligning with the 2025 budget.

Overall expenditures are at 73.1% of budget and are trending \$8.2 million lower than 2024. This variance is primarily attributable to transfers to the Water and Sewer Reserves for amounts collected for capital purposes, which will be completed once the interest allocation noted above has been finalized bringing actual expenditures in line with amounts forecasted in the 2025 – 2034 Financial Plan.

Financial Services % of Actual to Total Annual Budget

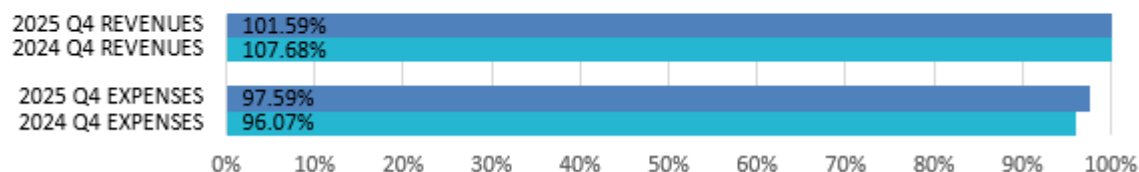


CORPORATE SERVICES – Corporate Services revenues are consistent with both the approved budget and the prior year. These revenues are primarily generated through an agreement to provide Information Technology support services to the RCMP.

Overall expenditures for this segment remain within the approved budget at 97% of budgeted costs. Divisional spending through the end of the fourth quarter of 2025 totaled \$4.27 million, which is \$374,000 higher than expenditures in the fourth quarter of 2024, which totaled \$3.90 million. This increase is primarily attributable to a \$261,000 rise in software and licensing costs in 2025 compared to 2024.

A significant portion of the increase relates to the Microsoft agreement, which increased by \$174,000 in 2025 as a result of the planned migration of all staff to Microsoft 365 and the addition of approximately 200 new licenses. These costs were anticipated and incorporated into the Financial Planning process, and the 2025 software and licensing budget was increased accordingly to support these planned investments. In addition, approximately \$55,000 in unplanned software purchases were required to address network security enhancements and other operational requirements. Annual license fee increases have also exceeded inflation to date.

Corporate Services % of Actual to Annual Budget



DEVELOPMENT SERVICES - Development Services revenues reached \$1.6 million, representing 105.6% of budgeted revenues, and were approximately \$85,000 higher than at the end of Q4 2024.

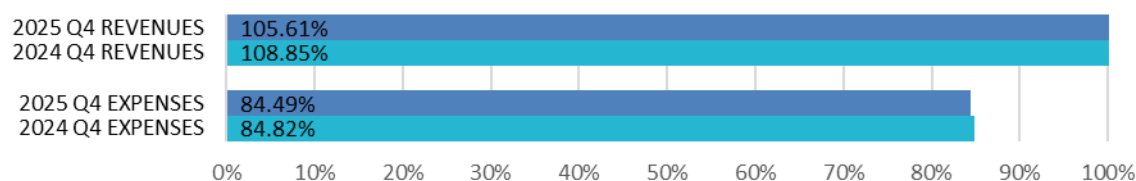
Building permit revenues increased by \$64,000 in 2025 compared to 2024, totaling \$918,000, or 122% of budget.

Revenues from development-related fees increased by \$40,000 (13%), reaching \$349,000 in 2025. A portion of this increase is attributable to updated development planning and engineering fees implemented in 2024. While some of this increase was incorporated into the 2025 financial plan, actual revenues exceeded expectations.

Business license revenues increased by \$11,000 (3.4%) in Q4 2025, reaching \$334,000. This increase is attributable to a higher number of licensed businesses, as no business license fee increases was adopted by Council for 2025.

Expenditures for Development Services remained below budget and were comparable to 2024 actuals, with spending at 84.5% of the annual budget. Total actual expenditures in 2025 were \$1.82 million, compared to \$1.86 million in 2024. Lower than budgeted costs were primarily due to staff vacancies within the planning and building inspection functions throughout the year. In addition, no funds were drawn from the \$200,000 Community Land Development account in 2025, which is intended to offset development fees waived by Council.

Development Services % of Actual to Total Annual Budget



COMMUNITY SAFETY – Actual revenues totaled \$4.35 million at the end of 2025, exceeding the budget of \$3.75 million (116%) and higher than 2024 actual revenues of \$3.68 million.

The increase in revenues is primarily attributable to agreements with the Strathcona Regional District to recover costs associated with the regional Deputy Fire Chief position, increased revenues from the North Island 911 service agreement resulting from the addition of dispatchers, and higher RCMP property lease revenues. RCMP property lease billings totaled \$506,000 in 2025, an increase of \$255,000 compared to 2024. This increase is largely due to higher expenditures related to the RCMP parking lot upgrade, for which the City is reimbursed for a portion of its capital costs.

Actual expenditures for the division totaled \$23.51 million at the end of 2025, which is below the budget of \$25.54 million (92.1% of budget). RCMP contracted services expenses increased by approximately \$1.0 million in 2025, driven by a higher contractual cost per RCMP officer and increased overall staffing levels compared to 2024. In addition, prisoner detention costs increased by \$198,000 in 2025. This increase was incorporated into the 2025–2034 Financial Plan.

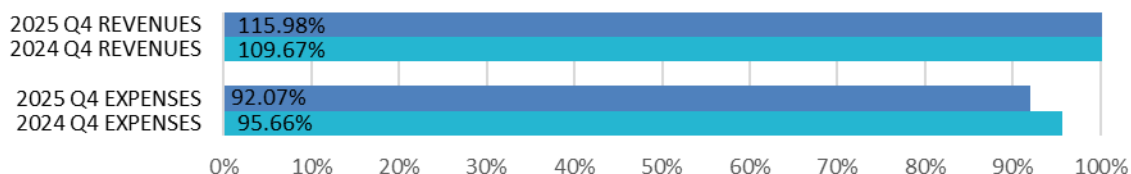
Fire Department labour costs totaled \$5.32 million, representing 92% of budget. A year-end accrual has yet to be completed and is expected to bring actual labour costs in line with the approved budget. An operating project titled “Increase in Fire Department Operating Budget – Overtime” was implemented in 2025 to temporarily supplement base labour costs while the Fire Services Master Plan is being completed. Additional labour savings resulted from a temporary vacancy in the Deputy Fire Chief position for approximately half of 2025, as well as cost savings following the retirement of a long-serving union employee, whose position was subsequently filled at a lower pay rate within the same union classification.

A second operating project, “Increase Fire Operating Supplies Budget” (\$40,000), addressed unusually high fleet repair costs arising from damage to four fire apparatus and the failure of several major vehicle components.

Bylaw Enforcement actual expenditures totaled \$842,300, or 114.7% of budget, compared to the approved budget of \$734,000. In January 2025, Bylaw Officers transitioned from salaried, set schedules to rotating shifts with hourly

compensation. This change resulted in an additional \$31,000 in overtime costs. In addition, a one-time payment of approximately \$20,000 was made in Q4 for previously missed standby pay. These costs have now been incorporated into the 2026 Financial Plan, and variances are expected to be reduced in future years.

Community Safety % of Actual to Total Annual Budget

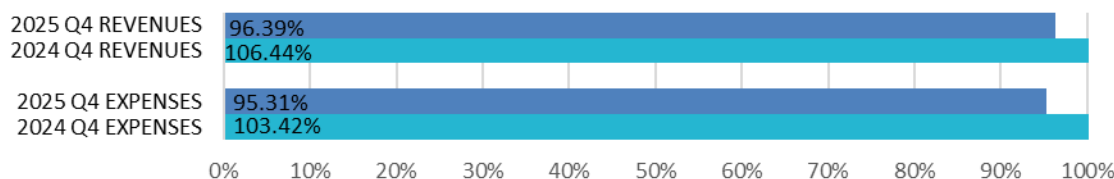


OPERATIONS – Revenues were slightly below budget in 2025 at 96.4% and were \$1.26 million lower than 2024 actuals. This variance primarily reflects investment interest revenue that has not yet been allocated for 2025. At this time, the revenue remains within Financial Services and will be allocated to the division as part of the year end adjustments currently underway.

Flat rate utility revenues increased by approximately \$420,000, largely due to an increase in the sewer user fee levy, which rose from \$407 per user in 2024 to \$428 per user in 2025. Flat fee water utility revenues also increased by approximately \$180,000, reflecting higher water rates, which increased from \$469 per user in 2024 to \$482 per user in 2025. These rate increases were anticipated and incorporated into the 2025 - 2034 Financial Plan.

Overall division expenditures are consistent with the amounts approved in the 2025 Financial Plan and currently total 95.3% of the annual budget. Variances between budgeted and actual results are primarily attributable to labour vacancies within the division during the year.

Operations % of Actual to Total Annual Budget



COMMUNITY PLANNING & LIVABILITY – Overall revenues are trending above budget at 102.7% of budget, with actual revenues exceeding the prior year by \$575,000, increasing from \$5.94 million in 2024 to \$6.51 million in 2025.

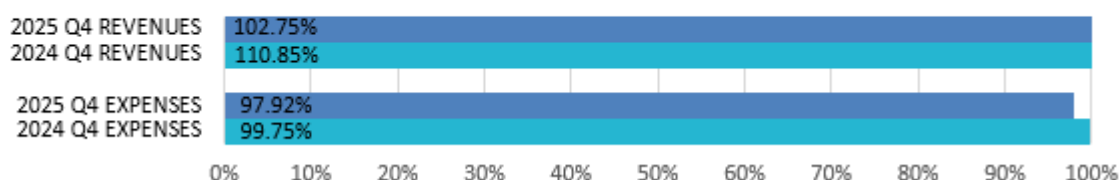
Solid waste revenues increased by \$336,000, or 9.5%, primarily due to a user rate increase from \$285 per user in 2024 to \$315 per user in 2025. Recreation and Culture revenues increased by \$122,000, or 12 percent, rising from \$1.01 million in 2024 to \$1.13 million in 2025. This growth is largely attributable to higher weight room revenues and increased participation in adult and senior programs, driven by expanded contract programming, pottery offerings, and drop in basketball opportunities. Increased usage was also influenced by the temporary closure of Strathcona Gardens. These revenue increases were anticipated and incorporated into the financial planning process, and the 2025 divisional budget was adjusted accordingly to reflect higher user fees and program revenues.

301 St. Ann's Road, Campbell River, BC V9W 4C7 | t 250.286.5700 | campbellriver.ca

Actual divisional expenditures are currently at 97.9% of budget and are \$878,000, or 7.46%, higher than the previous year. This increase primarily reflects contract rate increases of approximately 5 percent in 2025 for solid waste, recycling, yard waste, and BC Transit services. These increases were anticipated and incorporated into the 2025 to 2034 Financial Plan.

In addition, actual labour costs within Long Range Planning increased by \$226,000, largely due to several previously vacant positions being filled in 2025. Overall, divisional expenditures remain within expectations for the approved budget.

Community Planning & Livability % of Actual to Total Annual Budget



ECONOMIC DEVELOPMENT & AIRPORT – Revenues for this division were \$106,000 (2.58%) lower than the prior year. In 2025, total airport fuel sales decreased by \$255,000 (11%) compared to the same period in 2024, primarily due to reduced fuel sales to PAL. The PAL aircraft was either deployed or undergoing maintenance for a significant portion of the year, resulting in fewer flights. Jet A-1 fuel sales totaled \$1.12 million, comparable to \$1.14 million in the previous year. Despite lower volumes, the fuel profit margin improved by two percentage points, increasing from 30% in 2024 to 32% in 2025.

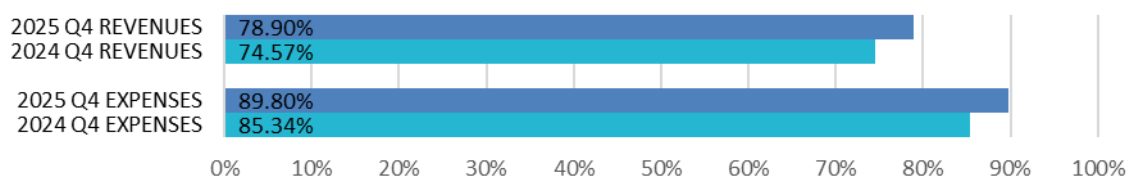
The decrease in fuel revenues was partially offset by increased aviation traffic, which generated an additional \$18,500 (14.7%) increase in landing fee revenues. In addition, industrial land lease revenues increased by \$141,000 (47%) in 2025, following a market value appraisal completed in Q1 2025. The appraisal resulted in higher lease rates, increasing from \$2.48 per square metre in 2024 to \$3.46 per square metre in 2025.

Within Economic Development, Municipal and Regional District Tax (MRDT) revenues totaled \$682,000 for the period, which is \$66,000 higher than the same period last year and 15% above budget.

Overall segment expenses were below budget and are trending approximately \$110,000 lower than the prior year, primarily due to reduced fuel inventory costs, consistent with lower fuel sales.

Economic Development and Tourism expenses totaled \$1.42 million in 2025, which is comparable to \$1.38 million in 2024.

Economic Development & Airport % of Actual to Total Annual Budget



Operating Projects

A total of 76 operating projects were approved through Financial Planning with a combined budget of \$8.54 million. As of year end, expenditures total \$4.65 million representing 54.5 percent of the approved budget. Of these projects, 46 have been completed or are substantially complete and are in the in-service phase, 12 are currently in progress within the definition or implementation phases, 16 have experienced delays, and 2 projects have been identified for cancellation. Operating projects initiated but not completed in 2025 have been carried forward into the 2026 to 2035 Financial Plan.

Appendix 2 provides details on the status of each operating project: green highlighted projects are completed or are on track, yellow projects are delayed, and red projects are experiencing major disruptions or have been canceled. Comments on project status are provided by Project Managers.

While the City's progress against its operating project budgets is generally consistent with prior years, a portion of the budget to actual variance is attributable to several projects being completed under budget. Examples of operating projects delivered under budget include the Workplace Culture Survey (Index 9), Benefits Consultant (Index 10), Core Audit (Index 12), and Biobasin Cleaning (Index 44). Total project costs for the above referenced projects for 2025 were \$255k however actual spending was 61k.

Two operating 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. Additionally two projects are being recommended for cancellation which are the Revenue Study and E-Mobility (E-Bike & EV Charging Infrastructure Strategy for MTP) – **Table 4**.

Lastly, one project that was largely completed in the current year, the Official Community Plan and Zoning Bylaw Update (Index 68), has been identified as eligible to be funded through a grant that the City has already received. This project was originally funded through a combination of sources, with the majority of the funding coming from the Community Works Reserve. It is recommended that Council approve an amendment to the funding source for this project by reallocating \$256,175 from the project to the Capacity Funding for Local Government Housing Initiatives Grant and returning the equivalent amount to the Community Works Reserve. This change will fully utilize the available grant funding and allow the returned funds to be placed back into reserve to support other emerging priorities in 2026.

Capital Projects

There are 115 capital projects were approved during Financial Planning with a total budget of \$71.03 million. Expenditures to date total \$15.5 million, or 21.8 percent of the approved capital budget. Of these projects, 63 are complete or substantially complete and in the in-service phase, 23 are currently in progress, 27 have been delayed, and 2 projects have been identified for cancellation.

While the City strives to substantially complete its capital plan each year, a portion of the variance in the current period is attributable to multi-year projects, as well as several projects being completed under budget.

Some of the major projects included in the 2025 capital plan that are either multi-year in nature or contingent on grant funding include the Runway and Taxiway Rehabilitation at the Campbell River Airport (a \$15 million project contingent on grant funding that was not received in 2025), the construction of the John Hart Reservoir (a \$15.5 million project budgeted over two years), and sewer main rehabilitation projects throughout the City (\$1.9 million).

In addition to the multi-year projects noted above, a number of projects were completed under budget, further contributing to the budget-to-actual variance within the capital program. These results reflect strong cost management and operational efficiencies. A non exhaustive list of projects delivered under budget include the purchase of Self-Contained Breathing Apparatuses (Index 20), Sportsplex Chair and Dollies (Index 76), Norm Wood Environmental Centre Upgrades (Index 89), Cedar School Sanitary (Index 93), and the completion of a new City website (Index 91). Collectively, these projects were budgeted at approximately \$3.1 million, with actual costs totaling \$1.7 million.

Appendix 3 provides details on the status for each capital project: green highlighted projects are completed or are on track with expected project delivery timelines, including multi-year projects, yellow projects could be delayed, and red projects are experiencing major disruptions or have been canceled. Comments on project status are provided by Project Managers.

Three capital projects exceeded their budget by more than \$10,000 as shown in **Table 3** below. The project overages will be funded from reserves as appropriate. Additionally two capital projects are being recommended for cancellation which are the Downtown Sewer Capacity Expansion - Analysis (Construction Below the Line) and Norm Wood Environmental Centre Digester and Oxidation Ditch Diffuser Upgrade – **Table 5** below.

Projects Over Budget And Recommended for Cancellation

Table 2 – Operating Projects Over Budget by \$10,000

Index	Operating Project Name	2025 Q4 Costs	2025 Budget	Variance (\$)	Funding Source
33	Paid on Call Recruitment	40,233	25,000	(15,233)	Financial Stabilization
72	Quinsam Heights Neighbourhood Plan & Land Use with First Nations	33,677	13,133	(20,544)	Financial Stabilization
Total				(35,777)	

Table 3- Capital Projects expected to exceed Budget by \$10,000

Index	Capital Project Name	2025 Q4 Costs	2025 Budget	Variance (\$)	Funding Source
70	Meter Renewal	\$112,862	\$100,000	(12,862)	Water Reserve
73	Traffic Control Upgrades/ Replacement & Intersection Improvements	\$524,296	\$508,833	(15,413)	Capital Works
85	Downtown Fire Station #1 Server Room Fire Suppression System	\$80,496	\$66,792	(13,704)	Financial Stabilization
Total				(\$ 41,979)	

Table 4 – Operating Projects to be Cancelled

Index # 58	Revenue Study	\$150,000
------------	---------------	-----------

Index # 70	E-Mobility (E-Bike & EV Charging Infrastructure Strategy for MTP)	\$25,000
------------	---	----------

Table 5 – Capital Projects to be Cancelled

Index # 62	Downtown Sewer Capacity Expansion - Analysis (Construction Below the Line)	\$850,000
Index # 63	Norm Wood Environmental Centre Digester and Oxidation Ditch Diffuser - Upgrade	\$350,000

OPTIONS

Option 1

THAT the report dated February 24, 2026 from the Finance Department regarding the City's Quarterly Financial Report – Q4, 2025 be received for information.

AND THAT Council approve an amendment to the 2025 – 2034 Financial Plan to approve increased funding associated with two operating projects that exceeded their budget by more than \$10,000 as outlined in Table 2 of this report;

AND THAT Council approve an amendment to the 2025 – 2034 Financial Plan to approve increased funding associated with three capital projects exceeded their budget by more than \$10,000 as outlined in Table 3 of this report;

AND THAT Council cancel two operating projects and two capital projects as identified in Table 4 and Table 5 of this report;

AND THAT Council approve an amendment to the funding source for the Official Community Plan and Zoning Bylaw Update by reallocating \$256,175 to the Capacity Funding for Local Government Housing Initiatives Grant and returning an equivalent amount to the Community Works Reserve.

Option 2

THAT Council provide alternative direction.

Option 1 is recommended due to viability, operational, and capacity constraints that limit the ability to complete the projects recommended for cancellation. Cancellation of the project allows the associated funds to be reallocated to reserves for other future capital or operating initiatives. This option is also recommended as it enhances transparency in operations and project management, supporting the City's accountability to taxpayers and commitment to fiscal responsibility. The included updates provide performance tracking against Council's strategic initiatives and service delivery goals, while supporting informed and effective decision making.

FINANCIAL CONSIDERATIONS

The funds associated with the recommended cancelled projects will be reallocated to reserves for other future capital and operating projects. The projects identified in **Tables 2 and 3** that exceeded their approved budgets by more than \$10,000 were originally funded from the reserves identified in those tables.

STAFF/ORGANISATIONAL CAPACITY

There is no impact on staff or the organizational capacity as a result of this report.

COMMUNICATIONS

The Q4 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.

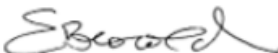
CONCLUSION

Overall financial results for the City's departmental operating budgets are within expectations for the fourth quarter of 2025. Projects and departments that exceeded their approved budgets have been identified, with supporting information provided to explain operational drivers and the rationale for any unanticipated variances.

Quarterly financial reporting continues to be a valuable tool for promoting transparency, accountability, and informed decision making. Through regular monitoring of budget performance, the City is better positioned to identify emerging trends, proactively manage financial risks, and ensure the responsible stewardship of public funds.

ATTACHMENTS:

- Appendix 1 – Departmental Appendix
- Appendix 2 – Operating Projects (Q4, 2025)
- Appendix 3 – Capital Projects (Q4, 2025)

Prepared by:		Reviewed by:	
 Luda Marchenko, CPA Accountant III		 Aaron Daur, CPA Acting Director of Financial Services /CFO	
Corporate Review			Initials
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	00 – Taxation 02 – Miscellaneous Other 04 – Debt 07 – Reserves 08 – Fiscal Services 300 – Director of Finance 310 – Finance 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
4 – DEVELOPMENT SERVICES	500 – Director of Development Services 510 – 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 Operations 320 – Capital Projects 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 442 – Property Management 820 – Recreation and Culture 830 – Solid Waste 842 – Public Transit
8 – ECONOMIC DEVELOPMENT AND TOURISM	115 – Director Economic Development& Indigenous Relations 112 – Economic Development 710 – Airport

APPENDIX 2 OPERATING PROJECTS at December 31, 2025 (Q4)

Project Status Index:

Completed
On Time
Delayed
Cancelled

Index	Operating Project Name	Costs as at December 31, 2025	2025 Budget	\$ Variance	% Variance	Project Status	Comments - Q4
1	Grants	336,867	392,000	55,133	85.9%	Complete	The Grant-in-Aid recommendations have been paid out. The remainder of the funds were paid out in early January for parks maintenance and beautification grants.
2	Council Contingency - Annual Allocation	22,978	60,000	37,022	38.3%	Complete	Annual allocation to ensure funding is available for annual Council projects and initiatives that arise during the year. Funds were not committed and spent at the end of Q4 and the remaining unspent balance was carried forward in the 2026 Financial Plan.
3	Lease Property for Doctors	11,594	15,000	3,406	77.3%	Complete	The rent paid in the year was \$29,151.50. There was \$18,740 received for the Essential Workers Temporary Housing Revenue to recover some of the costs. The net cost of the program is \$11,594.
4	Overnight Temporary Shelter	210,193	272,430	62,237	77.2%	Multi-Year - On Time	The City continues to operate two sites for overnight temporary shelter: one located year-round at City Hall and a second seasonal site at Robert Ostler Park. These sites are supported by ongoing supervision from contract security, bylaw enforcement, and the RCMP, along with amenities such as a dumpster, port-o-loo, and fencing. The Community Safety Division actively monitors these locations and addresses any issues that may arise.
5	Efficiency Review	-	100,000	100,000	0.0%	Multi-Year - On Time	The Terms of Reference are complete, the project has been awarded, and information was compiled in preparation for January 2026 staff interviews.
6	Financial Systems/Accounting Software (UNIT4 Project)	141,871	148,500	6,629	95.5%	Multi-Year - Delayed	This is the licencing costs associated with the Unit 4 project during implementation. The system build has been completed. Testing of the system design is currently underway.
7	Financial Assistance Policy Workshops and Implementation	20,000	20,000	-	100.0%	Complete	This project provided funding to support the implementation of the new Financial Assistance Policy. The funding enabled a partnership with the Community Foundation and Scale Collaborative to deliver the <i>Thriving Not-for-Profits</i> workshop, designed to strengthen the financial resiliency and sustainability of participating not-for-profit organizations. The program was delivered through three workshop sessions in August, followed by a reconvening in October where participants presented practical solutions for implementation within their organizations. Participation included a range of staff, with a focus on Executive Directors and Boards of Directors to ensure organizational buy-in and long-term support.
8	Statistically Valid Community Survey	15,107	13,000	(2,107)	116.2%	Complete	This project was completed on time and a budget amendment was requested to cover rising costs in future years.
9	Workplace Culture - Survey	9,000	20,000	11,000	45.0%	Complete	Workplace Culture Survey was conducted and results were communicated in October. Final cost for this project was lower than anticipated.
10	Benefit Consultant Services	5,411	20,000	14,589	27.1%	Complete	The City has transitioned to a new benefits provider (Pacific Blue Cross) on June 1, 2025. The benefits consultant provided support to the City throughout the transition and until the end of the year. This final operating project cost was less than budgeted.
11	Union Collective Agreement Renewals	1,728	15,000	13,272	11.5%	Delayed	IAFF bargaining to carry on in 2026. CUPE collective bargaining is expected to occur in 2027.
12	Certificate of Recognition (COR) - Safety Achievement	9,750	15,000	5,250	65.0%	Complete	Certificate of Recognition (COR) Audit has been conducted in September 2025. The audit was passed with an impressive score of 95% and the incentive will be received in 2026.
13	Network Security Audit	-	41,310	41,310	0.0%	Delayed	Audit start has been delayed. IT resourcing have been prioritizing the Unit4 project and unable to start this project. Estimate for starting will be Q2 2026 and full budget has been carried forward in the 2026 Financial Plan.
14	Senior Centre Lease	91,200	91,200	-	100.0%	Complete	Lease and sublease executed. Rental payments to be made on a quarterly basis as per the terms of the lease between the City and the Landlord.
15	Downtown Safety Office Expansion of Hours	132,083	606,079	473,996	21.8%	Multi-Year - On Time	Majority of unused funds were carried forward from previous year. The expansion of hours initiative continues in a renewed funding source under operating projects for 2026 providing for the addition of 2 bylaw enforcement staff and admin assistance.
16	Increase Downtown Security Patrols	200,417	195,000	(5,417)	102.8%	Multi-Year - Completed	Increase in security costs due to requirement of enhanced security needs in the downtown and in relation to special projects. These costs were off-set with unused funds in the expansion of hours project that were grouped as a downtown safety initiative. A renewed funding source for security patrols appears in the 2026 operating projects budget.
17	RCMP Auxiliary Program - Tier 3	-	6,000	6,000	0.0%	Delayed	"E" Division auxiliary program is on hold while RCMP review training materials to ensure alignment with national/divisional policy and provincial legislative requirements including BC Policing Services Branch criteria and IIO considerations.
18	Paid On Call (POC) Recruitment	40,233	25,000	(15,233)	160.9%	Complete	Large class that took 1 1/2 years to complete training.
19	Increase in Fire Operating Budget - Overtime	181,946	210,000	28,054	86.6%	Complete	2025 Project complete, and 2026 project continues with the same two relief firefighters
20	Airport Auxiliary Staffing	71,153	72,300	1,147	98.4%	Complete	Airport LTA Auxiliary finished Oct 25, 2025.
21	Runway Line Painting	34,456	35,000	544	98.4%	Complete	Runway line painting completed in June 2025.
22	Wings & Wheels Event	14,026	15,000	974	93.5%	Complete	Wings and Wheels was held on July 13, 2025.
23	Business Development Travel	9,708	12,000	2,293	80.9%	Complete	Business Development travel completed in May and June 2025.

APPENDIX 2 OPERATING PROJECTS at December 31, 2025 (Q4)

Project Status Index:

Completed
On Time
Delayed
Cancelled

Index	Operating Project Name	Costs as at December 31, 2025	2025 Budget	\$ Variance	% Variance	Project Status	Comments - Q4
24	Building Condition Revitalization	61,104	75,000	13,896	81.5%	Complete	Project is complete.
25	Pavement Management Plan	9,868	35,894	26,026	27.5%	Complete	Project is complete.
26	Continue With Downtown Cleanliness Program	220,256	239,000	18,744	92.2%	Complete	Project is complete.
27	Vegetation and Public Tree Maintenance	86,258	79,000	(7,258)	109.2%	Complete	Project is complete.
28	Dog Parks - Operating Costs	27,900	25,260	(2,640)	110.5%	Complete	Project is complete.
29	Willow Point Field Setup for User Groups	76,184	72,000	(4,184)	105.8%	Complete	Project is complete.
30	Mclvor Lake Maintenance & Water Shed Quality	52,803	50,000	(2,803)	105.6%	Complete	Project is complete.
31	Quinsam Heights - Ditch Environmental Assessments	-	70,000	70,000	0.0%	Multi-Year - On Time	A draft report was submitted in January for review and feedback, and we are currently awaiting invoices.
32	Island Hwy Capacity Analysis	-	12,000	12,000	0.0%	Delayed	Obtaining three quotes for the work is still required.
33	Downtown Small Initiatives Fund	6,507	30,000	23,493	21.7%	Delayed	This is an ongoing project intended to fund small, City-led initiatives in the downtown area. Any unused surplus from the 2025 budget allocation may be returned to reserves.
34	Energy Rebate & EV Programs	1,750	15,000	13,250	11.7%	On Time	The project will be discontinued in 2026 due to limited uptake. Any unused surplus funds will be returned to reserves.
35	Downtown Renewal Grant	10,000	10,000	-	100.0%	On Time	This ongoing project provides a suite of incentives to support downtown revitalization, including signage, façade improvements, and CPTED initiatives. A program "refresh" is currently underway, guided by consultation with the Downtown BIA, and will be presented to Council later in 2026.
36	Canada Goose Management	-	5,000	5,000	0.0%	Delayed	The project monitors the Canadian geese population within the City. Work was not completed in 2025, and the associated funding has been carried forward to 2026. 2025 represents the final year of City support for this program.
37	Spirit Square Management Contract	99,000	107,000	8,000	92.5%	Complete	Project is complete.
38	CR Live Streets	134,533	164,287	29,754	81.9%	Complete	Project is complete.
39	Bus Rentals	7,374	22,633	15,259	32.6%	Complete	Project is complete.
40	Security Presence at the Sportsplex	56,654	60,555	3,901	93.6%	Complete	Project is complete.
41	PLAY Campbell River	5,000	5,000	-	100.0%	Complete	Project is complete.
42	Sewer Right of Way Clearing	80,274	154,182	73,908	52.1%	Complete	Project is complete.
43	Sewer Infrastructure Maintenance & Monitoring	1,761	44,560	42,799	4.0%	Complete	Project is complete.
44	Biobasin Cleaning	36,645	200,000	163,355	18.3%	Complete	Project is complete. A different contractor utilized a boat equipped with a rototiller-style attachment to mulch the vegetation growing on the biosolids mat. This method was more efficient and significantly more cost-effective.
45	Confined Space Entry Alternate Procedures	406	47,876	47,470	0.8%	Complete	Project is complete. With regulatory updates pending, contractor work was paused. Ultimately, our health and safety adviser submitted the documents and application.
46	Lift Station 11 Transformer Inspection	-	9,000	9,000	0.0%	Complete	The project is complete, and the invoice has been paid from the departmental budget.
47	Water Conservation Program	15,460	80,000	64,540	19.3%	Complete	2025 Work Completed. This is an ongoing project that happens annually and in 2026 has been rebudgeted.
48	Utility Surveys - Beaver Lodge Lands	-	60,000	60,000	0.0%	Delayed	Still awaiting Licence of Occupation from Province which will include surveying requirements for Statutory Right of Way establishment. Project has been carried forward to 2026.
49	Corporate Workplace Culture Initiatives	3,895	3,895	(0)	100.0%	Complete	This funding was carried forward from 2024 to support workplace culture initiatives. A permanent base budget was established in the 2025 budget to fund these initiatives on an ongoing basis. The 2025 carry forward funding supported activities such as a bowling event and the December winter party. Future events are expected to continue and will be funded through the base operating budget.
50	Update Airport Land Use & Development Strategy Infrastructure	36,951	103,397	66,446	35.7%	Complete	Project completed and presented to Council in early 2025.
51	Airport Business Plan	18,421	75,964	57,543	24.2%	Complete	Airport Strategic Plan was endorsed by Council in early 2025.
52	Parks and Rec Strategic Plan	11,450	31,995	20,545	35.8%	Delayed	The project is currently anticipated to be presented to Council in 2026.
53	Carving and Installation of Totem Poles at City Hall	-	120,000	120,000	0.0%	Delayed	Carver is expected to be available shortly.
54	Airport Marketing / Investment Attraction	26,319	25,540	(779)	103.0%	Complete	Project is complete.
55	CR Restart - Economic Development Resources	20,854	20,427	(427)	102.1%	Complete	Project is complete.

APPENDIX 2 OPERATING PROJECTS at December 31, 2025 (Q4)

Project Status Index:

Completed
On Time
Delayed
Cancelled

Index	Operating Project Name	Costs as at December 31, 2025	2025 Budget	\$ Variance	% Variance	Project Status	Comments - Q4
56	Economic Development Strategic Planning	19,593	19,554	(39)	100.2%	Complete	Project is complete.
57	Industry Analysis and Investment Attraction	2,348	1,174	(1,174)	200.0%	Complete	Project is complete.
58	Revenue Study	-	150,000	150,000	0.0%	Cancelled	This project has been cancelled due to capacity constraints, and the funds have been reallocated in the 2026 Financial Plan to support other initiatives.
59	Bylaw Amalgamation & Fee Review	8,661	40,000	31,339	21.7%	Multi-Year - Delayed	This project arose from a recommendation in the 2024 General Fees and Charges Update to amalgamate City fees and charges to improve accessibility and clarity for residents. The City engaged a consultant to complete this work, and a draft bylaw has been provided to staff. In fall 2025, staff also advanced proposed Utility user fees and charges for bylaw inclusion. To improve efficiency, these updates will be incorporated into the amalgamated bylaw. Staff are currently reviewing the draft and expect to bring the bylaw forward for Council consideration in Q2 2026. Remaining funds have been carried forward to 2026 to complete the work but are not expected to be fully utilized.
60	Records & Information Management (RIM) Program Project	13,444	18,444	5,000	72.9%	Complete	Project is complete.
61	Remediation of Contamination at the Airport	123,041	303,132	180,091	40.6%	Delayed	Work to delineate the contamination continues with additional drilling/sampling required in November 2025. Unspent funds have been carried forward in the 2026 Financial Plan.
62	Stormwater Utility Consultant	16,814	149,355	132,541	11.3%	Delayed	Staff are working on user fee philosophy presentation as per Council's direction. Funds have been carried forward in 2026 for completion and implementation.
63	Leak Detection Equipment Pilot	6,367	55,642	49,276	11.4%	Complete	Project is complete. Leak detection equipment has been returned to consultant.
64	Housing Accelerator Fund Implementation	58,041	1,025,000	966,959	5.7%	Multi-Year - On Time	Ongoing project (since 2024) and provides funding for a suite of housing incentives (such as DCC reductions for Affordable Housing, Secondary Suite incentives, and others). Program will be in place until December 2027. A more comprehensive program update will be presented to Council later in 2026, with associated recommendations to amend existing HAF incentives with a desired outcome of increasing housing supply.
65	Homewood Village Expansion for Tenant Relocation	368,887	500,000	131,113	73.8%	Complete	Project is complete. Awaiting final invoicing.
66	Capital Projects Annual Operating Budget	154,632	154,632	-	0.0%	Complete	This funding intended to supplement base budget and fund costs that are not directly attributable to the acquisition, construction, development, or betterment of an asset.
67	Storm Annual Operating Budget	659,260	659,260	-	0.0%	Complete	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.
68	Official Community Plan and Zoning Bylaw Update	404,569	445,678	41,109	90.8%	Multi-Year - Delayed	The draft plan, prepared by a consultant and submitted in late 2025, is currently under review by senior staff. The plan is scheduled to be presented to Council in late Spring 2026.
69	Solid Waste Communications/Coordination	-	47,450	47,450	0.0%	Multi-Year - Delayed	Communications to support the City's transition to an automated collection program are scheduled to commence in summer/ fall 2026, with the program anticipated to begin on January 1, 2027.
70	E-Mobility (E-Bike & EV Charging Infrastructure Strategy for MTP)	-	25,000	25,000	0.0%	Cancelled	The project will be discontinued in 2026. Any unused surplus funds from 2025 may be returned to reserves.
71	Quinsam Heights Neighbourhood Plan & Land Use with First Nations	33,677	13,133	(20,544)	256.4%	Delayed	A project update and public open house were conducted in December 2025. The revised plan, along with a summary of engagement, will be provided to Council in March 2026.
72	Quinsam Heights Transportation and Growth Infrastructure Study	24,368	185,000	160,632	13.2%	On Time	Traffic counts were conducted in early 2026, and the Phase 1 report for the Petersen Corridor review is currently being prepared.
73	The Downtown Evening Food Program	39,747	48,000	8,253	82.8%	On Time	Ongoing; no further updates provided at the time of writing this report.
74	Replacement Easements-Barge Terminal Rd	7,387	10,000	2,613	73.9%	On Time	Negotiations on PSA and interim SRWs/eventual replacement interests continue with the Nation. Road closure process will commence once the conditional PSA is executed by both parties.
75	Increase Fire Op Supplies budget	40,000	40,000	-	100.0%	On Time	Increase in the base budget to cover unusually high fleet repair costs resulting from damage sustained by four apparatuses and the failure of several major components.
76	Predevelopment Costs - Greenwood street	4,457	200,000	195,543	2.2%	On Time	City staff have developed a project timeline with the first Phase underway through requests for proposals from consultants scheduled to be received at the end of February.
*2025 budget	TOTAL	4,652,639	8,544,738	3,892,099	54.5%		

**APPENDIX 3
CAPITAL PROJECTS
at December 31, 2025 (Q4)**

Project Status Index:

Completed
On Time
Delayed
Cancelled

Index	Capital Project Name	Costs as at December 31, 2025	2025 Budget	\$ Variance	% Variance	Project Status	Comments - Q4
1	Financial Systems/Accounting Software (UNIT4 Project)	858,023	1,823,354	965,331	47.1%	Multi-Year - Delayed	This project is currently in Integrated Systems Testing and moving towards User Acceptance Testing. Organization-wide training will begin in March, with the City currently doing Manager Onboarding introductory sessions in February. Implementation is currently on schedule for April.
2	Operations Management Software Planning and Replacement	311,852	913,104	601,252	34.2%	Multi-Year - On Time	This project is ongoing. Work management and asset collection is progressing in parks. Implementation has commenced and full implementation expected in Q2 of 2027.
3	Campbellton Sewer Upgrade	64,319	3,418,185	3,353,866	1.9%	Multi-Year - On Time	90% drawings have been submitted. Archeological and geotechnical drilling investigations scheduled for Q1 2026.
4	Interceptor Corrosion Mitigation	33,608	155,266	121,659	21.6%	Multi-Year - Delayed	Draft report submitted mid January. Multi-year project.
5	Seagull Walkway Design - North (Refresh Downtown)	81,004	250,000	168,996	32.4%	Multi-Year - Delayed	The structural wall design is now 95% complete, and the DFO compensation design for the project has been finalized. The design submission to DFO is planned for Q1 2026.
6	Nunns Creek Park Enhancements	75,405	560,000	484,595	13.5%	Multi-Year - On Time	Project is continued into 2026.
7	Capital Projects Department Labour	568,858	652,976	84,118	87.1%	Completed	Project is complete for 2025. Savings in the current year is a result of departmental vacancies.
8	Storm System Renewals	117,062	485,000	367,938	24.1%	On Time	Allocated \$200k of these funds for Trillium Pond Rehabilitation as a sub-project. Trillium Pond Rehabilitation is a Carry forward project.
9	John Hart Reservoir	73,378	6,441,218	6,367,840	1.1%	Multi-Year - On Time	Archaeological Chance Find Procedure completed.
10	Erickson Road: Utility Renewal (Phase 1)	226,608	9,798,000	9,571,392	2.3%	Multi-Year - On Time	Tender for project went out in December, will close mid January 2026. Award recommendation will be brought forward for Council consideration in March.
11	Runway & Taxiway Rehabilitation	-	15,000,000	15,000,000	0.0%	Multi-Year - Delayed	Waiting for Airport Capital Assistance Program (ACAP) announcement for grant funding in Q1 2026.
12	2025 Sewer Main Rehabilitation	59,929	1,868,715	1,808,786	3.2%	Multi-Year - On Time	Designs for the sewer point repairs are approximately 95% complete. The next step is to tender the project in Q2 2026.
13	WM Renewal - Quinsam Rd & Hwy 28	10,825	441,300	430,475	2.5%	Multi-Year - On Time	The City is currently awaiting completion of the design by the developer and their consultant. This is a developer-led project, with the City contributing a portion of the project costs to the developer.
14	Simms Road Watermain Replacement	15,400	1,500,000	1,484,600	1.0%	Multi-Year - On Time	The tender was issued in December to finalize the water design drawings and is expected to be awarded in Q1 2026.
15	Downtown Storm Mitigation	43,482	750,000	706,518	5.8%	Completed	The gap analysis has been completed. No immediate system upgrades have been identified to support known downtown construction. This project is considered complete, pending the outcome of grant funding for potential system improvements.
16	Workstation/Laptop Replacement	52,972	46,000	(6,972)	115.2%	Completed	Project is complete for 2025. Renewal is an ongoing annual project.
17	Internet Security	44,823	66,058	21,235	67.9%	Multi-Year - On Time	Purchasing has been completed, and the hardware is scheduled for installation in Q1 of 2026.
18	Printer/Photocopier Replacement	31,356	37,000	5,644	84.7%	Completed	Project is complete.
19	Property Redevelopment Costs	1,176,780	2,187,000	1,010,220	0.0%	Multi-Year - On Time	Demolition is substantially completed with an Agreement entered into with Seymour Pacific; Final structure (CR Aquatics) at 1362 16th Avenue is scheduled for removal in March 2026.

**APPENDIX 3
CAPITAL PROJECTS
at December 31, 2025 (Q4)**

Project Status Index:

Completed
On Time
Delayed
Cancelled

Index	Capital Project Name	Costs as at December 31, 2025	2025 Budget	\$ Variance	% Variance	Project Status	Comments - Q4
20	Self-contained Breathing Apparatus Replacement at Fire Hall #1	847,473	1,000,000	152,527	84.7%	Completed	SCBA Fleet renewed and in service.
21	Aerial Apparatus Replacement	119	250,000	249,881	0.0%	Multi-Year - On Time	The Request for Proposals (RFP) is currently open to evaluate the purchase of a new apparatus in 2027.
22	Self Contained Breathing Apparatus (SCBA) Breathing Air Compressor Replacement	78,876	100,000	21,124	78.9%	Completed	Equipment arrived, installed and in service.
23	Small Equipment Replacement	29,130	29,000	(130)	100.4%	Completed	The equipment is now in service.
24	Workstations for RCMP Members	12,840	12,000	(840)	107.0%	Completed	Project is complete.
25	Lavatory Cart and Septage Receiving Station	15,883	60,000	44,117	26.5%	Completed	The project is complete, and all associated costs have been fully paid.
26	Air Terminal Building - Universal Washroom	17,824	15,000	(2,824)	118.8%	Completed	Project is complete.
27	Fleet Replacement Plan	1,415,194	2,063,573	648,379	68.6%	Multi-Year - Delayed	Several fleet assets are currently on order and pending delivery.
28	Police & Public Safety Building Lot Security Upgrade	856,311	1,680,777	824,466	50.9%	On Time	The project is 95% complete and is scheduled to be commissioned in Q1 2026.
29	City Hall Renovations	74,987	81,075	6,088	92.5%	Completed	Construction was completed as planned in November. The project is now complete.
30	Discovery Pier Structural Repairs	445,023	655,536	210,513	67.9%	Completed	The remaining deficiencies have been addressed. The project is now complete and fully invoiced.
31	RCMP HVAC DDC, Chiller & Controls	9,082	560,000	550,918	1.6%	Multi-Year - Delayed	The equipment order has been delayed due to pending shop drawings. The revised delivery date is June 2026.
32	Maintenance Coordinator Vehicle	96,664	100,000	3,336	96.7%	Completed	The vehicle has been received and the invoice has been fully processed.
33	Big House Pavilion Safety	2,455	50,000	47,545	4.9%	Delayed	Plans still to be determined. Ongoing review and funds have been carried forward into 2026.
34	Dogwood Operations Centre - Master Plan (Construction Below the Line)	-	50,000	50,000	0.0%	Delayed	The scope of work has been finalized, and consultant engagement is scheduled to begin in Q1 2026.
35	Fire Hall #2 Furnace Replacement	25,370	20,000	(5,370)	126.9%	Completed	Project is complete. Asset Renewal Program.
36	Airport Overhead Door Replacement	12,546	20,000	7,454	62.7%	Completed	Project is complete. Asset Renewal Program.
37	Centennial Pool Change Room Paint Alternatives	10,166	10,000	(166)	101.7%	Completed	Project is complete. Asset Renewal Program.
38	DOC Pallet Racking	30,000	10,000	(20,000)	300.0%	Completed	This project is part of the Asset Renewal Program. The overall budget for the program was \$120K, covering six projects (Index 35–Index 40). Total expenses in 2025 amounted to \$126K, resulting in the program being \$6K over budget, which remains below the \$10K threshold.
39	Haig Brown Exterior Refurbishment	16,445	15,000	(1,445)	109.6%	Completed	Project Complete. Asset Renewal Program.
40	Assets Reviewal Program	32,116	45,000	12,884	71.4%	Completed	Enterprise Overhead Door Replacement and Museum Structural Steel Refurbishment – Asset Renewal Program projects.
41	Video Surveillance System Ongoing Camera Renewal Program	24,660	35,000	10,340	70.5%	Completed	The project scope for 2026 has been delivered.

**APPENDIX 3
CAPITAL PROJECTS
at December 31, 2025 (Q4)**

Project Status Index:

Completed
On Time
Delayed
Cancelled

Index	Capital Project Name	Costs as at December 31, 2025	2025 Budget	\$ Variance	% Variance	Project Status	Comments - Q4
42	Energy and Water Consumption Reduction Projects	44,431	50,000	5,569	88.9%	Completed	Project is complete.
43	Small Equipment	21,009	35,000	13,991	60.0%	Completed	Project is complete for 2026.
44	Maritime Heritage Center (MHC) Heat Pump / Fan Replacement & Building Automation	-	17,120	17,120	0.0%	Multi-Year - On Time	Replacement of heat pumps is budgeted for 2026. Remaining funds from 2025 are allocated for tender support and contract administration.
45	Argonaut Bridge Upgrades/Repairs	11,753	259,758	248,005	4.5%	Multi-Year - Delayed	Tender documents have been finalized, and the tender is scheduled to be issued in Q1 2026.
46	Asphalt Overlays	638,017	650,000	11,983	98.2%	Completed	Project is complete.
47	Left Turn Lane - Ocean Shores Strata	11,896	299,600	287,704	4.0%	Multi-Year - Delayed	The project has been delayed due to pending archaeological permits.
48	Vehicle Purchases	164,182	175,000	10,818	93.8%	Completed	Project is complete.
49	Sidewalk Infill / Accessibility Letdowns	49,616	80,000	30,384	62.0%	Completed	Sidewalk infill projects have been completed.
50	Street Light Infill	35,012	90,000	54,988	38.9%	Completed	Currently awaiting invoice.
51	Baikie Island Bridge	2,352	405,114	402,762	0.6%	Delayed	Tender documents finalized. Tender to go out in Q1 2026.
52	Vehicle Purchases	275,721	275,000	(721)	100.3%	Completed	Project is complete.
53	Ostler Park Rubberized Surface Replacement	57,079	75,000	17,921	76.1%	Completed	Project is complete.
54	Marine Foreshore Restoration	74,980	75,000	20	100.0%	Completed	Project is complete.
55	Downtown Decorative Lighting	63,128	65,000	1,872	97.1%	Completed	Project is complete.
56	Asset Management - Park Infrastructure Renewal Fund - Pathways	45,248	50,000	4,752	90.5%	Completed	Project is complete.
57	Asset Management - Park Infrastructure Renewal Fund - Irrigation Controllers	48,526	50,000	1,474	97.1%	Completed	Project is complete.
58	Asset Management - Park Infrastructure Renewal Fund - Outdoor Washrooms	11,375	40,000	28,625	28.4%	Completed	Project is complete.
59	Asset Management - Park Infrastructure Renewal Fund - Willow Point Medians	38,924	40,000	1,076	97.3%	Completed	Project is complete.
60	Collection System Chemical Addition Station	-	445,000	445,000	0.0%	Delayed	Continuing to await Interceptor Condition assessment recommendations on dosing amounts and locations.
61	Sewer Facility Renewal	196,258	300,000	103,742	65.4%	Completed	Project is complete.

**APPENDIX 3
CAPITAL PROJECTS
at December 31, 2025 (Q4)**

Project Status Index:

Completed
On Time
Delayed
Cancelled

Index	Capital Project Name	Costs as at December 31, 2025	2025 Budget	\$ Variance	% Variance	Project Status	Comments - Q4
62	Downtown Sewer Capacity Expansion - Analysis (Construction Below the Line)	-	850,000	850,000	0.0%	Cancelled	Gap analysis complete. No immediate need for system upgrades to facilitate known downtown construction have been identified. This project is complete pending result of grant funding for system improvements.
63	Norm Wood Environmental Centre Digester and Oxidation Ditch Diffuser - Upgrade	-	350,000	350,000	0.0%	Cancelled	Quote received in December 2025. However, we experienced difficulty obtaining quotes from other suppliers. As a result, we did not receive the additional quotes in time and did not request a carry forward before the deadline.
64	Norm Wood Environmental Centre (NVEC) Solids Handling Study and Process Construction	-	250,000	250,000	0.0%	Multi-Year - Delayed	Carried forward to 2026.
65	Vehicle Purchases	175,404	175,000	(404)	100.2%	Completed	Project is complete.
66	City Wide Storm Water Modelling Program	-	185,733	185,733	0.0%	Delayed	Still pending third-party model oversight discussion.
67	Flow Monitoring Equipment	96,177	141,559	45,382	67.9%	Completed	Project is complete.
68	Water Facilities Component Renewal	77,404	500,000	422,596	15.5%	Completed	The Water Facilities Renewal project has been completed for 2025 and reflects lower-than-budgeted spending.
69	Vehicle Purchases	169,963	175,000	5,037	97.1%	Completed	Vehicle Purchase project is complete for 2025.
70	Meter Renewal	112,862	100,000	(12,862)	112.9%	Completed	Project is complete.
71	Water Service Renewal	35,170	60,000	24,830	58.6%	Completed	Water Service Renewal project is complete for 2025.
72	Fire Hydrant Renewal	40,716	60,000	19,284	67.9%	Completed	Fire Hydrant Renewal project is complete for 2025.
73	Traffic Control Upgrades/ Replacement & Intersection Improvements	524,296	508,883	(15,413)	103.0%	Completed	The project is complete. It is over budget due to additional work carried out by the Roads Department for traffic signals, which was not included in the original budget. ICBC funding of \$21.6 K was also received toward this project.
74	Cycling Infrastructure	15,145	321,691	306,546	4.7%	Delayed	The project focus is shifting to Hilchey Road. Cycling infrastructure funding will be reallocated from the Birch Street Neighbourhood Bikeway to the Hilchey Bike Lane Improvement Project.
75	Transit Bus Shelters	56,320	91,592	35,272	61.5%	Delayed	Additional survey work and potential land acquisition will be required to facilitate installation of several new transit shelters on Dogwood street in 2026.
76	Sportsplex Chairs and Dolbies	72,585	156,200	83,615	46.5%	Completed	All Chairs and Dolbies received and project completed.
77	Recreation Equipment	48,070	58,000	9,930	82.9%	Completed	All equipment received and project completed.
78	Solid Waste Bins	89,972	2,000,000	1,910,028	4.5%	Multi-Year - Delayed	Procurement of collection bins by the City and distribution by Emterra Environmental is anticipated to occur in October 2026, in advance of the transition to the automated collection program scheduled for late 2026 or early 2027.
79	Dog Parks - Fencing	42,584	75,000	32,416	56.8%	Multi-Year - On Time	Extended into 2026 to include additional dog park fencing and drainage work.
80	6th Ave - Thulin Utility Renewal	8,920	180,000	171,080	5.0%	Completed	Project is complete.
81	2023 Sewer Main Replacement	114,222	146,285	32,063	78.1%	Completed	Project is complete.

**APPENDIX 3
CAPITAL PROJECTS
at December 31, 2025 (Q4)**

Project Status Index:

Completed
On Time
Delayed
Cancelled

Index	Capital Project Name	Costs as at December 31, 2025	2025 Budget	\$ Variance	% Variance	Project Status	Comments - Q4
82	Sportsplex Rehabilitation & Addition	-	25,000	25,000	0.0%	Completed	Project is complete. Budget being held for deficiencies as roof continues to leak.
83	Highway 19A Sewer Upgrade - Twillingate to Barlow (DCC Eligible)	-	377,780	377,780	0.0%	Completed	Project is complete in 2024 and amount was carried forward for final invoicing.
84	Property Purchase	10,834	2,084	(8,750)	519.9%	Delayed	Report to be provided to Council at the In-Camera Council meeting February 26th to obtain direction to satisfy conditions in PSA; Pending Council direction to proceed, the property transaction will complete on February 28th and will be added to the City's land inventory.
85	Downtown Fire Station #1 Server Room Fire Suppression System	80,496	66,792	(13,704)	120.5%	Completed	Fire Hall #1 suppression system active.
86	Dogwood Operations Centre Master Plan	-	3,445	3,445	0.0%	Completed	Project is complete.
87	Dogwood Detention Pond Rehabilitation	11,378	12,279	901	92.7%	Completed	Project is complete.
88	Water Cathodic Protection Survey	33,379	67,836	34,457	49.2%	Multi-Year - On Time	Annual survey and installation of rectifier and anode improvements in 2026.
89	Norm Wood Environmental Centre (NVEC) Upgrades	624,267	1,445,395	821,128	43.2%	Completed	The project is complete, and the one-year maintenance period will conclude in February 2026. Outstanding invoices are still pending, and holdback deposits are scheduled for release in Q1 2026.
90	2024 Sewer Main Replacement	138,193	221,613	83,420	62.4%	Completed	Project is complete. Maintenance period ended in 2025.
91	City Web Site Update	128,773	195,444	66,671	65.9%	Completed	Completed on time and under budget. A final invoice will be processed early in 2026.
92	Fire Master Plan	-	100,000	100,000	0.0%	Delayed	Report expected to Council in Q1 2026.
93	2024 Cedar School Sanitary	26,491	275,651	249,160	9.6%	Completed	Project is complete.
94	Lift Station #4 Slope Stabilization & Repairs	119,483	273,355	153,872	43.7%	On Time	Still working with land owner to finalize this project.
95	Sewer Facility Renewal - Lift Station #1 Revitalization	35,005	50,365	15,360	69.5%	Delayed	Detail design is now at 90%.
96	Asset Management Service Levels	-	48,843	48,843	0.0%	On Time	This project is part of the OMS. Asset management service levels will going for parks, roads, fleet next in 2026.
97	Asset Management Risk Assessments	-	25,000	25,000	0.0%	On Time	This project is part of OMS, and risk management will happen in 2026.
98	City Hall Wi-Fi Replacement	-	25,000	25,000	0.0%	On Time	Purchasing completed. Hardware to be installed Q1 2026.
99	Animal Control Vehicle & Equipment	5,374	69,281	63,907	7.8%	Delayed	Still awaiting the kennel resurfacing quote and landline telecom infrastructure options. Further attention needed regarding kennel separation upgrades. Funds will be carried forward to 2026.
100	Decontamination Unit	211,108	206,442	(4,666)	102.3%	Completed	Vehicle in service.
101	Portable Radio Replacement	-	164,799	164,799	0.0%	Delayed	A second RFP will be posted in Feb 2026.
102	Expansion of Jet Fuel Storage - Construction	560,050	1,296,100	736,050	43.2%	Delayed	Fuel tanks to be installed on site Q2 2026.
103	Willow Point Park Ball Field Netting	43,033	68,202	25,169	63.1%	Multi-Year - On Time	Extended into 2026.

**APPENDIX 3
CAPITAL PROJECTS
at December 31, 2025 (Q4)**

Project Status Index:

Completed
On Time
Delayed
Cancelled

Index	Capital Project Name	Costs as at December 31, 2025	2025 Budget	\$ Variance	% Variance	Project Status	Comments - Q4
104	Outdoor Washroom Installation - Beaver Lodge Lands South Parking Lot and Baikie Island	7,782	9,026	1,244	86.2%	Completed	Project is complete.
105	City Wide Sewer Modelling Program	-	111,135	111,135	0.0%	Multi-Year - Delayed	The third-party model oversight discussion is still pending.
106	Lift Stations Electrical Assessment	70,700	76,794	6,094	92.1%	On Time	Work was completed on time. Some last-minute supplier invoices are expected in January.
107	Quinsam Heights Integrated Storm Water Management Plan	34,761	93,357	58,596	37.2%	Multi-Year - Delayed	Still delayed due to contractor capacity.
108	Water System Strategic Action Plan Update	49,500	211,675	162,175	23.4%	Completed	Communication of updated WSSAP in 2026. Possibly one more invoice. The purchase of hydraulic model software InfoWater was deferred due to significant cost increases; alternative platforms will be considered.
109	Water Dept Temporary Location	7,474	173,270	165,796	4.3%	Multi-Year - On Time	Discussing Options with Facilities and funding maintenance of Evergreen office facility.
110	Backflow Management Software Replacement	18,308	100,000	81,693	18.3%	Completed	The backflow management project is complete for 2025.
111	Pedestrian Signal Crossing Lights - Dogwood at Alder Overhead Lights	21,890	21,890	(0)	100.0%	Completed	Project is complete.
112	Trillium Pond Rehabilitation	719	200,000	199,281	0.4%	Multi-Year - Delayed	Carried forward to 2026. Delays in posting have resulted in needing to delay the project due to season environmental impact concerns.
113	Interview Rooms Upgrade	9,919	50,000	40,081	19.8%	Multi-Year - Delayed	Project was on hold pending completion of the parking lot expansion due to prime contractor concerns. Moving forward now that the expansion is complete
114	Property Purchase 1021 Island Hwy South	1,790,615	1,783,000	(7,615)	100.4%	Completed	Purchase of this property completed in 2025. The Operations division is now in the process of demolishing the existing residential building and advancing the Big Rock Boat Ramp expansion project.
115	Watermain Renewal	58,630	58,700	70	99.9%	Completed	Water Services - Croation Road.
<i>*2025 budget as</i>	TOTAL	15,466,330	71,026,225	55,559,895	21.8%		



CITY OF CAMPBELL RIVER
FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

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, 2025, and the statements of operations, net financial assets and cash flows 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, 2025, and the results of its operations, net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information, comprising the annual report, which is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the City's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the City or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the City's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Campbell River, British Columbia

May 14, 2026

MNP LLP

Chartered Professional Accountants

CITY OF CAMPBELL RIVER
FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

Independent Auditor's Report

Financial Reporting Responsibility	1
---	----------

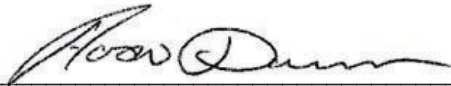
Financial Statements

Statement of Financial Position	2
Statement of Operations	3
Statement of Changes in Net Financial Assets	4
Statement of Cash Flows	5
Notes to the Financial Statements	6
Schedule 1 - Schedule of Long-Term Debt	20
Schedule 2 - Tangible Capital Asset Continuity Schedule	21
Schedule 3 - Schedule of Segmented Reporting	22
Schedule 4 - Schedule of Growing Communities Funds	24

CITY OF CAMPBELL RIVER
FINANCIAL REPORTING RESPONSIBILITY
For the Year Ended December 31, 2025

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.



Aaron E. Daur, CPA
Acting Director of Financial Services / Chief Financial Officer



Nicole Lansdowne, CPA
Controller

CITY OF CAMPBELL RIVER
STATEMENT OF FINANCIAL POSITION
For the Year Ended December 31, 2025

	2025	2024
FINANCIAL ASSETS		
Cash and cash equivalents (Note 2)	\$ 60,649,854	\$ 51,290,104
Investments (Note 3)	82,369,036	84,257,003
Accounts receivable (Note 5)	7,539,440	6,793,840
Inventory held for sale	86,434	101,189
Total Financial Assets	150,644,764	142,442,136
FINANCIAL LIABILITIES		
Accounts payable and accrued liabilities (Note 6)	15,752,596	16,379,770
Deposits and holdbacks	7,435,927	8,252,570
Development cost charges (Note 7)	20,426,945	18,158,154
Deferred revenue (Note 7)	20,533,574	17,173,851
Long-term debt (Note 8 & Schedule 1)	7,112,041	7,990,985
Asset retirement obligation (Notes 10)	9,226,288	9,226,288
Total Financial Liabilities	80,487,371	77,181,618
NET FINANCIAL ASSETS	70,157,393	65,260,518
NON FINANCIAL ASSETS		
Inventory of supplies	428,684	488,312
Prepays	258,526	174,915
Tangible capital assets (Schedule 2)	325,812,150	322,131,951
Total Non-Financial Assets	326,499,360	322,795,178
ACCUMULATED SURPLUS (Note 11)	\$ 396,656,753	\$ 388,055,696

See Contingent liabilities Note 12.



Aaron E. Daur, CPA
Acting Director of Financial Services / Chief Financial Officer



Nicole Lansdowne, CPA
Controller

CITY OF CAMPBELL RIVER
STATEMENT OF OPERATIONS
For the Year Ended December 31, 2025

	2025 Budget (Note 14)	2025 Actual	2024 Actual
REVENUE			
Taxes & parcel taxes (Note 13)	\$ 47,706,404	\$ 47,727,577	\$ 45,892,632
Payments in lieu of taxes	996,400	1,075,545	990,524
Sale of services	33,656,508	34,332,786	32,335,127
Services provided to other governments	1,209,292	1,399,998	1,169,545
Transfers from other governments (Note 17)	22,557,342	4,236,470	7,322,159
Investment and other income	3,711,655	5,049,418	5,688,076
Other revenue	507,121	2,780,123	1,169,201
Development cost charges recognized	-	10,493	-
Contributed tangible capital assets (Note 18)	-	2,325,637	5,433,211
Gain/(loss) on disposal of tangible capital assets	-	(48,240)	1,458,540
	110,344,722	98,889,807	101,459,015
EXPENSES			
General government	10,192,717	11,926,873	11,845,638
Protective services	26,647,255	25,388,645	23,727,506
Transportation services	17,553,011	18,141,591	16,732,652
Environmental health services	5,308,841	4,616,051	3,890,346
Public health services	290,003	304,682	225,009
Development services	4,115,504	3,664,562	4,042,875
Parks, recreation and cultural services	11,762,680	11,158,362	11,073,040
Sewer utility services	6,652,055	6,709,237	5,869,841
Water utility services	7,489,737	8,378,747	7,581,886
	90,011,803	90,288,750	84,988,793
ANNUAL SURPLUS	20,332,919	8,601,057	16,470,222
Accumulated Surplus, Beginning of Year	388,055,696	388,055,696	371,585,474
ACCUMULATED SURPLUS (Note 11)	\$ 408,388,615	\$ 396,656,753	\$ 388,055,696

See Budget legislative compliance Note 14.

CITY OF CAMPBELL RIVER
STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
For the Year Ended December 31, 2025

	2025 Budget (Note 14)	2025 Actual	2024 Actual
ANNUAL SURPLUS	\$ 20,332,919	\$ 8,601,057	\$ 16,470,222
TANGIBLE CAPITAL ASSETS			
Acquisition of tangible capital assets	(69,144,223)	(14,595,253)	(23,861,447)
Contributed tangible capital assets (Note 18)	-	(2,325,637)	(5,433,211)
Proceeds on disposal of tangible capital assets	-	69,061	1,723,716
(Gain) / loss on disposal of tangible capital assets	-	48,240	(1,458,540)
Writedown of tangible capital assets	-	462,762	111,968
Amortization	11,788,784	12,660,628	12,264,275
	(57,355,439)	(3,680,199)	(16,653,239)
OTHER NON-FINANCIAL ASSETS			
Decrease / (increase) in inventory of supplies	-	59,628	(56,906)
Decrease / (increase) in prepaids	-	(83,611)	45,556
	-	(23,983)	(11,350)
INCREASE / (DECREASE) IN NET FINANCIAL ASSETS	(37,022,520)	4,896,875	(194,367)
NET FINANCIAL ASSETS, BEGINNING OF YEAR	65,260,518	65,260,518	65,454,885
NET FINANCIAL ASSETS, END OF YEAR	\$ 28,237,998	\$ 70,157,393	\$ 65,260,518

CITY OF CAMPBELL RIVER
STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2025

	2025	2024
OPERATING ACTIVITIES		
Annual surplus	\$ 8,601,057	\$ 16,470,222
Non-cash items included in annual surplus:		
Long-term debt actuarial adjustment	(170,164)	(153,221)
Contributed tangible capital assets	(2,325,637)	(5,433,211)
Loss / (gain) on disposal of tangible capital assets	48,240	(1,458,540)
Writedown of tangible capital assets	462,762	111,968
Amortization expense	12,660,628	12,264,275
Decrease / (increase) in inventory of supplies	59,628	(56,906)
(Decrease) / Increase in prepaids	(83,611)	45,556
Changes in financial assets and liabilities:		
Accounts receivable	(745,600)	58,431
Inventory held for resale	14,755	(21,415)
Accounts payable and accrued liabilities	(627,174)	1,818,101
Deposits and holdbacks	(816,643)	1,526,237
Development cost charges	2,268,791	2,097,106
Deferred revenue	3,359,723	3,263,421
	22,706,755	30,532,024
CAPITAL ACTIVITIES		
Proceeds on sale of tangible capital assets	69,061	1,723,716
Acquisition of tangible capital assets	(14,595,253)	(23,861,447)
	(14,526,192)	(22,137,731)
FINANCING ACTIVITIES		
Debt principal repaid	(708,780)	(715,448)
INVESTING TRANSACTIONS		
Net purchase of investments	1,887,967	(19,997,645)
DECREASE IN CASH AND CASH EQUIVALENTS	9,359,750	(12,318,800)
CASH AND CASH EQUIVALENTS BEGINNING OF YEAR	51,290,104	63,608,904
CASH AND CASH EQUIVALENTS END OF YEAR	\$ 60,649,854	\$ 51,290,104
INTEREST RECEIVED	\$ 4,904,439	\$ 5,605,707
INTEREST PAID	\$ 502,432	\$ 569,568

CITY OF CAMPBELL RIVER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

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.

CITY OF CAMPBELL RIVER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

1. Significant accounting policies (continued)

d) Revenue recognition (continued)

ii) Sale of services

Sale of services are recognized in the year that the performance obligation to the customer is satisfied, 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. Unrealized changes in fair value are recognized in the Statement of Remeasurement Gains and Losses until they are realized, when they are transferred to the Statement of Operations. There are no unrealized changes in fair value as at December 31, 2025 and December 31, 2024. As a result, the City does not have a Statement of Remeasurement Gain and Losses.

CITY OF CAMPBELL RIVER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

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, credit and liquidity 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. Accounts payable and accrued liabilities are generally due within 30 days of receipt of an invoice. The contractual maturities of long-term debt are disclosed in Note 8. There have been no significant changes to the interest, currency, credit and liquidity risk from 2024.

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.

CITY OF CAMPBELL RIVER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

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.

CITY OF CAMPBELL RIVER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

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, 2025.

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

A liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset (or component thereof) at the financial statement date when there is a legal obligation for the City to incur retirement costs in relation to a tangible capital asset (or component thereof), the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to asset retirement activities, based on information available at December 31, 2025.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset (or component thereof). The asset retirement cost is amortized over the useful life of the related asset.

At each financial reporting date, the City reviews the carrying amount of the liability. The City recognizes the period-to-period changes to the liability due to the passage of time as accretion expense. Changes to the liability arising from revisions to either the timing, the amount of the original estimate of undiscounted cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset.

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.

m) Recognition of expenses

Expenses are recognized as they are incurred and measurable based on receipt of goods and services and/or the creation of a legal obligation to pay.

2. Cash and cash equivalents

	2025	2024
General operating fund	\$ 35,879,991	\$ 29,079,423
Development cost charges (Note 7)	20,426,945	18,158,154
Capital lending reserve fund (Note 11)	3,001,540	3,203,012
Parkland acquisition reserve fund (Note 7)	1,341,378	849,515
	\$ 60,649,854	\$ 51,290,104

CITY OF CAMPBELL RIVER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

3. Investments

	2025	2024
Deposits	\$ 37,504,691	\$ 41,200,636
Municipal Finance Authority Bond Fund	3,384,003	3,275,026
Municipal Finance Authority Mortgage Fund	10,105,280	9,746,889
Portfolio Investments	31,375,062	30,034,452
	\$ 82,369,036	\$ 84,257,003

- a. Deposits include long-term, non-redeemable guaranteed investment certificates with varying maturity dates from October 2025 to September 2030 and varying rates of return ranging from 2.50% to 5.15% (2024 - 4.00% - 5.50%).
- b. The fair market value of the Municipal Finance Authority Short-Term Bond fund at December 31, 2025 was \$3,363,712 (2024 - \$3,236,411).
- c. The fair market value of the Municipal Finance Authority Pooled Mortgage Fund at December 31, 2025 was \$10,428,626 (2024 - \$9,956,371).
- d. The City of Campbell River's portfolio investments are comprised of fixed income securities. The fixed income securities have varying maturity dates from January 2025 to December 2033 and have rates of return ranging from 1.65% to 6.35%.

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, 2024	Collections	Expenses	December 31, 2025
CR Municipal Cemetery	\$ 378,023	\$ 18,427	\$ -	\$ 396,450
Elk Falls Memorial Cemetery	288,344	14,055	-	302,399
	\$ 666,367	\$ 32,482	\$ -	\$ 698,849

5. Accounts receivable

	2025	2024
Property taxes	\$ 2,689,001	\$ 2,309,648
Due from other governments	1,879,473	1,480,326
Other	2,970,966	3,003,866
	\$ 7,539,440	\$ 6,793,840

Other receivables include an amount from one customer of \$155,470 (2024 - \$228,000) 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 2 years remaining on the repayment term.

CITY OF CAMPBELL RIVER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

6. Accounts payable and accrued liabilities

	2025	2024
Trade accounts payable	\$ 5,996,556	\$ 3,269,802
Due to other governments	3,791,080	6,320,810
Accrued liabilities	380,894	339,687
Accrued wages and benefits	5,508,748	6,372,237
Accrued interest	75,318	77,234
	\$ 15,752,596	\$ 16,379,770

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 (2024 - \$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, 2025 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:

	2025	2024
Employee future benefits	\$ 1,804,100	\$ 1,754,200
Vacation liability	896,380	825,653
Banked overtime liability	366,516	377,607
Wages and other accruals	2,441,752	3,414,777
	\$ 5,508,748	\$ 6,372,237

Employee future benefits:

	2025	2024
Accrued benefit obligation - beginning	\$ 1,754,200	\$ 1,761,800
Current service cost	180,300	179,200
Interest cost	78,600	74,700
Benefits paid	(119,000)	(239,400)
Recognition of actuarial gain	(90,000)	(22,100)
	\$ 1,804,100	\$ 1,754,200

Discount rate	4.40%	4.30%
Inflation rate	2.50%	2.50%

CITY OF CAMPBELL RIVER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

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 \$20,426,945 (2024 - \$18,158,154).

	December 31, 2024	Transfers	Collections	December 31, 2025
Development cost charges				
Park development	\$ 1,642,839	\$ -	\$ 143,315	\$ 1,786,154
Parkland acquisition	1,299,288	-	297,043	1,596,331
Roads	2,702,660	-	357,749	3,060,409
Sanitary sewer	2,519,659	(10,493)	328,460	2,837,626
Storm drains	3,186,063	-	400,408	3,586,471
Water	6,807,645	(90,489)	842,798	7,559,954
	<u>\$ 18,158,154</u>	<u>\$ (100,982)</u>	<u>\$ 2,369,773</u>	<u>\$ 20,426,945</u>
Deferred revenue				
Future local improvements	\$ 2,642,310	(6,540)	\$ 95,045	\$ 2,730,815
Prepaid property taxes	5,121,245	(8,852,169)	9,488,687	5,757,763
Community Works Fund	4,669,407	(997,830)	1,874,617	5,546,194
Parkland acquisition	849,515	-	491,863	1,341,378
Other	3,891,374	(3,221,235)	4,487,285	5,157,424
	<u>17,173,851</u>	<u>(13,077,774)</u>	<u>16,437,497</u>	<u>20,533,574</u>
	<u>\$ 35,332,005</u>	<u>\$ (13,178,756)</u>	<u>\$ 18,807,270</u>	<u>\$ 40,960,519</u>

8. Long-term debt

Debt is reported at the gross amount. See Schedule 1 for maturity dates, interest rates and payments in the year. The principal payments for the next five years are:

Year	Sewer	Water	Total
2026	314,853	414,627	\$ 729,480
2027	317,405	496,317	813,722
2028	326,928	511,206	838,134
2029	336,735	526,543	863,278
2030	346,837	542,339	889,176
2031 & thereafter	1,494,570	1,483,681	2,978,251
	<u>\$ 3,137,328</u>	<u>\$ 3,974,713</u>	<u>\$ 7,112,041</u>

CITY OF CAMPBELL RIVER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

8. Long-term debt (continued)

The interest payments for the next five years are:

Year	Sewer	Water	Total
2026	135,750	216,650	\$ 352,400
2027	127,680	216,650	\$ 344,330
2028	127,680	216,650	\$ 344,330
2029	127,680	216,650	\$ 344,330
2030	127,680	216,650	\$ 344,330
2031 & thereafter	446,880	460,425	\$ 907,305
	\$ 1,093,350	\$ 1,543,675	\$ 2,637,025

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:

	2025	2024
General	\$ -	\$ 2,743
Sewer	65,046	69,812
Water	88,034	85,475
	\$ 153,080	\$ 158,030

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. The obligation has been measured at current cost as 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, 2025	\$ 9,226,288
Settlements during the year	-
Asset retirement obligation, December 31, 2025	\$ 9,226,288

CITY OF CAMPBELL RIVER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

11. Accumulated surplus

	2025	2024
Unappropriated surplus		
General	\$ 5,000,000	\$ 5,000,000
Sewer	800,000	800,000
Water	1,000,000	1,000,000
	6,800,000	6,800,000
Non-statutory reserves		
General	24,775,100	28,380,221
Airport	12,720	305,476
Sewer	15,736,761	12,404,254
Water	33,220,106	28,582,192
	73,744,687	69,672,143
Statutory reserves		
Capital lending	3,001,540	3,203,012
Investment in tangible capital assets	313,110,526	308,380,541
	\$ 396,656,753	\$ 388,055,696

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, Sewer, Water), less long-term obligations associated with these assets.

CITY OF CAMPBELL RIVER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

12. Contingent liabilities

a) Pension liability

The City and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2024, the plan has about 273,000 active members and approximately 133,000 retired members. Active members include approximately 47,000 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, 2024, indicated a \$2,675 million funding surplus for basic pension benefits on a going concern basis.

The City of Campbell River paid \$2,557,723 (2024 - \$2,356,195) for employer contributions, while employees contributed \$2,224,533 (2024 - \$2,026,810) to the Plan in fiscal 2025.

The next valuation will be as at December 31, 2027, with results available in 2028.

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, 2025 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 \$195,317 (2024 - \$164,617) has been recorded for these claims.

CITY OF CAMPBELL RIVER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

13. Property taxation

	2025	2024
Municipal Taxation		
General municipal property taxes	\$ 44,062,046	\$ 42,284,371
Local service taxes	135,479	115,800
Parcel taxes	2,987,037	2,951,834
1% utility tax	543,015	540,627
	47,727,577	45,892,632
Collections for Other Taxing Authorities		
BC Assessment Authority	\$ 491,958	\$ 466,488
Comox Strathcona Regional Hospital District	3,221,529	3,224,570
Comox Strathcona Regional Solid Waste Board	1,401,512	1,290,332
Municipal Finance Authority	2,572	2,513
Provincial School Levy	21,664,829	20,644,374
Strathcona Regional District	11,346,297	9,908,917
Regional Library	2,373,357	2,222,144
	40,502,054	37,759,338
Payments to other taxing authorities	(40,502,054)	(37,759,338)
Net taxation for municipal purposes	\$ 47,727,577	\$ 45,892,632

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 December 12, 2024, to the exception of the amounts noted below.

Adjustments to the 2025-2034 Financial Plan Annual Surplus	
Annual surplus, as per Statement of Operations	\$ 20,332,919
Adjustments for non-cash item:	
Amortization offset	11,788,784
Debt principal repayments	(708,780)
Capital expenses	(69,144,223)
Net transfer from reserves & unappropriated surplus	37,731,300
	\$ -

CITY OF CAMPBELL RIVER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

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
2026	343,091	81,353
2027	343,091	81,353
2028	343,091	
2029	322,044	-
2030	288,997	-
Thereafter, to completion	3,393,061	-
	\$ 5,033,375	\$ 162,706

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.

CITY OF CAMPBELL RIVER
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

17. Government transfers

	2025	2024
Federal	\$ 1,865,839	\$ 3,887,645
Provincial	2,370,631	3,354,514
Other	-	80,000
	<u>\$ 4,236,470</u>	<u>\$ 7,322,159</u>

18. Contributed tangible capital assets

\$2,325,637 (2024 - \$5,433,211) of contributed tangible capital assets were received in 2025. These assets consisted of subdivision installations (roads, drainage, water and sewer assets) and a new bike rack.

**CITY OF CAMPBELL RIVER
FINANCIAL STATEMENTS
SCHEDULE OF LONG-TERM DEBT
For the Year Ended December 31, 2025**

SCHEDULE 1

Bylaw	Description	Maturity Date	Interest Rate %	Balance at Dec 31, 2024	Debt Issued	Principal Payments	Actuarial Adjustment	Balance at Dec 31, 2025
Long-term debt								
General								
3301	Issue #112	06/10/25	1.28	15,888	-	9,954	5,934	-
Sanitary Sewer								
3345	Issue #112	12/10/26	1.28	38,556	-	24,156	14,400	-
3345	Issue #117	06/10/26	1.47	92,489	-	29,471	15,978	47,040
3519	Issue #147	09/04/32	2.66	3,429,819	-	258,080	41,105	3,130,634
				<u>3,560,864</u>	<u>-</u>	<u>311,707</u>	<u>71,483</u>	<u>3,177,674</u>
Water								
3518	Issue #141	07/04/32	2.80	1,705,246	-	155,923	35,843	1,513,480
3518	Issue #145	23/04/33	3.15	2,804,529	-	231,196	44,864	2,528,469
				<u>4,509,775</u>	<u>-</u>	<u>387,119</u>	<u>80,707</u>	<u>4,041,949</u>
Accrued actuarial adjustment				<u>(95,542)</u>	<u>-</u>	<u>-</u>	<u>12,040</u>	<u>(107,582)</u>
Total long-term debt				<u>\$ 7,990,985</u>	<u>\$ -</u>	<u>\$ 708,780</u>	<u>\$ 170,164</u>	<u>\$ 7,112,041</u>

**CITY OF CAMPBELL RIVER
FINANCIAL STATEMENTS
TANGIBLE CAPITAL ASSET CONTINUITY SCHEDULE
For the Year Ended December 31, 2025**

SCHEDULE 2

	Land	Buildings	Machinery & Equipment	Engineered Structures	Assets Under Construction	Total 2025	Total 2024
COST							
Opening balance	\$ 45,429,391	\$ 46,532,866	\$ 37,384,450	\$ 449,733,538	\$ 9,265,511	\$ 588,345,756	\$ 561,320,683
Additions	1,790,615	237,743	4,554,075	2,317,571	5,695,249	14,595,253	23,861,447
Contributed tangible capital assets	-	-	-	2,325,637	-	2,325,637	5,433,211
Construction completed	-	-	314,281	-	(314,281)	-	-
Writedowns	(104,002)	-	-	-	(358,760)	(462,762)	(111,968)
Disposals	-	-	(1,163,098)	(122,801)	-	(1,285,899)	(2,157,617)
Closing balance	47,116,004	46,770,609	41,089,708	454,253,945	14,287,719	603,517,985	588,345,756
ACCUMULATED AMORTIZATION							
Opening balance	-	27,579,111	20,111,621	218,523,073	-	266,213,805	255,841,971
Amortization current year	-	993,939	1,945,116	9,721,573	-	12,660,628	12,264,275
Amortization from disposals	-	-	(1,057,751)	(110,847)	-	(1,168,598)	(1,892,441)
Closing balance	-	28,573,050	20,998,986	228,133,799	-	277,705,835	266,213,805
NET BOOK VALUE	\$ 47,116,004	\$ 18,197,559	\$ 20,090,722	\$ 226,120,146	\$ 14,287,719	\$ 325,812,150	\$ 322,131,951
NET BOOK VALUE (PRIOR YEAR)	\$ 45,429,391	\$ 18,953,755	\$ 17,272,829	\$ 231,210,465	\$ 9,265,511		

	General Government		Protective Services		Transportation Services		Environmental Health Services		Public Health Services		Development Services	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
REVENUE												
Taxes & parcel taxes (Note 13)	\$ 44,605,061	\$ 42,824,999	\$ -	\$ -	\$ 1,705,177	\$ 1,683,686	\$ -	\$ -	\$ -	\$ -	\$ 135,479	\$ 115,800
Payments in lieu of taxes	1,075,545	990,524	-	-	-	-	-	-	-	-	-	-
Sale of services	847,476	690,193	2,862,584	2,462,240	3,895,999	4,091,196	3,971,782	3,590,743	100,460	113,923	2,645,759	2,548,953
Services provided to other governments	270,951	261,410	1,038,030	808,001	-	-	-	-	91,017	100,134	-	-
Transfers from other governments (Note 17)	2,102,685	2,938,737	527,758	466,857	1,558,614	3,670,727	-	6,555	-	-	-	196,750
Investment and other income	3,319,736	3,900,571	-	-	-	24,965	-	-	-	-	-	-
Other revenue	-	-	-	-	1,985,305	856,873	-	-	-	-	32,306	13,479
Development cost charges recognized	-	-	-	-	10,493	-	-	-	-	-	-	-
Contributed tangible capital assets (Note 18)	-	-	-	-	1,495,368	3,877,502	-	-	-	-	-	-
Gain/(loss) on disposal of tangible capital assets	-	-	-	-	(48,240)	1,473,338	-	-	-	-	-	-
	52,221,454	51,606,434	4,428,372	3,737,098	10,602,716	15,678,287	3,971,782	3,597,298	191,477	214,057	2,813,544	2,874,982
EXPENSES												
Amortization	690,059	494,955	435,601	419,346	5,727,733	5,562,159	-	-	32,961	32,961	-	-
Interest & debt issue expenses	141,899	206,120	-	-	2,373	5,378	-	-	-	-	-	-
Operating expenses	2,219,450	3,028,181	13,123,092	11,859,681	9,596,005	8,479,459	4,541,257	3,819,791	46,993	23,344	1,951,416	2,346,615
Wages & benefits	8,875,465	8,116,382	11,829,952	11,448,479	2,815,480	2,685,656	74,794	70,555	224,728	168,704	1,713,146	1,696,260
	11,926,873	11,845,638	25,388,645	23,727,506	18,141,591	16,732,652	4,616,051	3,890,346	304,682	225,009	3,664,562	4,042,875
ANNUAL SURPLUS (DEFICIT)	\$ 40,294,581	\$ 39,760,796	\$ (20,960,273)	\$ (19,990,408)	\$ (7,538,875)	\$ (1,054,365)	\$ (644,269)	\$ (293,048)	\$ (113,205)	\$ (10,952)	\$ (851,018)	\$ (1,167,893)

See Note 16 for description of Segment Reporting categories.

	Parks, Recreation & Culture Services		Total General Government		Sewer Utility Services		Water Utility Services		Total	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
REVENUE										
Taxes & parcel taxes (Note 13)	\$ 541,791	\$ 534,946	\$ 46,987,508	\$ 45,159,430	\$ 740,069	\$ 733,202	\$ -	\$ -	\$ 47,727,577	\$ 45,892,632
Payments in lieu of taxes	-	-	1,075,545	990,524	-	-	-	-	1,075,545	990,524
Sale of services	1,375,173	1,249,986	15,699,233	14,747,234	8,450,062	7,729,692	10,183,491	9,858,201	34,332,786	32,335,127
Services provided to other governments	-	-	1,399,998	1,169,545	-	-	-	-	1,399,998	1,169,545
Transfers from other governments (Note 17)	47,413	42,533	4,236,470	7,322,159	-	-	-	-	4,236,470	7,322,159
Investment and other income	-	-	3,319,736	3,925,536	537,541	511,235	1,192,141	1,251,305	5,049,418	5,688,076
Other revenue	16,940	16,512	2,034,551	886,864	224,915	72,265	520,657	210,072	2,780,123	1,169,201
Development cost charges recognized	-	-	10,493	-	-	-	-	-	10,493	-
Contributed tangible capital assets (Note 18)	-	-	1,495,368	3,877,503	54,955	705,728	775,314	849,980	2,325,637	5,433,211
Gain/(loss) on disposal of tangible capital assets	-	-	(48,240)	1,473,338	-	(640)	-	(14,158)	(48,240)	1,458,540
	1,981,317	1,843,977	76,210,662	79,552,133	10,007,542	9,751,482	12,671,603	12,155,400	98,889,807	101,459,015
EXPENSES										
Amortization	1,713,699	1,704,524	8,600,053	8,213,945	1,888,601	1,869,605	2,171,974	2,180,725	12,660,628	12,264,275
Interest & debt issue expenses	-	-	144,272	211,498	141,510	141,510	216,650	216,650	502,432	569,658
Operating expenses	3,319,908	3,473,033	34,798,121	33,030,104	2,998,076	2,304,468	3,597,520	3,016,840	41,393,717	38,351,412
Wages & benefits	6,124,755	5,895,483	31,658,320	30,081,519	1,681,050	1,554,258	2,392,603	2,167,671	35,731,973	33,803,448
	11,158,362	11,073,040	75,200,766	71,537,066	6,709,237	5,869,841	8,378,747	7,581,886	90,288,750	84,988,793
ANNUAL SURPLUS (DEFICIT)	\$ (9,177,045)	\$ (9,229,063)	\$ 1,009,896	\$ 8,015,067	\$ 3,298,305	\$ 3,881,641	\$ 4,292,856	\$ 4,573,514	\$ 8,601,057	\$ 16,470,222

See Note 16 for description of Segment Reporting categories.

CITY OF CAMPBELL RIVER
 FINANCIAL STATEMENTS
 SCHEDULE OF GROWING COMMUNITIES FUNDS
 For the Year Ended December 31, 2025

SCHEDULE 4

Description	Opening Balance	Funds Received	Amounts Spent	Annual Interest Allocation	Ending Balance
Growing Communities Fund	\$ 9,349,726	\$ -	-\$ 2,317,096	\$ 254,758	\$ 7,287,388
Closing Balance	\$ 9,349,726	\$ -	-\$ 2,317,096	\$ 254,758	\$ 7,287,388



2025 Campbell River Citizen Survey

Summary Report on Findings

To view the Detailed Report, visit
getinvolved.campbellriver.ca/citizen-satisfaction-survey

Prepared For: *City of Campbell River*

Prepared By: *Discovery Research*

Date: *October 2025*

DISCOVERY RESEARCH – www.discoveryresearch.ca

PHONE: 250-503-2181 FAX: 250-503-2189 TOLL FREE: 1-800-296-2237

Executive Summary

In September 2025, a community survey was mailed to 1600 randomly selected Campbell River Residents. An online version was also made available. Residents were asked to rate their satisfaction with the services provided by the City of Campbell River. 404 mailed surveys were completed, giving a response rate of **25%**. 406 surveys were also completed by the City's Get Involved page online.

The following executive summary and report reflect the results of the mailed survey only, as these are considered accurate within $\pm 4.9\%$, at the 95% confidence interval (19 times out of 20).

Quality of life in Campbell River given high ratings

Residents provided high ratings (**93%**) for the *overall quality of life in Campbell River* (very good=**31%** and good=**62%**).

Most important issue facing Campbell River – *Homelessness and Addiction Issues*

Fifty-six percent of residents feel the single most important issue facing the City of Campbell River is *homelessness and addiction issues*. Thirty-four percent feel that *housing availability and affordability* should receive the greatest attention from local leaders.

Favorite thing about Living in Campbell River – *Scenery, beauty, and nature*

The favourite thing about living in Campbell River was *scenery, beauty, close to nature*, followed by *access to outdoor recreation*.

Majority feel City of Campbell River is doing a good job

Seventy percent agree that the *City of Campbell River is doing a good job*.

Higher Satisfaction – *A place to settle*

Campbell River was rated highly as a *place to raise children (93%)* and a *place to retire (92%)*.

Lower Satisfaction – *Safety in Downtown*

Only **39%** of Citizens *feel safe (28%)* or *very safe (11%)* when visiting the downtown area. Eighteen percent want crime and safety prioritized, **15%** want increased attention on *healthcare, nurses, doctors and expanding the hospital*.

Customer service provided by City Employees - *Excellent*

City staff were rated favourably in terms of *helpfulness (86% satisfied)*, and *level of knowledge (89% satisfied)*.

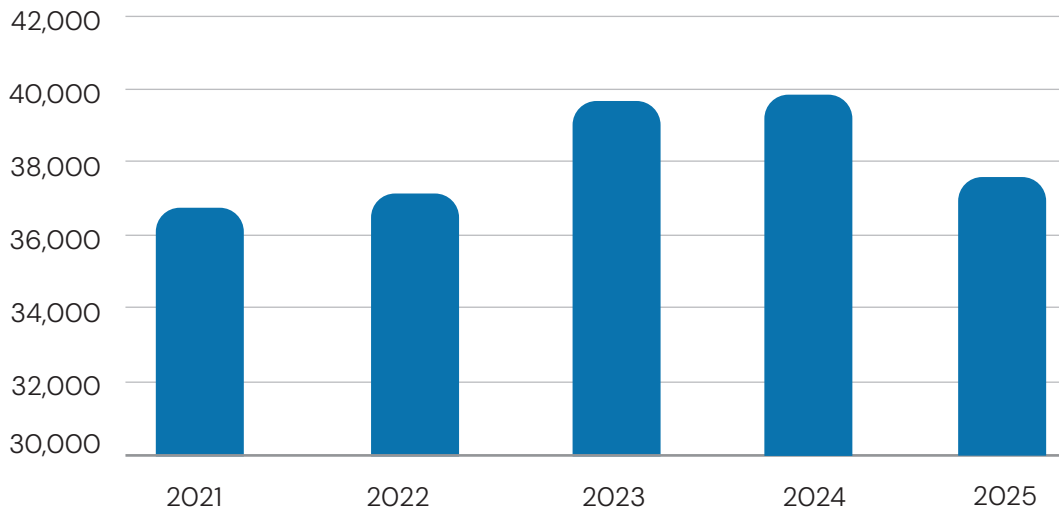
Financial and Statistical Analysis

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.

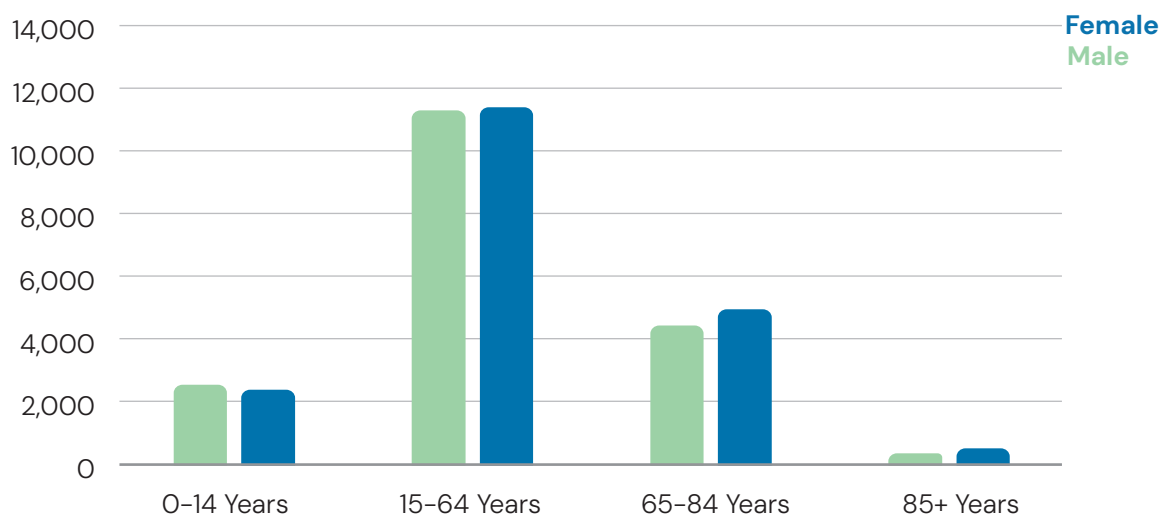
Demographics

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



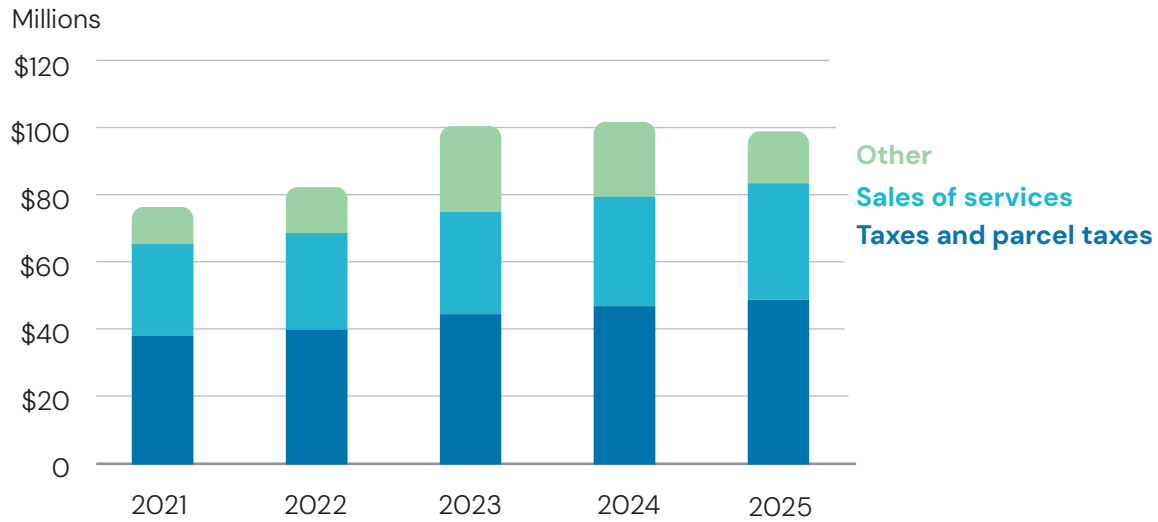
Population dynamics



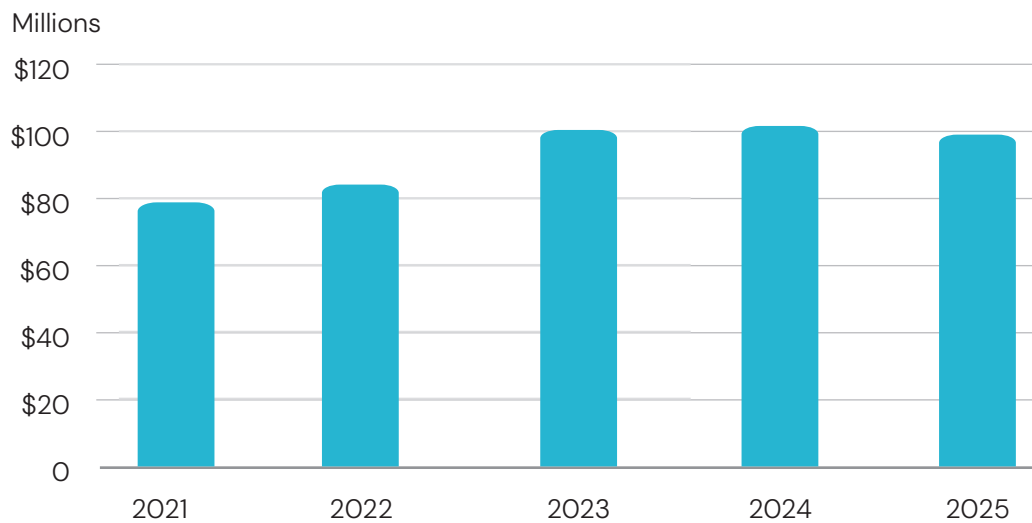
Revenues by Source

	2021	2022	2023	2024	2025
Taxes and parcel taxes	\$37,329,041	\$39,229,522	\$43,629,305	\$45,892,632	\$47,727,577
Payments in lieu of taxes	760,729	793,684	912,698	990,524	1,075,545
Sale of services	27,139,784	28,480,632	30,160,733	32,335,127	34,332,786
Services provided to other governments	1,499,057	1,370,111	996,334	1,169,545	1,399,998
Transfers from other governments	3,586,616	9,378,944	13,982,392	7,322,159	4,236,470
Investment and other income	1,177,820	2,669,532	5,471,221	5,688,076	5,049,418
Other revenue	1,014,408	776,760	1,208,419	1,169,201	2,780,123
Development cost charges recognized	2,199,740	937,338	25,812	–	10,493
Contributed tangible capital assets	4,017,610	349,354	4,169,801	5,433,211	2,325,637
Gain/(loss) on disposal of tangible capital assets	(39,543)	18,262	(275,390)	1,458,540	(48,240)
Total	\$78,685,262	\$84,004,139	\$100,281,325	\$101,459,015	\$98,889,807

Revenues by Source



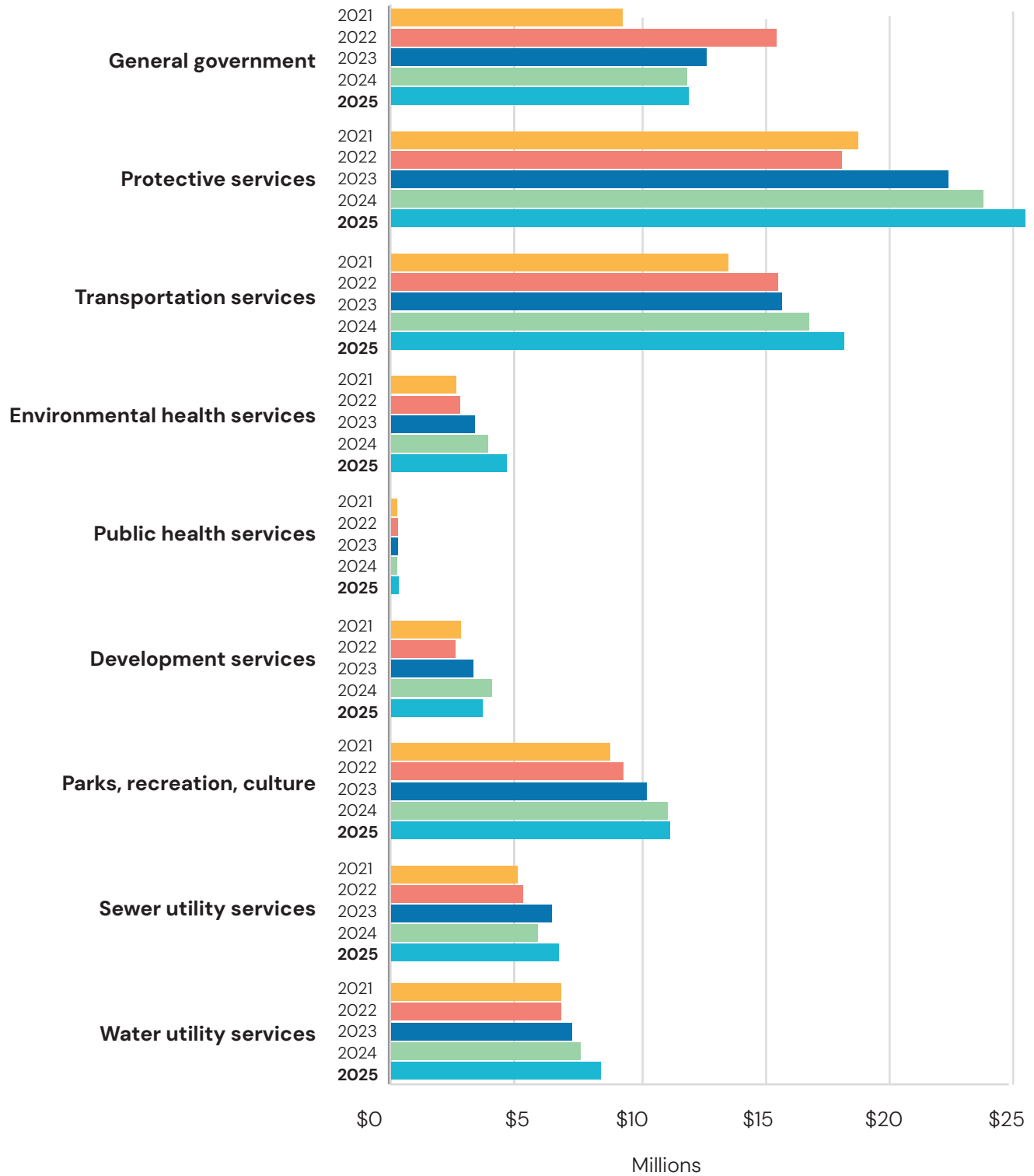
Total Revenues



Expenses by Function

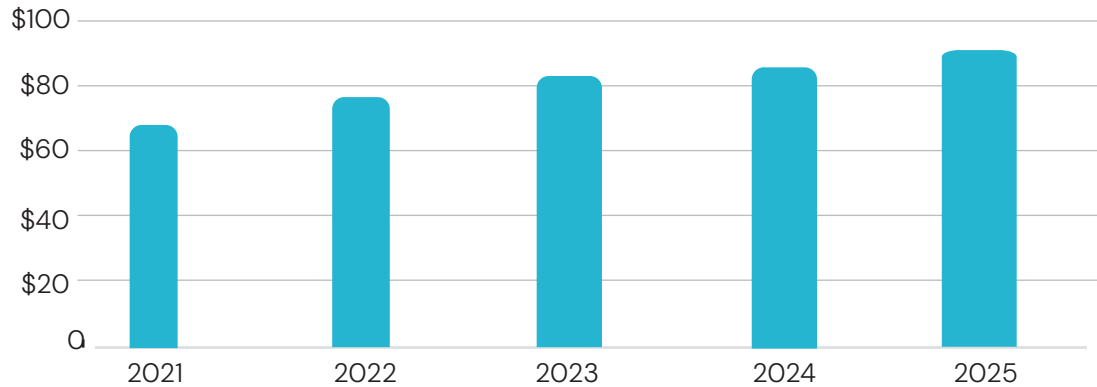
Expenses by Function	2021	2022	2023	2024	2025
General government	\$9,267,734	\$15,431,054	\$12,635,756	\$11,845,638	\$11,926,873
Protective services	18,693,861	18,036,917	22,330,420	23,727,506	25,388,645
Transportation services	13,508,920	15,504,150	15,663,091	16,732,652	18,141,591
Environmental health services	2,600,238	2,766,081	3,337,948	3,890,346	4,616,051
Public health services	247,658	254,088	266,482	225,009	304,682
Development services	2,780,745	2,579,250	3,292,808	4,042,875	3,664,562
Parks, recreation, culture	8,760,780	9,284,480	10,223,763	11,073,040	11,158,362
Sewer utility services	5,055,377	5,281,576	6,424,406	5,869,841	6,709,237
Water utility services	6,811,304	6,802,425	7,235,895	7,581,886	8,378,747
Total expenses by function	\$67,726,617	\$75,940,021	\$81,410,569	\$84,988,793	\$90,288,750

Expenses by Function



Total Expenses

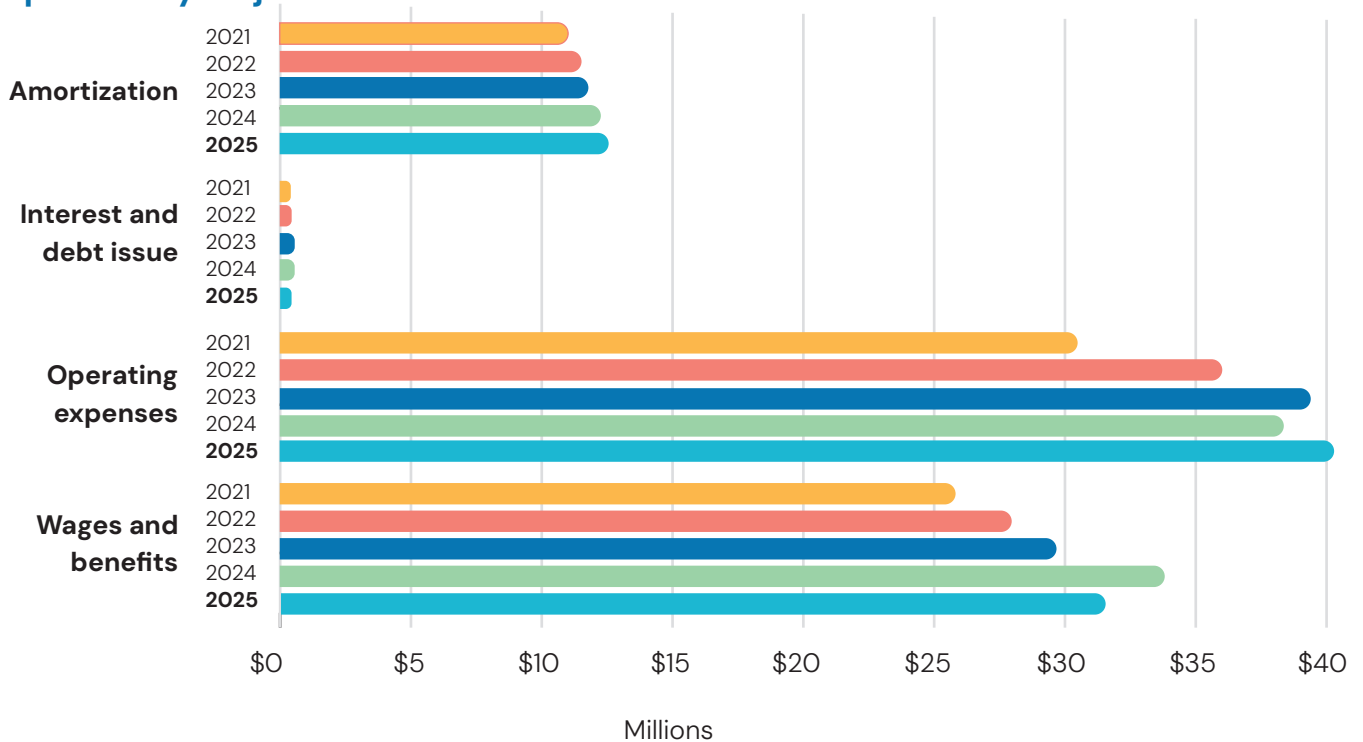
Millions



Expenses by Object

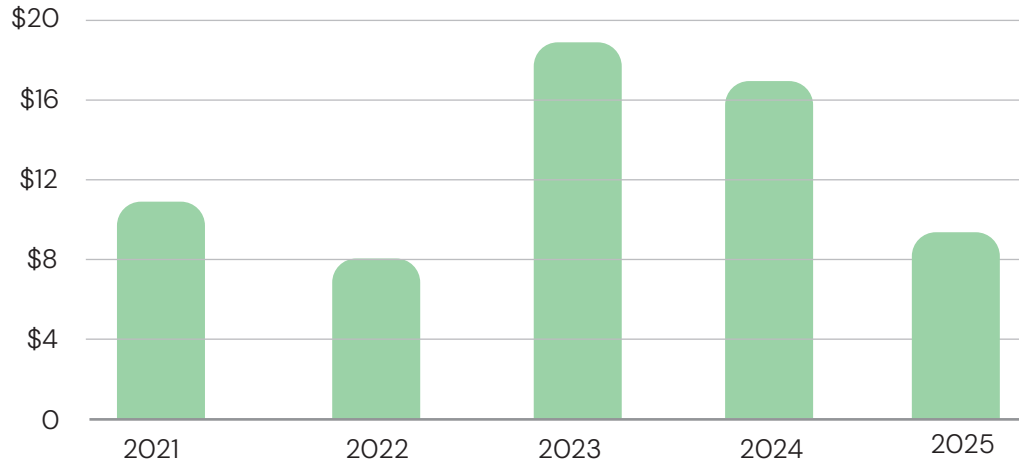
Expenses by Object	2021	2022	2023	2024	2025
Amortization	\$11,013,762	\$11,526,832	\$11,788,783	\$12,264,275	\$12,660,628
Interest and debt issue	421,713	454,250	571,648	569,658	502,432
Operating expenses	30,476,674	36,000,855	39,380,651	38,351,412	41,393,717
Wages and benefits	25,814,468	27,958,084	29,669,487	33,803,448	35,731,973
Total expenses by object	\$67,726,617	\$75,940,021	\$81,410,569	\$84,988,793	90,288,750

Expenses by Object



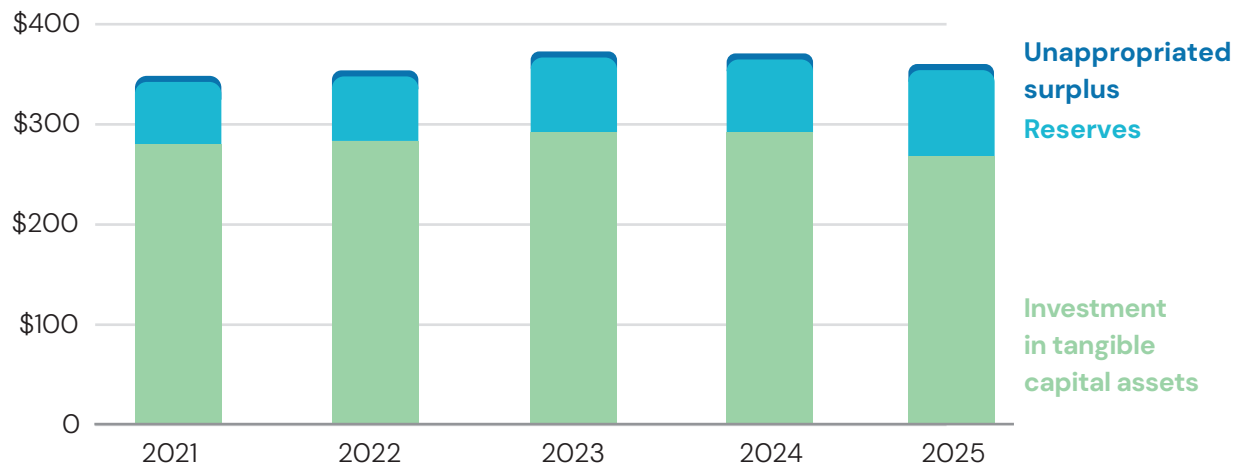
Annual Surplus

Millions



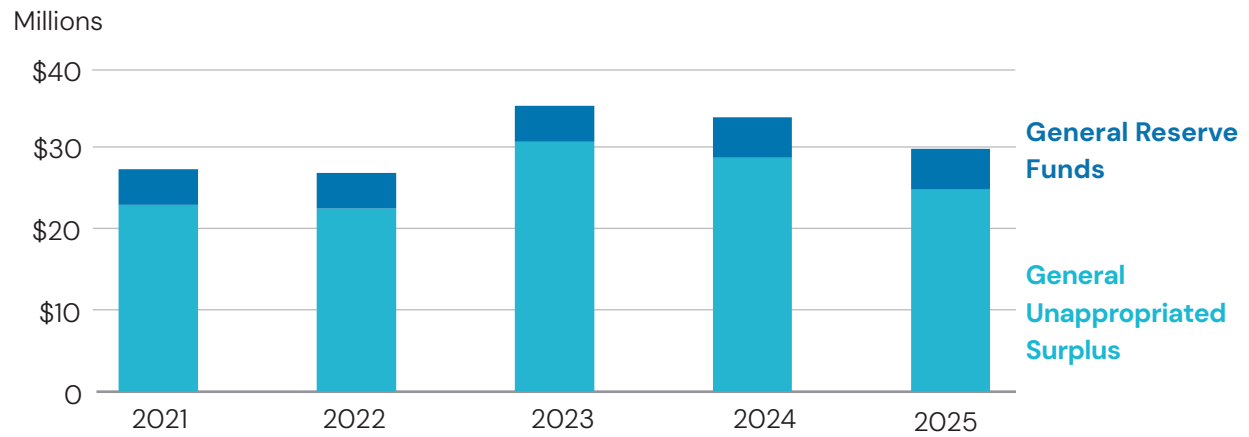
Accumulated Surplus

Millions

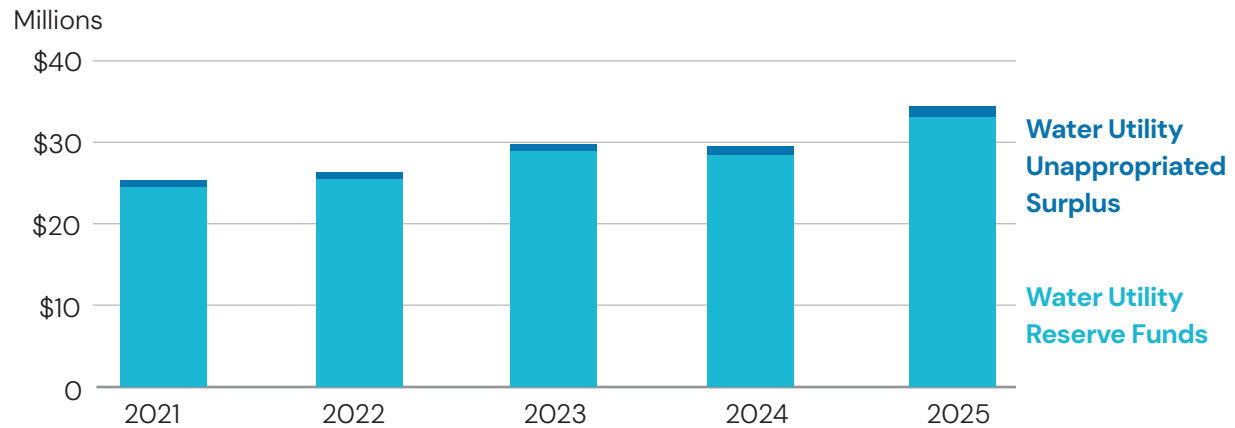


Surplus/Equity Funds

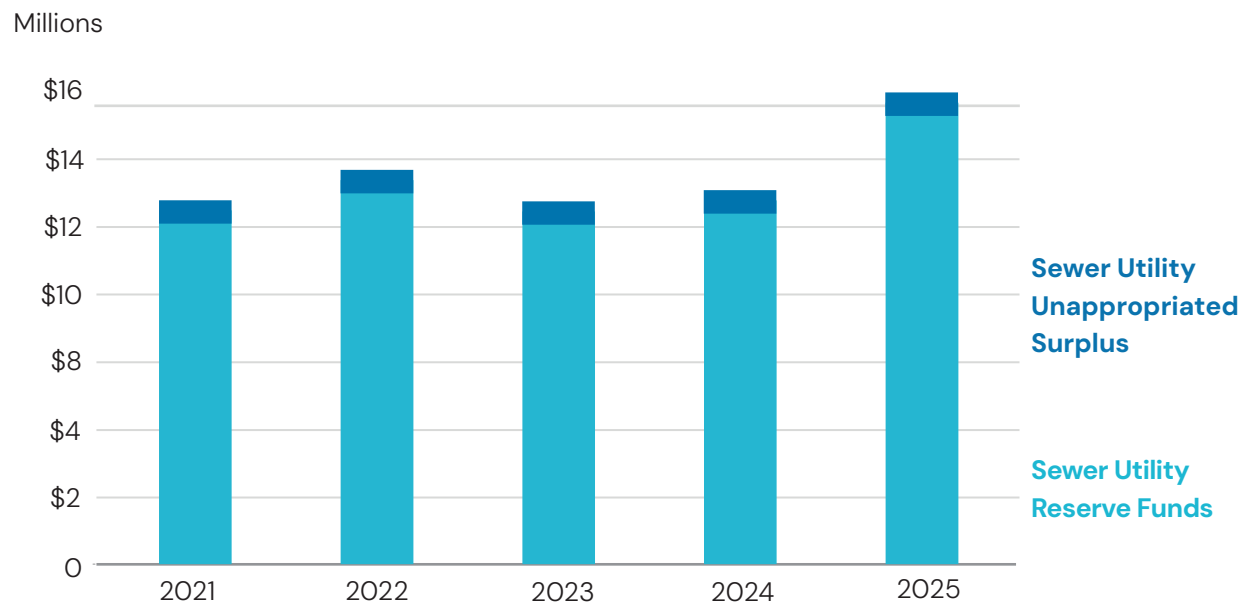
General Fund Reserves and Surplus



Water Utility Reserves and Surplus

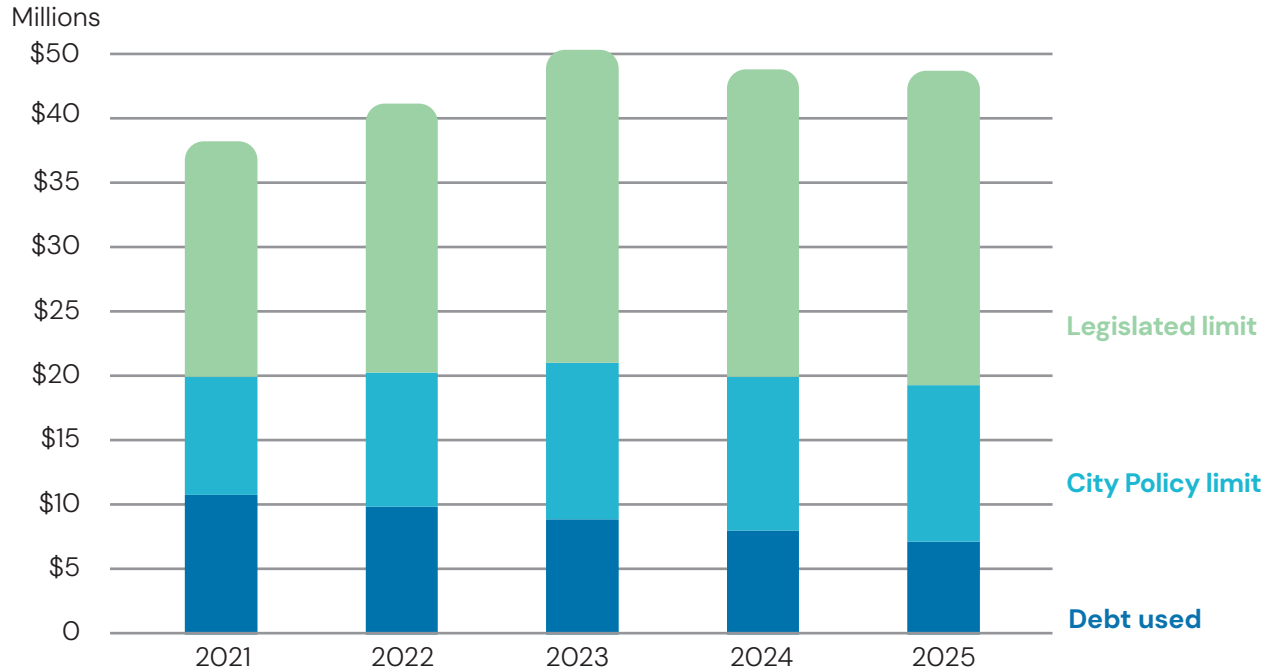


Sewer Utility Reserves and Surplus



Debt

Debt Limits

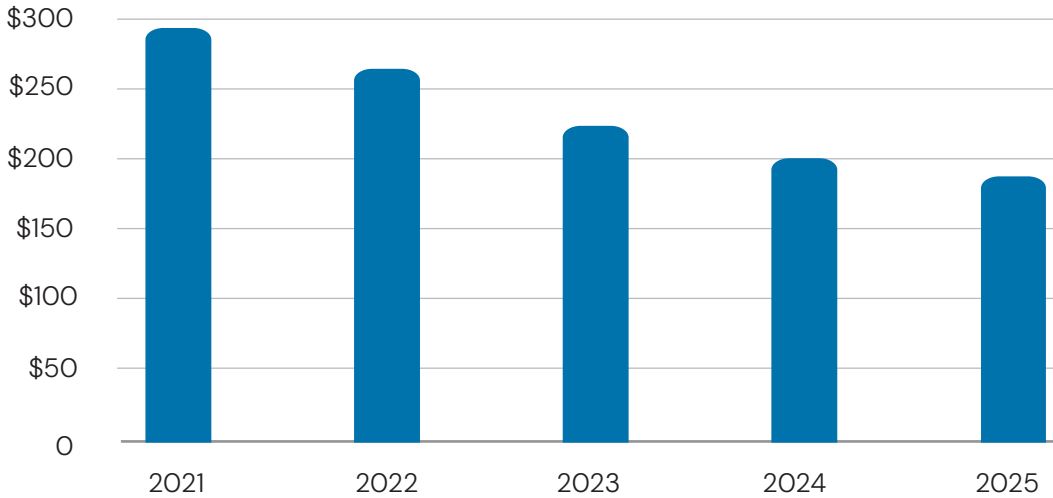


Long Term Debt

Long Term Debt	2021	2022	2023	2024	2025
Supported by property taxes	\$317,038	\$176,179	\$40,463	\$14,489	–
Debt of self-supporting utilities	4,626,018	4,269,865	3,902,728	3,524,013	3,137,327
Debt of self-supporting utilities	5,803,901	5,366,676	4,916,464	4,452,483	3,974,713
	\$10,746,957	\$9,812,720	\$8,859,655	\$7,990,985	\$7,112,040

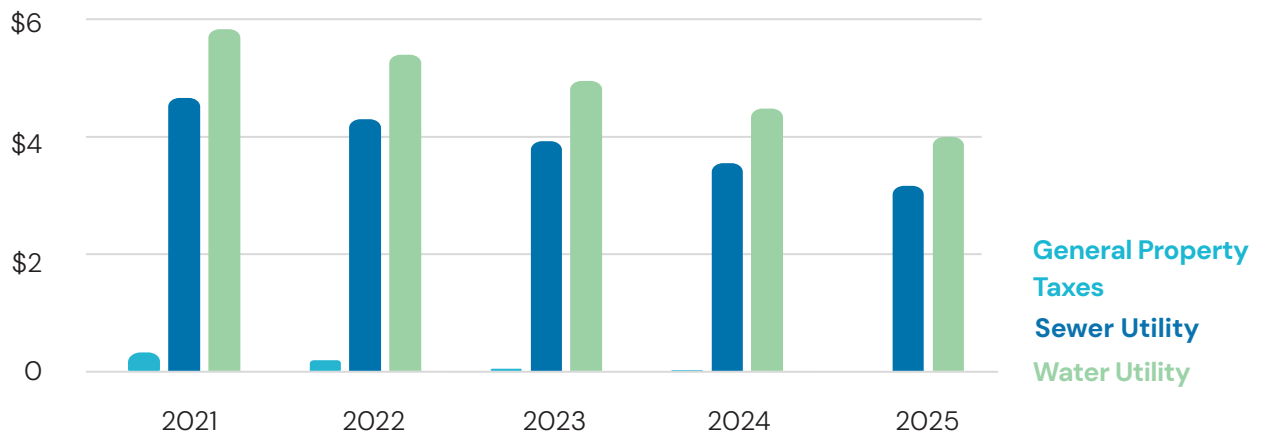
Long Term Debt Per Capita

Millions



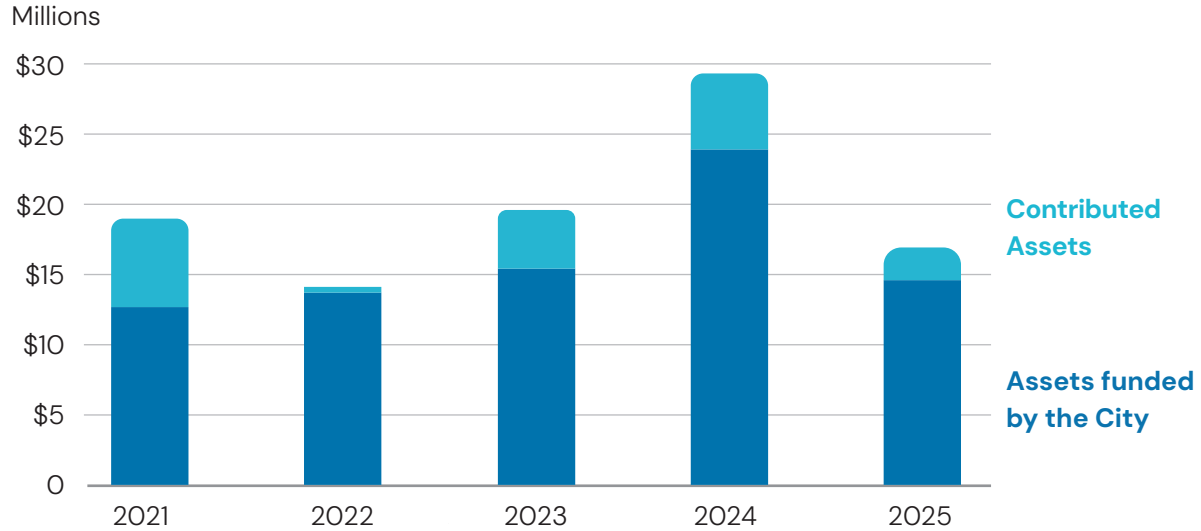
Debt Supported by Taxation and Utilities

Millions

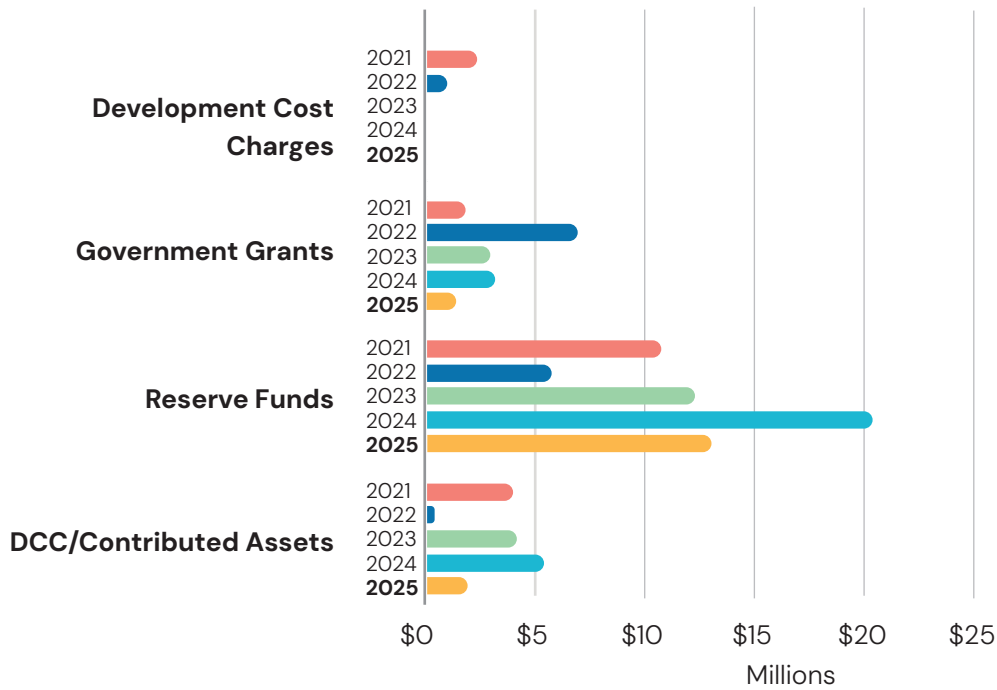


Tangible Capital Assets

Total Tangible Capital Asset Acquisition

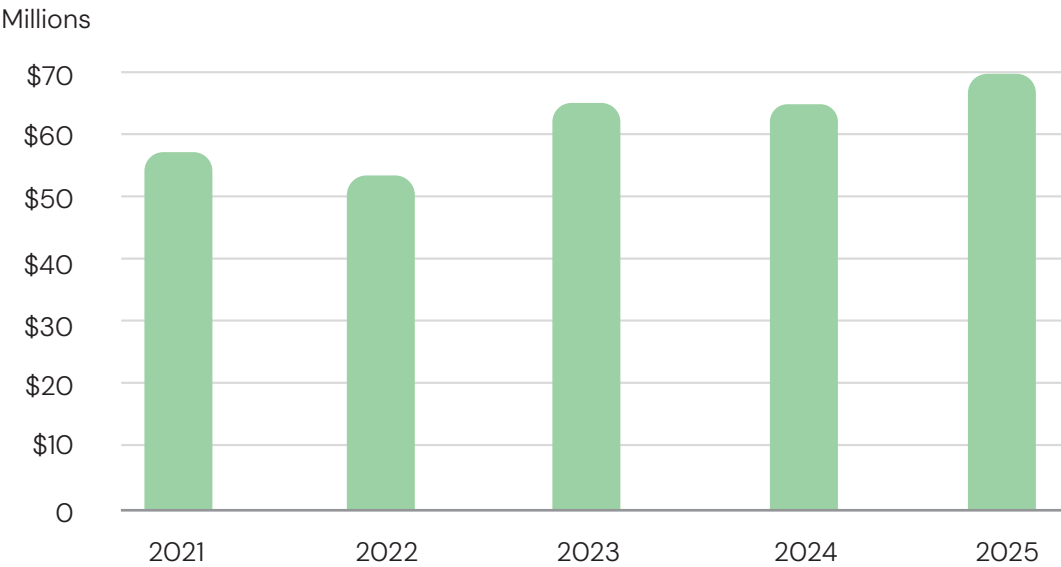


Funding Sources for Capital Acquisitions



Net Financial Assets

Net Financial Assets



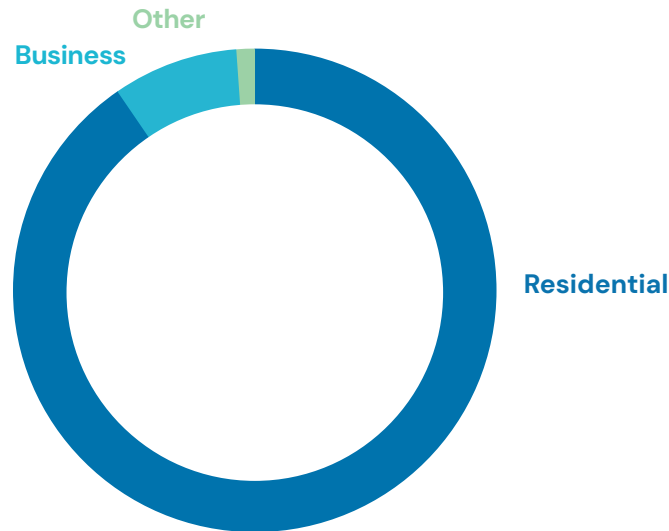
Taxation and Assessment

Assessment by Property Class

Expenses by Object	2021	2022	2023	2024	2025
Residential	\$6,461,844,099	\$8,646,880,744	\$9,745,168,830	\$9,864,319,373	\$10,030,853,408
Business	625,194,450	752,530,750	826,120,600	883,825,750	929,359,200
Utilities	32,694,000	34,303,600	36,591,500	38,420,000	40,617,000
Major Industry	462,900	876,300	927,500	974,500	3,069,600
Light Industry	28,270,200	37,561,800	45,938,800	47,787,700	50,163,600
Managed Forest	14,886,700	14,000,200	15,326,800	15,569,100	16,857,800
Recreational/NonProfit	13,230,500	15,092,800	15,975,600	15,533,900	22,274,700
Farm	204,806	192,180	122,426	135,970	135,970
Total	\$7,176,787,655	\$9,501,438,374	\$10,686,172,056	\$10,866,566,293	\$11,093,331,278
% Change	-35%	32%	12%	2%	2%

Taxation and Assessment

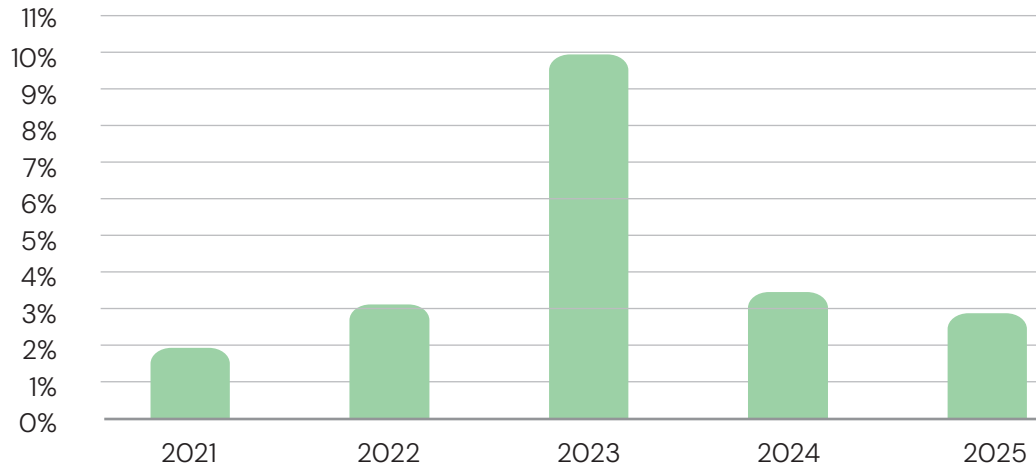
2025 Assessment by Property Class



Property Taxes Levied and Collected

Property Taxes Levied and Collected	2021	2022	2023	2024	2025
Municipal Taxes	\$34,625,075	\$36,319,547	\$40,313,811	\$41,869,080	\$41,019,973
Other Taxing Authorities	30,775,302	31,957,762	34,644,562	37,759,338	40,502,054
Municipal Utilities User Fees	12,661,562	13,903,752	14,397,402	15,313,181	16,133,662
Parcel Taxes	2,106,064	2,291,968	2,605,458	2,951,834	2,987,230
1% Utility Grants	516,549	511,952	553,648	540,627	543,015
Local Service Taxes	81,353	81,555	111,862	115,800	135,479
Business Improvement Areas	78,848	81,555	111,862	114,092	132,454
Total Current Taxes Levied	80,844,753	85,148,091	92,738,605	98,663,952	101,453,867
Current taxes outstanding at December 31	1,015,296	992,197	1,197,415	1,611,669	1,813,192
Current taxes collected	\$79,829,457	\$84,155,894	\$91,541,190	\$97,052,283	\$99,640,675
% of current taxes collected	98.7%	98.8%	98.7%	98.4%	98.2%

General Municipal Property Tax Increases



New Construction

Non-Market Assessment

Non-Market Assessment	2021	2022	2023	2024	2025
Residential	\$120,317,600	\$181,750,301	\$110,933,199	\$118,824,000	\$154,554,000
Utility	547,900	138,000	-	3,900	(25,300)
Major Industry	(76,600)	(1,683,000)	-	-	-
Light Industry	(1,262,300)	908,500	318,400	-	486,300
Business/Other	9,256,450	(4,005,600)	8,876,700	269,150	7,942,250
Managed Forest	(118,400)	(2,480,400)	1,176,900	(373,300)	(558,900)
Recreation/Non-Profit	544,300	666,100	(298,300)	(825,000)	5,994,800
Farm	(3,445)	(12,626)	(69,759)	-	-
Total	\$129,205,505	\$175,281,275	\$120,937,140	\$117,898,750	\$168,393,150

Revenues from Non-Market Change

Revenues from Non-Market Change	2021	2022	2023	2024	2025
Residential	\$474,829	\$566,539	\$341,580	\$379,917	\$507,510
Utility	19,132	4,771	-	138	(868)
Major Industry	(2,364)	(9,721)	-	-	-
Light Industry	(14,135)	8,119	2,578	-	3,889
Business/Other	107,160	(39,652)	89,054	2,622	76,303
Managed Forest	(2,143)	(41,952)	21,676	(6,864)	(10,505)
Recreation/Non-Profit	4,272	4,961	(2,268)	(6,360)	45,345
Farm	(21)	(78)	(475)	-	-
TOTAL	\$586,730	\$492,987	\$452,146	\$369,453	\$621,674

Principal Taxpayers

2025 Top Ten Municipal Taxpayers

Owner	Total Municipal Taxes
Capital Power Generation Services Inc	1,863,444.08
Discovery Harbour Holdings Ltd	652,684.64
Mariner Holdings Ltd	524,401.01
Broadstreet Properties Ltd (1067690 BC Ltd.)	489,852.89
Raven Forest Products Ltd	370,698.86
A B Edie Equities Inc.	319,815.89
Discovery Sound Investments Holdings Inc.	287,287.24
Broadstreet Properties Ltd	239,628.97
NTE Maple Holdings Ltd	216,688.70
Steve Marshall Motors Ltd.	208,465.00
Total	\$5,172,967.28

Permissive Tax Exemptions

Organization	Civic Address	% PTE Awarded	Exempt City Taxes
Health, Housing, and Community Services			
British Columbia Society for the Prevention of Cruelty to Animals	891 13TH AVE	100%	2,722.46
Campbell River Alano Club	301 10TH AVE	100%	4,782.57
Campbell River and District Food Bank Society	1393 MARWALK CRES	100%	5,591.02
Campbell River and North Island Transition Society	608 ALDER ST	100%	2,334.03
Campbell River and North Island Transition Society	1116 DOGWOOD ST	100%	1,716.28
Campbell River Child Care Society	1048 HEMLOCK ST	100%	1,083.88
Campbell River Child Care Society	394 LEISHMAN RD	100%	3,406.24
Campbell River Dragon Boat Society	1468 IRONWOOD ST	100%	9,097.59
Campbell River Eagles Hall	1999 14TH AVE	85%	12,046.73
Campbell River Family Services Society	427 10TH AVE	100%	6,370.26
Campbell River Head Injury Support Society	591 9TH AVE	100%	5,434.46
Campbell River Head Injury Support Society	1710 16TH AVE	100%	7,014.88
Campbell River Head Injury Support Society	1720 16TH AVE	100%	7,014.88
Campbell River Hospice Society	440 EVERGREEN RD	100%	9,282.66
Canadian Red Cross Society	520 2ND AVE	100%	2,523.75
Communitas Supportive Care Society	1423 16TH AVE	100%	7,626.78
Communitas Supportive Care Society	59 COLORADO DR	100%	2,138.99
Communitas Supportive Care Society	150 COLORADO DR	100%	2,052.67
Communitas Supportive Care Society	2575 MILFORD RD	100%	1,876.82
Discovery Harbour Authority	2375 SPIT RD	70%	13,859.70
Discovery Masonic Lodge / Campbell River Shrine Club	2905 ISLAND HWY	70%	5,319.42

Organization	Civic Address	% PTE Awarded	Exempt City Taxes
Governing Council of the Salvation Army	1381 CEDAR ST	100%	8,571.60
Habitat for Humanity Vancouver Island North Society	1725 WILLOW ST	100%	16,656.19
Habitat for Humanity Vancouver Island North Society	461 HILCHEY RD	100%	2,104.46
The John Howard Society of North Island	980 ALDER ST	100%	9,886.57
The John Howard Society of North Island	140 10TH AVE	100%	20,854.32
The John Howard Society of North Island	91 DOGWOOD ST	100%	2,698.52
John Perkins Memorial Housing Society (Royal Canadian Legion)	931 14TH AVE	100%	28,273.72
Navy League of Canada	931 13TH AVE	100%	5,271.73
North Island Employment Foundation Society	920 ALDER ST	100%	25,909.62
North Island Supportive Recovery Society	647 BIRCH ST	100%	1,630.62
Opportunities Career Services Society	300 ST. ANN'S RD	100%	3,798.78
Rivercity Inclusion	301 DOGWOOD ST	100%	13,295.73
Rivercity Inclusion	435 JESMAR PL	100%	2,362.80
Rivercity Inclusion	1065 GREENWOOD ST	100%	2,222.12
Rivercity Inclusion	1185 GREENWOOD ST	100%	2,582.20
Rivercity Inclusion	1153 GREENWOOD ST	100%	5,912.46
Rivercity Inclusion	1261 SHELLBOURNE BLVD	100%	1,739.33
Rivercity Inclusion	1841 ISLAND HWY	100%	3,282.54
Rivercity Inclusion	1851 ISLAND HWY	100%	2,909.48
Rivercity Inclusion	1180 IRONWOOD ST	100%	4,037.50
Rivercity Inclusion	1180 IRONWOOD ST	100%	4,037.50
Royal Canadian Legion	301 11TH AVE	85%	5,296.30
St. John Ambulance	1433 16TH AVE	100%	6,214.41
Total Change Ministries	1691 ISLAND HWY	100%	622.42

Organization	Civic Address	% PTE Awarded	Exempt City Taxes
Upper Island Counselling Services Society	621 11TH AVE	85%	1,556.53
Willow Point Lions Club Society	2165 ISLAND HWY S	85%	4,811.79
Willow Point Supportive Living Society	142 LARWOOD RD	100%	1,116.82
Willow Point Supportive Living Society	142 LARWOOD RD	100%	1,116.82
Willow Point Supportive Living Society	142 LARWOOD RD	100%	23,493.76
Willow Point Supportive Living Society	142 LARWOOD RD	100%	5,591.02
Willow Point Supportive Living Society	142 LARWOOD RD	100%	1,074.61
Willow Point Supportive Living Society	142 LARWOOD RD	100%	1,074.61
Willow Point Supportive Living Society	142 LARWOOD RD	100%	1,074.61
Willow Point Supportive Living Society	142 LARWOOD RD	100%	1,116.82
Willow Point Supportive Living Society	142 LARWOOD RD	100%	1,116.82
Willow Point Supportive Living Society	142 LARWOOD RD	100%	1,116.82
Willow Point Supportive Living Society	142 LARWOOD RD	100%	1,074.61
Total Health, Housing, and Community Services			\$338,802.63
Culture and Recreation			
Association Francophone De Campbell River	891 13TH AVE	100%	2,722.46
Campbell River Curling Club	260 CEDAR ST	85%	16,646.45
Campbell River Eagles Water Ski Club	MCIVOR LAKE PARK	85%	590.5
Campbell River Fish and Wildlife Association	2641 CAMPBELL RIVER RD	85%	4,072.91
Campbell River Gun Club Society	2600 QUINSAM RD	100%	2,499.00
Campbell River Gymnastics Association	1394 MARWALK CRES	100%	6,526.11
Campbell River Tyee Judo Club	450 MERECROFT RD	100%	1,065.69
Campbell River Minor Hockey Association	225 DOGWOOD ST S	100%	222.08
Campbell River Motocross Association	7021 GOLD RIVER HWY	85%	5,649.47

Organization	Civic Address	% PTE Awarded	Exempt City Taxes
Campbell River Skating Club	225 DOGWOOD ST S	100%	82.79
Campbell River Wado Karate Club	450 MERECROFT RD	85%	949.54
Campbell River Youth Soccer Association	450 MERECROFT RD	100%	758.86
Nature Trust of BC	3200 WILLOW CREEK RD	100%	8,719.23
RiverCity Players Society	1080 HEMLOCK ST	100%	5,668.95
Tyee Club of British Columbia	2951 SPIT RD	100%	690.94
Tyee Club of British Columbia	3000 SPIT RD	100%	690.94
Total Culture and Recreation			\$57,555.92
Property Used for City Purposes			
Campbell River & District Museum and Archives Society (Haig-Brown)	2250 CAMPBELL RIVER RD	100%	9,376.12
Campbell River & District Museum and Archives Society (Museum)	470 ISLAND HWY	100%	72,011.22
Campbell River Community Arts Council	2131 ISLAND HWY S	100%	9,130.80
Campbellton Neighbourhood Association (Community Garden)	1721 15TH AVE	100%	2,483.82
Campbellton Neighbourhood Association (Community Garden)	1741 15TH AVE	100%	2,479.92
Campbell River Public Art Gallery	1235 SHOPPERS ROW	100%	5,668.95
Campbell River Search and Rescue Society	261 LARWOOD RD	100%	3,819.23
Campbell River Senior's Society	1434 IRONWOOD ST	100%	1,029.99
Comox Valley Regional District	6700 ARGONAUT RD	100%	9,555.48
Discovery Coast Greenways Land Trust	2251 CAMPBELL RIVER RD	100%	16,783.17
Eagles Found Bicycle Program	900 ALDER ST	100%	1,235.09
Greenways Land Trust (Laughing Willow Community Garden)	1909 LAWSON GROVE	100%	2,484.51
Greenways Land Trust (Mountain View Community Garden)	600 CHARSTATE DR	100%	5,016.98
Campbell River Maritime Heritage Society	621 ISLAND HWY	100%	36,049.44

Organization	Civic Address	% PTE Awarded	Exempt City Taxes
Nature Conservancy of Canada	2485 ISLAND HWY	100%	12,234.02
Nature Trust of BC	1201 HOMEWOOD RD	100%	8,719.23
Nature Trust of BC	HOMEWOOD RD	100%	6,799.61
North Island 911 Corporation	DOGWOOD ST S	100%	2,657.20
Tidemark Theatre Society	1220 Shoppers Row	100%	15,974.35
Total Property Used for City Purposes			\$223,509.13
Churches and Places of Worship			
Anglican Synod Diocese of BC (St. Peter's Anglican Church)	228 DOGWOOD ST S	100%	9,195.66
Bethany Evangelical Lutheran Church	201 BIRCH ST	100%	2,837.03
Bishop of Victoria (St. Patrick's Parish)	34 ALDER ST S	100%	14,516.63
Campbell River Church of Christ	226 HILCHEY RD	100%	3,843.09
Campbell River Church of the Way	451 7TH AVE	100%	2,002.88
Campbell River Vineyard Christian Fellowship	2215 CAMPBELL RIVER RD	100%	2,532.51
Church of Jesus Christ of Latter-Day Saints in Canada	460 GOODWIN RD	70%	3,908.62
Foursquare Gospel Church of Canada	403 5TH AVE	100%	2,012.13
Foursquare Gospel Church of Canada	422 COLWYN ST	100%	3,045.18
Foursquare Gospel Church of Canada	415 5TH AVE	100%	831.3
Governing Council of Salvation Army in Canada	291 MCLEAN ST	90%	2,730.64
Guru Nanak Sikh Society	735 PINECREST RD	70%	3,370.51
Pentecostal Assemblies of Canada (Christian Life Fellowship)	445 MERECROFT RD	100%	4,776.69
Seventh Day Adventist Church	300 THULIN ST	100%	3,012.80
Trinity Presbyterian Church	145 SIMMS RD	100%	3,896.29
Trustees of Rockland Congregation of Jehovah's Witnesses	1935 EVERGREEN RD	70%	2,477.77
Campbell River United Church	415 PINECREST RD	100%	4,010.38
Total Churches and Places of Worship			69,000.11
Total Municipal Property Taxes Exempt			\$688,867.79

City Grants

Organization	Grant
BC Salmon Farmers Association	-
Campbell River & District Public Art Gallery (Operations)	80,000
Campbell River & District Chamber of Commerce	-
Campbell River Arts Council (Banners)	6,000
Campbell River Arts Council (Operations)	29,000
Campbell River Celtic Arts (CR Pipe Band)	3,100
Campbell River Citizens On Patrol	5,000
Campbell River Farmers Market	2,500
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	9,500
Discovery Coast Greenways Land Trust	37,500
Island North Film Commission	50,000
Museum At Campbell River (Haig Brown House Operations)	51,000
Museum At Campbell River (Museum Operations)	246,500
North Island Cruisers	5,000
Recreation and Culture Facility Grants	15,000
Tidemark Theatre Society (Operations)	207,500
Total Grants:	\$780,600