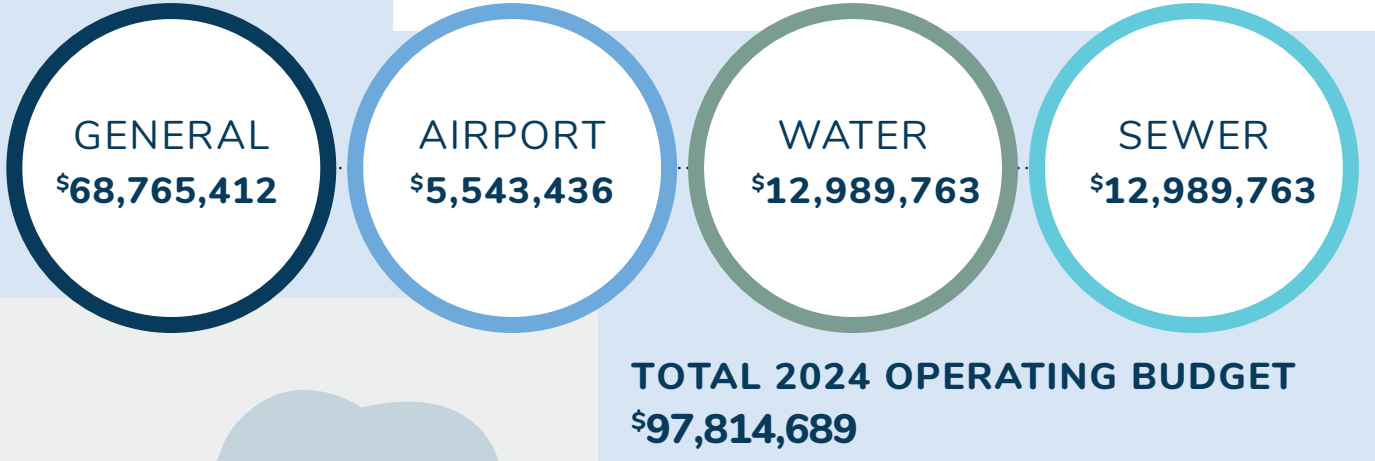




**2024 - 2033
Draft Financial
Plan and
Funding**

2024 By Numbers

BUDGET BY FUND



2024 INVESTMENT
IN INFRASTRUCTURE
1.00%



NUMBER OF OPERATING
PROJECTS IN 2024

79

TOTAL 10-YEAR OPERATING
PROJECTS BUDGET

\$15,168,577

NUMBER OF CAPITAL
PROJECTS IN 2024

170

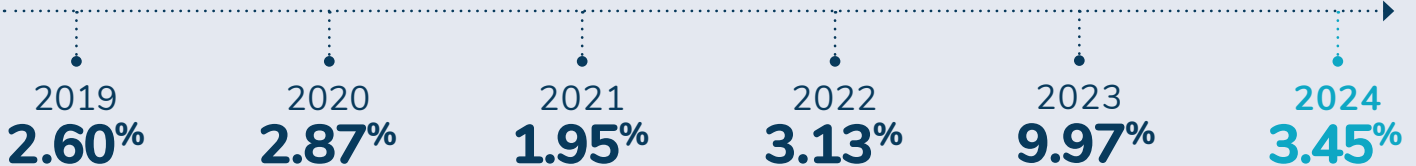
TOTAL 10-YEAR CAPITAL
PROJECTS BUDGET

\$194,995,860

NEW ONGOING SERVICES

\$1,623,057

PAST TAX INCREASES



2024 By Numbers



FLEXIBLE FUNDING FOR COUNCIL PRIORITIES

\$150,000

STRATEGIC COMMUNITY INITIATIVES FROM GAMING FUNDS

\$600,000

STRATEGIC COMMUNITY BETTERMENTS & 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 (0.24%)

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

Increase to Wages and Benefits	3.76%
RCMP Contracted Services Increase	1.02%
Increase to Transit Contract	0.30%
Miscellaneous Other Increases (Animal Control, Contractual Agreements, Licensing, etc).	0.80%
Increase in Investment Income	(1.31%)
Increase in Fee Revenue	(1.19%)
Increase in net Airport Revenues	(0.76%)
Updated Cost Allocations	(0.46%)
Transition of Storm from to Self-Funded Program	(0.89%)
Other Cost Saving Measures	(1.01%)
Other Misc Changes	(0.50%)
Proposed Base Increase	(0.24%)

Non-Market Change \$475,000

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

Included in NMC are new revenues from downtown properties that participate in the City's Downtown Revitalization Exemption Program (DTRE). These properties have had a tax-exempt status for up to 5 years after development. Once the exemption expires, the new tax revenues form part of NMC. In 2024 one

exemption granted for 1241 Dogwood St. has expired which is expected to generate an additional \$7,500 of taxation revenues.

Investment in Capital Infrastructure 1.00%

The City's Financial Stability & Resiliency Policy provides for an annual tax increase of 0.5 - 1.0 per cent to support the City's investment in infrastructure and renewal of critical assets. Since 2016, the City has taxed 0.66% 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. Staff are proposing a modest increase to 1% in order to position the City for future funding of replacement and renewal of City infrastructure. Without ongoing renewal of these critical infrastructure assets, the City will be unable to continue uninterrupted delivery of services to the community. Funds from this tax parameter are flowed through the City's reserve funds and into the capital program to ensure that they are being used in the areas needed most.

Capital Plan (0.17%)

The City's capital plan outlines all the capital works planned for the next ten years. Capital works are projects that produce an asset that will provide benefit to the community for many years into the future. When new capital projects are completed they often come with an annual cost to operate. These operational costs could be labour to operate the asset, or an annual repair/maintenance budget. These identified operating costs of capital 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 2024 include the following:

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

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

Operating Projects

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

Major projects for 2024 include the following:

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

New/Enhanced Ongoing Service Levels 2.52%

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

The City's Financial Stability and Resiliency Program calls for new service levels to be funded by Non-Market Change (NMC – see above for an outline of NMC), where any exists, and an up to 0.5 per cent tax increase to the base operating budget. Current year's service level increases focus on supporting Council's organizational capacity priority to provide critical support to assist departments on fulfilling strategic priorities and respond to community safety and protection enhancement needs, which have traditionally been under resourced. Given the ongoing focus on community safety, specifically in the downtown, the 2024 proposed new/enhanced ongoing service levels includes a 2.52% tax increase to support many needed initiatives.

Of the total new ongoing services of 2.52%, 2.46% of these services relate directly to community safety initiatives and include the following:

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

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

- **GIS Analyst (\$91,000)**
- **HR & Safety Coordinator (\$111,000)**
- **Enhanced Strategic Communications and Public Engagement Support (\$95,000)**
- **Strategic Projects Coordinator (\$73,000)**
- **Engagement Platform (\$23,000)**
- **Downtown Safety Office Operating (\$38,400)**
- **Trail Maintenance (\$11,000)**
- **General Inflation (\$100,000)**
- **Utilities Inflation (\$85,000)**

City of Campbell River Budget Summary

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
Revenue					
Fees & Charges	(24,660,191)	(25,140,193)	(26,877,257)	(1,737,063)	6.9%
Investment Income	(2,369,511)	(1,528,082)	(3,331,693)	(1,803,611)	118.0%
Other Revenue	(5,510,027)	(4,223,869)	(4,370,790)	(146,920)	3.5%
Sales of Goods & Services	(2,749,802)	(3,179,045)	(4,001,406)	(822,361)	25.9%
Tax Revenue	(40,334,949)	(44,856,644)	(46,745,352)	(1,888,707)	4.2%
Transfers from own funds	(21,993,073)	(13,064,956)	(12,488,191)	576,765	-4.4%
Revenue Total	(97,617,553)	(91,992,790)	(97,814,688)	(5,821,898)	6.3%
Expense					
Amortization Expense	11,368,854	11,367,654	11,368,855	1,201	0.0%
Contracted Services	16,588,457	19,304,562	20,193,606	889,045	4.6%
Debt Servicing	1,238,616	1,192,807	1,076,933	(115,874)	-9.7%
Insurance	637,354	666,426	932,142	265,716	39.9%
Other Operating Expenses	15,608,911	8,910,700	10,732,051	1,821,351	20.4%
Transfers from own funds	11,044,016	16,813,133	18,008,590	1,195,457	7.1%
Utilities	2,231,827	2,860,344	3,021,794	161,450	5.6%
Wages & Benefits	27,947,482	30,877,164	32,480,717	1,603,553	5.2%
Expense Total	86,665,516	91,992,790	97,814,688	5,821,898	6.3%
Grand Total	(10,952,037)	-	-	-	0.0%

City of Campbell River

Increase in Development Services Revenues	(174,000)
Increase in Airport Fees Revenues	(90,000)
Increase in Water User Fees	(325,000)
Increase in Liquid Waste Fees	(285,000)
Increase in Solid Waste User Fees	(275,000)
Increase in Recreation and Culture User Fees	(134,000)
Increase in Other Miscellaneous Fees	(189,000)
Increase in Dispatch Contract Revenues	(318,000)
Increase in Investment Income	(1,803,611)
Increase in Airport Revenues from Fuel Sales	(756,600)
Increase in Tax Revenue	(1,888,707)
Net Transfers From Reserves to Fund Projects	1,772,221
Increase in RCMP Contracted Services	564,000
Increase in General Contracted Services	300,000
Decrease in Debt Servicing Costs	(115,874)
Increase in Jet Fuel Inventory Costs	502,000
Proposed New Ongoing Service Levels	1,017,000
Increase in Utilities	161,450
Increase in Wages & Benefits	1,603,553
Other Costs (Fuel, Supplies, Training, Software Licences, Etc.)	434,568
Overall Segment Variance	(0)
VARIANCE %	0.0%

Governance Budget Summary

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

SEGMENT VARIANCE

GOVERNANCE

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

MAYOR & COUNCIL

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

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

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.

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

Financial Services Budget Summary

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

SEGMENT VARIANCE

FINANCIAL SERVICES

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

DIRECTOR OF FINANCE

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

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

FINANCE

The department oversees a \$97 million annual operating budget and the \$70 million annual capital budget for numerous capital projects. A key function of the department is regular financial reporting, which aids in decision making and managing the City's finances according to budget. Financial reporting generated from the department includes monthly reporting to management, quarterly reporting to Council, and annual reporting to statutory authorities.

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
310 - FINANCE					
Expense					
Contracted Services	90,689	71,770	80,770	9,000	12.5%
Other Operating Expenses	90,006	94,230	84,480	(9,750)	-10.3%
Utilities	3,273	1,279	1,279	-	0.0%
Wages & Benefits	1,025,220	1,139,970	1,122,016	(17,954)	-1.6%
Expense Total	1,209,188	1,307,249	1,288,545	(18,704)	-1.4%
Total	1,209,188	1,307,249	1,288,545	(18,704)	-1.4%

RISK MANAGEMENT

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

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
330 - RISK MANAGEMENT					
Revenue					
Investment Income	(11,363)	(16,082)	(16,243)	(161)	1.0%
Revenue Total	(11,363)	(16,082)	(16,243)	(161)	1.0%
Expense					
Insurance	229,465	230,000	236,500	6,500	2.8%
Other Operating Expenses	142,411	103,940	103,940	-	0.0%
Expense Total	371,876	333,940	340,440	6,500	1.9%
Total	360,513	317,858	324,197	6,339	2.0%

SUPPLY MANAGEMENT

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

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

Corporate Services Budget Summary

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

SEGMENT VARIANCE

CORPORATE SERVICES

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

DIRECTOR OF CORPORATE SERVICES

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

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

COMMUNICATIONS

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

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

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

HUMAN RESOURCES

The Human Resources (HR) Department is responsible for delivering a wide range of core services to the organization including: managing the employee life cycle for approximately +275 employees, beginning with recruiting and onboarding; ensuring consistent application of the City’s collective agreements with CUPE Local 401 and IAFF Local 1668 and managing associated issues resolution and collective bargaining; advancing employee safety and health programs and procedures; managing compensation and benefits programs; guiding workforce planning and talent management; and promoting and advancing employee learning and development. HR staff are professional experts in a diversity of areas and focus on maintaining a positive experience for City employees by providing timely and efficient service.

The HR Department acts as a strategic partner within the organization by developing forward thinking initiatives in the areas of talent acquisition, talent development and growth, workplace culture and employee health and safety.

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

INFORMATION TECHNOLOGY

As the central technology provider for the City of Campbell River, the Information Technology (IT) Department provides services encompassing enterprise-wide municipal applications, technology infrastructure and integration, IT security, geographic information systems (GIS), and local network and cloud strategic support. The IT team serves as technical consultants and provides desktop, network, application, and systems management services for all City departments.

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

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

LEGISLATIVE SERVICES

The Legislative Services Department includes the office of the Corporate Officer and provides a primary communications link between City Council, staff, and the community. Responsibilities include: preparing agendas, minutes and action tracking reports for Council and Committee meetings; providing administrative support to Council and its Committees; managing corporate and official records, including bylaws and policies; fulfilling the role of corporate privacy officer and processing Freedom of Information requests; conducting local government elections; providing City Hall reception and switchboard services; administration of City correspondence; acting as the official signatory of the City; and providing legislative guidance and direction.

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

PROPERTY MANAGEMENT

The Property Management Department maintains land inventory and land reserve funds through strategic acquisition and disposition of land for maximum benefit to the community, now and in the future. Responsibilities include management of real estate assets and civic properties includes leases; operating agreements; purchase and sale negotiations; rights-of-way; easements; acquisitions/disposal of real property; and issues arising from occupants of City-owned property and property issues related to City capital projects.

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

Development Services Budget Summary

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

SEGMENT VARIANCE

DEVELOPMENT SERVICES

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

DIRECTOR OF DEVELOPMENT SERVICES

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

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

DEVELOPMENT SERVICES

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

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

Community Safety Budget Summary

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

SEGMENT VARIANCE

COMMUNITY SAFETY

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

DIRECTOR 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.

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

BYLAW ENFORCEMENT

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

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

ANIMAL CONTROL

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

FIRE SERVICES

City of Campbell River fire services are delivered to the citizens and visitors of Campbell River, including three First Nation communities and a portion of Area D of the Strathcona Regional District south of Campbell River, from two fire stations. Fire protection services are maintained 24 hours a day by 26 career firefighters, 47 paid-on-call (POC) firefighters, one fire mechanic and one fire prevention officer.

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

E-911

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

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

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

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

RCMP MUNICIPAL SUPPORT

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

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

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

VICTIM SERVICES

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

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

RCMP

The City funds 49 RCMP Members in the Campbell River Detachment. The RCMP, through policing and protective services initiatives, address crimes related to substance abuse, property, and traffic law enforcement, as well as crime reduction strategies.

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

Operations Budget Summary

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

SEGMENT VARIANCE

OPERATIONS

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

DIRECTOR OF OPERATIONS

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.

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

FLEET

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

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

STORES

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

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

FACILITIES

The department is responsible for maintenance and repair of more than 300,000 square feet of a 30-plus mixed-use office, recreational, operational, cultural and residential portfolio with a total replacement value of approximately \$200 million. The department also supports non-profit tenants in City-owned facilities and manages corporate security initiatives, including the City's networked video surveillance system and access control. Station one dispatch at the Dogwood Operations Centre, the City's primary operations reporting line, handles approximately 5,500 requests for service annually while also providing radio dispatch and other support functions for the City's Operations Division.

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

ROADS

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

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

PARKS

This department is responsible for cemetery operations and day-to-day management of 337 acres of parks, sports fields, trails, public open spaces, urban forests and playgrounds. Parks facilities at the Splashpark, Skatepark, Spirit Square, and Sybil Andrews Cottage, alongside tennis courts, soccer fields, pickleball courts, baseball facilities, the bike park and sand volleyball courts, are maintained by the parks team. Two cemeteries and 76 active parks require turf, irrigation, and horticulture maintenance. The department also maintains oceanfront and McIvor Lake boat ramps, 240 garbage receptacles and 24 outdoor washrooms. The Parks Department implements improvements following the Strategic Parks Plan and carries out Parks Parcel Tax projects.

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

CEMETERIES

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

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

CAPITAL PROJECTS

This department focuses on the consistent delivery of all of the major capital projects approved for design and/or construction in the City's long range Capital Plan. Services provided by the department align with the key phases of project delivery, evolving from a support role early in the project life cycle and transitioning into to the lead role when the project enters detailed design and construction which is followed by support during the maintenance period. The projects and infrastructure delivered by this department directly addresses the City's infrastructure gap identified within our Capital Plans to support the City's asset management strategy. To that end, Capital Projects is leading the implementation of the new Operations Management System (OMS) in 2024. This corporate-wide implementation incorporates infrastructure assets data into the decision-making process for our 10-year Capital Plan.

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

Utilities Budget Summary

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

SEGMENT VARIANCE

UTILITIES

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

LIQUID WASTE

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

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

STORM DRAINS

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

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

WATER

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

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

Community Planning and Livability Budget Summary

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

SEGMENT VARIANCE

COMMUNITY PLANNING AND LIVABILITY

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

DIRECTOR OF COMMUNITY PLANNING AND LIVABILITY

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

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

LONG RANGE PLANNING AND SUSTAINABILITY

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

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

RECREATION & CULTURE

This department provides quality recreation and culture services for people of all ages, stages, and abilities, and helps make Campbell River an incredible place to live, play and grow. The Sportsplex houses a double gymnasium, squash and racquetball courts, a fitness centre, change rooms and showers, multipurpose rooms, and a commercial kitchen that supports programming and facility rentals. At Willow Point Park, where the Sportsplex is located, there are ball diamonds, outdoor volleyball courts, tennis courts, a BMX track, a soccer pitch, a skateboard park, a disc golf course, a play park and a splash park. The Community Centre houses a double gymnasium, craft room, commercial kitchen, multi-purpose rooms, Family Place preschool, and change rooms and showers. Rotary Club Fieldhouse is a stand-alone facility with a multi-purpose room, kitchen, deck, changerooms and public washrooms. Surrounding the facility, in Robron Park, is an artificial turf, box lacrosse, soccer pitch and tennis courts.

The Centennial Outdoor Pool operates in the summer months and has a 6-lane 25-meter pool, slide, wading pool, change house and concession. Facilities, parks, and outdoor spaces are managed, programmed, and scheduled by the City Recreation and Culture Department. The Facility Services team provides custodial services for all recreation facilities, City Hall, the Enterprise Centre, Norm Wood Environmental Centre, and the Airport. These facilities attract visitors from Campbell River and all over the island.

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

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

SOLID WASTE

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

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

PUBLIC TRANSIT

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

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

Economic Development, Indigenous Relations & Airport Budget Summary

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
ECONOMIC DEVELOPMENT, INDIGENOUS RELATIONS, & AIRPORT					
Revenue					
Fees & Charges	(489,245)	(635,500)	(714,500)	(79,000)	12.4%
Investment Income	(18,370)	(14,000)	(22,000)	(8,000)	57.1%
Other Revenue	(1,208,092)	(870,900)	(1,001,200)	(130,300)	15.0%
Sales of Goods & Services	(2,563,424)	(3,024,100)	(3,791,700)	(767,600)	25.4%
Revenue Total	(4,279,131)	(4,544,500)	(5,529,400)	(984,900)	21.7%
Expense					
Contracted Services	1,154,028	978,850	1,006,050	27,200	2.8%
Insurance	26,381	38,010	64,011	26,001	68.4%
Other Operating Expenses	2,778,743	2,985,171	3,617,292	632,121	21.2%
Utilities	78,778	84,429	87,068	2,639	3.1%
Wages & Benefits	1,140,630	1,200,012	1,261,773	61,761	5.1%
Expense Total	5,178,560	5,286,472	6,036,194	749,722	14.2%
Grand Total	899,429	741,972	506,794	(235,178)	-31.7%

SEGMENT VARIANCE

ECONOMIC DEVELOPMENT, INDIGENOUS RELATIONS, & AIRPORT

Increase in Airport Revenues from Fees and Fuel Sales	(846,600)
Increase in Investment Income	(8,000)
Increase in Municipal Regional District Tax Revenues	(130,300)
Increase in Contracted Services	27,200
Increase in Insurance Premiums	26,001
Increase in Jet Fuel Inventory Costs	502,000
Increase in Cost Allocation	120,000
Increase in Wages & Benefits	61,761
Other Miscellaneous	12,760
Overall Segment Variance	(235,178)
VARIANCE %	-31.7%

ECONOMIC DEVELOPMENT

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 oversees area tourism.

This department aligns with Council's mandate to support the economic health of Campbell River by encouraging local investment and innovative entrepreneurship while helping the city grow to meet the demands of the global marketplace.

The department oversees several initiatives and collaborates with organizations and community partners to meet annual goals within Economic Development's strategic framework. This framework encompasses business retention and expansion, investor readiness, collaboration, opportunities, and communication. Departmental activities revolve around Economic Development's commitment to cultivating a flourishing, sustainable local economy.

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
112 - ECONOMIC DEVELOPMENT					
Revenue					
Other Revenue	(696,846)	(475,000)	(575,000)	(100,000)	21.1%
Revenue Total	(696,846)	(475,000)	(575,000)	(100,000)	21.1%
Expense					
Contracted Services	995,415	871,750	898,950	27,200	3.1%
Other Operating Expenses	34,832	24,350	32,150	7,800	32.0%
Utilities	3,322	1,200	1,200	-	0.0%
Wages & Benefits	319,751	354,112	372,979	18,867	5.3%
Expense Total	1,353,320	1,251,412	1,305,279	53,867	4.3%
Total	656,474	776,412	730,279	(46,133)	-5.9%

AIRPORT

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

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

Fiscal Services Budget Summary

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

SEGMENT VARIANCE

FISCAL SERVICES

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

FISCAL SERVICES

The Fiscal Service accounts are the City's catch all accounts where corporate revenues and expenses not attributed to day-to-day operations are accumulated. The Corporate Fiscal accounts include: Reserves, Fiscal Services, Water Fiscal Services, Liquid Waste Fiscal Services, Airport Fiscal Services, Debt and Taxation.

Revenues associated with the Fiscal Service accounts include transfers from Reserves (Amortization offset), investment income, taxation revenue, and miscellaneous fees and charges income.

Expenditures within the Fiscal Accounts are largely made up of amortization expenses and transfers to Reserves. Debt servicing costs associated with the City's long-term debt is also recorded within the Fiscal accounts.

RESERVES

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

FISCAL SERVICES

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

WATER FISCAL SERVICES

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

LIQUID WASTE FISCAL SERVICES

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

AIRPORT FISCAL SERVICES

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
719 - AIRPORT FISCAL SERVICES					
Revenue					
Transfers from own funds	(2,014,595)	(1,236,463)	(589,036)	647,427	-52.4%
Revenue Total	(2,014,595)	(1,236,463)	(589,036)	647,427	-52.4%
Expense					
Amortization Expense	640,521	640,521	640,521	-	0.0%
Transfers from own funds	984,344	226,000	172,000	(54,000)	-23.9%
Expense Total	1,624,865	866,521	812,521	(54,000)	-6.2%
Total	(389,730)	(369,942)	223,485	593,427	-160.4%

DEBT

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
385 - DEBT					
Revenue					
Investment Income	(55,319)	-	-	-	0.0%
Revenue Total	(55,319)	-	-	-	0.0%
Expense					
Debt Servicing	130,450	127,873	21,999	(105,874)	-82.8%
Expense Total	130,450	127,873	21,999	(105,874)	-82.8%
Total	75,131	127,873	21,999	(105,874)	-82.8%

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

WATER DEBT

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

TAXATION

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

CORPORATE FISCAL SERVICES

	2022 Actual	2023 Budget	2024 Budget	Variance (\$)	Variance (%)
316 - CORPORATE FISCAL SERVICES					
Revenue					
Fees & Charges	(843,876)	(359,731)	(399,300)	(39,569)	11.0%
Investment Income	(1,405,991)	(1,310,000)	(1,838,450)	(528,450)	40.3%
Other Revenue	(1,637,493)	(1,429,583)	(1,454,582)	(24,999)	1.7%
Tax Revenue	(300,021)	(400,000)	(400,000)	-	0.0%
Revenue Total	(4,187,381)	(3,499,314)	(4,092,332)	(593,018)	16.9%
Expense					
Contracted Services	289,153	60,200	51,400	(8,800)	-14.6%
Debt Servicing	51,179	10,000	-	(10,000)	-100.0%
Other Operating Expenses	4,497,538	(2,213,274)	(1,915,285)	297,989	-13.5%
Wages & Benefits	853,586	(14,149)	-	14,149	-100.0%
Expense Total	5,691,455	(2,157,223)	(1,863,885)	293,338	-13.6%
Total	1,504,074	(5,656,537)	(5,956,217)	(299,680)	5.3%