

**CORPORATION OF THE CITY OF COURTENAY
COUNCIL MEETING AGENDA**

DATE: April 13, 2015
PLACE: City Hall Council Chambers
TIME: 4:00 p.m.

1.00 ADOPTION OF MINUTES

1. Adopt April 7, 2015 Regular Council meeting minutes

2.00 INTRODUCTION OF LATE ITEMS

3.00 DELEGATIONS

Pg#

1. Cory Vanderhorst , CA – MNP Audit Presentation
2. Courtenay River Pedestrian/Cycling Bridge Steering Committee re: update on impending bridge plans
3. Ron Webber, City of Courtenay Centennial Committee update

4.00 STAFF REPORTS/PRESENTATIONS

Pg #

(a) CAO and Legislative Services

1. Paige Knapman, Occupational Health and Safety Officer re: Day of Mourning and NAOSH Week

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2. Cancellation of Council Meetings

(b) Community Services

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3. Assignment of Community Garden Agreement

(c) Development Services

(d) Engineering and Operations

(e) Financial Services

15

4. 2014 Audited Financial Statements

5.00 EXTERNAL REPORTS AND CORRESPONDENCE FOR INFORMATION

6.00 INTERNAL REPORTS AND CORRESPONDENCE FOR INFORMATION

57

1. Briefing Note: Courtenay Centennial Celebration Committee

61

2. Briefing Note: CVRD Proposed Contract Review of Regional Transit Service

81

3. Memorandum: Glacier View Lodge-Request to Waive DCC's

7.00 REPORTS/UPDATES FROM COUNCIL MEMBERS INCLUDING REPORTS FROM COMMITTEES

8.00 RESOLUTIONS OF COUNCIL

1. In Camera Meeting

That notice is hereby given that a Special In-Camera meeting closed to the public will be held April 13, 2015 at the conclusion of the Regular Council meeting pursuant to the following sub-sections of the *Community Charter*:

- 90 (1)(g) litigation or potential litigation affecting the municipality;
- 90 (1)(i) the receipt of advice that is subject to solicitor-client privilege, including communications necessary for that purpose.

9.00 UNFINISHED BUSINESS

From delegations to the April 7, 2015 regular Council Meeting:

83 1. BC Coalition of Child Care Advocates - \$10 A Day Child Care Plan

85 2. John Howard Society KidStart Funding Request

10.00 NOTICE OF MOTION

11.00 NEW BUSINESS

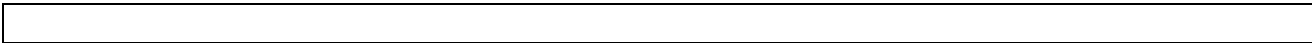
12.00 BYLAWS

For First, Second and Third Reading

88 1. "The 2015-2019 Financial Plan Bylaw No. 2814, 2015"

151 2. "Tax Rates Bylaw No. 2815, 2015"

13.00 ADJOURNMENT





THE CORPORATION OF THE CITY OF COURTENAY

STAFF REPORT

To: Council
From: Chief Administrative Officer
Subject: Cancellation of Meetings - 2015

File No.: 0570-01
Date: April 13, 2015

PURPOSE:

The purpose of this report is to consider the cancellation of meetings during the 2015 summer season.

CAO RECOMMENDATIONS:

That based on the April 13th, 2015 staff report "Cancellation of Meetings - 2015", Council approve OPTION 1 and cancel the following scheduled meetings:

- June 8th, 2015 Council meeting
- July 13th, 2015 Council meeting
- July 27th, 2015 Committee of the Whole meeting
- August 10th, 2015 Council meeting
- August 31st, 2015 Committee of the Whole meeting

Respectfully submitted,

David Allen, BES, CLGEM, SCLGM
Chief Administrative Officer

BACKGROUND:

In 2001, Council passed a resolution to reduce the number of Council meetings and Committee of the Whole meetings during the months of July and August. Since that time, this reduced schedule has been recommended and implemented annually, with no issues related to a reduction in City services identified to date.

DISCUSSION:

Under the current schedule, there are three Council meetings and one Committee of the Whole (COW) meeting per month, excepting July and August.

The FCM Annual Convention is being held June 5th to June 8th, 2015; therefore it is recommended that that the June 8th Council meeting be cancelled.

If approved, the revised schedule for July and August 2015 would be as follows:

- July 6th, 2015 – Council
- July 20th, 2015 – Council

- August 4th, 2015 – Council
- August 17th, 2015 – Council

The Council meeting schedule would return to normal on Tuesday September 8th, 2015. Council always has the option to call a special meeting if required.

FINANCIAL IMPLICATIONS:

There are no financial implications.

ADMINISTRATIVE IMPLICATIONS:

The reduced meeting schedule in July and August reduces staff time spent in preparing Council and Committee of the Whole reports, meeting agendas and minutes, and allows staff to focus more of their time on other strategic priorities and projects. It also allows for more effective coverage of staff and Council vacations, most of which are taken in the summer months.

The 2015 Corporate Workplan includes tracking senior staff time spent on preparing for and attending Council and COW meetings, a summary of which will be identified in future Workplan updates.

STRATEGIC PLAN REFERENCE:

None.

OFFICIAL COMMUNITY PLAN REFERENCE:

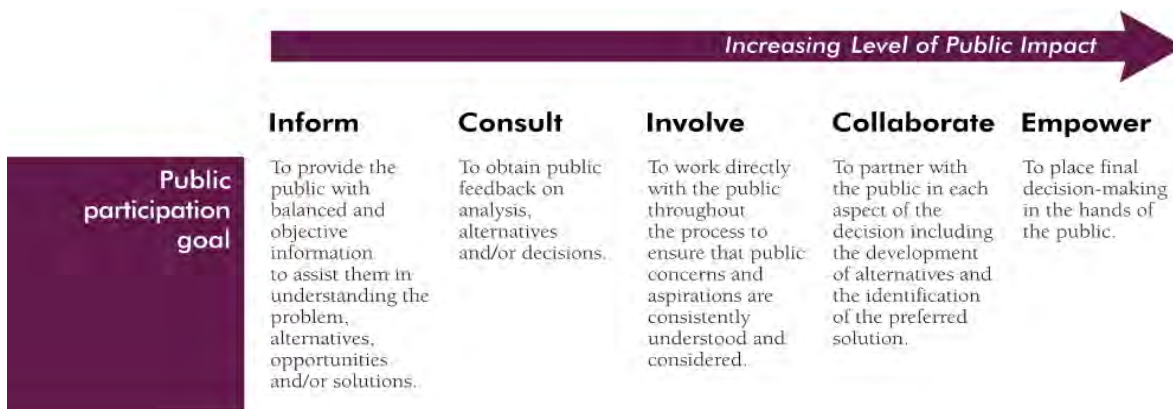
None.

REGIONAL GROWTH STRATEGY REFERENCE:

None.

CITIZEN/PUBLIC ENGAGEMENT:

Changes to the Council meeting schedule will be posted on the City’s website. The public participation level of “Inform” is recommended.



OPTIONS:

OPTION 1: Cancel the following meetings (Recommended):

- June 8th, 2015 Council meeting
- July 13th, 2015 Council meeting
- July 27th, 2015 Committee of the Whole meeting
- August 10th, 2015 Council meeting
- August 31st, 2015 Committee of the Whole meeting

OPTION 2: Cancel other meetings as Council so resolves.

OPTION 3: Maintain the current meeting schedule.

Prepared by:

A handwritten signature in black ink, appearing to read "John Ward", with a large, stylized initial "J" that loops around the start of the name.

John Ward, CMC
Director of Legislative Services



THE CORPORATION OF THE CITY OF COURTENAY

STAFF REPORT

To: Council
From: Chief Administrative Officer
Subject: Assignment of Community Garden Agreement

File No.: 6140-026-01
Date: April 13, 2015

PURPOSE:

The purpose of this report is for Council to assign a current agreement regarding the Community Gardens with Dawn to Dawn Action on Homeless Society to another local community non-profit organization named LUSH.

CAO RECOMMENDATIONS:

That based on the April 13, 2015 staff report "Assignment of Community Garden Agreement", Council approve Option 1 to assign the agreement for the community gardens to LUSH Valley Food Action Society.

Respectfully submitted,

David Allen, BES, CLGEM, SCLGM
Chief Administrative Officer

BACKGROUND:

In 2013, Council approved a resolution to enter into an agreement with Dawn to Dawn Action on Homelessness Society for purposes of operating a community garden on City property located on Harmston Avenue. The agreement was for a five year period ending November 30, 2018. The Dawn to Dawn Action on Homelessness Society has requested the agreement be assigned to LUSH Valley Food Action Society (LUSH). The agreement states, "...this agreement will not be assigned by the Society, without the prior written consent of the City (which consent may be withheld in the City's sole discretion).

DISCUSSION:

The Community Gardens have been operated by Dawn to Dawn Action on Homelessness Society since April 2012. The operation of the Gardens has been successful in terms of engaging the community and community members in urban food production, which could be used to feed the homeless and other persons facing poverty. However, the Society no longer feels their organization is best mandated to operate the gardens and has found an organization (LUSH) who's mandate is better suited for this initiative. LUSH has agreed to take on the operations of the community gardens.

FINANCIAL IMPLICATIONS:

City parks staff will provide water and garbage pickup services and will provide a port a potty on site. Some assistance with site cleanup will also be provided at the end of the growing season. \$5,000 has been allocated in the Parks Division operating budget to cover operating costs.

ADMINISTRATIVE IMPLICATIONS: (work plan, etc.)

The service provided by Parks staff for the community gardens will be inclusive in the overall annual parks maintenance plan. City staff spend approximately 40 hours on annual operations and maintenance for the community gardens.

STRATEGIC PLAN REFERENCE: None

OFFICIAL COMMUNITY PLAN REFERENCE:

Vision – Goal 16 Community Participation- develop a strong sense of community through social programming

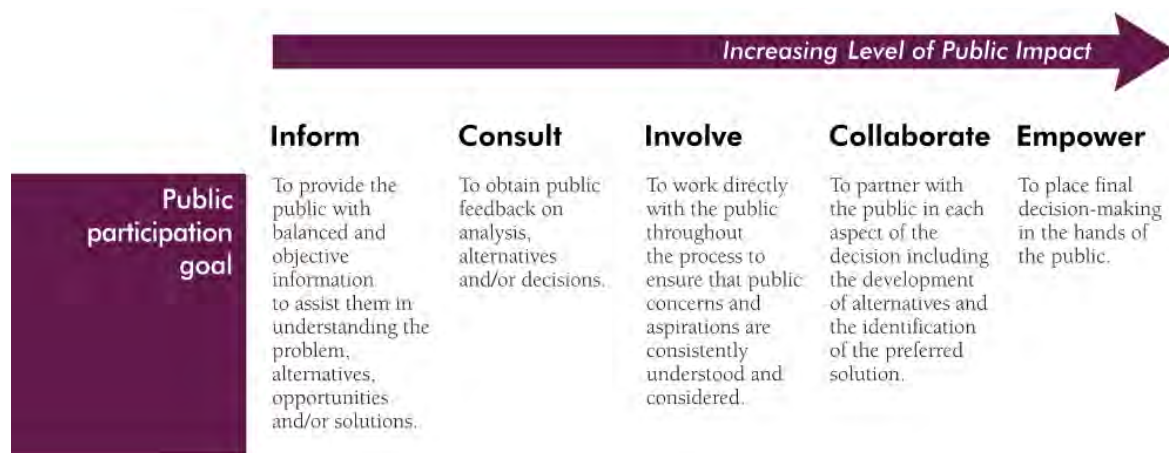
Strategy- work with social planning agencies and organizations and environmental groups.

REGIONAL GROWTH STRATEGY REFERENCE:

Goal 6: Food Systems- Support the development of a regional food security strategy. This would include a review of existing policies and agricultural opportunities such as urban gardening, community orchards and community supported agricultural programs

CITIZEN/PUBLIC ENGAGEMENT:

The City has collaborated with local community agencies in the development of the community gardens. This is based on level four of the IAP2 Spectrum of Public Participation adopted as an element of Sound Project Design for the Corporate Work Plan.




OPTIONS:

OPTION 1- That Council assigns the agreement for the community gardens to LUSH Valley Food Action Society

OPTION 2- That the agreement not be assigned to LUSH Valley Food Action Society

Prepared by:



Randy Wiwchar
Director of Community Services

Attachment

1. *Current agreement, correspondence from LUSH Valley food Action Society and Dawn to Dawn Action on Homelessness Society*

DAWN TO DAWN COMMUNITY GARDEN AGREEMENT

THIS AGREEMENT made as of the 1st day of December, 2013

BETWEEN:

THE CORPORATION OF THE CITY OF COURTENAY, a municipal corporation incorporated under the *Community Charter* and having an address of 830 Cliffe Avenue, Courtenay B.C.

(the "City")

OF THE FIRST PART

AND:

DAWN TO DAWN ACTION ON HOMELESSNESS SOCIETY, a registered society with an address of Unit 6C-821 Shamrock Place, Comox, B.C.

(the "Society")

OF THE SECOND PART

WHEREAS:

- A. The Society has constructed certain improvements on lands owned by the City including raised garden beds and a drip irrigation system as shown on the sketch attached hereto as Schedule "A" (the "Lands"); and
- B. The City has agreed to allow the Society to use the Lands with these improvements (the "Improvements") on the terms and conditions set out herein.

NOW THEREFORE in consideration of the mutual covenants contained herein and other good and valuable consideration (the receipt and sufficiency of which are hereby acknowledged by the parties), the parties agrees as follows:

USE OF LANDS AND IMPROVEMENTS

- 1. The City hereby grants the Society rights to use on a non-exclusive basis the Lands and the Improvements so long as they are being used for a community garden and other related activities (including garden demonstrations and educational events and community food and harvest gatherings) and for no other use (without the City's prior written consent which may be withheld in the City's sole discretion).
- 2. The Society will maintain the Lands and Improvements to the City's standards (to be established by mutual agreement between the Society and the City's Director of Community Services, it being understood that the Society will repair any damage, howsoever caused, including (without limitation) by acts of vandalism.
- 3. The Society will obtain the City's prior written consent before undertaking any further alterations to the Lands and the Improvements.

TERM, RENEWAL AND TERMINATION

4. The term of this Agreement is for a period of five years commencing on December 1, 2013 and terminating on November 30, 2018.
5. This Agreement may be terminated by the Society or the City upon giving to the other party 30 days notice of its intention to terminate, such notice to be given in writing on the last day of any month.
6. Upon expiration of the term, all improvements on the Lands must be removed by the Society. This requirement may be waived by the City if the Society receives approval from City Council to continue the use of the property in the future.

INDEMNIFICATION OF CITY

7. The Society agrees to indemnify and save the City harmless from and against any loss or damage suffered by the City as a result of an action brought against the City by any person in connection with any activities on the Lands. For certainty, the reference to the City in this and the previous sections refers, where the context so allows, to the City's Councillors, officers, employees, agents, contractors, subcontractors and others for whom it is responsible in law. The indemnities contained in this Agreement will survive the expiration or earlier termination of the Term.

LIABILITY INSURANCE

8. At its expense, the Society must provide and maintain throughout the Term:
 - (a) comprehensive general liability insurance to protect and indemnify itself and the City against claims for bodily injury, death, property damage, property loss, economic loss and other loss or damage occurring upon, in or about the Lands in an amount not less than TWO MILLION (\$2,000,000.00) DOLLARS per accident or occurrence or such greater amount as the City may stipulate from time to time; and
 - (b) property insurance against all risks, in a commercially prudent form, against loss or damage to any personal property located on the lands which insurance must be for replacement cost.

Those insurance policies must be in the standard form carried by the City, and approved through the City Representative. The policies must provide for 30 days notice to the City before cancellation and should a policy lapse or be cancelled, the City may, at the cost of the Society, place insurance as provided in this section.

CERTIFICATE OF INSURANCE

9. Upon the City’s written request from time to time, the Society must furnish the City with a certificate or certificates of insurance as evidence that the insurance required by this Part is in force, including any insurance renewal policy or policies. If the Society fails to secure or maintain insurance as required by this Agreement, then the City will have the right, but not the duty or obligation, to secure and maintain such insurance and the Society must pay the cost thereof to the City on demand.

NO ASSIGNMENT

10. This agreement will not be assigned by the Society without the prior written consent of the City (which consent may be withheld in the City’s sole discretion),

ENUREMENT

11. This agreement will enure to the benefit of and be binding upon the parties hereto and their respective heirs, executors and permitted assigns.

IN WITNESS WHEREOF the parties hereto have executed this agreement as of the date first above written.

THE CORPORATE SEAL OF THE)
CORPORATION OF THE CITY OF)
COURTENAY was hereto affixed in the)
presence of:)
)
)
)
)
)
_____)
Mayor)
)
_____)
Director of Legislative Services)

c/s

DAWN TO DAWN ACTION ON HOMELESSNESS)
SOCIETY by its authorized signatories:)
)
_____)
)
Richard Clarke, President)
_____)



Dawn to Dawn

ACTION ON HOMELESSNESS SOCIETY

Unit 6C - 821 Shamrock Place, Comox, BC Canada V9M 3P6

March 16, 2015

To City of Courtenay:

I am writing on behalf of the Board of Directors of Dawn to Dawn to request a transfer of the use agreement for the Community Garden at 6th and Harmston from ourselves to Lush Valley.

The Community Garden we started four years ago with much thanks to the City of Courtenay and Home Depot has been a bigger success than we had envisioned. Over the past two years, we have been able to involve other organizations in the garden, making it a truly community effort. This has of course taken more planning and organizing than when we started. So last year, we formed a management committee for the garden to do just that.

Lush Valley became involved in the garden and as they have much more gardening expertise than we do, we jointly concluded that it would make more sense to have Lush Valley assume the leadership and responsibility for the management of the garden and the relationship with the City. Dawn to Dawn as an organization will continue to participate, so that our clients may continue to garden – should they choose to do so.

We very much appreciate the City of Courtenay's willingness and support which enabled Dawn to Dawn to be a catalyst for this community garden. It has become an ideal social vehicle to build bridges and understanding between the homeless community and the community at large.

We wish to thank the City of Courtenay and sincerely hope you will grant our request to transfer the agreement for what has now become known as the *Share the Harvest Community Garden* to Lush Valley.

Yours truly,

Richard Clarke

President



LUSH Valley Food Action Society
1126 Piercy Avenue
Courtenay, B.C.

March 24, 2015

City of Courtenay
830 Cliffe Avenue
Courtenay, B.C.

To City of Courtenay,

I am writing on behalf of the Board of Directors of LUSH Valley Food Action Society to accept the transfer of the lease agreement for the Community Garden at 6th and Harmston from Dawn to Dawn to Lush Valley.

LUSH Valley has been involved in the garden for the past two years and we are excited to assume the responsibility for the management of the Share the Harvest Community Garden. We look forward to working with the City of Courtenay and other community partners to carry on the successes already achieved. We will also continue working with the previously established garden committee, which will form the backbone for planning garden activities and events.

We very much appreciate the City of Courtenay's support for community gardens.

Best Regards,

Jessica Hawkins
Interim Executive Director



THE CORPORATION OF THE CITY OF COURTENAY

STAFF REPORT

To: Council
From: Chief Administrative Officer
Subject: 2014 Audited Financial Statements

File No.: 1870-02 [2014]
Date: April 13, 2015

PURPOSE:

The purpose of this report is to request approval of the audited financial statements for the year ended December 31, 2014.

POLICY ANALYSIS:

Section 171 of the Community Charter requires that the municipal auditor report to Council on the annual financial statements. Council is responsible for the review and approval of the financial statements. This is one of the key roles that Council fulfils to ensure that the City's financial and organizational resources are sound.

EXECUTIVE SUMMARY:

The firm of MNP LLP was appointed by Council to undertake the independent audit for the 2014 year. Under the terms of their engagement, the interim audit work was performed in December 2014, and final audit work undertaken in March 2015. Presentation of the financial statements and auditor's report will take place on April 13, 2015.

CAO RECOMMENDATIONS:

That based on the April 13, 2015 staff report "2014 Audited Financial Statements" Council approve OPTION 1 which approves the Audited Financial Statements for the year ended December 31, 2014.

Respectfully submitted,

David Allen, BES, CLGEM, SCLGM
Chief Administrative Officer

BACKGROUND:

Section 171 of the Community Charter requires that the municipal auditor report to Council on the annual financial statements.

The auditor's responsibility is to report on whether the annual consolidated statements present fairly, in all material respects, the financial position, results of operations, change in net financial assets and cash flows of the City in accordance with Canadian Public Sector Accounting Standards. In addition, their role is to provide reasonable, but not absolute, assurance of detecting misstatements, fraud or non-compliance with laws and regulations having a material effect on the consolidated financial statements as a whole.

Council is responsible for the review and approval of the annual financial statements.

DISCUSSION:

The firm of MNP LLP was appointed by Council to undertake the annual independent financial audit of the City for the 2014 calendar year. In December, MNP communicated their Audit Service Plan to Council, and audit staff were on site in December to perform the interim audit process. The final 2014 audit procedures were carried in March 2015.

At the regular meeting of Council April 13, 2015, MNP will provide Council with their 2014 Audit Findings Report, as well as present an overview of the City's financial position.

Attached are the following documents for Council's reference:

1. Audit Independence Letter, MNP LLP
2. Audit Findings Report for the year ended December 31, 2014
3. City of Courtenay, Audited Financial Statements for the year ended December 31, 2014

We are pleased to report that the audit is complete, and that the firm of MNP LLP will be providing approval of, and an unqualified opinion on, the 2014 consolidated financial statements.

FINANCIAL IMPLICATIONS:

Total fees of \$30,500 charged to the City for audit services are as quoted in the Audit Service Plan presented to Council in December 2014. No additional audit works were required.

ADMINISTRATIVE IMPLICATIONS:

On Council review and approval of the financial statements, staff will compile and distribute the statements as required to various authorities. In addition, the financial statements will be made publically available via the City's website.

STRATEGIC PLAN REFERENCE:

While the annual audit work and compilation of the consolidated financial statements are not specifically referenced in the City's strategic plan, staff resources are used to carry out this annual statutory requirement.

OFFICIAL COMMUNITY PLAN REFERENCE:

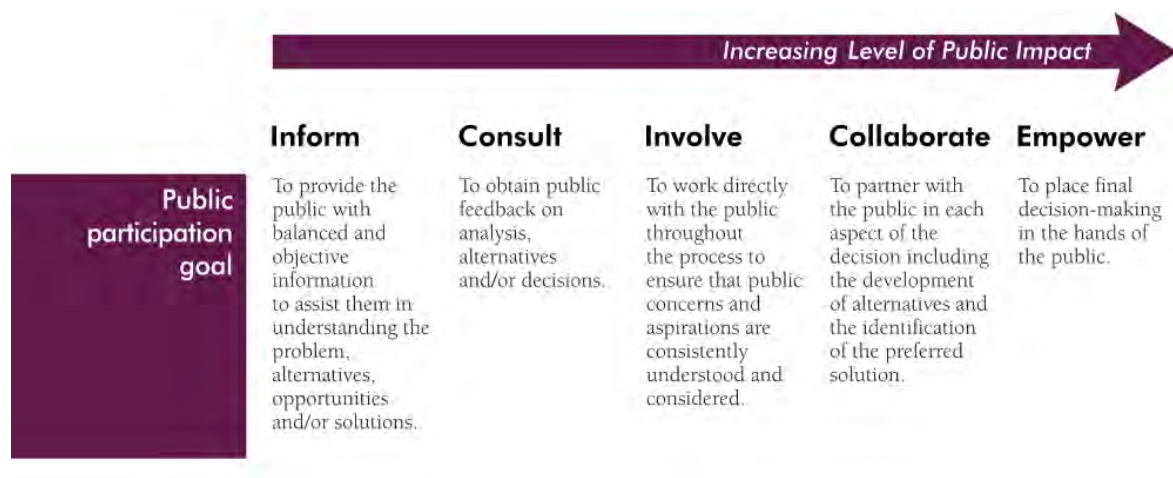
Not applicable

REGIONAL GROWTH STRATEGY REFERENCE:

Not applicable

CITIZEN/PUBLIC ENGAGEMENT:

The public will be informed of the outcome of Council’s consideration of the 2014 Audited Financial Statements. This is based on level one of the IAP2 Spectrum of Public Participation adopted as an element of Sound Project Design for the Corporate Workplan.



OPTIONS:

- OPTION 1: That Council approves the City of Courtenay Audited Financial Statements for the year ended December 31, 2014.
- OPTION 2: That Council does not approve the Audited Financial Statements for the year ended December 31, 2014.

Prepared by:

Tillie Manthey, BA, CPA, CGA
Director, Financial Services/Deputy CAO

Attachments (3)

April 13, 2015

Mayor and Council
City of Courtenay
830 Cliffe Avenue
Courtenay, BC V9N 2J7

Dear Mayor and Council:

We have been engaged to audit the financial statements of the Corporation of the City of Courtenay ("the City") for the year ending December 31, 2014.

CAS 260 requires that we communicate at least annually with you regarding all relationships between the City and MNP LLP ("MNP") that, in our professional judgment, may reasonably be thought to bear on our independence. In determining which relationships to report, we are required to consider relevant rules and related interpretations prescribed by the appropriate provincial institute and applicable legislation, covering such matters as:

- (a) Holding a financial interest, either directly or indirectly, in a client;
- (b) Holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- (c) Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- (d) Economic dependence on a client; and
- (e) Provision of services in addition to the audit engagement.

We are not aware of any relationship between the City and MNP that, in our professional judgment, may reasonably be thought to bear on our independence, which have occurred from January 1, 2014 to April 13, 2015.

Generally Accepted Auditing Standards require that we confirm our independence to the Mayor and Council. Accordingly, we hereby confirm that MNP is independent with respect to the City within the meaning of the Rules of Professional Conduct of the Institute of Chartered Accountants of British Columbia as of April 13, 2015.

Fees progress billed to the City for audit Services were \$27,450 for the 2014 audit and \$30,000 for the 2013 audit.

This report is intended solely for the use of the Mayor and Council, management and others within the City and should not be used for any other purposes.

We look forward to discussing with you the matters addressed in this letter as well as other matters that may be of interest to you. We are prepared to answer any questions you may have regarding our independence as well as other matters.

Yours truly,



MNP LLP



**THE CORPORATION OF THE CITY OF
COURTENAY**

AUDIT FINDINGS REPORT

Year Ending December 31, 2014

For presentation at the Mayor and Council
Meeting

April 13, 2015

April 13, 2015

The Mayor and Council of the Corporation of the City of Courtenay

Dear Mayor and Council:

We are pleased to put forward this report to discuss the results of our audit of the consolidated financial statements of the Corporation of the City of Courtenay ("the City") for the year ended December 31, 2014. In this report, we cover those significant matters which, in our opinion, you should be aware of as Mayor and Council.

We have completed our audit of the consolidated financial statements of the City and are prepared to sign our independent auditors' report after the Mayor and Council's review and approval of the consolidated financial statements.

Our report will provide an unqualified opinion to the Mayor and Council of the City. A draft copy of our proposed independent auditors' report is included as Appendix A to this report.

We would like to express our appreciation for the excellent cooperation we have received from management and employees with whom we worked.

We appreciate having the opportunity to meet with you and to respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Yours truly,

MNP LLP

/ch

encls.

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1. MNP AUDIT PROCESS

As auditors, we report to the Mayor and Council on the results of our examination of the City's consolidated financial statements. This report summarizes our audit process and discusses issues that are of relevance to the Mayor and Council of the City.

- Our audit was carried out in accordance with Canadian generally accepted auditing standards.
- Our audit procedures included a review of all significant accounting and management reporting systems.
 - Each material year-end balance, key transaction and other event considered significant to the consolidated financial statements was separately examined.
- Our audit process focused on understanding the controls utilized in management's reporting systems to the extent necessary to identify overall and specific financial reporting risks.
 - This risk assessment enabled us to concentrate our audit procedures on the areas where differences were most likely to arise.
 - Where possible, reliance was placed on the controls within these systems to reduce the extent of our testing of transactions and year-end balances.
- Our assessment was not, nor was it intended to be, sufficient to conclude on the effectiveness or efficiency of internal controls.



- During the course of our audit, we have:
 - Examined, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements;
 - Assessed the accounting principles used and significant estimates made by management;
 - Obtained an understanding of the City and its environment, including management’s internal controls (regardless of whether we relied on them for the purpose of the audit), sufficient to identify and assess the risks of material misstatement of the consolidated financial statements and to design and perform audit procedures;
 - Reviewed and assessed those accounting systems deemed necessary to support our audit opinion;
 - Evaluated the overall consolidated financial statement presentation;
 - Performed a subsequent events review with management;
 - Reviewed and assessed the status of contingencies, commitments and guarantees;
 - Reviewed and assessed exposure to environmental liabilities.
- We have obtained written representations from management in order to confirm oral representations given to us and reduce the possibility of misunderstanding. Specifically, we have obtained written confirmation of significant representations provided on matters that are:
 - Directly related to items that are material, either individually or in the aggregate, to the consolidated financial statements;
 - Not directly related to items that are material to the consolidated financial statements, but are significant, either individually or in the aggregate, to the engagement; and
 - Matters relevant to management judgments or estimates that are material, either individually or in the aggregate, to the consolidated financial statements.
- These representations are included as Additional Materials following this report.

2. SIGNIFICANT AUDIT FINDINGS

As a part of our commitment to providing superior client service we strive to maintain effective two-way communication. To aid the Mayor and Council in its role overseeing the financial reporting process, including its review and approval of the consolidated financial statements, we are pleased to provide you with the following significant findings:

AREAS OF AUDIT EMPHASIS

- The following lists the key areas of our audit emphasis for your City:
 - Financial Statement Presentation and Disclosure
 - Contingencies, Lawsuits and Commitments
 - Fraud and Error
 - Detailed information on Areas of Audit Emphasis is included as Appendix B to this report.

FINAL MATERIALITY

- **Final materiality used to assess the significance of misstatements or omissions identified during the audit and determine the level of audit testing performed was \$700,000.**

DIFFICULTIES ENCOUNTERED

- We have satisfactorily completed our audit procedures for each of the significant account balances and transaction streams. No significant limitations were placed on the scope or timing of our audit.

SIGNIFICANT DEFICIENCIES IN INTERNAL CONTROL

- While our review of controls was not sufficient to express an opinion as to their effectiveness or efficiency, no significant deficiencies in internal control have come to our attention. However, we may not be aware of all the significant deficiencies in internal control that do, in fact, exist.

IDENTIFIED OR SUSPECTED FRAUD

- No incidents of fraud, or suspected fraud, came to our attention in the course of our audit.

IDENTIFIED OR SUSPECTED NON-COMPLIANCE WITH LAWS AND REGULATIONS

- Nothing has come to our attention that would suggest there is non-compliance with laws and regulations that would have a material effect on the financial statements.

MATTERS ARISING IN CONNECTION WITH RELATED PARTIES

- All related party transactions identified were in the normal course of business.

GOING CONCERN

- We have not identified any material uncertainties related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern.

SIGNIFICANT ACCOUNTING POLICIES

- The accounting policies used by the entity are appropriate and have been consistently applied.
- No new accounting policies or changes in accounting policies were noted.

SIGNIFICANT MANAGEMENT ESTIMATES

- The preparation of the consolidated financial statements is subject to significant accounting estimates made by management. All significant management estimates were reviewed for the current period and no material differences were noted.
- The following is a summary of significant management estimates and provisions:
 - Allowance for doubtful accounts – no provision deemed necessary.
 - Provision for legal contingencies – no provision deemed necessary.
 - Accrual for post-employment benefits – accrual made for expected future payments for employee sick leave, meritorious service, retirement, disability or death and termination pay calculated based on the probability of the employees actual future cost based on age, years of service and hourly rate, adjusted for inflation and discounted to present value.
 - Amortization period of tangible capital assets – amortized over the estimated useful life of the respective assets. All assets were amortized under the straight-line method, over 5 to 80 years.

MATTERS ARISING FROM MANAGEMENT DISCUSSIONS

- We would like to formally acknowledge the excellent cooperation and assistance we received from the management and staff.
- There were no disagreements with management, significant difficulties or other irregularities encountered during the course of our audit.

REVIEW OF EXPENSE CLAIMS

- During the course of our audit, we selected a sample of expense claims submitted by the Mayor, Council and Senior Management of the City and reviewed those expense claims for approvals and compliance with the related policies. We did not find any issues or irregularities to bring to your attention.

SIGNIFICANT DIFFERENCES

- No significant differences were proposed to management with respect to the December 31, 2014 consolidated financial statements.

MODIFICATIONS TO THE INDEPENDENT AUDITORS' REPORT

- Our independent auditors' report will provide an unqualified opinion to the Mayor and Council.
- No emphasis of matter, or other matter, paragraphs were included in the independent auditors' report.

INDEPENDENCE

- We confirm to the Mayor and Council that we are independent of the City.
- Our letter to the Mayor and Council discussing our independence is included under separate cover.

We would also be pleased to discuss any other issues and/or concerns of the Mayor and Council.

APPENDIX A: DRAFT INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of the Corporation of the City of Courtenay:

We have audited the accompanying consolidated financial statements of the Corporation of the City of Courtenay, which comprise the consolidated statement of financial position as at December 31, 2014 and the consolidated statements of operations, change in net financial assets, cash flows and related schedules for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the City as at December 31, 2014, and the results of its operations, changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Other Matters

Our audit was performed for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The current year's supplementary information, including schedules 1 to 5, has been presented for purposes of additional analysis. The supplementary information in Schedules 1, 3, 4 and 5 has been subjected to the auditing procedures applied in the consolidated financial statements and in our opinion, this supplementary information is presented fairly, in all material respects, in relation to the consolidated financial statements taken as a whole. We do not express an opinion on Schedule 2 because our examination did not extend to the detailed information therein.

APPENDIX B: AREAS OF AUDIT EMPHASIS

FINANCIAL STATEMENT PRESENTATION AND DISCLOSURE

Audit Procedures:

- We have reviewed the consolidated financial statements and concluded that the corresponding presentation and disclosure is in accordance with Canadian Public Sector Accounting Standards.
- We have participated in discussions with Management on all significant transactions during the course of the past 12 months, and have assisted in ensuring appropriate treatment and disclosure.

We have concluded that the City's consolidated financial statements have been appropriately presented and appropriate disclosures have been made in accordance with Canadian Public Sector Accounting Standards.

CONTINGENCIES, LAWSUITS AND COMMITMENTS

Audit Procedures:

- We made detailed inquiries of Management and reviewed both minute books and legal files to identify contingencies, lawsuits and commitments. No items not already brought to our attention and/or disclosed in the notes to the financial statements were noted.
- We have received all relevant legal letters and Management's representation letter attesting to the completeness of issues of this nature.

We have concluded that contingencies, lawsuits and commitments have been appropriately accounted for and disclosed in the City's consolidated financial statements.

FRAUD AND ERROR

Audit Procedures:

- Obtained from Management an assessment of the entity's susceptibility to material misstatements arising from fraud or error.
- Discussed with Management the entity's susceptibility to material misstatements arising from fraud or error.
- Obtained Management representations concerning fraud and error.

We concur with Management's assessment that the City's susceptibility to material misstatements arising from fraud or error is reasonably low.



ABOUT MNP

MNP is one of the largest chartered accountancy and business consulting firms in Canada. For more than 65 years, we have proudly served and responded to the needs of our clients in the public, private and not-for-profit sectors. Through partner-led engagements, we provide a cost-effective approach to doing business and personalized strategies to help you succeed.



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**THE CORPORATION OF
THE CITY OF COURTENAY**

Consolidated Financial Statements

Year Ending December 31, 2014

THE CORPORATION OF THE CITY OF COURTENAY
Consolidated Financial Statements
Year Ended December 31, 2014

Management's Responsibility for Financial Reporting

Independent Auditors Report

Consolidated Statements

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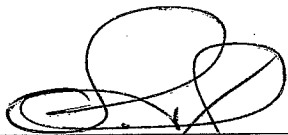
THE CORPORATION OF THE CITY OF COURTENAY

Management's Responsibility for Financial Reporting

The preparation of information in these Consolidated Financial Statements is the responsibility of management. The consolidated financial statements have been prepared in accordance with Canadian public sector accounting standards and are outlined under "Significant Accounting Policies" in the notes to the financial statements.

Management maintains a system of internal accounting controls to provide reasonable assurance that assets are safeguarded and that transactions are authorized, recorded, and reported properly. Management also maintains a program of proper business compliance.

MNP LLP, the City's independent auditors, have audited the accompanying financial statements. Their report accompanies this statement.



T. Manthey, BA, CPA, CGA
Director of Financial Services/Deputy CAO

Larry Jangula
Mayor

**THE CORPORATION OF THE CITY OF COURTENAY
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2014**

STATEMENT A

	2014	2013
FINANCIAL ASSETS		
Cash on Hand and on Deposit (Schedule 5)	\$ 28,371,670	\$ 17,966,870
Receivables (Note 1i)	3,964,984	3,453,527
Term Deposits (Schedule 5)	12,203,715	18,340,971
	44,540,369	39,761,368
LIABILITIES		
Accounts Payable (Note 1j)	5,921,044	6,831,569
Trust and Other Deposits	4,824,201	2,350,991
Deferred Revenue - Federal Gas Tax (Note 5)	-	3,121,718
Deferred Revenue - Development Cost Charges (Note 7)	3,051,916	3,352,680
Deferred Revenue - Other (Note 10)	1,473,842	708,020
Long-Term Debt (Schedule 4)	17,190,472	18,836,729
	32,461,475	35,201,707
NET FINANCIAL ASSETS	12,078,894	4,559,661
NON-FINANCIAL ASSETS		
Inventories	157,028	179,628
Prepaid Expenses	542,012	391,928
Tangible Capital Assets (Note 14 & Schedule 3)	123,675,417	123,447,288
	124,374,457	124,018,844
ACCUMULATED SURPLUS (Schedule 2)	\$ 136,453,351	\$ 128,578,505

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

**THE CORPORATION OF THE CITY OF COURTENAY
CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2014**

STATEMENT B

REVENUE	2014 Budget (Note 16)	2014	2013
Taxes for Municipal Purposes	\$ 23,618,676	\$ 23,743,302	\$ 22,920,934
Sale of Services	11,233,694	11,717,705	10,650,450
Revenue From Own Sources	3,269,201	3,014,344	3,424,427
Federal Transfers	24,500	4,237,931	1,537,986
Provincial Transfers	1,055,957	1,142,728	1,197,175
Other Local Government Transfers	543,323	412,385	371,204
Contributions	1,832,856	1,694,006	7,113,362
DCC Revenue	-	614,581	271,191
Investment Income and Taxation Penalties	816,225	906,875	930,540
Other	603,058	594,252	1,774,625
TOTAL REVENUE	42,997,490	48,078,109	50,191,894
 EXPENSES			
General Government Services	4,613,065	5,015,423	4,138,092
Protective Services	8,799,111	7,007,779	7,357,077
Transportation Services	7,275,417	6,692,076	6,578,463
Sewer and Water Facilities	8,354,563	8,013,818	7,438,742
Environmental Health Services	2,992,680	2,913,719	2,681,866
Public Health and Welfare Services	296,010	255,009	312,928
Environmental Development Services	923,689	832,936	768,555
Recreational and Cultural Services	9,266,099	9,472,503	8,882,595
TOTAL EXPENSES	42,520,634	40,203,263	38,158,319
 ANNUAL SURPLUS (Schedule 1)	 476,856	 7,874,846	 12,033,575
ACCUMULATED SURPLUS AT BEGINNING OF YEAR	128,578,505	128,578,505	116,544,930
ACCUMULATED SURPLUS AT END OF YEAR	\$ 129,055,361	\$ 136,453,351	\$ 128,578,505

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

**THE CORPORATION OF THE CITY OF COURTENAY
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2014**

STATEMENT C

	2014 Budget (Note 16)	2014	2013
ANNUAL SURPLUS	\$ 476,856	\$ 7,874,846	\$ 12,033,575
Acquisition of tangible capital assets	(3,562,838)	(3,562,838)	(7,747,396)
Amortization of tangible capital assets	4,475,279	4,475,279	4,213,904
Loss on sale of tangible capital assets	167,871	167,871	158,494
Proceeds on sale of tangible capital assets	3,824	3,824	14,000
Developer tangible capital asset contribution	(1,312,263)	(1,312,263)	(6,488,980)
	<u>(228,127)</u>	<u>(228,127)</u>	<u>(9,849,978)</u>
Acquisition of supplies inventories	-	(398,668)	(434,350)
Acquisition of prepaid expense	-	(731,154)	(714,205)
Consumption of supplies inventories	-	421,267	448,575
Use of prepaid expense	-	581,069	775,554
	<u>-</u>	<u>(127,486)</u>	<u>75,574</u>
CHANGE IN NET FINANCIAL ASSETS/NET DEBT	248,729	7,519,233	2,259,171
NET FINANCIAL ASSETS/NET DEBT AT BEGINNING OF YEAR	4,559,661	4,559,661	2,300,490
NET FINANCIAL ASSETS/NET DEBT AT END OF YEAR	<u>\$ 4,808,390</u>	<u>\$ 12,078,894</u>	<u>\$ 4,559,661</u>

The accompanying notes are an integral part of these financial statements

**THE CORPORATION OF THE CITY OF COURTENAY
CONSOLIDATED STATEMENT OF CASH FLOW
FOR THE YEAR ENDED DECEMBER 31, 2014**

STATEMENT D

	2014	2013
CASH PROVIDED BY (APPLIED TO) FINANCING TRANSACTIONS		
OPERATING TRANSACTIONS		
Annual Surplus	\$ 7,874,846	\$ 12,033,575
Changes in non-cash items including amortization		
Increase in amortization	4,475,279	4,213,904
Change in receivables	(511,457)	(647,377)
Change in accounts payable	(910,525)	192,493
Change in trust and other deposits	2,473,210	174,419
Change in deferred revenue	(2,656,660)	25,136
Change in inventories	22,599	14,225
Change in prepaids	(150,084)	61,347
Loss on disposal of capital assets	167,871	158,494
Developer Tangible Capital Asset Contribution	(1,312,263)	(6,488,980)
Actuarial adjustment	(431,658)	(365,101)
	9,041,158	9,372,135
CAPITAL TRANSACTIONS		
Cash used to acquire tangible capital assets	(3,562,838)	(7,747,396)
Proceeds on sale of tangible capital assets	3,824	14,000
	(3,559,014)	(7,733,396)
INVESTING TRANSACTIONS		
Term deposits	6,137,256	(7,118,886)
	6,137,256	(7,118,886)
FINANCING TRANSACTIONS		
Repayment of long-term debt	(1,214,599)	(1,214,007)
	(1,214,599)	(1,214,007)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	10,404,800	(6,694,154)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	17,966,870	24,661,024
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ 28,371,670	\$ 17,966,870
Interest paid on outstanding debt and included in annual surplus above	\$ 1,000,660	\$ 1,092,440

THE CORPORATION OF THE CITY OF COURTENAY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2014

PAGE 1 OF 12

The Corporation of the City of Courtenay was incorporated in 1915 under the provisions of the British Columbia Municipal Act. Its principal activities are the provision of local government services to the residents of the Municipality.

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Presentation

It is the policy of the City to follow Canadian public sector accounting standards and to apply such principles consistently. The consolidated financial statements include the operations of General, Water Utility, Sewer, Capital, Reserve Funds, and the Sid Williams Theatre Society, a controlled entity. Transactions between these funds, and between the City and the Sid Williams Theatre Society, have been eliminated on consolidation. The consolidated financial statements have been prepared using guidelines issued by the Public Sector Accounting Board of CPA Canada. The financial resources and operations of the City have been consolidated for financial statement purposes and include the accounts of all of the funds and equity in tangible capital assets of the City. As part of the supplementary information, the resources and operation of the City are segregated into various funds for accounting and financial reporting purposes, each being treated as a separate entity with responsibility for the stewardship of the assets allocated to it.

(b) Revenue and Expense Recognition

Expenditures are recorded in the period in which the goods or services are acquired and a liability is incurred.

Amortization is based on the estimated useful lives of tangible capital assets.

Revenue is recorded in the period in which the transactions or events that gave rise to the revenue occur. Amounts that have been received from non-government sources in advance of services being rendered are recorded as deferred revenue until the City discharges the obligations that led to the collection of funds. Following are the types of revenue received and a description of their recognition:

Taxes for Municipal Purposes are recognized in the year levied.

Sale of Services are recognized in the year that the service is provided or the amount is earned, provided the amount can be estimated and collection is reasonably assured.

Revenues from own sources are recognized in the period in which the transactions or events that gave rise to the revenue occur or are earned, provided the amount can be estimated and collection is reasonably assured.

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.

Contributions are recorded when the event giving rise to the contribution occurs.

DCC Revenue is recorded in the year that it is used to fund a capital project and has been authorized by bylaw.

**THE CORPORATION OF THE CITY OF COURTENAY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2014**

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Investment income, taxation penalties, and actuarial earnings are recorded in the year they are earned.

(c) **Accrued Payroll Benefits**

Earned but unpaid vacation is fully accrued and recorded in the financial statements.

Post employment benefits are accrued and recorded in the financial statements. This amount is provided by an Actuary that the City has engaged.

(d) **Use of Estimates**

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Accounts Receivable are stated after evaluation of their collectability. Post employment benefits are calculated by an Actuary. Amortization is based on the estimated useful lives of tangible capital assets. These estimates and assumptions are reviewed periodically and as adjustments become necessary they are reported in earnings in the periods in which they become known.

(e) **Inventories**

Inventories are valued at the lower of cost and replacement cost.

(f) **Tangible Capital Assets**

Tangible capital assets are recorded at cost, net of capital asset disposals, write-downs and amortization. Tangible capital asset expenditures exceeding the following thresholds per major category are capitalized. The average useful life is applied straight line to calculate amortization. In the year of acquisition and disposal, amortization is taken at one-half of the calculated amounts.

Major Asset Category	Threshold	Average Useful Life
Land	\$1	Indefinite
Land Improvements	\$10,000	Varies from 10 to 40 years
Building	\$10,000	Varies from 25 to 60 years
Vehicles, Machinery/Equipment	\$5,000 to \$10,000	Varies from 5 to 25 years
Engineering Structures		
Roads	\$5,000 to \$50,000	Varies from 10 to 60 years
Water	\$5000 to \$10,000	Varies from 8 to 80 years
Sewer	\$10,000	Varies from 8 to 60 years
Other – Includes Storm	\$10,000	Varies from 25 to 75 years
Other Tangible Capital Assets (includes IT software)	\$5,000	5 years

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. Contributed tangible capital assets are recorded at their fair value on the date of contribution. Assets under construction are not amortized until the asset is in use.

THE CORPORATION OF THE CITY OF COURTENAY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2014

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(g) Financial Instruments

Financial Instruments consist of cash on hand and deposit, term deposits, receivables, accounts payable, trusts and other deposits, and long-term debt. It is management's opinion that the Municipality is not exposed to significant interest, currency, exchange, or credit risk arising from these financial instruments.

(h) Debt Charges

Interest payments are charged against current fund balances in the period they become payable and have been accrued to December 31, 2014. Actuarial adjustments are offset against interest charged. Principal payments are applied directly to loan balances in the period they accrue.

(i) Receivables

Following is a breakdown of receivables outstanding at December 31, 2014 with 2013 comparatives:

	2014	2013
Federal Government	\$ 141,115	\$ 134,472
Provincial Government	358,570	291,684
Regional and other Local Governments	200,262	187,397
Property Taxes	772,376	1,218,075
Other	2,492,661	1,621,899
Total Receivables	\$ 3,964,984	\$ 3,453,527

(j) Accounts Payable

Following is a breakdown of accounts payable and accrued liabilities outstanding at December 31, 2014 with 2013 comparatives:

	2014	2013
Federal Government	\$ 1,182,722	\$ 1,299,989
Provincial Government	232,957	750,230
Regional and other Local Governments	909,367	885,365
Employee Retirement Benefits	892,449	835,181
Trade and accrued liabilities	2,703,549	3,060,804
Total Accounts Payable	\$ 5,921,044	\$ 6,831,569

**THE CORPORATION OF THE CITY OF COURTENAY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2014**

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(k) Recent Accounting Pronouncements

In June 2010, the Public Sector Accounting Board (PSAB) issued PS 3260 *Liability for Contaminated Sites* to establish recognition, measurement and disclosure standards for liabilities associated with the remediation of contaminated sites. The new section defines activities included in a liability for remediation, establishes when to recognize and how to measure a liability for remediation, and provide the related financial statement presentation and disclosure requirements.

PS 3260 is effective for fiscal years beginning on or after April 1, 2014. The City does not expect the adoption of the new section to have a material impact on its consolidated financial statements.

2. CONTINGENT LIABILITIES AND COMMITMENTS

(a) Regional District debt is, under the provisions of the Local Government Act (Section 836), a direct, joint and several liability of the District and each member municipality within the District, including the Corporation of the City of Courtenay. Readers are referred to the Comox Valley Regional District 2014 Audited Financial Statements for specific information and detail.

(b) Principal repayments on long-term debt in each of the next five years are estimated as follows:

2015	\$1,215,206
2016	\$949,983
2017	\$949,983
2018	\$949,983
2019	<u>\$932,257</u>
	<u>\$4,997,412</u>

(c) The Municipality is obligated to collect and transmit the tax levies of the following bodies:

Provincial Government – Schools
Comox Valley Regional District
Comox-Strathcona Regional Hospital District
Municipal Finance Authority
British Columbia Assessment Authority
Downtown Courtenay Business Improvement Area

These levies are not included in the revenues of the Municipality.

(d) As at December 31, 2014, there existed outstanding claims against the City. These claims have been referred to legal council and to the City's liability insurers. It is not possible to determine the City's potential liability, if any, with respect to these matters: Management has determined that any potential liabilities arising from these outstanding claims are not significant.

THE CORPORATION OF THE CITY OF COURTENAY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2014

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3. PENSION LIABILITY

The municipality and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trustee pension plan. The board of trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are based on a formula. The Plan has about 182,000 active members and approximately 75,000 retired members. Active members include approximately 36,000 contributors from local government.

The most recent actuarial valuation as at December 31, 2012 indicated a \$1.37 billion funding deficit for basic pension benefits. The next valuation will be as at December 31, 2015 with results available in 2016. 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 with the result that there is no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the Plan.

The City of Courtenay paid \$774,416 (2013 - \$735,108) for employer contributions to the Plan in fiscal 2014.

4. HOST FINANCIAL ASSISTANCE AGREEMENT

The City of Courtenay is a host community for a casino gaming facility operated under agreement with the British Columbia Lottery Corporation. The City receives a percentage of the net gaming income generated by the Chances Courtenay Gaming Centre to be used for public benefit through a quarterly unrestricted transfer from the Province of British Columbia.

**THE CORPORATION OF THE CITY OF COURTENAY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2014**

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5. FEDERAL GAS TAX AGREEMENT FUNDS

Gas Tax Agreement funding is provided by the Government of Canada. The use of the funding is established by a funding agreement between the local government and the Union of British Columbia Municipalities. Gas Tax Agreement funding may be used towards designated public transit, community energy, water, wastewater, solid waste and capacity building projects, as specified in the funding agreements.

The City of Courtenay received the first contribution of Gas Tax funding in 2005 and has reported the balance as deferred revenue until it is used to fund the specified projects outlined in the original funding agreement. Interest is accrued and allocated monthly to the balance.

Following is a schedule of Gas Tax receipts and disbursements received in 2014 with comparatives to 2013.

	2014	2013
Opening Balance of Unspent Funds	\$3,121,718	\$3,554,295
Additions:		
Amounts Received During the Year	1,034,277	936,445
Interest Earned	23,441	26,614
Deductions:		
Amount Spent on Projects	(171,114)	(1,395,636)
Closing Balance of Unspent Funds	\$4,008,322	\$3,121,718

As of April 1, 2014, a change in the Gas Tax Agreement resulted in the City revisiting the accounting treatment relating to the receipt and expenditure of these funds. As a result, beginning in 2014, Gas Tax transfers will be recorded as revenues when received, then held as reserves, and no longer classified as deferred revenue. They are now separately identified on Schedule 2, Consolidated Statement of Accumulated Surplus and Reserves.

6. DEBENTURE AND OTHER LONG-TERM DEBT

Funding of certain general debenture and other long-term debt repayment is provided by sources other than general taxation. Other sources include short term loan proceeds used to bridge the gap for debenture debt proceeds, and lease and rental revenues, which reduce the requirement to fund debt repayment from general taxation revenues. This source of funding detail at the time of the annual tax levy, with 2013 comparatives, is as follows:

	2014	2013
Municipal debt levy, general taxation	\$1,811,805	\$1,811,575
Lease and rental revenues	228,025	228,863
Total funding required – general debt repayment	<u>\$2,039,830</u>	<u>\$2,040,438</u>

THE CORPORATION OF THE CITY OF COURTENAY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2014

7. DEFERRED REVENUE - DEVELOPMENT COST CHARGES

In order to conform with the Public Sector Accounting Board of CPA Canada, the unspent development cost charges in the following financial statements have been recorded as a liability. Following is a breakdown of cash increases and decreases for the General, Water, and Sewer development costs charge reserves for 2014 and 2013.

	2014				
	General	Water	Sewer	Sewer	
	Reserve	Utility	Utility	Utility	
	DCC	Reserve	Reserve	Reserve	
	DCC	DCC	DCC	DCC	2014
	BL #2426	BL #2426	BL #2426	BL #1638	Total
Balance Forward	\$ 2,444,779	\$ 356,089	\$ 518,737	\$ 33,075	\$ 3,352,680
Increases					
Interest	17,953	2,588	3,797	232	24,570
Other Contributions	211,451	33,698	44,098	-	289,247
	<u>229,404</u>	<u>36,286</u>	<u>47,895</u>	<u>232</u>	<u>313,817</u>
Decreases					
Revenue Recognized to Fund Capital Projects	(183,132)	(26,518)	(404,931)	-	(614,581)
Reclassifications, redemptions, refunds	-	-	-	-	-
	<u>(183,132)</u>	<u>(26,518)</u>	<u>(404,931)</u>	<u>-</u>	<u>(614,581)</u>
Ending Balance Deferred Revenue - DCC	<u>\$ 2,491,051</u>	<u>\$ 365,857</u>	<u>\$ 161,701</u>	<u>\$ 33,307</u>	<u>\$ 3,051,916</u>

	2013				
	General	Water	Sewer	Sewer	
	Reserve	Utility	Utility	Utility	
	DCC	Reserve	Reserve	Reserve	
	DCC	DCC	DCC	DCC	2013
	BL #2426	BL #2426	BL #2426	BL #1638	Total
Balance Forward	\$ 2,211,452	\$ 391,588	\$ 466,583	\$ 32,844	\$ 3,102,467
Increases					
Interest	15,584	2,851	3,533	231	22,199
Other Contributions	363,199	51,776	84,230	-	499,205
	<u>378,783</u>	<u>54,627</u>	<u>87,763</u>	<u>231</u>	<u>521,404</u>
Decreases					
Revenue Recognized to Fund Capital Projects	(145,456)	(90,126)	(35,609)	-	(271,191)
Reclassifications, redemptions, refunds	-	-	-	-	-
	<u>(145,456)</u>	<u>(90,126)</u>	<u>(35,609)</u>	<u>-</u>	<u>(271,191)</u>
Ending Balance Deferred Revenue - DCC	<u>\$ 2,444,779</u>	<u>\$ 356,089</u>	<u>\$ 518,737</u>	<u>\$ 33,075</u>	<u>\$ 3,352,680</u>

**THE CORPORATION OF THE CITY OF COURTENAY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2014**

8. ENVIRONMENTAL REGULATIONS

The City makes every reasonable effort to comply with all environmental regulations that apply to its operations. These regulations may require future expenditures to meet applicable standards. Amounts required to meet these obligations will be charged to operations when incurred or set aside as future reserves when they can be reasonably estimated.

9. TRUST AND ENDOWMENT FUNDS

- (a) The Cemetery Perpetual Care Fund has been assigned to the City to be administered as directed by statute. The City holds the assets for the benefit of, and stands in fiduciary relationship to, the beneficiary. Following is a summary of the financial position and activities for 2014 and 2013, which has been excluded from the City's financial statements.

**CEMETERY PERPETUAL CARE FUND
FINANCIAL POSITION**

	2014	2013
Financial Assets		
Cash on Hand	\$ 62,262	\$ 52,096
Investments - MFA	232,194	229,701
Liabilities		
Interest Payable to City	3,212	3,096
Net Financial Position	\$ 291,244	\$ 278,701

**CEMETERY PERPETUAL CARE FUND
FINANCIAL ACTIVITIES**

	2014	2013
Revenue		
Fees Levied	\$ 12,543	\$ 9,964
Interest Revenue	3,211	3,096
Expenditure		
Interest Expense	3,212	3,096
Excess Revenue over Expenditure	\$ 12,542	\$ 9,964

- (b) The Sid Williams Theatre has endowment funds on deposit with the Comox Valley Community Foundation in the amount of \$323,031 (2013 - \$323,031). The principal amount of this endowment cannot be utilized or withdrawn and as such are not considered assets of the City of Courtenay. The endowment funds are not reported as an asset on the statement of financial position.

**THE CORPORATION OF THE CITY OF COURTENAY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2014**

10. DEFERRED REVENUE – OTHER

Other Deferred Revenue recorded in the Liability section of the City’s Financial Statements consists of the revenues related to Development Cost Charge instalment payments owing from Developers and to be received in future years, business license revenue levied and to be recognized in future years, Government transfers received prior to revenue recognition criteria being met, and gift certificates issued and to be redeemed in future years at the Sid Williams Theatre. Following is a breakdown of the change in this balance for 2014 and 2013:

	2014	2013
Opening Balance	\$ 708,020	\$ 500,520
Additions to Deferred Revenue	1,475,796	690,513
Revenue Recognized	(709,974)	(483,013)
	\$1,473,842	\$ 708,020

11. MFA DEBT RESERVE FUNDS

The City secures its long term borrowing through the Municipal Finance Authority. As a condition of these borrowings a portion of the debenture proceeds are retained by the Authority as a debt reserve fund. These funds are not reported in the financial statements as they are eliminated upon consolidation. As at December 31, 2014 the City had debt reserve funds of \$409,821 (\$398,278 in 2013).

12. EMPLOYEE RETIREMENT BENEFIT LIABILITY

Employees with 10 years of continuous service retiring under the terms of the Municipal Superannuation Act are entitled to a payout of up to 72 days of their accumulated unused sick leave bank and up to a maximum of 8 additional severance days for each year of service in which the employee used no sick leave. Additionally, upon death of the employee, the bank, up to a maximum of 72 days, will be payable to the employee’s life benefit beneficiary. The value of this liability is calculated by an Actuary engaged by the City and reflects the likelihood that all eligible City employees will become entitled to this benefit. Actuarial valuation assumptions for 2014 were based on an interest (discount) rate of 3.10% per annum. The total estimated employee retirement benefit liability at December 31, 2014 is \$892,449 (\$835,181 in 2013) and is included in the accounts payable balance on Statement A.

**THE CORPORATION OF THE CITY OF COURTENAY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2014**

PAGE 10 OF 12

13. CONSOLIDATED SEGMENT DISCLOSURE BY SERVICE

The City of Courtenay Consolidated Financial Statements includes the financial activities of various services made available to the community. Following is a description of the types of services included in each of the main service segments of the City's financial statements. A detailed summary of the 2014 revenues and expenses with 2013 comparatives for each segment can be found in Schedule 1 of the accompanying financial statements.

General Government Services

Provide services related to general corporate and legislative administration as well as human resources, information technology, financial management, and revenues received from the Province related to gaming.

Protective Services

Includes services related to providing fire protection, bylaw enforcement, and building inspection to the City, as well as the City's share of expenses related to providing police protection to the Comox Valley.

Transportation Services

Includes the delivery of municipal public works services related to planning, development and maintenance of roadway systems, street lighting, and other public works and engineering related services.

Environmental Health Services

Includes services related to the collection of garbage, recycling, and yard waste, as well as environmental testing and monitoring.

Public Health and Welfare Services

Includes cemetery services.

Environmental Development Services

Includes services related to planning, zoning, sustainability, and hotel taxes, as well as actions relating to homelessness.

Recreational and Cultural Services

Provides recreation and leisure services to the community and includes parks and facilities that allow for fitness, aquatic, cultural, and other activities for the public to enjoy.

Water Utility Services

Provides for the delivery of water to users and includes the planning, development and maintenance of the City's water infrastructure.

Sewer Utility Services

Provides for the delivery of sewerage removal and includes the planning, development and maintenance of the City's sewer infrastructure.

Other Services

Includes the operations of the Sid Williams Theatre.

**THE CORPORATION OF THE CITY OF COURTENAY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2014**

14. TANGIBLE CAPITAL ASSET DETAILS

(See Schedule 3 for further details)

Tangible Capital Assets consist of the following:

	2014	2013
Land	\$ 21,396,279	\$ 21,062,251
Land Improvements	2,764,871	2,763,625
Buildings	18,991,089	19,441,296
Equipment, Furniture, & Vehicles	5,388,205	5,775,966
Engineering Structures:		
Roads	45,082,389	44,044,538
Water	10,515,070	10,501,020
Sewer	7,705,661	8,890,566
Other (Includes Storm)	11,752,085	10,902,560
Other Tangible Capital Assets	79,768	65,466
	\$ 123,675,417	\$123,447,288

The net book value of capital assets not being amortized and under construction in 2014 is \$3,245,696 (\$4,389,182 in 2013).

Contributed capital assets received and recognized in the year from developers, for various infrastructure works and related land and parks, and recorded on the financial statements in 2014 is \$1,312,263 (\$6,488,980 in 2013)

Tangible capital assets include land under the City's roads, recorded at a nominal amount.

Art and historic treasures are displayed at various city facilities and consist of paintings, historical photographs, sculptures, carvings, and other cultural artefacts. These items have not been included in tangible capital assets due to the inability of estimating future benefits associated with such property.

15. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with current year presentation.

**THE CORPORATION OF THE CITY OF COURTENAY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2014**

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16. RESTATEMENT OF 2014 BUDGET

The budget amounts presented throughout these financial statements are based upon the Five Year Financial Plan approved by Council on May 5, 2014, except in regard to budget amounts for amortization, developer contributions for tangible capital assets, gains and losses on tangible capital asset disposals, and the use of debt, reserves and prior year surpluses.

The budget amounts presented throughout these financial statements for the tangible capital asset related budgets are the actual values determined at the completion of the municipalities' tangible capital asset accounting process. These values have been added to the May 5, 2014 budget and actual values in the Financial Statements.

The summary below shows the adjustments to the May 5, 2014 budget approved by Council after adjusting the budget values by the actual revenues and expenses incurred for tangible capital asset related items (amortization, developer contributions for tangible capital assets, and gains and losses on tangible capital asset disposals) and other transfers that were not included in the approved 2014 budget.

Adjustments to 2014 Budgeted Annual Surplus

Budget Surplus reported in FS	\$	476,856
Capital acquisitions in Financial Plan		(11,089,165)
Amortization		4,475,279
Contributed Assets		(1,312,263)
Debt Issues in Financial Plan		-
Debt principle repayments in Financial Plan		(1,214,599)
Operating surplus appropriated for Operations in Financial Plan		6,211,387
Capital surplus appropriated for Capital Projects in Financial Plan		539,618
Transfers from Operating and Capital Reserves in Financial Plan		3,714,701
Transfers to Operating and Capital Reserves in Financial Plan		(1,801,814)
Net of Financial Plan	\$	-

THE CORPORATION OF THE CITY OF COURTENAY
 CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE BY SERVICE
 YEAR ENDED DECEMBER 31, 2014
 (Audited)

SCHEDULE 1
 (Note 13)

Page 1 of 2

	General Government Services		Protective Services		Transportation Services		Environmental Health Services		Public Health and Welfare Services	
	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013
REVENUE:										
Taxation	\$ 21,150,991	\$ 20,275,879								
Sales of Services			802,719	842,670			2,817,834	2,649,452		
Revenue from Own Sources			796,106	489,201	162,224	457,213			118,818	77,008
Government Transfers	1,142,360	1,092,447	18,910	19,719	4,167,185	457,986			148,921	135,934
Other Revenue	118,564	1,328,264								
Other Contributions				15,000	1,089,224	2,127,432		1,572,522		
Interest Earned	816,103	867,716	9,579	11,868	16,865	13,629				
Total Revenues	23,228,118	23,564,306	1,627,314	1,378,458	5,435,498	3,056,260	2,817,834	4,221,974	267,739	212,942
EXPENSES										
Salaries and Benefits	2,636,886	2,691,776	1,657,059	1,661,788	2,138,771	2,091,970	48,163	53,049	147,564	156,841
Goods and Services	946,752	863,654	4,911,720	5,234,658	1,412,868	1,207,964	2,590,060	2,330,954	80,380	102,509
Amortization Expense	188,353	194,979	244,026	230,822	2,461,561	2,419,305	271,437	227,499	21,337	21,571
Debt Servicing	14,617	19,541	11,635	47,024	314,539	364,322				
Other Expenditures	1,228,815	365,117	183,339	143,419	216,205	413,984	4,059	70,364	5,728	32,007
Loss on Disposal of TCA		3,025		39,366	148,132	80,918				
Total Expenses	5,015,423	4,138,092	7,007,779	7,357,077	6,692,076	6,578,463	2,913,719	2,681,866	255,009	312,928
ANNUAL SURPLUS	18,212,695	19,426,214	(5,380,466)	(5,978,619)	(1,256,578)	(3,522,203)	(95,885)	1,540,108	12,730	(99,986)

**THE CORPORATION OF THE CITY OF COURTENAY
CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE BY SERVICE
YEAR ENDED DECEMBER 31, 2014
(Audited)**

	Environmental Development Services		Recreational and Cultural Services		Water Utility Services		Sewer Utility Services		Other Services		Consolidated	
	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013	2014	2013
REVENUE:												
Taxation					\$	\$	\$	\$			\$	\$
Sales of Services	459,628	516,440	1,399,074	1,224,410	4,530,857	4,409,401	3,107,819	2,748,927	458,476	451,614	11,717,705	10,650,450
Revenue from Own Sources	4,947	3,953	125,506	1,228,700	139,834	185,436	57,478	100,113	177,568	226,552	3,014,344	3,424,427
Government Transfers	222,667	193,338	143,262	171,619	37,750	117,089	632,654	1,535,339			5,793,044	3,106,365
Other Revenue	62,457	123,000	18,387	14,270	104,000	1,802,868	7,195	6,978	72,225	36,773	594,252	1,774,625
Other Contributions	4,479	4,702			308,765	11,377			22,632		2,308,587	7,384,553
Interest Earned	754,178	841,433	1,686,229	2,638,999	11,635	11,377	5,705,708	6,336,555	730,901	714,939	906,875	930,540
Total Revenues					5,824,590	7,226,028					48,078,109	50,191,894
EXPENSES												
Salaries and Benefits	546,670	500,313	3,767,220	3,457,350	555,115	534,706	368,688	366,617	584,369	511,216	12,450,505	12,025,626
Goods and Services	274,703	258,717	2,207,425	2,052,399	2,741,230	2,539,612	798,111	839,266	278,380	335,541	16,241,629	15,765,274
Amortization Expense	2,533	2,533	789,298	687,495	339,732	305,324	157,002	124,376			4,475,279	4,213,904
Debt Servicing			116,356	172,622	21,595	22,614	101,571	119,359			580,313	745,482
Other Expenditures	9,030	6,992	1,722,413	1,638,267	90,686	69,097	2,823,568	2,496,216		80	6,283,843	5,235,543
Loss on Disposal of TCA			7,042	27,625	10,202	6,845	6,318	14,711			171,694	172,490
Total Expenses	832,936	768,555	8,609,754	8,035,758	3,758,560	3,478,198	4,255,258	3,960,545	862,749	846,837	40,203,263	38,158,319
ANNUAL SURPLUS	\$ (78,758)	\$ 72,878	\$ (6,923,525)	\$ (5,396,759)	\$ 2,066,030	\$ 3,747,830	\$ 1,450,451	\$ 2,376,010	\$ (131,848)	\$ (131,898)	\$ 7,874,846	\$ 12,033,575

THE CORPORATION OF THE CITY OF COURTENAY
CONSOLIDATED SCHEDULE OF ACCUMULATED SURPLUS & RESERVES
YEAR ENDED DECEMBER 31, 2014
(Unaudited)

	<u>2014</u>	<u>2013</u>
Surplus		
Invested in Tangible Capital Assets	\$ 106,484,945	\$ 104,610,559
General Operating Fund	4,459,618	5,218,696
General Capital Fund	5,432,874	3,129,622
Water Utility Operating Fund	2,281,461	2,180,868
Water Utility Capital Fund	108,869	108,869
Sewer Utility Operating Fund	2,748,366	2,574,240
Sewer Utility Capital Fund	30,965	30,965
Sid Williams Theatre Society Gaming Fund	129,320	88,618
	1,404,586	1,187,758
Total Surplus	<u>123,081,004</u>	<u>119,130,195</u>
Reserves		
General Fund Reserves:		
Machinery and Equipment	2,181,962	1,677,559
Land Sale	158,220	1,016,824
New Works and Equipment	3,843,705	3,806,823
New Works - Community Gas Tax Funds (Note 5)	4,008,322	-
Public Parking	30,160	25,374
Parkland Acquisition	184,730	141,687
Housing Amenity	271,352	227,162
Amenity	109,323	88,648
	<u>10,787,774</u>	<u>6,984,077</u>
Water Utility Reserves:		
Water Utility	1,500,061	1,491,827
Machinery and Equipment	191,151	159,992
	<u>1,691,212</u>	<u>1,651,819</u>
Sewer Utility Reserves:		
Sewer Utility	420,644	417,711
Machinery and Equipment	472,717	394,703
	<u>893,361</u>	<u>812,414</u>
Total Reserves	<u>13,372,347</u>	<u>9,448,310</u>
ACCUMULATED SURPLUS (Statement A)	<u>\$ 136,453,351</u>	<u>\$ 128,578,505</u>

THE CORPORATION OF THE CITY OF COURTENAY
 CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS
 FOR THE YEAR ENDED DECEMBER 31, 2014
 (Audited)

	Land	Land Improvements	Buildings	Equipment/ Furniture/ Vehicles	Engineering Structures					Other Tangible Capital Assets	Total	2013
					Roads	Water	Sewer	Other				
COST												
Opening Balance Construction-in-progress (CIP)	\$ -	\$ 646,971	\$ 626,122	\$ 97,698	\$ (996,431)	\$ 1,075,375	\$ 2,903,262	\$ 24,741	\$ 11,444	\$ 4,389,182	\$ 7,911,348	
Add: Construction-in-progress (CIP)	-	(411,240)	(407,489)	(106,862)	(868,655)	(773,413)	(555,366)	(126,977)	(6,290)	(3,256,292)	2,356,567	
Less: Transfers into Service	-	170,301	72,979	31,335	1,779,017	(291,894)	(2,513,137)	756,553	(5,154)	(5,858,733)	(5,858,733)	
Less: Write-downs & Reallocations	-	406,032	291,612	22,171	647,731	133,880	1,089,953	654,317	-	3,245,696	4,389,182	
Closing Balance Construction-in-progress	\$ 21,062,251	\$ 4,130,537	\$ 27,373,708	\$ 14,152,638	\$ 82,348,140	\$ 15,065,932	\$ 7,213,029	\$ 17,278,182	\$ 640,326	\$ 189,264,742	\$ 171,934,467	
Opening Balance Tangible Capital Assets	334,028	409,043	515,140	442,833	1,593,834	1,265,219	753,593	633,674	71,225	6,018,589	17,758,543	
Add: Additions (including Transfers into Service)	-	(10,299)	-	(148,900)	(468,875)	(22,466)	-	(10,647)	-	(661,187)	(428,268)	
Less: Disposals	-	-	-	-	-	-	-	-	-	-	-	
Less: Write-downs	-	-	-	-	-	-	-	-	-	-	-	
Closing Balance Tangible Capital Assets and CIP	21,396,279	4,935,313	28,180,460	14,468,742	84,120,830	16,442,565	9,056,575	18,555,525	711,551	197,867,840	193,653,924	
ACCUMULATED AMORTIZATION												
Opening Balance	-	2,013,883	8,558,534	8,474,370	37,307,171	5,640,287	1,225,725	6,400,363	586,304	70,206,637	66,248,505	
Add: Amortization	-	165,571	630,837	744,548	2,056,777	299,472	125,189	407,406	45,479	4,475,279	4,213,904	
Less: Accum Amortization on Disposals	-	(9,012)	-	(138,381)	(325,507)	(12,264)	-	(4,329)	-	(489,493)	(255,773)	
Closing Balance	-	2,170,442	9,189,371	9,080,537	39,038,441	5,927,495	1,350,914	6,803,440	631,783	74,192,423	70,206,636	
Net Book Value for year ended												
December 31, 2014	\$ 21,396,279	\$ 2,764,871	\$ 18,991,089	\$ 5,388,205	\$ 45,082,389	\$ 10,515,070	\$ 7,705,661	\$ 11,752,085	\$ 79,768	\$ 123,675,417	\$ 123,447,288	

THE CORPORATION OF THE CITY OF COURTENAY
 CONSOLIDATED SCHEDULE OF DEBENTURE AND OTHER LONG-TERM DEBT
 YEAR ENDED DECEMBER 31, 2014
 (Audited)

Bylaw Number	Maturity Date	Interest Rate	Principal Outstanding Dec 31/13	Current Year Borrowing	Actuarial Adjustment/Princ. Reduction	Principal Outstanding Dec 31/14
General Capital Fund						
Debenture Debt						
2088	2015	6.45	57,701		28,216	29,485
2092	2015	6.45	443,857		217,045	226,812
2093	2015	6.45	443,857		217,045	226,812
2171	2021	3.05	1,296,564		135,778	1,160,786
2266	2018	4.78	159,547		28,874	130,673
2266	2023	5.15	333,748		27,798	305,950
2304	2029	4.86	768,967		32,504	736,463
2227	2020	5.00	86,376		10,936	75,443
2354	2025	5.75	329,562		23,821	305,741
2355	2030	5.75	545,123		23,003	522,120
2356	2020	5.50	458,857		58,096	400,761
2425	2026	4.66	529,028		31,818	497,210
2453	2026	4.43	1,050,342		63,171	987,171
2458	2022	4.52	1,053,269		99,526	953,743
2539	2023	4.13	2,481,971		184,036	2,297,935
2538	2025	4.50	506,450		33,706	472,741
2680	2027	2.90	3,990,247		218,143	3,772,104
2681	2027	2.90	1,482,093		81,024	1,401,068
			16,017,560	-	1,514,540	14,503,018
TOTAL GENERAL CAPITAL FUND						
			16,017,560	-	1,514,540	14,503,018

THE CORPORATION OF THE CITY OF COURTENAY
 CONSOLIDATED SCHEDULE OF DEBENTURE AND OTHER LONG-TERM DEBT
 YEAR ENDED DECEMBER 31, 2014

(Audited)

Bylaw Number	Maturity Date	Interest Rate	Principal Outstanding Dec 31/13	Current Year Borrowing	Actuarial Adjustment/Princ. Reduction	Principal Outstanding Dec 31/14
Balance Forward General Capital Fund			\$ 16,017,560	\$ -	\$ 1,514,540	\$ 14,503,018
Water Capital Fund						
Debenture Debt						
2424 Water Extension - Lerwick Road	2026	4.66	440,858	-	26,515	414,343
TOTAL WATER CAPITAL FUND			440,858	-	26,515	414,343
Sewer Capital Fund						
Debenture Debt						
2305 Sewer Extension	2029	4.86	576,726	-	24,378	552,348
2353 Sewer Extension	2030	5.00	1,534,132	-	64,738	1,469,394
2423 Sewer Extension - Lerwick Road	2026	4.66	267,453	-	16,086	251,367
TOTAL SEWER CAPITAL FUND			2,378,311	-	105,202	2,273,109
TOTAL ALL CAPITAL FUNDS			18,836,729	-	1,646,257	17,190,472

**THE CORPORATION OF THE CITY OF COURTENAY
CONSOLIDATED SCHEDULE OF INVESTMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014
(Audited)**

SCHEDULE 5

	2014	2013
GENERAL OPERATING FUND		
Cash on hand	\$ 26,868,716	\$ 16,756,387
GAMING FUND		
Cash on Hand	\$ 1,159,243	\$ 973,887
SID WILLIAMS THEATRE SOCIETY		
Cash on hand	\$ 343,711	\$ 236,596
Total Cash on Hand and on Deposit	\$ 28,371,670	\$ 17,966,870
GENERAL OPERATING FUND TERM DEPOSITS		
Municipal Finance Authority, Money Market Fund at fluctuating rate, no maturity date	16,495	16,299
The Canadian Western Bank, various guaranteed investment certificates	1,008,281	6,101,507
The Bank of Nova Scotia, various guaranteed investment certificates	11,178,939	12,223,165
Total Term Deposits	12,203,715	18,340,971
TOTAL CASH AND INVESTMENTS (Statement A)	\$ 40,575,385	\$ 36,307,841



BRIEFING NOTE

To: Council

File No.: 8100-01

From: Chief Administrative Officer

Date: April 13, 2015

Subject: Courtenay Centennial Celebration Committee (CCCC) Update

ISSUE:

The purpose of this Briefing Note is to provide Council with an update on the Courtenay Centennial Celebration Committee activities and plans.

BACKGROUND:

The Centennial Committee has been working for the past fifteen months to plan a year- long celebration.

Committee members are:

- Ron Webber – Chair
- Doug Hillian – Council representative
- Starr Winchester
- Lawrence Burns- Heritage Committee representative
- Wayne and Melissa Webb
- Bob McQuillan
- Rod Hunter
- Wendy Lewis
- Sharon Farquarson
- Jim Benninger
- Mark Middleton – DCBIA
- Edwin Grieve – July 1
- Randy Wiwchar - Staff liaison

Many sub committees have been formed and hundreds of volunteers recruited to assist with the events.

The celebrations began December 31, 2014 with the “Memories Are Made of This “event followed by the official launch on January 1, 2015.

KEY CONSIDERATIONS:

Homecoming Week is planned for June 26- July 5, 2015. Free events, family activities and local music and food are the overall themes of the week. The committee is hoping that all of the Comox Valley residents and their extended families and friends will come back to Courtenay to celebrate the 100th. This is the major event of the Centennial year. Activities planned for this week include:

June26-July 2 - outdoor concerts -Simms Park

Jun26-28- Living Culture- K’omoks First Nations exhibition at Comox Valley Art Gallery

June 27- Sports Festival and tail gate Party Comox Valley Sports Centre

July 1- activities in Simms and Lewis Parks, Red Robinson as the Honorary Parade Marshall, CFB Celebrations .

** An official request to Courtenay Council will be made to re- honour the Canadian Scottish Regiment, CFB Comox- 19 Wing, and HMCS Quadra who are all current Freedom of the City recipients.

July 3- Downtown Street Festival and dance

July 4- Symphony of Fire - concerts and Fireworks at Courtenay airpark

July 5- neighbourhood block parties at six City parks

Other events are planned for the fall including a School District 71 initiative, volunteer and sponsors appreciation night, and Centennial Finale.

Other Initiatives

The committee has coordinated the Citizens of the Century project which will honour 100's of citizens who have made significant volunteer contributions to Courtenay. These Citizens' will be honoured on July 4 during the Symphony of Fire event.

The committee has also entered into a partnership with the Comox Valley Community Foundation to establish a Centennial Legacy-Endowment Fund for youth orientated programs. All proceeds for the 2015 events will assist the Legacy. Thus far, centennial t-shirts, proceeds from wine sales from local wineries and proceeds from a special centennial chocolate have been established.

Community Partner Events

Funding from the Department of Canadian Heritage has been distributed to community cultural partners to enhance the Centennial celebrations. Over \$ 46,000 has been allocated to the Sid Williams Theatre, Comox Valley Art Gallery, Winter Jam 100, Courtenay Museum, and Comox Valley Arts Council. The remaining \$48,000 of Federal funding will be used for local entertainment and production for Centennial committee events.

The committee has also established partnerships with other community organizations who are also running Centennial events. The Courtenay Volunteer Fire Department is celebrating its 100th Anniversary, as is the Kiwanis Club and Anglican Church. July 1, DCBIA, K'omoks First Nations, Heritage Committee, CFB Comox and the Comox Valley Multicultural Society are other partners working with the Centennial Committee.

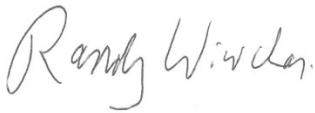
As well, there many independent community organizations running Centennial activities and events.

Community businesses have been very supportive of the Centennial and have provided sponsorships to assist with the festivities.

City of Courtenay activities

The City has initiated several projects in conjunction with the Centennial including downtown heritage street banners, downtown heritage street panels, heritage signage throughout the community and on Courtenay's welcome sign. City staff have organized the Centennial games which will see four separate work sites organize Centennial activities throughout the year. The AVICC conference, Centennial Mile of Flowers, outdoor pool party, and Sunday Summer Concert Series are only a few of the many events tying in to the Centennial.

Prepared by,

A handwritten signature in cursive script that reads "Randy Wiwchar".

Randy Wiwchar
Director of Community Services



BRIEFING NOTE

To: Council

File No.: 8500-00

From: Chief Administrative Officer

Date: April 8, 2015

Subject: CVRD Proposed Contract Review of Regional Transit Service

ISSUE:

The CVRD recently provided Courtenay, Comox and Cumberland several draft documents (attached for convenience) to outline the suggested Request for Proposals (RFP) and processes for the agreed Review of the Comox Valley Regional Transit Service. The City's input has been requested by April 15, 2015.

BACKGROUND:

The *Local Government Act (LGA) Part 24 Division 4.5* stipulates the process for *formal* dispute resolution (service review or withdrawal) amongst the participants in a regional service. In the instance of a service review, the division includes the authority for the minister to appoint a facilitator, the method for identifying the issue(s) of concern, the apportionment of costs to conduct the review and a time period within which the parties must conclude negotiations. The formal process also identifies the parties to the service review process: a council member (or mayor) from each participating municipality; a director (or chair) representing the regional board; and the director of each participating electoral area. Note that the representative for each participating community during a *formal* service review is an elected official.

At the Regular Open Council Meeting of March 2, 2015 Council discussed and accepted a CVRD suggestion that an *informal* service review be conducted under contract to a suitably qualified consultant. Council indicated its wish that City staff participate in development of an RFP and selection of a Transit Service Review consultant, and that Council be presented with the results by the author. The attached draft documents indicate CVRD acceptance of Council's wishes and refine the proposed review processes.

KEY CONSIDERATIONS:

CVRD has proposed a consultant be engaged to conduct an alternative, *informal* form of transit service review and that the consultant report directly to the CVRD Chief Administrative Officer. While simpler, more expedient and likely less expensive than the *formal* process of the LGA, the statutory compulsions of fairness and reasonableness by all parties required by the Act would of course not apply. In our opinion, the CVRD proposal may be an acceptable path to follow, but in the best interests of Courtenay ratepayers, certain points should be considered.

Process Supervision

The contract costs and compliance should be the responsibility of the agency entering into the contract (i.e. the CVRD CAO or designate) and reasonable costs of participation should be borne by the participants. This is stipulated under the LGA formal service review process and City staff sees no obvious reason(s) why this should not be adopted in an informal review. However, contract administration aside, service delivery and level of service decisions normally rest with the elected body providing the service and, consequently, a regional service review process should be overseen by elected officials, not staff. In the case of this

informal process, the CVRD Board might consider appointing a Select Committee of the Regional District Board with membership representing all the service participants (with each member supported by their respective staffs). Terms of Reference for such a Select Committee can be readily drafted to reflect the spirit though not the complexity of a formal review process.

Timeline

The dates of milestones in the first attachment (Project Overview - Comox Valley Transit Service Analysis) are inconsistent with those provided recently by e-mail from the CVRD CAO – i.e. timeline: Issue RFP April 2nd, whereas e-mail: review and comment on the RFP draft by April 15th. Obviously the City's input should be provided, considered and reflected in the RFP BEFORE it is issued. Additionally, the Milestone Chart does not indicate a timeline for acceptance and adoption of the recommendations.

Scope of Work

Noteworthy by its absence in the second attachment (Request for Proposal - Comox Valley Transit Service Analysis) is review and recommendations by the contractor on levels of service. This is a key policy decision made periodically by elected officials that defines/redefines scale and scope of all operating, maintenance and capital costs of a service. Level of service reviews are the policy outcome of the objective setting and cyclical performance measurement process. Without these fundamental practices, the elected policy body would be incapable of assessing changed performance of a single service in conjunction with the entire suite of services delivered by that body. This is a prime purpose of the LGA regional service review process.

Review and recommendations for funding future transit infrastructure do not include use of sound Asset Management principles or analysis of grant-funding opportunities. This is a substantial shortcoming.

The remaining aspects of the Scope of Work seem reasonable, though they lack direction to the contractor to evaluate the service within the existing statutory environment, for example:

1. *Local Government Act, Part 24;*
2. *British Columbia Transit Act;*
3. *British Columbia Transit Regulation;*
4. "Comox Valley Transit Service Local Service Establishment Bylaw, 1990 (inclusive of Amendment No. 4)."
5. Transit Future Plan, 2014;
6. Transit Service Area Agreement between Comox-Strathcona Regional District and BC Transit (adopted in 2000 – **pre**-separation of the regional districts);
7. Master Operating Agreement between the Comox-Strathcona Regional District, BC Transit and Watson & Ash Transportation Co. (adopted in 2000 – **pre**-separation);
8. Annual Operating Agreement between **CVRD**, BC Transit and the service delivery partner, Watson & Ash Transportation Co. of Comox, BC (**post**-separation and renewed annually based upon the provincial Crown Corporation fiscal year of April 1st to March 31st);
9. Report of the BC Transit Independent Review Panel", Aug 2012
http://www.th.gov.bc.ca/BC_Transit_Review/documents/Report_BCTransit_Independent_Review_Panel_Aug2012.pdf
10. "Government's Letter of Expectations" (2014/2015) – Minister of Transportation and Infrastructure
<http://www2.gov.bc.ca/gov/DownloadAsset?assetId=F7E871754FEF40228983276AD000E589> and
11. "Shaping Transit's Future in British Columbia", Auditor General of British Columbia, Victoria, 2012 <http://www.bcauditor.com/online/pubs/812/842>

Evaluation and Selection Criteria (s.6.0)

The RFP draft as written provides, in staff’s opinion, does not represent best value for money. The point-rated selection criteria for proposals is skewed too far away from the objective value of cost and too far toward a subjective interpretation of the applicants’ capabilities.

Table 1. CVRD Proposed Transit RFP Selection Criteria

Point-rated Criteria	Points Assigned
Experience and qualifications	40
Methodology - Detailed method/planning and work program.	30
Reputation and feedback from references.	10
Cost to the CVRD including disbursements.	20
Total Points	100

Table 2. City of Courtenay “Best Value” RFP Selection Criteria

Evaluation Criteria	Wt.	Score Per Evaluation Criteria (multiplier)					Weighted Total
		Poor (.3)	Marg (.5)	Fair (.7)	Good (.9)	Exc. (1.0)	
Financial Cost to the City	40						
Qualifications & Related Experience	30						
Quality of Submission & Methodology	20						
Project Completion Schedule	10						
Total	100						

Additionally, nothing has been provided that stipulates who will be issued RFP scoring sheets and how the net scoring multipliers of a ‘Best Value’ approach will apply proportionally to the respective participants’ jurisdictions. Were this a formal review, the parties to the review (elected officials supported by their respective staffs) would each have an equal opportunity to express their views and, ideally, have the opportunity to express them proportionally by the service costs borne by their respective ratepayers.

Cost

Section D of the second attachment (draft RFP) stipulates the maximum cost of the project will be \$20,000 (including disbursements and excluding GST). This proposed budget is likely insufficient to expect a high-quality product and neither the contract cost or any contingencies are separately identified in the CVRD 2015-2019 Five-year Financial Plan. Also, the financial plan does not separately identify the funding source. For example, a Transportation Plan or Long-term cross-modal transportation planning activities are eligible costs under the Gas Tax – Strategic Priorities Fund and may be used for up to 100% of the contracted cost.

Implementation of Consultant Recommendations

There is no discussion in these or other documents concerning a process for agreement amongst the participants or evaluation and implementation of the consultant's recommendations. During a formal review, the minister holds the authority to appoint a facilitator to monitor the service review and assist in negotiations, resolve the issues, and the set-up and use of mediation or other non-binding resolution processes. The purpose of the opportunity for intervention by a superior authority is to ensure the process is brought to a final and equitable resolution.

While there is general consensus that a less complex, informal service review will meet the present needs, the final report of a consultant does not eliminate the possibility for disagreement and/or intransigence in adopting desirable improvements satisfactory to all participants. Ideally, the Terms of Reference for a CVRD Select Committee would contain direction for resolution of differences and development of an agreed schedule for implementation.

Prepared by:



David W. Love, CD, BA, LGM(Dip), AMPC
Senior Advisor, Strategic Initiatives

Respectfully submitted,



David Allen, BES, CLGEM, SCLGM
Chief Administrative Officer

March 13, 2015

Project Overview - Comox Valley Transit Service Analysis

At the November 13, 2014 meeting, the Comox Valley Regional District (CVRD) board carried the following motions:

THAT the Comox Valley 25-year transit future plan, 2014 as attached to the staff report dated October 29, 2014 be approved.

THAT the CVRD 2015 strategic plan include a review of the transit service to address areas that require further discussion and consideration; this includes infrastructure impacts on municipal roads, funding strategies, service standards, performance reporting and asset management and other service components as developed in a scope of work.

The scope of work was subsequently developed, presented to the board and councils and incorporated into a Request for Proposals (RFP).

The project will be managed by the CVRD but will involve participation by staff and elected officials from member municipalities. Participation could involve presentations and workshop activities at various stages of the project to identify issues and discuss options. This could then be incorporated into the preparation of the consultant's recommendations to be brought to the CVRD board for consideration. It is also expected that the consultant will present the results of the analysis and subsequent recommendations to the municipal councils as well as CVRD electoral area services committee and committee of the whole. Details of proposed processes to involve staff and elected officials from municipalities and CVRD will be identified through the consultant's proposals and subsequent contract development.

The project lead is Debra Oakman, Chief Administrative Office, with assistance from Michael Zbarsky, Manager of Transit and Sustainability.

The approximate major project milestones are listed in Schedule A.

Schedule A – Milestone chart

Milestone	Description	Date
Scope of Work approval	Scope of work presented to CVRD board for approval	March 31
Issue RFP	CVRD to issue RFP through RD Bid and direct email to known consulting firms	April 2
Close RFP	Upon closing, CVRD will provide CAOs with an RFP evaluation package	April 28
RFP Evaluation	Results of RFP evaluation should be provided to CVRD by May 8	May 1-8
Contract Award	Based on RFP evaluation, CVRD to issue notice of award of contract	May 15
Project research	Consultant to undertake background research including meetings with local government staff and elected officials	May/June
Project recommendations	Consultant to develop recommendations and consult with local government staff and elected officials	July/August
Final Report	Final report to be developed in consultation with CAOs and presented to board and councils in September	August 31

Comox Valley Transit Service Analysis

Closing location

600 Comox Road
Courtenay, BC V9N 3P6

Closing date and time

2:00 pm, Tuesday, April 28, 2015

Contact Person

Michael Zbarsky, B.Sc AScT
Manager of Transit and Sustainability
mzbarsky@comoxvalleyrd.ca

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A. Intent

The Comox Valley Regional District (CVRD) is seeking Proposals from qualified consultants for the purpose of undertaking analysis and providing recommendations regarding the Comox Valley Transit Service.

B. Definitions and Administrative Requirements

1.0 Definitions

Throughout this request for proposal, the following definitions apply:

“Contract” means the written agreement resulting from this request for proposal executed by the Comox Valley Regional District and the Contractor

“Contractor” means the successful Proponent to this request for proposal who enters into a written Contract with the CVRD.

“must”, “shall” or “mandatory” means a requirement that must be met in order for the proposal to received consideration

“Proponent” means an individual or a company that submits, or intends to submit, a proposal in response to this request for proposal

“Proposal” means a submission in response to this request for proposal

“RFP” means this request for proposal

“should” or “desirable” means a requirement having a significant degree of importance to the objective of the request for proposal

2.0 Terms and Conditions

The following terms and conditions will apply to this RFP. Submission of a Proposal in response to this RFP indicates acceptance of all the terms that follow and that are included in any addenda issued by the CVRD.

3.0 Alternative Solutions

If alternative solutions are offered, the information should be submitted in the same format but as a separate Proposal and clearly marked as an alternative solution. The CVRD reserves to itself the right to consider or reject alternate proposals.

4.0 Changes to Proposals

By submission of a written notice, a Proponent may amend or withdraw its Proposal prior to the closing date and time.

Upon closing, all Proposals become irrevocable. The Proponent will not change the wording of its Proposal after closing and no words or comments will be added to the Proposal unless requested by the CVRD for clarification.

5.0 Proponents' Expenses

Proponents are solely responsible for their own expenses in preparing a Proposal. If the CVRD elects to reject all Proposals, the CVRD will not be liable to any Proponent for any claims for costs or damages incurred by the Proponent in preparing the Proposal, loss of anticipated profit in connection with a final Contract, costs for returning unopened Proposals, or any matter whatsoever.

6.0 Proposal Validity

Proposals will be open for acceptance for at least 60 days after the closing.

7.0 Firm Pricing

Prices will be firm for the entire Contract period unless this RFP states otherwise.

8.0 Currency and Taxes

Prices quoted are to be in Canadian dollars and inclusive of all costs and exclusive of taxes, which shall be shown separately, as applicable, in the Proposal.

9.0 Sub-Contracting

Using a sub-contractor (who must be clearly identified in the Proposal) is acceptable. This includes a joint submission by Proponents having no formal corporate links. However, one of these Proponents must be prepared to take overall responsibility for successful interconnection of the product or service lines and this must be defined in the Proposal.

Sub-contracting to any firm or individual whose current or past corporate or other interests may, in the CVRD's opinion, give rise to a conflict of interest in connection with the services will not be permitted.

Where applicable, the names of approved sub-contractors listed in the Proposal will be included in the Contract. No changes or additions to the list will be permitted without the written consent of the CVRD.

10.0 Acceptance of Proposals

This RFP should not be construed as an agreement to purchase goods or services. The CVRD is not bound to accept the lowest priced or any Proposal of those submitted. Proposals will be assessed in light of the evaluation criteria and the CVRD is under no obligation to receive further information, whether written or oral, from any Proponent.

Neither acceptance of a Proposal nor execution of a Contract will constitute approval of any activity or development contemplated in any Proposal that requires any approval, permit or license pursuant to any federal, provincial, regional district or municipal statute, regulation or by-law.

The CVRD reserves the right to reject any and all Proposals for any reason or to accept any Proposal in whole or in part on the basis of the Proposals received which the CVRD, in its sole unrestricted discretion, deems to be the best value for the CVRD. The lowest or any Proposal may not necessarily be accepted.

Proponents acknowledge the CVRD’s rights under this clause and absolutely waive any right of action against the CVRD for the CVRD failure to accept their Proposals whether such right of action arises in contract, negligence, bad faith or any other cause of action.

The CVRD reserves the right to cancel this RFP at any time and for any reason, and will not be responsible for any loss, damage, cost or expense incurred or suffered by any Proponent as a result of such cancellation.

Proposals, rather than tenders, have been requested in order to afford Proponents a more flexible opportunity to employ their expertise and innovation, and thereby satisfy the CVRD’s needs in a more cost effective manner. The CVRD reserves the right to enter into negotiations with one or more Proponents concerning the terms and conditions of the services to be provided, and expressly reserves the right through such negotiations to request changes, alterations, additions or deletions from the terms of any Proposals received.

The acceptance of any Proposal is subject to funding and approval by the board of the CVRD.

After acceptance by the CVRD, the successful Proponent will be issued a written notice of award.

11.0 Definition of Contract

Notice in writing to a Proponent of the acceptance of its Proposal by the CVRD and the subsequent full execution of a written contract will constitute a Contract for the services, and no Proponent will acquire any legal or equitable rights or privileges relative to the goods or services until the occurrence of both such events.

12.0 Liability for Errors

While the CVRD has used considerable efforts to ensure an accurate representation of information in this RFP, the information contained in this RFP is supplied solely as a guideline for Proponents. The information is not guaranteed or warranted to be accurate by the CVRD, nor is it necessarily comprehensive or exhaustive. Nothing in this RFP is intended to relieve Proponents from forming their own opinions and conclusions with respect to the matters addressed in this RFP.

13.0 Modification of Terms

The CVRD reserves the right to modify the terms of the RFP at any time at its sole discretion. Such modifications will be communicated to all Proponents through formal addenda.

14.0 Ownership of Proposals and Freedom of Information

All documents, including Proposals, submitted to the CVRD become the property of the CVRD. Each Proposal should clearly identify any information that is considered to be confidential or proprietary information.

However, the CVRD is subject to the provisions of the *Freedom of Information and Protection of Privacy Act*. As a result, while section 21 of the *Freedom of Information and Protection of Privacy Act* does offer some protection for confidential third party business, financial and proprietary information, the CVRD cannot guarantee that any such information provided to the CVRD will remain confidential if a request for access is made under the *Freedom of Information and Protection of Privacy Act*.

15.0 Confidentiality of Information

Information pertaining to the CVRD obtained by the Proponent as a result of participation in this project is confidential and must not be disclosed without written authorization from the CVRD.

16.0 Conflict of Interest

Proposals will not be evaluated if the Proponent's current or past corporate or other interests are, in the reasonable opinion of CVRD, deemed or perceived to be a conflict of interest in connection with this RFP or the activities or mandate of the CVRD.

The CVRD reserves the right to disqualify or reject a proposal in whole or in part where the Proponent or its directors, officers, shareholders or any person associated with the Proponent has a claim or has initiated a claim or legal proceeding against the CVRD with respect to any previous contracts, tenders or business transactions and where this is seen in the reasonable opinion of the CVRD as creating a conflict of interest between the Proponent and the CVRD.

C. Proposal Submission Requirements

1.0 Proposal Submission

One copy of the Proposal, complete with one copy of the signed and dated Proposal Form provided herein, and one electronic copy (on CD or USB, in PDF format) must be received no later than 2:00pm Pacific time on Tuesday, April 28, 2015, at the following location:

Comox Valley Regional District
600 Comox Road
Courtenay, BC V9N 3P6

Proposals must be submitted in a sealed package with the name and address of the Proponent and the request for proposal title clearly marked on the outside.

In keeping with the CVRD's sustainability goals, Proponents are encouraged to keep Proposal content to a minimum and relevant to the work. Binders are not be used for submission of the Proposals or the appendices and paper should be recyclable with minimal glossy content.

Facsimile and electronic submissions will not be considered.

Late proposals will not be considered and will be returned to Proponents unopened at the Proponent's expense.

Proposals that are unsealed, conditional, illegible, obscure, contain arithmetical errors, erasures, alterations, or irregularities of any kind may, at the discretion of the CVRD, be declared disqualified.

The person(s) authorized to sign on behalf of the Proponent and to bind the Proponent to statements made in response to this RFP must sign the proposal form. Unsigned Proposals will not be accepted.

Proponents shall be solely responsible for the delivery of their Proposals in the manner and time prescribed. All submissions must be delivered according to the instructions herein, and the CVRD will accept no responsibility for documents delivered to other CVRD facilities and, at the discretion of the CVRD, may be declared disqualified.

2.0 Enquiries

All enquiries related to this RFP are to be directed by email, no later than 5 days prior to the closing time, to:

Michael Zbarsky, B.Sc AScT
Manager of Transit and Sustainability
mzbarsky@comoxvalleyrd.ca

Information obtained from any other source is not official and should not be relied upon.

3.0 Addenda

Addenda may be issued during the Proposal period in response to queries received. Addenda will be in written form and sent to all Proponents who have received RFP packages. All addenda become part of the Contract document and must be considered when responding to this RFP.

Verbal answers are binding only when confirmed by written addenda.

4.0 Term

The term of the proposed Contract will be for a period of approximately five months beginning May 15, 2015 and ending October 30, 2015.

5.0 Disclaimer

Each Proponent is responsible to review and understand the terms and conditions of this RFP, and the scope of work being requested. The CVRD makes no representation or warranty as to the accuracy or completeness of the information contained in this RFP and the Proponent is solely responsible to ensure that it has obtained and considered all information necessary to understand the requirements of the RFP, and to prepare and submit its Proposal. The CVRD will not be responsible for any loss, damage or expense incurred by a Proponent as a result of any inaccuracy or incompleteness in this RFP, or as a result of any misunderstanding or misinterpretation of the terms of this RFP on the part of any Proponent.

6.0 Evaluation and Selection Criteria

An evaluation team comprising of representatives from CVRD and member municipalities will evaluate all Proposals received according to the criteria identified below. Those Proposals passing the mandatory requirements will be further evaluated against the point-rated criteria. During the evaluation process, Proponents may be required to provide clarification to statements made in their Proposals.

Mandatory Criteria
Proposal Form completed and signed by a person authorized to bind the Proponent to statements made in the submission.
Sealed package containing required copies of the Proposal
Proposal must be received at the closing location by the specified Closing date and time.

Point-rated Criteria	Points Assigned
Experience and qualifications	40
Methodology - Detailed method/planning and work program.	30
Reputation and feedback from references.	10
Cost to the CVRD including disbursements.	20
Total Points	100

D. Scope of Work

The CVRD established the Comox Valley Transit Service in 1990 and provides the service in partnership with BC Transit and a contracted operating company, Watson and Ash Transportation Ltd. The participating jurisdictions in this service include the City of Courtenay, Town of Comox, Village of Cumberland, Baynes Sound-Hornby/Denman Islands (Area “A”), Lazo North (Area “B”) and a defined area of Puntledge-Black Creek (Area “C”). A 25-year transit master plan, entitled the Comox Valley Transit Future Plan, was completed and adopted by the CVRD board in 2014.

CVRD is seeking a consultant to review, analyze and provide recommendations regarding the following aspects of the Comox Valley Transit Service:

1. Governance options to be considered by CVRD, including commission model; current and potential voting structure and service area establishment bylaws.
2. Role and structure of CVRD Transit Management Advisory Committee.
3. Responsibilities for transit infrastructure including regional district, municipalities, BC Transit and private land owners (e.g. Driftwood Mall, North Island College). Address responsibilities for planning, approval, installation and maintenance as well as initial and ongoing cost, standards and alignment with local transportation plans. Infrastructure should include existing and new:
 - a. Bus stops, exchanges and consideration of future requirements for transit operations/maintenance facility and park & rides.
 - b. Roads, bridges and consideration of future transit priority measures.
4. Current and potential funding model including alternative revenue options identified in transit future plan; other commercial venture opportunities; and requisition and reserve fund use. Address cost apportionment model between jurisdictions (CVRD electoral areas and member municipalities) and include review of service level per jurisdiction.

5. Performance monitoring and reporting process including those identified in transit future plan.
6. Service efficiency and options for improvement including routing, exchanges, deadheading, bus depot location, scheduling and fleet size.

The consultant will report directly to the CVRD Chief Administrative Officer or delegate and will need to develop processes to ensure participation of elected officials and staff from member municipalities and CVRD as well as representatives from BC Transit. Participation could involve presentations and workshop activities at various stages of the project to identify issues and discuss options. It is also expected that the consultant will present the results of the analysis to the three municipal councils as well as CVRD electoral area services committee and to the CVRD committee of the whole.

Proposed Timeline

The following timeline should be taken into consideration as part of the development of the consultant’s work plan and methodology:

Issue RFP	April 2, 2015
RFP Close	April 28, 2015
Contract Award	May 15, 2015
Final Report	August 31, 2015
Presentations to board/committee/councils	September 2015

Experience and Qualifications

- Expertise and experience of the firm and its employees in reviewing transit systems from a financial, technical and governance perspective.
- Composition of the project team, demonstrated knowledge of BC Transit model; infrastructure management; transit operations; legislation and best practices relating to transit and local government.

Budget

This project has a budget of \$20,000 including disbursements and excluding GST.

E. Contract Conditions

By submission of a Proposal, the Proponent agrees that should its Proposal be successful, the Proponent will enter into a Contract with the CVRD that subject to negotiation, may include the following selected contract clauses:

1.0 Compliance With Laws

The Contractor will give all the notices and obtain all the licenses and permits required to perform the work. The Contractor will comply with all laws applicable to the work or performance of the contract.

2.0 Laws of British Columbia

Any Contract resulting from this RFP will be governed by and will be construed and interpreted in accordance with all laws in effect for the province of British Columbia.

3.0 Code of Conduct

The Contractor agrees that it and its sub-contractors and employees agree to comply with the following excerpt from the CVRD code of conduct:

“Professionalism

Applicable to all employees, volunteers, agents, and contractors who are required to:

- Carry out their responsibilities in a professional and competent manner.
- Continue to improve their knowledge, competence, skills, and professional ability.
- Be aware of and abide by the British Columbia *Human Rights Code*.
- Not engage in any action or conduct or make any comment, gesture, or contact which a reasonable person would regard as likely to cause offence or humiliation to anyone, whether in the workplace or any other location.
- Act, and be perceived by the public to act, in a fair and impartial manner in the performance of their duties or provision of services.
- Not make any public comments that denigrate, disparage, or are disrespectful of the CVRD, employees, and elected officials, and refrain from making negative comments about the credibility of the CVRD, employees, and elected officials.
- Conduct themselves in a friendly, courteous, and professional manner when dealing with the public.”

4.0 Indemnity

The Contractor hereby agrees to indemnify and save harmless the CVRD, its officers, employees, elected officials and agents against all claims, demands, losses, costs, damages, actions, suits or proceedings by whomever made, brought or prosecuted and in any manner based upon, arising out, related to, occasioned by or attributable to the negligent acts, errors or omissions of, or breach of this agreement by, the Contractor, its servants, agents, sub-contractors or sub-operators, in providing the services and performing the work of the Contract, excepting always liability arising solely out of the negligent act or omission of the CVRD.

5.0 Insurance

Any Contract resulting from this RFP may require that the Contractor, without limiting its obligations or liabilities and at its own expense, provide and maintain throughout the Contract term, comprehensive commercial general liability insurance in an amount not less than \$1,000,000 inclusive per occurrence, insuring against bodily injury and property damage and including liability assumed under the Contract.

The CVRD is to be added as an additional insured and the policy is to contain a cross liability clause.

The Contractor will provide the CVRD with evidence of any insurance in the form of a certificate of insurance, upon execution and delivery of the Contract.

6.0 Registration with *WorkSafeBC*

The Contractor and any approved sub-contractors must be registered with the WorkSafeBC, in which case WorkSafeBC coverage must be maintained for the duration of the Contract. Prior to receiving any payment, the Contractor may be required to submit a WorkSafeBC Clearance Letter indicating that all assessments have been paid. The Contractor shall abide by all provisions of the *Workers Compensation Act of British Columbia* and must sign a CVRD safety agreement.

F. Proposal Form

Comox Valley Transit Service Analysis

Closing Date and Time: 2:00pm, Pacific time on Tuesday, April 28, 2015

This form must be completed, signed and included with the Proposal.

The undersigned confirms that their Proposal is in response to the request for proposal for Comox Valley Transit Service Analysis and the Proponent acknowledges receipt of addenda # _____ through addenda # _____

Name of Firm: _____

Address: _____

Contact Name: _____

Phone: _____ Email: _____

Quoted Price	\$
Disbursements (to be detailed in the proposal)	\$
Sub-total	\$
GST as applicable	\$
Total Proposed Price	\$

 Authorized Signature

 Name and Title

 Date

G. WorkSafeBC Safety Agreement (Sample)

BETWEEN:

_____ of
Company Name (print legibly)

Address

City and postal code

_____ Phone No. _____ Fax No.

AND: Hereinafter referred to as the “Contractor”,

COMOX VALLEY REGIONAL DISTRICT

Hereinafter called the “CVRD”.

For the purposes of this safety agreement, the “Contractor” refers to any sub-contractor or to any designated prime contractor or any other worker as defined by the *Workers Compensation Act*.

The Contractor agrees to adhere to all of the *Workers Compensation Act* Regulations as set out in the *Occupational Health and Safety Regulation*, B.C. Reg. 296/97, as may be amended from time to time (the “Regulation”) as well as the provisions of the *Workers Compensation Act*, R.S.B.C. 1996, c.492, as amended (the “Act”).

Without limiting the generality of the foregoing, the Contractor agrees:

1. In every case the Regulation shall be followed by the Contractor, as well as any existing policies or procedures that the CVRD has developed and implemented. These shall be followed without exception.
2. In the opinion of the Contractor, if by following a policy or procedure for a particular task as set out by the CVRD, a worker is put at increased risk:
 - a) the Contractor will seek a written change of policy or procedure from the CVRD applicable only to that particular job situation before proceeding with the task.
3. Contractors are expected to have read every section of the Regulation that pertains to the job at hand, to understand the Regulation and what it means to the supervisor and to all of the workers, and to ensure that each worker under their supervision follows the Regulation. Contractors are also expected to know and adhere to the Policies and Procedures issued by the Workers Compensation Board (“WCB”).

4. Without limiting the foregoing, the Contractor will be expected to understand and enforce all of the following as it pertains to the job at hand and to the workers employed by the Contractor, and will be expected to prove to the CVRD, at any time, upon request, compliance with the following parts of the Regulation:
 - a) Rights & Responsibilities – Occupational Health & Safety Program (Part 3, including investigations, inspections, written instructions, records and statistics, adequate supervision, complete understanding by the workforce of the right and responsibility to refuse unsafe work).
 - b) General Conditions (Regulation – Part 4)
 - c) Chemical and Biological Substances (Regulation – Part 5)
 - d) Substance Specific requirements (Regulation – Part 6)
 - e) Noise, Vibration, Radiation and Temperature (Regulation – Part 7)
 - f) Personal Protective Clothing and Equipment (Regulation - Part 8)
 - g) Confined Space Entry (Regulation – Part 9)
 - h) Lock-out (Regulation – Part 10)
 - i) Fall Protection (Regulation – Part 11)
 - j) Tools, Machinery and Equipment (Regulation – Part 12)
 - k) Ladders, Scaffolds and Temporary Work Platforms (Regulation – Part 13)
 - l) Cranes and Hoists (Regulation – Part 14)
 - m) Rigging (Regulation – Part 15)
 - n) Mobile Equipment (Regulation – Part 16)
 - o) Traffic Control (Regulation – Part 18)
 - p) Electrical Safety (Regulation – Part 19)
 - q) Construction, Excavation & Demolition (Regulation – Part 20)
 - r) Forestry Operations (Regulation – Part 26)
 - s) Evacuation and Rescue (Regulation – Part 32)
 - t) Occupational First Aid (Regulation – Part 33)
 - u) Coordination of Multiple Employer Workplaces (Regulation - Part 20, s.20.3(1)).
5. The Contractor will also adhere to the following provisions contained within the Act:
 - a) Division 3 of Part 3 of the Act – General Duties of Employers, Workers and Others (Sections 15, 116, 117, 118, 119, 120, 121, 122, 123 and 124);
 - b) Division 4 of Part 3 of the Act - Joint Committees and Workers Representatives; and
 - c) Division 10 of Part 3 the Act - Accident Reporting and Investigation.
6. The Act stipulates that the CVRD is required to enforce the Act and the Regulation and to report any infraction of the Act or Regulation. The Contractor accepts that the CVRD will be conducting periodic checks of the Contractor during the Contractors' work for the CVRD and will be asking the Contractor to comply with the Act and/or Regulation in the event any

contravention is observed. If the contravention is serious enough, the Contractor will be asked to leave the worksite and will forfeit the contract with the CVRD.

7. For the purposes of streamlining large construction projects and multiple employer worksites, the CVRD reserves the right to designate a “prime contractor” amongst contractors who are working on a job-site together. A designated person employed by the “prime contractor” will be appointed by the CVRD to act as the coordinator of the other contractors on that job-site, and will ensure that each of the contractors on the job site are following the Act and the Regulation including any site-specific policies and procedures. This includes having in place an approved WCB Safety Program, and a list of the qualified persons amongst the other contractors who have been designated to be responsible for each of the other contractors’ site health and safety activities.
8. It is the responsibility of the Contractor to determine who the CVRD has appointed as the “prime contractor” for the worksite and to comply with the requirements set out in the foregoing.

NOTE:

- a) All the foregoing constitutes requirements of the Prevention Division of the WCB for any workplace in the Province of British Columbia and constitutes the CVRD’s expectations for contractors working on any of the CVRD’s worksites.
- b) Payment of WCB Assessments by the Contractor does not obviate the responsibility of the Contractor for any of the foregoing.

THIS AGREEMENT MADE THE _____ day of _____, 20____,
in _____ in the Province of _____
(city)

CONTRACTOR:

Company Name

President or Owner (signature)

President or Owner (print name legibly)



THE CORPORATION OF THE CITY OF COURTENAY

MEMORANDUM

To: Council

File No.: 3220-20-2450 Back Rd

From: Chief Administrative Officer

Date: March 20, 2015

Subject: Glacier View Lodge – Request to Waive Development Cost Charges (DCC)

ISSUE:

On February 25, 2015 Council received a letter (dated February 16) from representatives of the Glacier View Lodge requesting reconsideration of the development cost charges imposed on the Lodge as a result of their building permit. The information provided within this memorandum is to support Council's response to this request.

BACKGROUND:

The City of Courtenay collects development cost charges in accordance with the DCC Bylaw (No. 2426 (2005) and amendments thereto) established through the provisions of Section 933 of the Local Government Act. DCC's are collected for highways, sewers, water, drainage and parks. The DCC amounts are established within the bylaw to support the future replacement of infrastructure within the aforementioned categories. The trigger for the collection of DCC's is the subdivision of land or a building permit application.

In addition to the City's DCC's, staff collects DCC's on behalf of the Comox Valley Regional District for both water and sewer as established in their Bylaws No. 2445 (2002) and 2342 (2001).

In the case of Glacier View Lodge, a building permit application was made and permit issued in the fall of 2014. The addition proposed was for an adult day care centre functioning as a care facility for elderly persons still living at home to have social interactions at the facility. These are persons coming from offsite for this service and returning home, daily. This development was considered to be an "institutional" development under the bylaw ("*means a building or structure used or intended to be used only on a non-profit basis for cultural, recreational, social, religious, governmental, public hospital or educational purposes.*"). Staff collected the appropriate DCC's based on square footage as prescribed in the bylaw (approximately \$9,500 – City; \$7,000 – CVRD). The construction of the addition is underway.

KEY CONSIDERATIONS:

The section 933.1 (1) of Local Government Act specifically describes eligible developments for which DCC's can be waived or reduced that may be included in a municipal bylaw. They include: non-for-profit rental housing, for pro-fit rental housing and developments with low environment impact. It is important to note that these exceptions must be defined and established within the bylaw in order for them to be enacted. Council cannot waive or consider a reduction to the DCC's otherwise. Therefore, this application for reconsideration does not qualify.

Prepared by:

Lesley Hatch, P.Eng.
Director of Engineering & Public Works

Sample Motions of Support

Sample Motion to city/municipal council

Whereas

We value and welcome young children and their families in our community

Our community's economic and social sustainability depends on families having access to quality, affordable early care and learning

We cannot meet our community's child care needs on our own

We are encouraged by the potential of the Community Plan for a Public System of Integrated Early Care and Learning to make a real difference for BC children, families and communities.

Be it resolved that (add council name)

Endorses the vision and goals of the *Community Plan for a Public System of Integrated Early Care and Learning (\$10 A Day Child Care Plan)*

Urges the province to commit to the Plan's vision, allocate adequate funds and work with communities to immediately begin its implementation.

Commits to work with our community, the province and other stakeholders to move the Plan forward in our community.

DELEGATION APRIL 7 2015

The John Howard Society

OF NORTH ISLAND



RECEIVED
JAN 27 2015
CITY OF COURTENAY

201-1109 High Ave. Courtenay BC V9N 2J7
Tel: 250-280-0611 Fax: 250-280-2650
Email: info@jhsni.bc.ca Website: www.jhsni.bc.ca

The Honorable Larry Jangula
Mayor of Courtenay and
Members of the City Council
830 Cliffe Avenue
Courtenay, BC, V9N 2J7

January 16, 2014

Dear Mayor Jangula and City Council Members;

The John Howard Society of North Island (JHSNI) is grateful to the City of Courtenay for the support you have shown our programs for vulnerable youth over the years. We are writing this letter to update you on our KidStart Volunteer Mentoring Program.

KidStart is the only one-to-one mentoring program in the Comox Valley. KidStart connects children and youth ages 6-18 with carefully screened and trained adult volunteer mentors. Through role modeling and encouraging kids to participate in activities that build their confidence, mentors help children and youth become more resilient and successful in the face of numerous challenges in their lives. Each child in KidStart has experiences that indicate their need for support. The loss of a family member, challenges at school, or stresses at home are all reasons that a child will be identified as needing a supportive adult friend. Children in KidStart and their families greatly appreciate this program.

KidStart is funded solely by donations, fundraising, and gaming funds. Each year the agency struggles to find enough funding to support the program. We have come up with an innovative funding initiative called KidStart Champions that we would like to share with you. KidStart Champions support local children to participate in KidStart.

KidStart Champions choose from three levels of monthly sponsorship. Gold = \$100/month (\$1,200/year) and covers the cost of a child's participation in KidStart. Silver = \$50/month (\$600/year) and Bronze = \$25/month (\$300/year). KidStart Champions can be individuals or groups. We publicize new Champions in a press release submitted to the local media and through our JHSNI newsletter, website, Facebook page, and annual report. Donors receive a charitable tax receipt and a profile of the child they are supporting (names are changed to protect privacy).

At this time there are 49 children and youth on the waitlist for KidStart in the Comox Valley. If a group of people pool their donations, just a few dollars each per month can sponsor a local child and make a big difference in the community. Would the City of Courtenay or a group of Council members/ staff be interested in supporting a child in KidStart? We would love to make a presentation to Council and/or staff about the KidStart Champion initiative. Please contact Wendy Thurlborn, Comox Valley KidStart Coordinator, at 250-338-7341 or wendyt@jhsni.bc.ca to arrange a presentation at your earliest convenience.

Thank you for considering our request.

Respectfully,

Wendy Richardson, Executive Director

www.jhsni.bc.ca



201-1109 High Ave. Courtenay BC V9N 2J7
Tel: 250-280-0611 Fax: 250-280-2650
Email: info@jhsni.bc.ca Website: www.jhsni.bc.ca

CITY OF COURTENAY
BYLAW REFERENCE FORM

BYLAW TITLE

2015-2019 Financial Plan Bylaw No. 2814, 2015

REASON FOR BYLAW

STATUTORY AUTHORITY FOR BYLAW

Section 165(2) of the *Community Charter*

OTHER APPROVALS REQUIRED

STAFF COMMENTS AND/OR REPORTS

OTHER PROCEDURES REQUIRED

April 9, 2015

T. Manthey
Staff Member

THE CORPORATION OF THE CITY OF COURTENAY

BYLAW NO. 2814

A bylaw to adopt the five year financial plan

WHEREAS the *Community Charter*, being SBC Chapter 26, 2003, requires a five year financial plan that is adopted annually;

AND WHEREAS the financial plan shall by bylaw be adopted before the annual property tax bylaw is adopted;

AND WHEREAS the planning period for a financial plan is five years, being the year in which it is specified to come into force and the following 4 years;

AND WHEREAS the *Community Charter*, being SBC Chapter 26, 2003, Section 173, requires that a municipality must not make an expenditure other than one authorized and provided for in the financial plan;

NOW THEREFORE the Council of the Corporation of the City of Courtenay, in open meeting assembled, enacts as follows:

1. This bylaw may be cited for all purposes as **“The 2015 – 2019 Financial Plan Bylaw No. 2814, 2015”**.
2. Schedule “A” attached hereto and made part of this bylaw is hereby adopted as the 2015 Financial Plan Statement.
3. Schedule “B” attached hereto and made part of this bylaw is hereby adopted as the 2015 – 2019 Schedule of General Municipal Property Tax Revenue by Property Class.
4. Schedules “C” to “E” attached hereto and made part of this bylaw are hereby adopted as the annual General, Water, and Sewer Operating Funds financial plan for the five-year period ending December 31, 2019.
5. Schedule “F” and five year schedules attached hereto and made part of this bylaw is hereby adopted as the detailed General Capital Fund expenditure program for the five year period ending December 31, 2019.
6. Schedule “G” attached hereto and made part of this bylaw is hereby adopted as the detailed Water Capital Fund expenditure program for the five year period ending December 31, 2019.
7. Schedule “H” attached hereto and made part of this bylaw is hereby adopted as the detailed Sewer Capital Fund expenditure program for the five year period ending December 31, 2019.

8. Schedule "I" attached hereto and made part of this bylaw is hereby adopted as the Reserve Funds Expenditure Program for the year ended December 31, 2015.
9. Schedule "J" attached hereto and made part of this bylaw is hereby adopted as the Gaming Account Expenditure Program for the five-year period ending December 31, 2019.
10. "The Final 2014-2018 Financial Plan Bylaw No. 2785, 2014" is hereby repealed.

Read a first time this 13th day of April, 2015

Read a second time this 13th day of April, 2015

Read a third time this 13th day of April, 2015

Finally passed and adopted this day of April, 2015

Mayor

Director of Legislative Services

CITY OF COURTENAY
2015 Financial Plan Statement

The City of Courtenay adopted Revenue and Tax Policy #1700.01 (attached) on April 7, 2008. The policy guides the City's budget objectives for its property tax and fees/charges revenue sources.

1. Distribution of Revenues

In accordance with Section 165 (3.1) of the Community Charter, the proportion of total revenue derived from each funding source is detailed in Table 1.

Property value taxes form the greatest proportion of the revenue of the municipality, and for 2015 Council has approved an increase of 3.18% in revenue derived from property taxation. The system of property taxation is relatively easy to administer and understand. It provides a stable and consistent source of revenue for many services that are difficult or undesirable to fund on a user pay basis. These include services such as fire protection, police protection, bylaw enforcement, libraries, parks, and roads and streets maintenance. For these reasons, property value taxation will continue to be the major source of municipal revenue.

User fees and charges form the second largest portion of planned revenue. Many municipal services, such as water, sewer, and garbage collection can be measured and charged for on a user-pay basis. This basis attempts to fairly apportion the value of a municipal service to those who make use of it.

Table 1: Proportions of Total Revenue (all funds combined)

Revenue Source	2014		2015	
	Amount	% Total Revenue	Amount	% Total Revenue
Property Value Taxes	21,095,354	39.5%	21,920,748	35.4%
Parcel Taxes	2,523,322	4.7%	2,592,311	4.2%
User Fees and Charges	11,224,107	21.0%	11,942,340	19.3%
Other Sources	8,206,268	15.4%	9,769,237	15.8%
Proceeds from Borrowing	-	0.0%	-	0.0%
Transfers from own Reserves/Surpluses	10,363,192	19.4%	15,650,558	25.3%
TOTAL	53,412,243	100.0%	61,875,194	100.0%

In 2015, general fund revenues derived from user fees, permits and charges remain conservatively forecasted, which is in line with the continuation of a slow economic recovery. For this financial plan, Council approved an increase of 3% in water rates, an increase of 11.75% in revenue generated from sewer user rates (which will be used to fund capital works at the regional plant level), and a increase of 4% in the residential garbage user fees.

2. Distribution of property taxes among the property classes

Table 2 provides the distribution of property tax revenue among the property classes. The practice of council has been to set tax rates in order to maintain tax stability. This is accomplished by maintaining the proportionate relationship provided below between the property classes. This practice allows the various taxpayers in the municipality to be confident that, in any year, their property tax bill will only increase as much as their proportion of the increase in tax revenue required year over year.

In addition, each year, Council has considered whether to reduce the commercial rate multiple, which effectively shifts tax load from the commercial class to the residential class taxpayer.

Table 2: Distribution of Property Taxes among Classes for 2015, with comparative history for 2014.

Property Class	2014		2015	
	Rate Multiple	% Property Value Tax	Rate Multiple	% Property Value Tax
(01) Residential	1.00	60.10%	1.00	60.60%
(02) Utilities	7.00	0.27%	7.00	0.27%
(04) Major Industry	3.90	0.00%	3.90	0.00%
(05) Light Industry	3.90	0.33%	3.90	0.36%
(06) Business	2.80	39.19%	2.80	38.65%
(08) Recreation/Non-Profit	1.00	0.08%	1.00	0.08%
(09) Farm	1.00	0.03%	1.00	0.03%
TOTAL		100.00%		100.00%

In accordance with the City’s Revenue and Tax Policy No. 1700.01, Council has maintained the commercial tax rate multiplier at 2.80 for 2015.

It is hoped that in future years, further reductions in the commercial multiplier may be achieved through growth in the business sector of our local economy.

3. Permissive tax exemptions

In May 2006, the City of Courtenay adopted Permissive Exemption Policy No. 1960.01 as a means to support not-for-profit organizations within the community which further Council’s objectives of enhancing quality of life (economic, social, and cultural) and delivering services economically.

A permissive tax exemption is strictly at the discretion of Council. After careful consideration of all applications Council may approve a full, a partial, or no tax exemption. The tax exemption may vary for the different applicants. This policy guides identification of organizations meeting Council’s objectives. Permissive Tax Exemptions will be reviewed periodically to ensure that the organization and property still meet the criteria established by Council.

For 2015, the projected amount of municipal tax revenue exempted is as follows:

Permissive Property Tax Exemptions	Property Tax Revenue Exempted
City owned properties/managed by not-for-profit groups	\$ 173,376
Not-for Profit Organizations	149,925
Churches	15,184
TOTAL	\$ 338,485

Section 5 - Finance	Policy #	1700.00.01
Subject: Revenue and Tax Policy	Revision #	

SCOPE

In May 2007, the Province introduced amendments to the *Community Charter* that require all municipal five-year plans to include a more explicit form of revenue and tax policy disclosure. Section 165 (3.1) of the *Community Charter* requires that the annual five year financial plan must set out the objectives and policies of the municipality in relation to these matters.

POLICY

1. Proportion of revenue by source

Property taxes

- The City of Courtenay will attempt to keep the proportional share of revenue from property taxes at a level similar to the average of comparable municipalities.
- Where new sources of revenue are made available to the City from senior governments, wherever possible these revenues will be used to reduce dependency on property taxation revenue.

Parcel taxes

- Parcel taxes will be used whenever Council determines that they are more appropriate than property taxes.

Fees & Charges

- Wherever possible, fees & charges will be used to assign costs to those who benefit from the service provided. The proportion of the costs recovered by fees and charges will vary with the nature of the service provided.

Proceeds of borrowing

- Borrowing will be considered when determining the funding sources of large capital projects that provide benefits to taxpayers over a long period of time.

AUTHORIZATION: R10/2008/4.00.08	DATE: April 7, 2008
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Section 5 - Finance	Policy #	1700.00.01
Subject: Revenue and Tax Policy	Revision #	

Other sources of revenue

- The City will continue to seek other sources of revenue in order to reduce reliance on property taxes.

2. Distribution of property taxes among the classes

- The City of Courtenay will maintain the percentage of property taxes received from residential taxpayers at a level comparable to the average of similar municipalities.
- The City will attempt, over time, to reduce the commercial tax rate where necessary to ensure that Courtenay remains a competitive location for commercial activity.

3. Permissive Tax Exemptions

In May 2006, the City of Courtenay adopted Permissive Exemption Policy No. 1960.01 as a means to support not-for-profit organizations within the community which further Council's objectives of enhancing quality of life (economic, social, and cultural) and delivering services economically.

A permissive tax exemption is strictly at the discretion of Council. After careful consideration of all applications Council may approve a full, a partial, or no tax exemption. The tax exemption may vary for the different applicants. This policy guides identification of organizations meeting Council's objectives.

Permissive Tax Exemptions will be reviewed at periodically to ensure that the organization and property still meets the criteria established by Council.

AUTHORIZATION: R10/2008/4.00.08	DATE: April 7, 2008
--	----------------------------

2015 - 2019 General Municipal Property Tax Revenue by Class

Class	2014 Rate Multiple	2015 MUNICIPAL GENERAL & DEBT TAX REVENUE		2016 - 2019 BUDGETED MUNICIPAL GENERAL & DEBT TAX REVENUE							
		2015 Municipal Tax Levy	% of Total Municipal Tax Levy	2016 Municipal Tax Levy	% of Total Municipal Tax Levy	2017 Municipal Tax Levy	% of Total Municipal Tax Levy	2018 Municipal Tax Levy	% of Total Municipal Tax Levy	2019 Municipal Tax Levy	% of Total Municipal Tax Levy
01 Residential	1.00 x	12,016,554	60.60%	12,602,709	60.85%	13,126,086	61.10%	13,604,176	61.35%	14,064,000	61.60%
02 Utilities	7.00 x	55,522	0.28%	57,991	0.28%	60,152	0.28%	62,089	0.28%	63,927	0.28%
04 Major Industry	3.90x	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
05 Light Industry	3.90x	71,385	0.36%	74,560	0.36%	77,339	0.36%	79,829	0.36%	82,192	0.36%
06 Business (Other)	2.80x	7,664,023	38.65%	7,953,065	38.40%	8,195,748	38.15%	8,404,210	37.90%	8,595,935	37.65%
08 Recreation Non Profit	1.00 x	15,863	0.08%	16,569	0.08%	17,186	0.08%	17,740	0.08%	18,265	0.08%
09 Farm	1.00 x	5,949	0.03%	6,213	0.03%	6,445	0.03%	6,652	0.03%	6,849	0.03%
		\$ 19,829,297	100.00%	\$ 20,711,107	100.00%	\$ 21,482,956	100.00%	\$ 22,174,696	100.00%	\$ 22,831,169	100.00%

**City of Courtenay
General Operating Fund
Proposed 2015-2019 Financial Plan**

DESC	2014 BUDGET	2014 ACTUAL (PRE-AUDIT)	2015 PROV BUDGET	2016 PROJ BUDGET	2017 PROJ BUDGET	2018 PROJ BUDGET	2019 PROJ BUDGET
Proposed Municipal Property Tax Increase							
General Operations			1.93%	1.97%	2.03%	2.03%	2.01%
Capital Purposes							
- Capital Projects - increase in tax funding			1.00%	0.50%	0.50%	0.00%	0.00%
- Special Levy - Infrastructure Renewal Reserve			0.25%	0.75%	0.75%	1.00%	1.00%
Total Increase	1.95%		3.18%	3.22%	3.28%	3.03%	3.01%
REVENUE							
Taxes							
Real Property - General/Debt Purposes	18,823,788	19,099,996	19,686,297	20,511,107	21,182,956	21,824,696	22,481,169
Boundary Extension (3 year phased)	147,158	159,902	185,749	0	0	0	0
New Construction Estimate	244,945	0	98,000	150,000	250,000	300,000	300,000
Library Levy	1,085,184	1,085,184	1,145,420	1,156,874	1,168,443	1,180,127	1,191,929
Utility 1% Revenue Tax	385,251	385,251	384,082	387,922	391,802	395,720	399,677
	20,686,326	20,730,333	21,499,548	22,205,903	22,993,201	23,700,543	24,372,774
Grants in Place of Taxes							
Federal Government and agencies	118,719	119,823	120,000	121,200	122,412	123,636	124,872
Provincial Government and agencies	290,309	300,835	301,200	304,212	307,254	310,327	313,430
	409,028	420,657	421,200	425,412	429,666	433,963	438,302
Collections for other Governments and Authorities							
Downtown Courtenay B.I.A	60,000	60,000	60,000	60,000	60,000	60,000	60,000
School Taxes - estimate	11,710,922	11,702,257	11,800,000	12,036,000	12,276,720	12,522,254	12,772,699
Comox Valley Regional District	3,871,682	3,871,682	4,080,050	4,161,651	4,244,884	4,329,782	4,416,377
Comox-Strathcona RHD	4,050,023	4,050,023	4,071,163	4,152,586	4,235,638	4,320,351	4,406,758
Municipal Finance Authority	972	972	980	1,000	1,020	1,040	1,061
BC Assessment Authority	320,222	319,966	310,331	316,538	322,868	329,326	335,912
	20,013,821	20,004,899	20,322,524	20,727,774	21,141,130	21,562,753	21,992,808
Total Taxation, Grants in Place	41,109,175	41,155,890	21,980,748	22,691,315	23,482,867	24,194,506	24,871,076
Sale of Services							
Protective Services	841,534	802,718	853,501	860,350	861,838	863,342	864,860
Envir Health Services (solid waste, recycling)	2,840,744	2,817,834	2,999,800	3,136,455	3,340,997	3,565,172	3,790,094
	3,682,278	3,620,552	3,853,301	3,996,805	4,202,836	4,428,514	4,654,954
Revenue from own Sources							
Recreation Program Fees	1,335,200	1,477,904	1,488,500	1,488,950	1,489,750	1,490,050	1,490,250
Business Licenses	272,000	268,483	266,000	266,000	266,000	266,000	266,000
Commercial Vehicle Licenses	6,200	6,061	6,200	6,200	6,200	6,200	6,200
Building/Plumbing Permits & Misc Fees	346,000	555,145	1,185,340	372,800	372,800	372,800	372,800
Parking , Fines and permits	36,301	41,733	38,500	38,500	38,500	38,500	38,500
Dog Licenses and fees	9,400	8,321	8,600	8,600	8,600	8,600	8,600
Rezoning, Subdivision and variance fees	111,000	65,973	105,500	105,500	105,500	105,500	105,500
Engineering and public works	201,000	127,438	154,400	154,400	154,400	154,400	154,400
Rentals	924,000	948,655	363,000	363,000	363,000	363,000	363,000
Parks	18,300	25,170	22,300	22,300	22,300	22,300	22,300
Hotel Room Tax	276,000	222,667	232,200	232,200	232,200	232,200	232,200
	3,535,401	3,747,548	3,870,540	3,058,450	3,059,250	3,059,550	3,059,750
Interest Income /Taxation & Utility Penalties	814,500	796,950	786,500	786,500	786,500	786,500	786,500
Other							
Insurance Recoveries	15,000	0	10,000	10,000	10,000	10,000	10,000
Cemeteries	137,200	148,921	146,200	146,200	146,200	146,200	146,200
Sundry	70,858	87,497	77,200	55,200	55,200	55,200	55,200
	223,058	236,418	233,400	211,400	211,400	211,400	211,400

City of Courtenay
General Operating Fund
Proposed 2015-2019 Financial Plan

DESC	2014 BUDGET	2014 ACTUAL (PRE-AUDIT)	2015 PROV BUDGET	2016 PROJ BUDGET	2017 PROJ BUDGET	2018 PROJ BUDGET	2019 PROJ BUDGET
<u>Unconditional Grants from Other Governments</u>							
>> Provincial Government							
Traffic Fine Revenue Sharing	198,024	197,860	280,404	280,404	280,404	280,404	280,404
Climate Action	20,000	22,517	20,000	20,000	20,000	20,000	20,000
BC Hydro - Graffiti Action	4,800	2,160	8,728	3,000	3,000	3,000	3,000
BC Hydro - Power Smart Partner Projects	5,000	0	453	453	453	453	453
Centennial Grant	0	26,995	66,800	0	0	0	0
	<u>227,824</u>	<u>249,532</u>	<u>376,385</u>	<u>303,857</u>	<u>303,857</u>	<u>303,857</u>	<u>303,857</u>
<u>Conditional Grants from Other Governments</u>							
>> Provincial Government							
Ministry of Transportation and Highways	700	1,278	1,000	1,000	1,000	1,000	1,000
Mature Driver Education	1,635	1,635	0	0	0	0	0
YOUTH	3,000	0	1,500	1,500	1,500	1,500	1,500
Healthy Comm Capacity Bldg Fund (Housing)	1,000	0	0	0	0	0	0
Healthy Comm Capacity Bldg Fund (Food Secu	1,000	4,947	1,100	0	0	0	0
Asset Management Planning	0	0	10,000	0	0	0	0
MIA Risk Grant - Banner Station	0	3,150	1,850	0	0	0	0
MIA Risk Grant - Native Sons	0	0	8,749	0	0	0	0
	<u>7,335</u>	<u>11,010</u>	<u>24,199</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
>> Local Government							
Rescue 71	16,750	16,750	17,350	17,950	18,500	19,100	19,700
Memorial Pool	62,000	62,000	62,000	62,300	63,000	63,200	64,000
Cemetery	0	17,207	0	0	0	0	0
CVRD Housing Task Force	18,073	752	0	0	0	0	0
CVRD Cycling Task Froce	10,000	2,462	7,867	0	0	0	0
	<u>106,823</u>	<u>99,172</u>	<u>87,217</u>	<u>80,250</u>	<u>81,500</u>	<u>82,300</u>	<u>83,700</u>
<u>Transfers from Other Funds and Reserves</u>							
Reserve for Future Expenditures	1,147,787	1,147,787	1,586,064	226,759	0	0	0
Land Sales Reserve	0	747,847	0	0	0	0	0
New Works Reserve	0	140,718	183,502	20,000	20,000	20,000	20,000
Cemetery Perpetual Care Fund	3,000	3,212	3,000	3,000	3,000	3,000	3,000
Traffic Fine Revenue Reserve	533,204	387,339	700,278	330,492	333,714	338,698	344,782
Gaming Fund	315,204	315,204	325,278	330,492	333,714	338,698	344,782
Reserve Contributions	650,000	1,580,132	1,468,197	1,519,107	1,519,107	1,569,962	1,569,962
Sewer Frontage Tax	1,835,000	1,900,562	1,900,562	1,900,562	1,900,562	1,900,562	1,900,562
Water Frontage Tax	688,322	691,749	691,749	713,366	713,366	713,366	713,366
Prior Years Surplus	3,150,000	2,480,000	775,097	500,000	300,000	100,000	0
	<u>8,322,517</u>	<u>9,394,551</u>	<u>7,633,727</u>	<u>5,543,778</u>	<u>5,123,463</u>	<u>4,984,286</u>	<u>4,896,454</u>
TOTAL REVENUES	<u>58,028,911</u>	<u>59,311,623</u>	<u>59,108,541</u>	<u>59,513,791</u>	<u>59,927,147</u>	<u>60,348,769</u>	<u>60,778,824</u>

City of Courtenay
General Operating Fund
Proposed 2015-2019 Financial Plan

DESC	2014 BUDGET	2014 ACTUAL (PRE-AUDIT)	2015 PROV BUDGET	2016 PROJ BUDGET	2017 PROJ BUDGET	2018 PROJ BUDGET	2019 PROJ BUDGET
EXPENDITURE							
<u>General Government Services</u>							
Legislative	322,849	319,225	427,622	289,640	292,499	295,402	298,348
Corporate Services	2,336,095	2,127,570	2,442,306	2,440,922	2,470,775	2,481,525	2,534,929
Other (election costs, claims, risk mngt)	85,300	45,910	45,152	50,152	55,152	105,152	65,152
	<u>2,744,244</u>	<u>2,492,705</u>	<u>2,915,080</u>	<u>2,780,714</u>	<u>2,818,426</u>	<u>2,882,079</u>	<u>2,898,429</u>
<u>Protective Services</u>							
Police Protection	6,217,834	4,620,112	6,047,685	6,586,870	6,651,615	6,905,051	7,017,164
Fire Protection	1,727,442	1,685,885	1,645,411	1,601,718	1,624,072	1,640,666	1,685,022
Emergency Measures	48,000	52,728	70,034	62,534	62,534	62,534	62,534
Inspections	517,108	524,646	527,794	512,913	520,846	524,868	530,979
Animal Control/Bylaw Enforcement	140,852	115,746	142,702	140,854	142,022	143,208	144,412
	<u>8,651,236</u>	<u>6,999,118</u>	<u>8,433,626</u>	<u>8,904,888</u>	<u>9,001,089</u>	<u>9,276,327</u>	<u>9,440,111</u>
<u>Transportation Services</u>							
Net Common Services	538,891	522,741	552,027	551,397	556,541	561,759	567,053
>> Road Transport							
Engineering	1,143,462	905,139	1,239,240	1,027,885	1,039,298	1,050,882	1,214,639
Asset Management Planning	142,000	69,222	214,000	125,000	125,000	125,000	125,000
Roads and Streets	1,757,600	1,674,845	1,700,798	1,694,777	1,719,127	1,743,855	1,768,966
Street Lighting	603,000	581,922	642,200	659,870	676,077	690,612	705,557
Traffic Services	82,500	69,854	97,500	97,500	97,500	97,500	97,500
Parking Control	44,250	44,716	45,500	46,130	46,769	47,418	48,077
Air Transport	3,800	4,504	4,600	4,634	4,668	4,703	4,738
	<u>4,315,503</u>	<u>3,872,943</u>	<u>4,495,865</u>	<u>4,207,193</u>	<u>4,264,980</u>	<u>4,321,729</u>	<u>4,531,530</u>
Environmental Health Services (solid waste, rec	2,686,243	2,642,282	2,842,362	3,000,446	3,200,409	3,418,500	3,656,588
Public Health and Welfare Services (cemetery,	224,673	224,341	196,500	198,915	201,366	203,854	206,380
Planning & Development Services	645,156	607,737	677,138	647,247	655,781	664,443	673,234
Hotel Tax - Transfer to EDS	276,000	222,666	232,200	232,200	232,200	232,200	232,200
<u>Recreation and Cultural Services</u>							
>>Administration and Recreation Programs	3,053,851	3,189,549	3,219,218	3,257,892	3,296,812	3,335,600	3,375,364
>>Recreation Facilities							
Lewis Centre	214,000	215,808	232,500	224,280	225,573	226,879	228,197
Florence Filberg Centre	141,500	163,931	352,000	166,330	167,168	168,015	168,870
Linc Youth Centre	33,500	32,606	95,400	36,044	36,189	36,336	36,485
Pool and Marina	84,100	83,809	86,500	86,805	87,113	87,424	87,738
Parks and Playgrounds	2,069,424	2,154,708	2,221,487	2,187,456	2,209,109	2,231,109	2,253,462
Cultural Buildings and Facilities	640,450	616,260	749,600	714,166	680,314	686,547	692,865
Requisition - Vanc Isl Reg Libr	1,085,184	1,085,184	1,145,420	1,156,874	1,168,443	1,180,127	1,191,929
Other Buildings	54,300	52,683	50,450	50,735	51,022	51,312	51,605
	<u>7,376,309</u>	<u>7,594,536</u>	<u>8,152,575</u>	<u>7,880,581</u>	<u>7,921,744</u>	<u>8,003,350</u>	<u>8,086,515</u>
<u>Transfer of Taxes Collected for Other Authoritie</u>							
School Taxes - estimate	11,710,922	11,702,257	11,800,000	12,036,000	12,276,720	12,522,254	12,772,699
Regional Hospital District	4,050,023	4,050,023	4,071,163	4,152,586	4,235,638	4,320,351	4,406,758
Municipal Finance Authority	972	972	980	1,000	1,020	1,040	1,061
Comox Strathcona Regional District	3,871,682	3,871,682	4,080,050	4,161,651	4,244,884	4,329,782	4,416,377
BC Assessment	320,222	319,966	310,331	316,538	322,868	329,326	335,912
Business Improvement Area	60,000	60,000	60,000	60,000	60,000	60,000	60,000
	<u>20,013,821</u>	<u>20,004,900</u>	<u>20,322,524</u>	<u>20,727,774</u>	<u>21,141,130</u>	<u>21,562,753</u>	<u>21,992,808</u>
<u>Fiscal Services</u>							
Principal Repaid	1,119,208	1,119,208	1,119,815	854,592	1,114,996	1,322,956	1,305,230
Interest Charges	939,372	861,166	777,989	736,720	960,970	1,203,970	1,194,790
MFA Debt Reserve Fund	15,000	10,063	10,000	10,000	10,000	10,000	10,000
	<u>2,073,580</u>	<u>1,990,437</u>	<u>1,907,804</u>	<u>1,601,312</u>	<u>2,085,966</u>	<u>2,536,926</u>	<u>2,510,020</u>
<u>Transfers to Other Governments</u>							
CVRD - Artificial Turf Field	0	872,278	0	0	0	0	0
Share of Prov and Fed Grants in Place of Taxe	127,000	129,963	130,000	131,300	132,613	133,939	135,279
	<u>127,000</u>	<u>1,002,241</u>	<u>130,000</u>	<u>131,300</u>	<u>132,613</u>	<u>133,939</u>	<u>135,279</u>

**City of Courtenay
General Operating Fund
Proposed 2015-2019 Financial Plan**

DESC	2014	2014	2015	2016	2017	2018	2019
	BUDGET	ACTUAL (PRE-AUDIT)	PROV BUDGET	PROJ BUDGET	PROJ BUDGET	PROJ BUDGET	PROJ BUDGET
<u>Transfers to Reserves and Other Funds</u>							
Reserve for Future Expenditures	0	1,426,995	291,759	0	0	0	0
Machinery and Equipment Reserve Fund	555,000	555,000	575,000	600,000	605,000	610,000	615,000
Cemetery Perpetual Care Fund	10,000	12,543	11,000	11,000	11,000	11,000	11,000
New Works and Equipment Reserve Fund	1,173,024	2,105,509	2,116,601	1,872,107	1,872,107	1,922,962	1,922,962
Public Parking Reserve Fund	4,500	4,608	4,500	4,500	4,500	4,500	4,500
Contingency Reserve	147,158	0	125,000	127,500	130,050	132,651	135,304
General Capital Fund	4,482,142	3,476,775	3,086,696	1,801,025	1,443,013	1,025,024	1,137,213
Water Utility Operating Fund (frontage Tax)	688,322	691,749	691,749	713,366	713,366	713,366	713,366
Sewer Operating Fund (frontage tax)	1,835,000	1,900,562	1,900,562	1,900,562	1,900,562	1,900,562	1,900,562
	<u>8,895,146</u>	<u>10,173,742</u>	<u>8,802,867</u>	<u>7,030,060</u>	<u>6,679,598</u>	<u>6,320,065</u>	<u>6,439,907</u>
TOTAL EXPENDITURE	58,028,911	57,827,648	59,108,541	59,513,791	59,927,147	60,348,770	60,778,825
INCREASE (DECREASE) IN OPERATING FUNDS	0	1,483,974	-	0	0	0	0

City of Courtenay
Water Operating Fund
Proposed 2015-2019 Financial Plan

Bulk Water Rate - Regional Plant / m3	\$0.64	\$0.64	\$0.64	\$0.66	\$0.68	\$0.68	\$0.68
Bulk Water Consumption Forecasts	4,661,484	4,708,099	4,708,099	4,755,180	4,802,732	4,850,759	4,899,267
Percentage Increase - Regional Water , m3	0.00%	0.70%	0.70%	2.65%	2.60%	0.70%	0.70%
Percentage Increase - City Distribution System	0.00%	2.30%	2.30%	2.00%	2.00%	2.00%	2.00%
Recommended Increase	0.00%	3.00%	3.00%	4.65%	4.60%	2.70%	2.70%

Bylaw Rate - Single Family Dwelling Increase	\$ 348.38	\$ 358.83	\$ 358.83	\$ 375.52	\$ 392.79	\$ 403.40	\$ 414.29
		\$ 10.45	\$ 10.45	\$ 16.69	\$ 17.27	\$ 10.61	\$ 10.89

DESC	2014 FINAL BUDGET	2014 EST. YEAREND	2015 PROPOSED BUDGET	2015 FINAL BUDGET	2016 PROJ BUDGET	2017 PROJ BUDGET	2018 PROJ BUDGET	2019 PROJ BUDGET
REVENUE								
Frontage Tax Levy	688,322	691,749	691,749	691,749	713,366	713,366	713,366	713,366
Sale of Water	4,465,584	4,482,978	4,618,446	4,618,446	4,960,880	5,189,080	5,329,185	5,473,073
Connection charges and rentals	155,587	146,787	138,810	138,810	138,810	138,810	138,810	138,810
Water use - parks	104,000	104,000	104,000	104,000	104,000	104,000	104,000	104,000
MFA Earnings	300	0	300	300	300	300	300	300
From Reserve for Future Expenditure	1,174,396	1,174,396	567,442	558,810	227,000	122,000	0	0
From Water Efficiency Reserve	7,000	5,377	6,500	6,500	6,500	6,500	6,500	6,500
From Water Utility Reserve-Meter Replacement	25,000	25,000	25,000	25,000	25,250	25,503	25,758	26,015
From Gas Tax Fund	110,000	37,750	175,000	175,000	25,000	25,000	25,000	25,000
From Prior Year Surplus	381,841	0	190,300	223,932	610,032	513,767	0	0
TOTAL REVENUE	7,112,030	6,668,037	6,517,547	6,542,547	6,811,138	6,838,326	6,342,919	6,487,064
EXPENSE								
Water purchase	2,967,479	3,043,777	3,055,538	3,055,538	3,276,057	3,406,521	3,439,323	3,472,453
Administration costs	181,464	190,437	159,034	158,034	160,300	162,600	164,934	167,302
Interfund allocations	971,372	854,359	862,903	862,903	871,532	880,247	889,050	897,940
Operation and maintenance	836,500	718,217	939,460	940,460	957,459	974,799	992,486	1,010,526
Study - Update 2005 Water Model	85,000	0	160,000	160,000	10,000	10,000	85,000	10,000
Asset Condition Assessments	35,000	37,750	25,000	25,000	25,000	25,000	25,000	25,000
Debt Interest Charges	28,260	28,260	28,260	28,260	28,260	28,260	28,260	28,260
Debt Principle Payments	20,149	20,149	20,149	20,149	20,149	20,149	20,149	20,149
Water Efficiency Measures								
: Enforcement	4,000	4,177	5,000	5,000	5,000	5,000	5,000	5,000
: Commercial Toilet Rebate Program	3,000	1,200	1,500	1,500	1,500	1,500	1,500	1,500
To General Operating Fund	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
To Water Utility Reserve	27,250	27,250	27,250	27,250	27,250	27,250	27,250	27,250
To Water Machinery & Equipment Reserve	30,000	30,000	30,000	30,000	30,000	30,000	34,000	39,000
To Reserve for Future Expenditure	631,131	567,442	227,000	227,000	122,000	0	468	152,184
To Water Capital Fund	1,210,925	294,980	845,953	870,953	1,146,131	1,136,500	500,000	500,000
To Carbon Offsets Reserve	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
Contingency Reserve	0	0	50,000	50,000	50,000	50,000	50,000	50,000
TOTAL EXPENSE	7,112,030	5,898,498	6,517,547	6,542,547	6,811,138	6,838,326	6,342,919	6,487,064
INCREASE (DECREASE) IN WATER FUND	0	769,539	0	(0)	(0)	(0)	0	0

City of Courtenay
Sewer Operating Fund
2015-2019 Financial Plan

	12.00%	10.00%	8.75%	10.00%	8.00%	8.25%	1.25%
Percentage Increase - Regional System	12.00%	10.00%	8.75%	10.00%	8.00%	8.25%	1.25%
Percentage Increase - City Distribution System	0.00%	3.00%	3.00%	3.00%	3.00%	1.75%	1.25%
	12.00%	13.00%	11.75%	13.00%	11.00%	10.00%	2.50%
Bylaw Rate - Single Family Dwelling Increase	\$ 222	\$ 251	\$ 248	\$ 280	\$ 311	\$ 342	\$ 351
		\$ 29	\$ 26	\$ 29	\$ 31	\$ 31	\$ 9
DESC	2014 FINAL BUDGET	2015 PROPOSED BUDGET	2015 FINAL BUDGET	2016 PROJ BUDGET	2017 PROJ BUDGET	2018 PROJ BUDGET	2019 PROJ BUDGET
REVENUE							
Frontage Tax Levy	1,835,000	1,900,562	1,900,562	1,900,562	1,900,562	1,900,562	1,900,562
Sale of Services	3,076,245	3,509,186	3,470,593	3,919,119	4,347,981	4,780,741	4,899,749
Connection charges and rentals	36,000	36,000	36,000	36,000	36,000	36,000	36,000
Interest earnings	225	225	225	225	225	225	225
MFA Earnings	1,500	1,500	1,500	1,500	1,500	1,500	1,500
From Reserve for Future Expenditure	1,057,976	386,493	386,493	0	0	0	0
From Sewer Reserve Fund	50,000	40,000	40,000	35,000	30,000	30,000	26,103
From Gas Tax Fund	40,000	100,000	100,000	50,000	50,000	50,000	50,000
From Prior Year Surplus	116,919	476,768	527,146	887,787	348,057	18,870	12,262
TOTAL REVENUE	6,213,865	6,450,734	6,462,519	6,830,193	6,714,325	6,817,898	6,926,401
EXPENSE							
CVRD requisition - regional sewer costs	2,794,252	3,100,185	3,061,970	3,415,458	3,722,850	4,082,534	4,144,390
Administration costs	188,370	160,751	160,751	163,125	165,533	167,978	170,458
Interfund allocations	728,529	732,723	732,723	736,800	741,888	749,307	756,800
Operation and maintenance	515,600	733,887	733,887	619,965	631,265	642,790	654,464
Asset Condition Assessments	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Debt Interest Charges	144,547	144,547	144,547	144,547	144,547	144,547	144,547
Debt Principle Payments	75,242	75,242	75,242	75,242	75,242	75,242	75,242
To General Operating Fund	50,000	50,000	50,000	50,000	50,000	50,000	50,000
To Sewer Machinery & Equipment Reserve	75,000	75,000	75,000	75,000	75,000	75,000	75,000
To Sewer Connection Reserve	20,000	0	0	0	0	0	0
To Reserve for Future Expenditure	300,000	128,063	128,063	0	0	0	0
To Sewer Capital Fund	1,266,825	1,144,836	1,194,836	1,444,556	1,002,500	725,000	750,000
To Carbon Offsets Reserve	5,500	5,500	5,500	5,500	5,500	5,500	5,500
Contingency Reserve	0	50,000	50,000	50,000	50,000	50,000	50,000
TOTAL EXPENSE	6,213,865	6,450,734	6,462,519	6,830,193	6,714,325	6,817,898	6,926,401
INCREASE (DECREASE) IN SEWER FUND	-	-	-	0	0	0	0

CITY OF COURTENAY
SUMMARY OF 2015 GENERAL CAPITAL FUND EXPENDITURES

PAGE#	2015 FINAL BUDGET	BUDGETED SOURCE OF FUNDS																		
		GENERAL REVENUE	GEN REV HOSP BP	RESERVE FUNDS		RESERVE FOR F.E.	DCC RSV AMOUNT	CONTRIB	PRIOR YR UNEXPENDED	OTHER REVENUE										
				AMOUNT	NAME					AMOUNT	NAME	TOTAL								
CORPORATE SERVICES																				
Corp Services A-1	80,000	40,078				23,797									16,125	MIA				80,000
Office Equip A-2	30,000	-		30,000	NW-Off Equip															30,000
IT A-3	527,000	-		497,000	NW-IT Reserve	30,000														527,000
Fire & Rescue A-4	845,000	-		845,000	Fire Equip Rsv															845,000
TOTAL CORPORATE SERVICES	1,482,000	40,078	0	1,372,000		53,797	0	0	0	0	0	0	0	0	16,125				1,482,000	
COMMUNITY SERVICES																				
Parks C 1	347,000	107,871		8,000	NW-TREES	96,779	69,350		65,000	BL2680										347,000
Part in Parks/Trails C 2	274,000	79,683		159,117	GAS TAX	29,375	825	5,000												274,000
Cemetery C 3	160,000	-													160,000	CVRD				160,000
TOTAL COMMUNITY SERVICES	781,000	187,554	0	167,117		126,154	70,175	5,000	65,000		0	160,000							781,000	
PROPERTY SERVICES																				
Govt Buildings D 1	170,000	30,000		140,000	GAS TAX															170,000
Protective Serv Bldgs D 2	2,635,265	150,000				5,265			2,480,000											2,635,265
Prop Mgmt D 3	133,000	-		117,600	NW-Cap Bldg	15,400														133,000
Public Works D 4	265,000	71,819		40,000	20k NW-Cap Bldg 20K GAS TAX	153,181														265,000
Rental Properties D 5	15,000	-		5,000	NW-Cap Bldg	10,000														15,000
Rec Facilities D 6	421,509	-		30,000	10k NW-Cap Bldg 20K GAS TAX	0				BL 2680										421,509
Outdoor Pool D 7	45,000	-													45,000	CVRD				45,000
Parks/Marina D-8	193,000	21,489		2,965	NW-Lawn Bowling NW-Theatre 42,600	138,546									30,000	Lawn Bowl				193,000
Cultural Buildings D-9	332,600	17,450		280,100	GAS TAX 237,500	35,050														332,600
TOTAL PROPERTY SERVICES	4,210,374	290,758	0	615,665		357,442	0	0	2,871,509		75,000								4,210,374	
FLEET MANAGEMENT																				
Fleet Summary F 1	727,000	-		727,000	Equip Rsv															727,000
TOTAL FLEET	727,000	-	0	727,000		0	0	0	0	0	0	0	0	0	0	0	0	0	0	727,000

CITY OF COURTENAY
SUMMARY OF 2015 GENERAL CAPITAL FUND EXPENDITURES

PAGE#	2015 FINAL BUDGET	BUDGETED SOURCE OF FUNDS										TOTAL
		GENERAL REVENUE	GEN REV HOSP BP	RESERVE FUNDS		RESERVE FOR F.E.	DCC RSV AMOUNT	CONTRIB	PRIOR YR UNEXPENDED	OTHER REVENUE		
				AMOUNT	NAME					AMOUNT	NAME	
OPERATIONAL SERVICES												
Curb, Gutter, Sidewalk O 1	20,000	-				15,250	4,750					20,000
Retaining Wall O 2	0	-										0
Storm Drainage O 3	911,000	387,236	285,000		196,964	41,800						911,000
Public Works Yard O 4	30,000	30,000										30,000
Airpark O 5	0	-										0
Roads & Streets O 6/7	1,691,200	550,619	220,000	323,662 Road Reserve \$23,662 Traffic Fine \$300,000	74,844	247,075	250,000	25,000	BL2227			1,691,200
Roads Paving O 8	1,484,730	-	200,000	1,135,248 GAS TAX	15,000	9,500		124,982	BL 2681			1,484,730
Traffic Projects O 9	88,666	34,906		10,000 GAS TAX	21,094			22,666				88,666
TOTAL OPERATIONAL SERVICES	4,225,596	1,002,761	705,000	1,468,910	0	303,125	250,000	172,648		0		4,225,596
TOTAL 2015	11,425,970	1,521,151	705,000	4,350,692	0	860,545	255,000	3,109,157		251,125		11,425,970

CITY OF COURTENAY
CORPORATE SERVICES
2015 - 2019 FINANCIAL PLAN

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YEAR	DESCRIPTION OF WORK	2015 FINAL	BUDGETED SOURCE OF FUNDS						TOTAL		
			GENERAL REVENUE	RESERVE FUNDS AMOUNT	RESERVE FUNDS NAME	RESERVE FOR F.E.	DCC RESERVE AMOUNT	DCC RESERVE NAME		OTHER REVENUE AMOUNT	OTHER REVENUE NAME
2015	Small Land acquisition (SRW'S) Emergency Management - AquaDams	30,000	6,203			23,797					30,000
	Total 2015	80,000	40,078	-	-	23,797	-	-	16,125	MIA-Risk Grant	80,000
2016	Small Land acquisition (SRW'S) Total 2016	30,000 30,000	- -			30,000 30,000	- -	- -			30,000 30,000
2017	Small Land acquisition (SRW'S) Total 2017	30,000 30,000	- -			30,000 30,000	- -	- -			30,000 30,000
2018	Small Land acquisition (SRW'S) Total 2018	30,000 30,000	- -			30,000 30,000	- -	- -			30,000 30,000
2019	Small Land acquisition (SRW'S) Total 2019	30,000 30,000	- -			30,000 30,000	- -	- -			30,000 30,000

YEAR	DESCRIPTION OF WORK	2015 FINAL	GENERAL REVENUE	RESERVE FUNDS			RESERVE FOR F.E.	DCC RESERVE	
				AMOUNT	NAME	AMOUNT		AMOUNT	TOTAL
2015	Copier - Central Administration copier	20,000		20,000					20,000
	Copier - Youth Centre	10,000		10,000					10,000
	Total 2015	30,000		30,000	NW-OFF EQUIP				30,000
2016	Multi Function Device - Finance	9,000	-	9,000					9,000
	Multi Function Device - Building/Plan	9,000		9,000					9,000
	Total	18,000	-	18,000	NW-OFF EQUIP	-		-	18,000
2017	Multi Function Device - HR	9,000	-	9,000					9,000
	Multi Function Device - Com Serv	9,000		9,000					9,000
	Total	18,000	-	18,000	NW-OFF EQUIP			-	18,000
2018	Multi Function Device - PW	9,000	-	9,000					9,000
	Multi Function Device - Firehall	9,000		9,000					9,000
	Multi Function Device - Lewis	9,000		9,000					9,000
	Total	27,000	-	27,000	NW-OFF EQUIP			-	27,000
2019	Multi Function Device - Filberg	9,000	-	9,000					9,000
	Multi Function Device - Engineering	9,000		9,000					9,000
	Multi Function Device - Tech	9,000		9,000					9,000
	Total	27,000	-	27,000	NW-OFF EQUIP			-	27,000

CITY OF COURTENAY
 MANAGEMENT INFORMATION SYSTEMS (MIS)
 2015-2019 FINANCIAL PLAN

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YEAR	DESCRIPTION OF WORK	2015 FINAL	BUDGETED SOURCE OF FUNDS				TOTAL
			GENERAL REVENUE	RESERVE FUNDS AMOUNT	RESERVE FUNDS NAME	RESERVE FOR F.E.	
2015	Server replacement	40,000		40,000			40,000
	Network Upgrades	10,000		10,000			10,000
	PC, laptop, port replicators, tablets, and monitor Replacement Plan	60,000	-	60,000			60,000
	Off site Backup	5,000		5,000			5,000
	Firewall replacement - every 4 years	6,000		6,000			6,000
	VoIP - to replace phone system	100,000		70,000	30,000		100,000
	Class Recreation Program/Facility Booking upgrades	120,000		120,000			120,000
	Corporate Capacity/Time Tracking Software development	20,000	-	20,000			20,000
	Council Chambers Audio/Visual System, replace - components at end of life or failing	12,000		12,000			12,000
	ERP improvements, E-commerce, e-hogs	25,000		25,000			25,000
	Asset Management Development WorkTech/Pearl	30,000		30,000			30,000
	Document Management - Phase 1	25,000		25,000			25,000
	HRIS - New Initiative for 2015	60,000		60,000			60,000
	OH&S Software -	14,000		14,000			14,000
	Total 2015	527,000	-	497,000	30,000	-	527,000

CITY OF COURTENAY
 MANAGEMENT INFORMATION SYSTEMS (MIS)
 2015-2019 FINANCIAL PLAN

YEAR	DESCRIPTION OF WORK	2015 FINAL	GENERAL REVENUE	RESERVE FUNDS		RESERVE FOR F.E.	OTHER REVENUE NAME	TOTAL
				AMOUNT	NAME			
2016	Network-annual	40,000	-	40,000				40,000
	Network-annual	10,000		10,000				10,000
	Network-annual	60,000	-	60,000				60,000
	Network-annual	5,000		5,000				5,000
	2014 Initiative-con't	25,000		25,000				25,000
	2014 New initiative	120,000	-	120,000				120,000
	2014 Initiative-con't	30,000		30,000				30,000
	2014 Initiative-con't	30,000		30,000				30,000
	Network-annual	20,000		20,000				20,000
	Network - s/w	30,000		30,000				30,000
	Total 2016	370,000	-	370,000	-	-	-	370,000
2017	Network-annual	40,000	-	40,000				40,000
	Network-annual	80,000		80,000				80,000
	Network-annual	10,000		10,000				10,000
	Network-annual	60,000	-	60,000				60,000
	Network-annual	5,000		5,000				5,000
	completed every 3 yrs.	25,000		25,000				25,000
	Document Management - Phase 3	25,000		25,000				25,000
	VoIP - Phase 3	30,000		30,000				30,000
	Large format scanner/plotter	30,000		30,000				30,000
	New ERP modules	30,000		30,000				30,000
	Total 2017	335,000	-	335,000	-	-	-	305,000

CITY OF COURTENAY
 MANAGEMENT INFORMATION SYSTEMS (MIS)
 2015-2019 FINANCIAL PLAN

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YEAR	DESCRIPTION OF WORK	2015 FINAL	GENERAL REVENUE	RESERVE FUNDS		RESERVE FOR F.E.	OTHER REVENUE		TOTAL
				AMOUNT	NAME		AMOUNT	NAME	
2018	Server replacement	40,000	-	40,000					40,000
	Firewall	6,000		6,000					6,000
	Network Upgrades	10,000		10,000					10,000
	PC, laptop, port replicators, tablets, and monitor Replacement Plan	60,000	-	60,000					60,000
	Off site Backup	5,000		5,000					5,000
	GIS Mapping	20,000		20,000					20,000
	Recreation Software Upgrade	20,000		20,000					20,000
	Large Format Plotter	30,000		30,000					
	New ERP modules	30,000		30,000					30,000
	Total 2018	221,000	-	221,000	-	-	-	-	191,000
2019			-	-					-
	Server replacement	40,000	-	40,000					40,000
	Network Upgrades	10,000		10,000					10,000
	PC, laptop, port replicators, tablets, and monitor Replacement Plan	60,000	-	60,000					60,000
	Off site Backup	5,000		5,000					5,000
	Total 2019	115,000	-	115,000	-	-	-	-	115,000

CITY OF COURTENAY
 FIRE & RESCUE
 2015-2019 FINANCIAL PLAN

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YEAR	DESCRIPTION OF WORK	2015 FINAL	BUDGETED SOURCE OF FUNDS				TOTAL
			GENERAL REVENUE	RESERVE FUNDS AMOUNT	NAME	OTHER REV	
2015	Pumper Rescue Truck	660,000	-	660,000	Fire Equip		660,000
	Pumper Rescue Equipment	75,000	-	75,000	Fire Equip		75,000
	Digital Attack System	55,000	-	55,000	Fire Equip		55,000
	Van	55,000	-	55,000	Fire Equip		55,000
	Total 2015	845,000	-	845,000	-	-	845,000
2016	Replace Chev C18	60,000		60,000	Fire Equip		60,000
	Total	60,000	-	60,000	-	-	60,000
2017	Replace Chev C10	60,000		60,000	Fire Equip		60,000
	Total	60,000	-	60,000	-	-	60,000
2018	Replace Chev C-17	60,000		60,000	Fire Equip		60,000
	Total	60,000		60,000			60,000
2019							
	Total	-		-			-

YEAR PROJECT #	DESCRIPTION	2015 FINAL	GENERAL REVENUE	RESERVE FUNDS		RESERVE FOR F.E.	DCC RESERVE		OTHER REVENUE		TOTAL
				AMOUNT	NAME		AMOUNT	NAME	AMOUNT	NAME	
2015	Greenways paved upgrades - new Km	37,000	10,747			17,466	8,788	pk23.75			37,000
	PT1 Tree program- new trees only	45,000	625	NW-25th 8,000 St		4,313	32,063	pk71.25			45,000
PN3	Signage Upgrades Phase 1	20,000	20,000								20,000
	Resilient playground surface renewal	15,000	7,875				7,125	pk47.5			15,000
NP	Playground Development	90,000	68,625				21,375	pk23.75			90,000
	Play Fields/Courts Martin park Lacrosse	75,000	-			75,000					75,000
	Lewis Center landscape Phase 2 (completion)	65,000	-				65,000		BL2680 LEWIS		65,000
	Total 2015	347,000	107,871	8,000	96,779	69,350	-	-	65,000	-	347,000
2016	Greenways paved upgrades	25,000	19,063				5,938	pk23.75			25,000
	Tree program- new trees only	20,000	5,750				14,250	pk71.25			20,000
	Signage Upgrades Phase 2	25,000	25,000								25,000
	Resilient playground surface renewal	20,000	10,500				9,500	pk47.5			20,000
	Trail Construction - New	30,000	30,000								30,000
	Total	90,000	68,625	-	-	21,375	51,063	-	-	-	-
2017	Greenways paved upgrades	45,000	34,313				10,688	pk23.75			45,000
	Tree program- new trees only	25,000	7,188				17,813	pk71.25			25,000
	Signage Upgrades Phase 3	25,000	25,000								25,000
	Resilient playground surface renewal	25,000	13,125				11,875	pk47.5			25,000
	Trail Construction - New	35,000	35,000								35,000
	Total	90,000	68,625	-	-	21,375	61,750	-	-	-	-
2018	Greenways paved upgrades	45,000	34,313				10,688	pk23.75			45,000
	Tree program- new trees only	30,000	8,625				21,375	pk71.25			30,000
	Signage Upgrades Phase 4	25,000	25,000								25,000
	Resilient playground surface renewal	25,000	13,125				11,875	pk47.5			25,000
	Trail Construction - New	40,000	40,000								40,000
	Total	90,000	68,625	-	-	21,375	65,313	-	-	-	-

YEAR PROJECT #	DESCRIPTION	2015 FINAL	GENERAL REVENUE	RESERVE FUNDS		RESERVE FOR F.E.	DCC RESERVE		OTHER REVENUE		TOTAL
				AMOUNT	NAME		AMOUNT	NAME	AMOUNT	NAME	
2019	Greenways paved upgrades	45,000	34,313			10,688	pk23.75				45,000
	Tree program- new trees only	30,000	8,625			21,375	pk71.25				30,000
	Resilient playground surface renewal	25,000	13,125			11,875	pk47.5				25,000
	Trail Construction - New	40,000	40,000								40,000
	Playground Development	90,000	68,625			21,375	pk23.75				90,000
	Total	230,000	164,688			65,313					230,000

YEAR	DESCRIPTION OF WORK	DETAIL	2015 FINAL	BUDGETED SOURCE OF FUNDS						TOTAL		
				GENERAL REVENUE	RESERVE FUNDS		RESERVE FOR F.E.	DCC RESERVE AMOUNT	OTHER REVENUE			
					AMOUNT	NAME			AMOUNT		NAME	
2015	Mural project	centennial legacy, includes 2014 carry	60,000	30,000			25,000			5,000	business	60,000
	Rails to trails/cycling phase 4	21ST-26TH	64,000	10,308	48,492	NW-CWF	4,375	825				64,000
	Rails to trails/cycling phase 5	26-29th	150,000	39,375	110,625	NW-CWF						150,000
	Total		274,000	79,683	159,117		29,375	825		5,000		274,000
2016	Mural project		30,000	25,000						5,000	business	30,000
	Rails to trails phase 6	29 to Fraser road	150,000	39,375	75,000	NW-CWF		35,625				150,000
	Total		180,000	64,375	75,000			35,625		5,000		180,000
2017	Mural project		30,000	25,000						5,000	business	30,000
	Rails to trails - phase 7	Fraser Road to the Ridge/Riverway trail	125,000	75,313				29,688		20,000	Rogers	125,000
	Total		155,000	100,313				29,688		25,000		155,000
2018	Mural project		30,000	25,000						5,000	business	30,000
	Rails to trails - phase 8	Connections	100,000	76,250				23,750				100,000
	Total		130,000	101,250				23,750		5,000		130,000
2019												
113												

YEAR	DESCRIPTION OF WORK	2015 FINAL	BUDGETED SOURCE OF FUNDS					TOTAL	
			GENERAL REVENUE	RESERVE FUNDS		RESERVE FOR F.E.	CVRD CNTRIB		
				AMOUNT	NAME		carry fwd \$		new \$
2015	Niche Area Development	34,642	-				24,642	10,000	34,642
	Irrigation Design Upgrade	7,500	-				7,500		7,500
	General Work	7,500	-					7,500	7,500
	New Plantings	3,905	-				3,905		3,905
	Redo Service/Storage Area	22,500	-					22,500	22,500
	Lawn Crypts	20,000	-					20,000	20,000
	Infant/Children's Section	52,780	-				27,780	25,000	52,780
	Cemetery Master Plan Design/Implementatio	11,173	-					11,173	11,173
	TOTAL 2015	160,000	-	-	-	-	63,827	96,173	160,000
2016	Niche Area Development	35,000	-					35,000	35,000
	New/Upgraded Irrigation System	29,264	-					29,264	29,264
	Redo Corner Gardens	15,000	-					15,000	15,000
	General Work	7,500	-					7,500	7,500
	Lawn Crypts	20,000	-					20,000	20,000
	Cemetery Master Plan Design/Implementatio	15,000	-					15,000	15,000
	TOTAL	121,764	-	-	-	-	-	121,764	121,764
2017	Niche Area Development	10,000	-					10,000	10,000
	New/Upgraded Irrigation System	62,870	-					62,870	62,870
	General Work	12,500	-					12,500	12,500
	Lawn Crypts	25,000	-					25,000	25,000
	TOTAL	110,370	-	-	-	-	-	110,370	110,370
2018	Niche Area Development	50,000	-					50,000	50,000
	General Work	12,500	-					12,500	12,500
	Lawn Crypts	2,839	-					2,839	2,839
	Parking/Laneways Improvements	45,000	-					45,000	45,000
	TOTAL	110,339	-	-	-	-	-	110,339	110,339
2019	Landscape Improvements	30,000	-					30,000	30,000

2015-2019 FINANCIAL PLAN

YEAR	DESCRIPTION OF WORK	2015 FINAL	GENERAL REVENUE	RESERVE FUNDS			RESERVE FOR F.E.		CVRD CNTRIB		TOTAL
				AMOUNT	NAME	-	-	carry fwd \$	new \$		
										AMOUNT	
	Lawn Crypts	65,307	-						65,307	65,307	
	General Work	15,000	-						15,000	15,000	
	TOTAL	110,307	-	-	-	-	-	-	110,307	110,307	

CITY OF COURTENAY
GENERAL GOVT BUILDINGS
2015-2019 FINANCIAL PLAN

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YEAR	BUILDING	DESCRIPTION OF WORK	2015 FINAL	BUDGETED SOURCE OF FUNDS							TOTAL	
				GENERAL REVENUE	RESERVE FUNDS		RESERVE FOR F.E.	DCC RESERVE		OTHER REVENUE		
					AMOUNT	NAME		AMOUNT	NAME	AMOUNT		NAME
2015	CITY HALL	Building Inspection Permit Filing System	20,000	20,000								20,000
	CITY HALL	Civic Land Inventory/Condition Assess	140,000	-	140,000	NW-CWF						140,000
	CITY HALL	Bike Shelter	10,000	10,000								10,000
		Total 2015	170,000	30,000	140,000							170,000
2016												
		Total										
2017	CITY HALL	Roof Replacement - Condition Assessment	100,000									
		Total	100,000		100,000	NW-CAP BLDG						100,000
2018												
		Total										
2019												
		Total										

YEAR	BLDG	DESCRIPTION OF WORK	2015 FINAL	GENERAL REVENUE	RESERVE FUNDS		RESERVE FOR F.E.	DCC RESERVE		OTHER REVENUE		
					AMOUNT	NAME		AMOUNT	NAME	AMOUNT	NAME	TOTAL
2015												
	FIRE	Training grounds - East Courtenay	2,485,265	-		5,265				2,480,000	UNEXPENDED	2,485,265
		Satellite Firehall- Detailed Design	150,000	150,000								150,000
		Total 2015	2,635,265	150,000	-	5,265	-	2,480,000	-			2,635,265
2016												
		Satellite Firehall - construction	5,500,000							5,500,000	NEW DEBT	5,500,000
		Total	5,500,000	-	-	-	-	5,500,000	-			5,500,000
2017												
		Total	-	-	-	-	-	-	-	-	-	-
2018												
		Total	-	-	-	-	-	-	-	-	-	-
2019	POLICE	Public Safety Building	30,000,000							30,000,000		30,000,000
		Total	30,000,000	-	-	-	-	30,000,000	-			30,000,000

CITY OF COURTENAY
 PUBLIC WORKS BUILDINGS
 2015 - 2019 FINANCIAL PLAN

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YEAR	DESCRIPTION OF WORK	2015 FINAL	GENERAL REVENUE	RESERVE FUNDS				RESERVE FOR F.E.			OTHER REVENUE		TOTAL
				AMOUNT	NAME	AMOUNT	NAME	AMOUNT	NAME	AMOUNT	NAME		
												DCC RESERVE AMOUNT	
2015	Truck Bay Structural Upgrades - Safety Concern	20,000	-	20,000	NW - CAP BLDG							20,000	
	PHASE 1-Yard Administration Office Interior Renovations	80,000	1,819			78,181						80,000	
	PHASE 2 - Yard Admin Office Expansion - incorporate Engineering	75,000	-			75,000						75,000	
	PHASE 3 - New Admin Building Architectural Needs Assessment/Feasibility Study Yard Expansion	50,000	50,000									50,000	
	Admin Office Heat Pump Lunchroom & Offices	20,000	-							20,000	NW-CWF	20,000	
	Mechanical/Stores Building Office Renovations	20,000	20,000									20,000	
	Total	265,000	71,819	20,000	-	153,181	-	20,000	-	20,000	-	265,000	
2016													
2017													
2018	New Public Works Building	4,000,000		4,000,000								4,000,000	
2019													

CITY OF COURTENAY
 RENTAL PROPERTIES
 2015 - 2019 FINANCIAL PLAN

YEAR	BUILDING	WORK	2015 FINAL	BUDGETED SOURCE OF FUNDS												
				GENERAL REVENUE	RESERVE FUNDS		RESERVE FOR F.E.	DCC RESERVE		OTHER REVENUE						
					AMOUNT	NAME		AMOUNT	NAME	AMOUNT	NAME	TOTAL				
2015	243 - 4th Street	Replace Roof - as quoted	15,000			NW- BLDG CAP	5,000	10,000								15,000
		Total 2015	15,000	-	5,000		10,000		-							15,000
2016	2099 Atlas Road	Demolish/clean up site	20,000	20,000												20,000
		Total	20,000	20,000	-				-							20,000
2017																
2018																
2019																

CITY OF COURTENAY
RECREATION FACILITIES
2015 - 2019 FINANCIAL PLAN

YEAR	BUILDING	DESCRIPTION OF WORK	2015 FINAL	GENERAL REVENUE	RESERVE FUNDS		RESERVE FOR F.E.	DEBT-NSH BL2538	DEBT-LEWIS BL2680	OTHER REVENUE		TOTAL
					AMOUNT	NAME				AMOUNT	NAME	
2015	FILB	Air Curtain Installation - health and safety issue and energy efficiency measure	20,000	-	20,000	NW-CWF						20,000
	LEWIS	Gym and MPH Sand, repaint sport lines, recoat	40,000	-				40,000				40,000
	LEWIS	Divider Wall MPH Replacement	100,000	-				100,000				100,000
	LEWIS	Replace original windows - Past Expected Life, Energy efficiency gains, risk of seal failure	125,000	-				125,000				125,000
	LEWIS	Signage	50,000	-				50,000				50,000
	LEWIS	Renovation/Expansion Project	16,509	-				16,509				16,509
	NSH	Upper Level Shingle Replacement	50,000	-			50,000					50,000
	NSH	Replace North Porch Entrance/Exit Landing & Stairs/Handrails and Front Entrance Upgrades	20,000	-	10,000	NW-BLDG CAP	10,000					20,000
		Total 2015	421,509	-	30,000		60,000	331,509				421,509
2016				-								-
	FILB	Enclose Balcony Exterior + Washroom Reconfiguration Design	45,000		30,000	NEW BLDG - CAP	15,000					45,000
		Total	45,000	-	30,000		15,000					45,000
2017	FILB	Storage/Meeting Room expansion & Washroom Reconfigurations	300,000		300,000	NEW BLDG - CAP						300,000
		Total	300,000	-	300,000							300,000

CITY OF COURTENAY
 RECREATION FACILITIES
 2015 - 2019 FINANCIAL PLAN

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YEAR	BUILDING	DESCRIPTION OF WORK	2015 FINAL	GENERAL REVENUE	RESERVE FUNDS		RESERVE FOR F.E.	DEBT-NISH BL2538	DEBT-LEWIS BL2680	OTHER REVENUE		TOTAL
					AMOUNT	NAME				AMOUNT	NAME	
2018				-								
		Total		-								
2019												
		Total		-								

YEAR	DESCRIPTION OF WORK	2015 FINAL	BUDGETED SOURCE OF FUNDS						TOTAL	
			GENERAL REVENUE	RESERVE FUNDS		RESERVE FOR F.E.	OTHER REV			CVRD GRANT NEW FUNDS
				AMOUNT	NAME		AMOUNT	NAME		
2015										
	Pool Infrastructure & Structural Upgrades as Requested by VIHA/ recommended by Levelton	10,000						10,000	10,000	
	Mechanical & Electrical Upgrades Pool Heating/Chemical System per Mechanical Systems/Electrical Assessment	15,000						15,000	15,000	
	Repair concrete cracks in Main Pool Per Levelton Report	16,000						16,000	16,000	
	Infrastructure Assessment/ CF 2014	4,000						4,000	4,000	
	Total 2015	45,000	-					45,000	45,000	
2016	Estimated Equipment	15,000						15,000	15,000	
	Estimated Building repair	15,000	-					15,000	15,000	
	Mechanical Upgrades	15,000						15,000	15,000	
	Total	45,000	-					45,000	45,000	
2017	Estimated Equipment	15,000						15,000	15,000	
	Estimated Building repair	15,000	-					15,000	15,000	
	Total	30,000	-					30,000	30,000	
2018	Estimated Equipment	15,000						15,000	15,000	
	Estimated Building repair	15,000	-					15,000	15,000	
	Total	30,000	-					30,000	30,000	
2019	Replace shingles on Main Building	15,000						15,000	15,000	
	Replace Boiler w/ high efficiency condenser	30,000	-					30,000	30,000	
	Total	45,000	-					45,000	45,000	

CITY OF COURTENAY
 PARKS / MARINA BUILDINGS
 2015 - 2019 FINANCIAL PLAN

YEAR	PARK LOCATION	DESCRIPTION OF WORK	2015 FINAL	BUDGETED SOURCE OF FUNDS																
				GENERAL REVENUE	RESERVE FUNDS		RESERVE FOR F.E.	DCC RSV AMOUNT	OTHER REVENUE											
					AMOUNT	NAME			AMOUNT	NAME	TOTAL									
2015																				
	Bill Moore	Lawn Bowling Addition Design	10,000	2,454			7,546													10,000
	Bill Moore	Lawn Bowling Addition	167,000	19,035	2,965	NW RSV-Lawn Bowling	115,000			30,000	Lawn Bowl Assoc									167,000
	Bill Moore	Field house exterior stair replacement (Wood to Metal)	16,000	-			16,000													16,000
		Total 2015	193,000	21,489	2,965	-	138,546	-	30,000	-	-	-	-	-	-	-	-	-	193,000	
2016																				
2017																				
2018																				
2019	Lewis	Demolish Lewis Concession Building - Building showing signs of deterioration. To be replaced by mobile food vendor contract	10,000	10,000																10,000
		Total	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000

CITY OF COURTENAY
CULTURAL BUILDINGS
2015 - 2019 FINANCIAL PLAN

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YEAR	BUILDING	DESCRIPTION OF WORK	2015 FINAL	GENERAL REVENUE	BUDGETED SOURCE OF FUNDS						TOTAL	
					RESERVE FUNDS		RESERVE FOR F.E.	DCC RESERVE		OTHER REVENUE		
					AMOUNT	NAME		AMOUNT	NAME	AMOUNT		NAME
2015												
	SID	Equipment (NW - Theatre Equipment)	31,600	-	31,600	NW- THEATRE EQUIP						31,600
	SID	Replace Black Curtains	11,000	-	11,000	NW- THEATRE EQUIP						11,000
	SID	Exterior Signage/Lighting	17,500	6,500				11,000				17,500
	SID	Sid Lighting Upgrade - General Lighting & LED Theatre Lights	37,500	-	37,500	NW-GAS TAX						37,500
	ARTS CTR	Signage	25,000	10,000				15,000				25,000
	Museum	HVAC Upgrade design/structural contract remaining	10,000	950				9,050				10,000
	Museum	HVAC Upgrades Heat Pump & DDC Control	200,000	-	200,000	NW-GAS TAX						200,000
		Total 2015	332,600	17,450	280,100			35,050				332,600
2016	MUSEUM	Loading bay extension design	40,000	-	40,000	NW-BLDG CAP						40,000
	Sid	Equipment (NW - Theatre Equipment)	20,000	-	20,000	NW- THEATRE EQUIP						20,000
	SID	Sid Lighting Upgrade - LED Theatre Lights	25,000	-	25,000	NW-GAS TAX						25,000
		Total	85,000		85,000							85,000
2017	MUSEUM	Loading bay extension	300,000	-	300,000	NW-BLDG CAP						300,000
	Sid	Equipment (NW - Theatre Equipment)	20,000	-	20,000	NW- THEATRE EQUIP						20,000

CULTURAL BUILDINGS
2015 - 2019 FINANCIAL PLAN

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YEAR	BUILDING	DESCRIPTION OF WORK	2015 FINAL	GENERAL REVENUE	RESERVE FUNDS		RESERVE FOR F.E.	DCC RESERVE		OTHER REVENUE		TOTAL
					AMOUNT	NAME		AMOUNT	NAME	AMOUNT	NAME	
	SID	Sid Lighting Upgrade - LED Theatre Lights	25,000	-	25,000	NW-GAS TAX						25,000
		Total	345,000	-	345,000	-						345,000
2018	Sid	Equipment (NW - Theatre Equipment)	20,000	-	20,000	NW- THEATRE EQUIP						20,000
	SID	Sid Lighting Upgrade - LED Theatre Lights	25,000	-	25,000	NW-GAS TAX						25,000
		Total	45,000	-	45,000	-						45,000
2019	MUSEUM	Main Roof Replacement	100,000	-	100,000	NW-BLDG CAP						100,000
	Sid	Equipment (NW - Theatre Equipment)	20,000	-	20,000	NW- THEATRE EQUIP						20,000
	Sid	Sid Lighting Upgrade - LED Theatre Lights	25,000	-	25,000	NW-GAS TAX						25,000
		Total	145,000	-	145,000	-						145,000

CITY OF COURTENAY
 CITY FLEET REPLACEMENT PLAN
 2015 - 2019 FINANCIAL PLAN

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YEAR	DESCRIPTION OF WORK	2015 FINAL	BUDGETED SOURCE OF FUNDS									
			GENERAL REVENUE	RESERVE FUNDS		RESERVE FOR F.E.	DEBT PROCEEDS		OTHER REVENUE		TOTAL	
				AMOUNT	NAME		AMOUNT	BYLAW NO	AMOUNT	NAME		
2015	light vehicles-trucks/cargo van	217,000	-	217,000								217,000
	heavy vehicles-Dump Trucks	130,000	-	130,000								130,000
	heavy equipment - Pavement Patcher/Loaders	380,000	-	380,000								380,000
	Total	727,000	-	727,000	-	-	-	-	-	-	-	727,000
2016	Fleet Renewal	501,000	-	501,000								501,000
2017	Fleet Renewal	461,000	-	461,000								461,000
2018	Fleet Renewal	734,500	-	734,500								734,500
2019	Fleet Renewal	613,000	-	613,000								613,000

PROJECT DESCRIPTION	2014 PROJECT STATUS	2015 PROJECT WORKPLAN	ASSET MGMT CATEGORY	2015 FINAL	BUDGETED SOURCE OF CAPITAL FUNDS											
					GENERAL REVENUE		RESERVE FUNDS		RSY for FE	DCC RESERVE		DEBT PROCEEDS		OTHER REVENUE		
					AMOUNT	%	AMOUNT	NAME		AMOUNT	BYLAW NO	AMOUNT	BYLAW NO	AMOUNT	NAME	
					148,625		300,000	NN-Traffic Fine	41,000		230,375	D2375			250,000	Dev Contrib 005-11-4-055-050-46941
ROADS AND STREETS Crown Isle - Lerwick Phase 2 (Uplands MHP to Malahat) 2014 DESIGN / 2015 CONSTRUCTION - widen road, lights	PRELIMINARY DESIGN	CONSTRUCTION	UPGRADE	970,000	148,625	300,000	NN-Traffic Fine	41,000		230,375	D2375			250,000	Dev Contrib 005-11-4-055-050-46941	970,000
Waters Place - DESIGN/CONSTRUCT TO ROUGH GRADE ONLY	DESIGN / CONSTRUCTION	DESIGN / CONSTRUCTION	UPGRADE	220,000	-	-								220,000	HOSP BP Rev	220,000
1st Street Slope - DESIGN/CONSTRUCTION	PRELIMINARY DESIGN	DESIGN / CONSTRUCTION	UPGRADE	150,000	150,000											150,000
12th Street - Stewart Ave to Urquhart Ave Design/CONSTRUCT	PRELIMINARY DESIGN	DESIGN / CONSTRUCTION	RENEWAL	151,200	139,649			11,551								151,200
Willemar at 26th St (17 to 26 STREET) - DESIGN ONLY (Surface/subsurface infrastructure)	PRELIMINARY DESIGN	PRELIMINARY DESIGN	RENEWAL	40,000	-	23,662	NN-ROAD RESERVE (Willemar/ Viewland)	9,138		7,200	D2375					40,000
10th St - Piercy to Willemar - DESIGN	PRELIMINARY DESIGN	PRELIMINARY DESIGN	RENEWAL	40,000	17,345			13,155		9,500	R2375					40,000
15th Street west of Willemar Ave-DESIGN	PRELIMINARY DESIGN	PRELIMINARY DESIGN	RENEWAL	40,000	40,000											40,000
Painting of 5th Street Bridge (PROJECT SCOPING & PERMITTING)	PRELIMINARY DESIGN	PRELIMINARY DESIGN	RENEWAL	25,000	-								25,000	BL 2227		25,000
CONCEPT DESIGN FOR 5 ROADS PROJECTS 2016 (13th Street - Willemar to Burgess; Cousins Ave - 20th to Willemar - 25th St (Grant Ave) - Kippatrick to 23rd; 3rd St - England to Cliffe; 10 St E Hobson to Therpe)	CONCEPTUAL DESIGN	CONCEPTUAL DESIGN	RENEWAL	40,000	40,000											40,000
Cliffe and Anfield-DESIGN	PRELIMINARY DESIGN	PRELIMINARY DESIGN	UPGRADE	15,000	15,000											15,000
TOTAL ROADS AND STREETS				1,691,200	590,619	323,662		74,844		247,075			25,000		470,000	1,691,200
PAVING																
England Ave - 10th-12th Str DESIGN/CONSTRUCT	PRELIMINARY DESIGN	DESIGN / CONSTRUCTION	RENEWAL	329,730	-	292,690	GAS TAX							37,040	BL2681	329,730
2nd Street, Cliffe Ave to England Ave DESIGN/CONSTRUCT	PRELIMINARY DESIGN	DESIGN / CONSTRUCTION	RENEWAL	400,000	-	342,558	GAS TAX							57,442	BL2681	400,000
Lerwick Road paving @ NIC to Hospital Site		DESIGN / CONSTRUCTION	UPGRADE	200,000	-											200,000
Road Re-Surfacing Program	PLANNING	PLANNING/ CONSTRUCTION	MAINTENANCE	500,000	-	500,000	GAS TAX									500,000
Piercy Avenue, 17th Street to 26th Street, includes road base 0.9km DESIGN	PRELIMINARY DESIGN	PRELIMINARY DESIGN	RENEWAL	40,000	-			15,000		9,500	R2375			30,500	BL2681	40,000
Parking Lot resurface-Duncan/14th Study for re-design	PRE-DESIGN / MAINTENANCE	DESIGN CONCEPT	RENEWAL	15,000	-											15,000
TOTAL PAVING				1,484,730	-	1,135,248		15,000		9,500			124,982		200,000	1,484,730

PROJECT DESCRIPTION	2014 PROJECT STATUS	2015 PROJECT WORKPLAN	ASSET MGMT CATEGORY	2015 FINAL	BUDGETED SOURCE OF CAPITAL FUNDS									
					GENERAL REVENUE	RESERVE FUNDS		RSV for FE	DC RESERVE		DEBT PROCEEDS		OTHER REVENUE	TOTAL
						AMOUNT	NAME		AMOUNT	%	AMOUNT	BYLAW NO		
2015 PROJECTS														
TRAFFIC SIGNALS AND CONTROLS														
Audible Pedestrian Crossings - 2 @ 8,000 ea - Ph 1	ANNUAL	CONSTRUCT (ANNUAL)	RENEWAL	20,000	20,000									20,000
Bus Shelters Construction - Carry Forward and complete 2014 projects	ANNUAL	CONSTRUCT	NEW SERVICE	22,666										22,666
Traffic Signal - Uninterrupted Power Supply (2)	ANNUAL	CONSTRUCT (ANNUAL)	RENEWAL	36,000	14,906			21,094						36,000
Fitzgerald Ave Cycle Improvements	CONSTRUCTION MAINTENANCE	CONSTRUCTION MAINTENANCE	NEW SERVICE	10,000		10,000	NW-GAS TAX							10,000
TOTAL TRAFFIC SIGNALS AND CONTROLS				88,666	34,906	10,000		21,094					22,666	88,666
TOTAL 2015				4,225,596	1,002,761	1,468,910		323,152		303,125		149,982	977,666	4,225,596

PROJECT DESCRIPTION	PROJECT WORKPLAN	ASSET MGMT CATEGORY	2016 BUDGET	GENERAL REVENUE		RESERVE FUNDS		RSV FOR FE	DCC RESERVE		DEBT PROCEEDS		OTHER REVENUE		TOTAL	
				REVENUE	AMOUNT	AMOUNT	NAME		AMOUNT	%	BYLAW NO	AMOUNT	BYLAW NO	AMOUNT		NAME
2016 PROJECTS																
STORM DRAINAGE																
Woods Culvert & 4th Storm Rehabilitation Design is complete	CONSTRUCT	RENEWAL / NEW SERVICE	5,000	5,000											5,000	
Woods Culvert Outfall	CONSTRUCT	RENEWAL	250,000	250,000											250,000	
Gatehouse Ditch	CONSTRUCT	UPGRADE	100,000	100,000											100,000	
Lane between 5th & 6th from Duncan to England	CONSTRUCT	RENEWAL	175,000	120,000											175,000	
Cliffe Avenue (10TH TO 11 TH STREETS) - DESIGN ONLY	PLANNING	RENEWAL	50,000	50,000										55,000	175,000	
3rd Street Outfall to Courtenay River	PLANNING	RENEWAL	50,000	50,000											50,000	
13th Street - Fitzgerald Ave to England Ave Ph 2 - Design/Construct	PLANNING	RENEWAL	200,000	160,716										39,284	200,000	
Dogwood Storm	CONSTRUCTION MAINTENANCE	NEW SERVICE	5,000	5,000											5,000	
2915 Sunfield Road Drainage re-alignment	CONSTRUCTION MAINTENANCE	UPGRADE	5,000	5,000											5,000	
TOTAL STORM DRAINAGE			840,000	745,716										55,000	840,000	
ROADS AND STREETS																
3rd St - England to Cliffe	CONSTRUCT	RENEWAL	720,000	20,000	700,000	GAS TAX									720,000	
Lerwick N/S of Cummings	PRELIMINARY DESIGN	UPGRADE	20,000	20,000											20,000	
10th St - Piercy to Willemar	PRELIMINARY DESIGN	RENEWAL	940,000	66,750										223,250	940,000	
15th Street west of Willemar Ave-CONSTRUCT	PRELIMINARY DESIGN	RENEWAL	270,000	173,075	32,800	NW-ROAD RESERVE	Les							64,125	270,000	
Painting of 5th Street Bridge	DETAILED DESIGN	RENEWAL	50,000	50,000											50,000	
13th Street - Willemar to Burgess DESIGN 2016 CONSTRUCT 2017	DESIGN	RENEWAL	50,000	50,000											50,000	
Courtesy Ave - 20th to Willemar DESIGN 2016 CONSTRUCT 2017	DESIGN	RENEWAL	50,000	50,000											50,000	
			50,000	50,000											50,000	

PROJECT DESCRIPTION	PROJECT WORKPLAN	ASSET MGMT CATEGORY	2016 BUDGET	RESERVE FUNDS		RSV for FE	BUDGETED SOURCE OF CAPITAL FUNDS				TOTAL	
				REVENUE	AMOUNT		DCC RESERVE AMOUNT	%	DEBT PROCEEDS			OTHER REVENUE
									AMOUNT	NAME		
25th St (Grant Ave) - Kilpatrick to 23rd DESIGN 2016 CONSTRUCT 2017	DESIGN	RENEWAL	40,000	40,000								40,000
10 St E - Hobson to Thorpe DESIGN 2016 CONSTRUCT 2017	DESIGN	RENEWAL	65,000	65,000								65,000
Traffic Median Extension Cliffe Ave North of Anfield	PLANNING	UPGRADE	40,000		40,000	Road Reserve						40,000
Fitzgerald Avenue, 17th Street Intersection Upgrade - Design Only	CONCEPT DESIGN	RENEWAL/UPGRADE	15,000	7,875			7,125	R4750				15,000
Waters Pl - CONSTRUCT	PRELIMINARY DESIGN	UPGRADE	300,000									300,000
Anderton Ave. Reconstruct Phase 2 (includes CG502) (ON HOLD Pending KFN discussions)	CONCEPT DESIGN	RENEW/UPGRADE	25,000	1			5,938	R2375			300,000	300,000
Cliffe Ave, 1st Street to 3rd St - Design (ON HOLD Pending KFN discussions)	CONCEPT DESIGN	RENEW/UPGRADE	20,000	15,250			4,750	R2375			19,062	25,000
10th St - Piercy to Willemar	CONSTRUCTION MAINTENANCE	RENEWAL	10,000	7,625			2,375	R2375				10,000
12th Street- Stewart Ave to Uquhart Ave Design	CONSTRUCTION MAINTENANCE	RENEWAL	10,000	10,000								10,000
1st Street Slope	CONSTRUCTION MAINTENANCE	UPGRADE	5,000	5,000								5,000
Crown Isle - Lerwick Phase 2 (Uplands MHP to Malahat) 2014 Design only	CONSTRUCTION MAINTENANCE	UPGRADE	10,000				2,375	D2375			7,625	10,000
TOTAL ROADS AND STREETS			2,640,000	580,575	772,900		309,938				976,687	2,640,000
PAVING												
Piercy Avenue, 17th Street to 26th Street, includes road base 0.9km DESIGN/CONSTRUCT	CONSTRUCT	RENEWAL	2,385,000	2,746			566,438	R2375			165,816	2,385,000
Parking Lot resurface-Duncan/4th Study for re-design	DETAILED DESIGN & CONSTRUCTION	RENEWAL	100,000	100,000								100,000
Majestic Dr, York Place and adjacent streets re & re asphalt bleeding 2015 Design and Construct	DETAILED DESIGN	RENEWAL	150,000	150,000								150,000
Road Re-Surfacing Program	PLANNING	MAINTENANCE	500,000		500,000	GAS TAX						500,000
Paving Projects- contingency provision	PLANNING	RENEWAL	150,000		150,000	GAS TAX						150,000
Sherraton 1/2 Road at Hawk	PRELIMINARY DESIGN	RENEWAL	20,000	4,427						15,573	BL 2539	20,000
26th St - Cliffe to Fitzgerald	PRELIMINARY DESIGN	RENEWAL	45,000	62							44,938	45,000

2016 PROJECTS

PROJECT DESCRIPTION	PROJECT WORKPLAN	ASSET MGMT CATEGORY	2016 BUDGET	RESERVE FUNDS						BUDGETED SOURCE OF CAPITAL FUNDS					
				GENERAL REVENUE		RSV for FE		DCC RESERVE		DEBT PROCEEDS		OTHER REVENUE			
				AMOUNT	NAME	AMOUNT	%	AMOUNT	BYLAW NO	AMOUNT	BYLAW NO	AMOUNT	NAME		
2016 PROJECTS															
England Ave - 10th-12th Str	CONSTRUCTION MAINTENANCE	RENEWAL	10,000												10,000
2nd Street: Cliffe Ave to England Ave	CONSTRUCTION MAINTENANCE	RENEWAL	10,000												10,000
TOTAL PAVING			277,235	650,000			566,438		15,573		210,754			1,650,000	3,370,000
TRAFFIC SIGNALS AND CONTROLS															
Audible Pedestrian Crossings - 2 @ 8,000 ea - Ph 1	CONSTRUCT (ANNUAL)	RENEWAL	20,000	-											20,000
Traffic Signal - Uninterrupted Power Supply (2)	CONSTRUCT (ANNUAL)	RENEWAL	36,000	-											36,000
TOTAL TRAFFIC SIGNALS AND CONTROLS			56,000	0			0		0		0			0	56,000
TOTAL 2016			1,659,527	1,422,800			876,376		54,857		265,754			2,626,687	6,906,000

PROJECT DESCRIPTION	GL ACCT	PROJECT WORKPLAN	ASSET MGMT CATEGORY	2017 BUDGET	BUDGETED SOURCE OF CAPITAL FUNDS										TOTAL			
					GENERAL		RESERVE FUNDS		GOVT		ECC RESERVE		DEBT PROCEEDS			OTHER REVENUE		
					REVENUE	AMOUNT	AMOUNT	NAME	GRANT	AMOUNT	%	AMOUNT	BT LAW NO	AMOUNT		BT LAW NO	AMOUNT	NAME
2017 PROJECTS																		
Flitzgerald Avenue, 17th Street Intersection Upgrade - Design Only	030-20-6-310-3120-71790	DETAIL DESIGN	UPGRADE	200,000	105,000													200,000
13th Street - Willemar to Burgess		PRELIMINARY DESIGN	RENEWAL	10,000	10,000													10,000
Cousins Ave - 20th to Willemar		PRELIMINARY DESIGN	RENEWAL	10,000	10,000													10,000
25th St (Grant Ave) - Kilpatrick to 23rd		PRELIMINARY DESIGN	RENEWAL	10,000	10,000													10,000
3rd St - England to Cliffe		PRELIMINARY DESIGN	RENEWAL	10,000	10,000													10,000
10 St E - Hobson to Thorpe		PRELIMINARY DESIGN	RENEWAL	10,000	10,000													10,000
Lerwick N/S of Cummings	030-20-6-310-3120-71774	DESIGN/ CONSTRUCT	UPGRADE	400,000	400,000													400,000
TOTAL ROADS AND STREETS				10,072,400	1,135,528			1,364,800		97,375	4.75%	424,897			6,450,000			10,072,400
PAVING																		
Parking Lot resurface-Duncan/4th PATCHING completed in 2014, review project in 2017	030-20-6-310-3120-86927	DESIGN	RENEWAL	10,000	10,000													10,000
Piercy Avenue, 17th Street to 26th Street, includes road base 0.9km DESIGN	030-20-6-310-3120-86908	CONSTRUCTION MAINTENANCE	RENEWAL	20,000														20,000
TOTAL PAVING				30,000	10,000			0		4,750	0	0	0	15,250	0	0	0	30,000
TRAFFIC SIGNALS AND CONTROLS																		
Audible Pedestrian Crossings - 2 @ 8,000 ea - Ph 1	030-20-6-310-3140-87221	CONSTRUCT (ANNUAL)	RENEWAL	20,000	20,000													20,000
Traffic Signal - Uninterrupted Power Supply (2)	030-20-6-310-3140-87227	CONSTRUCT (ANNUAL)	RENEWAL	36,000	36,000													36,000
Pedestrian signals - location to be determined (reuse Ped signals from Lerwick/Mission)	030-20-6-310-3140-87228	CONSTRUCT	RENEWAL	25,000	25,000													25,000
TOTAL TRAFFIC SIGNALS AND CONTROLS				81,000	81,000			0		0	0	0	0	0	0	0	0	81,000
TOTAL 2017				12,153,400	1,534,153			1,364,800		104,500	4.75%	424,897			8,100,000			12,153,400

PROJECT DESCRIPTION	PROJECT STATUS	ASSET MGMT CATEGORY	2018 Budget	RESERVE FUNDS		RSV for FEE	DCC RESERVE		DEBT PROCEEDS		OTHER REVENUE		TOTAL		
				GENERAL	REVENUE		AMOUNT	%	AMOUNT	BYLAW NO	AMOUNT	BYLAW NO		AMOUNT	NAME
				REVENUE	AMOUNT		AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	AMOUNT		AMOUNT	AMOUNT
2018 PROJECTS															
CURB, GUTTER, SIDEWALK															
TOTAL CURB, GUTTER, SIDEWALK															
STORM DRAINAGE															
TOTAL STORM DRAINAGE															
PUBLIC WORKS YARD															
TOTAL PUBLIC WORKS YARD															
ROADS AND STREETS															
TOTAL ROADS AND STREETS															
PAVING															
TOTAL PAVING															
TRAFFIC SIGNALS AND CONTROLS															
Audible Pedestrian Crossings - 2 @ \$,000 ea - Ph 1	CONSTRUCT (ANNUAL)	RENEWAL	20,000	20,000	-								20,000		
Traffic Signal - Uninterrupted Power Supply (2)	CONSTRUCT (ANNUAL)	RENEWAL	36,000	36,000	-								36,000		
Pedestrian signals - location to be determined (reuse Ped signals from Lerwick/Mission)	CONSTRUCT (ANNUAL)	RENEWAL	25,000	25,000	-								25,000		
TOTAL TRAFFIC SIGNALS AND CONTROLS			81,000	81,000	0	0	0	0	0	0	0	0	81,000		
TOTAL 2018			81,000	81,000	-	-	-	-	-	-	-	-	81,000		

PROJECT DESCRIPTION	PROJECT STATUS	ASSET MGMT CATEGORY	2019 PROV	BUDGETED SOURCE OF CAPITAL FUNDS										TOTAL					
				RESERVE FUNDS		DCC RESERVE		DEBT PROCEEDS		OTHER REVENUE		RSV for FE	AMOUNT		BYLAW NO	AMOUNT	BYLAW NO	AMOUNT	NAME
				AMOUNT	NAME	AMOUNT	%	AMOUNT	BYLAW NO	AMOUNT	BYLAW NO								
GENERAL REVENUE	REVENUE	AMOUNT	NAME	AMOUNT	%	AMOUNT	BYLAW NO	AMOUNT	BYLAW NO	AMOUNT	BYLAW NO	AMOUNT	BYLAW NO	AMOUNT	NAME				
2019 PROJECTS																			
CURB GUTTER SIDEWALK																			
TOTAL CURB GUTTER SIDEWALK																			
STORM DRAINAGE																			
TOTAL STORM DRAINAGE																			
PUBLIC WORKS YARD																			
TOTAL PUBLIC WORKS YARD																			
ROADS AND STREETS																			
TOTAL ROADS AND STREETS																			
PAVING																			
TOTAL PAVING																			
TRAFFIC SIGNALS AND CONTROLS																			
Audible Pedestrian Crossings - 2 @ 8,000 ea - Ph 1	CONSTRUCT (ANNUAL)	RENEWAL	20,000													20,000			
Traffic Signal - Uninterrupted Power Supply (2)	CONSTRUCT (ANNUAL)	RENEWAL	36,000													36,000			
Pedestrian signals - location to be determined (reuse Ped signals from Lerwick/Mission)	CONSTRUCT (ANNUAL)	RENEWAL	25,000													25,000			
TOTAL TRAFFIC SIGNALS AND CONTROLS			81,000	0	0	0	0	0	0	0	0	0	0	0	0	81,000			
TOTAL 2019			81,000	0	0	0	0	0	0	0	0	0	0	0	0	81,000			

CITY OF COURTENAY
WATER CAPITAL FUND
5 YEAR CAPITAL PLAN - 2015-2019

SCHEDULE G

PROJECT DESCRIPTION	PROJECT STATUS	ASSET MGMT CATEGORY	2015 BUDGET	USER FEES	SOURCE OF FUNDS							TOTAL	
					RESERVE FUNDS		RESERVE FOR F.E.	DCC RESERVE		OTHER REVENUE			
					AMOUNT	NAME		AMOUNT	NAME	AMOUNT	NAME		
SWWD Changeover - concept/design	PLANNING / PRELIMINARY DESIGN	NEW SERVICE	100,000	-			100,000						100,000
Comox Road Improvements - Phase 3 DESIGN	PRELIMINARY DESIGN	RENEWAL	15,000	-			13,575	1,425	W0950				15,000
Willemar Ave - 17th Street to 26th Street - Completion of existing project	DETAILED DESIGN	RENEWAL	29,348	5,294			17,084	6,970	W2375				29,348
Menzies & 5th AC water Main replace - completion of 2013 project	CONSTRUCTION MAINTENANCE	RENEWAL	10,000	-			10,000						10,000
Vanier Drive -Water Main Installation	CONSTRUCTION	NEW SERVICE	5,000	-			5,000						5,000
2nd Street (Cliffe to England Ave) Main replacement	DETAILED DESIGN / CONSTRUCTION	RENEWAL	140,000	47,697			92,303						140,000
12th Street (Stewart to Urquart Ave) Main replace	DETAILED DESIGN / CONSTRUCTION	RENEWAL	75,000	33,449			41,551						75,000
South Courtenay - water supply changeover to properties within the Royston LSA - CVRD CICC's	CICC	NEW SERVICE	340,000	287,703			52,297						340,000
Piercy Ave 26th to 29th Ph 2 - Replace/Re-size	DESIGN	RENEWAL	25,000	25,000									25,000
England Ave. (10th to 12th Street)	DETAILED DESIGN / CONSTRUCTION	RENEWAL	100,000	100,000									100,000
10th Street - Willemar Ave to Piercy Ave	DETAILED DESIGN	RENEWAL	25,000	25,000									25,000
15th Street - West end to Willemar Ave	DETAILED DESIGN	RENEWAL	15,000	15,000									15,000
1000m of watermain replacement	CONSTRUCTION	RENEWAL	500,000	-	500,000	CWF - GAS TAX							500,000
TOTAL 2015 CAPITAL PLAN		Total 2015 Capital Plan	1,379,348	539,143	500,000	-	331,810	8,395	-	-	-	-	1,379,348

PROJECT DESCRIPTION	PROJECT STATUS	ASSET MGMT CATEGORY	2015 BUDGET	USER FEES	SOURCE OF FUNDS							TOTAL
					RESERVE FUNDS		RESERVE FOR F.E.	DCC RESERVE		OTHER REVENUE		
					AMOUNT	NAME		AMOUNT	NAME	AMOUNT	NAME	
			2016									
SWWD Changeover - construction	CONSTRUCTION	NEW SERVICE	400,000	291,131						108,869	BL 2440 Unexpended	400,000
10th Street - Willemar Ave to Piercy Ave	CONSTRUCTION	RENEWAL	225,000	225,000								225,000
Piercy Ave - 17th St to 26th St	CONSTRUCTION	RENEWAL	340,000	340,000								340,000
15th Street - West end to Willemar Ave	CONSTRUCTION	RENEWAL	90,000	90,000								90,000
Vanier Drive -Water Main Installation	CONSTRUCTION	NEW SERVICE	200,000	95,000		from 2014	105,000					200,000
1000m of watermain replacement	CONSTRUCTION	RENEWAL	500,000	-	500,000	CWF - GAS TAX						500,000
TOTAL 2016 CAPITAL PLAN			Total 2016 Capital Plan 1,755,000	1,041,131	500,000	-	105,000	-	-	108,869	-	1,755,000

				SOURCE OF FUNDS								
PROJECT DESCRIPTION	PROJECT STATUS	ASSET MGMT CATEGORY	2015 BUDGET	USER FEES	RESERVE FUNDS		RESERVE FOR F.E.	DCC RESERVE		OTHER REVENUE		TOTAL
					AMOUNT	NAME		AMOUNT	NAME	AMOUNT	NAME	
			2017									
SWWD Changeover - construction			400,000	400,000								400,000
SWWD Changeover - CVRD CICC's			340,000	340,000								340,000
Willemar Ave - 17th Street to 26th Street - Construction	CONSTRUCTION	RENEWAL	520,000	274,500		from 2014	122,000	123,500	W2375			520,000
1000m of watermain replacement			500,000	-	500,000	CWF - GAS TAX						500,000
TOTAL 2017 CAPITAL PLAN			Total 2017 Capital Plan 1,760,000	1,014,500	500,000	-	122,000	123,500	-	-	-	1,760,000
			2018									
1000m of watermain replacement		RENEWAL	500,000	-	500,000	CWF - GAS TAX						500,000
New service projects		NEW SERVICE	500,000	500,000								500,000
TOTAL 2018 CAPITAL PLAN			Total 2018 Capital Plan 1,000,000	500,000	500,000	-	-	-	-	-	-	1,000,000
			2019									
1000m of watermain replacement		RENEWAL	500,000	-	500,000	CWF - GAS TAX						500,000
New Service projects		NEW SERVICE	500,000	500,000								500,000
TOTAL 2019 CAPITAL PLAN			Total 2019 Capital Plan 1,000,000	500,000	500,000	-	-	-	-	-	-	1,000,000
			6,894,348	3,594,774	2,500,000	-	558,810	131,895	-	108,869	-	6,894,348

PROJECT DESCRIPTION	PROJECT STATUS	ASSET MGMT CATEGORY	2015 BUDGET	SOURCE OF FUNDS									TOTAL
				USER	RESERVE FUNDS		RESERVE	GOV'T	DCC RESERVE		OTHER REVENUE		
				FEES	AMOUNT	NAME	FOR F.E.	GRANT	AMOUNT	NAME	AMOUNT	NAME	
Mansfield Lift Station - New generator	DESIGN/ CONSTRUCTION	MAINTENANCE / UPGRADE	50,000	-			50,000						50,000
Carmanah & Valcourt Cres - Design and Construction	DETAILED DESIGN	RENEWAL/ UPGRADE CAPACITY	270,000	68,625			106,285			64,125	S2375	30,965	(Unexpended) Costco DCC 005-11- 4-055-0550-06668 270,000
South Courtenay Sewer Planning/Capacity Provisions (Local Area Service)	PLANNING	NEW SERVICE	100,000	84,792			15,208						100,000
1st Street Up Stream of Lift Station MH 3-501 to 3-504 - DESIGN	PLANNING	RENEWAL/ UPGRADE CAPACITY	55,000	54,739						261	S4750		55,000
Replace AC Pressure Force Main on all Lift Sta - Phase 1 Design 1st St Sta to discharge - DESIGN	PLANNING	RENEWAL/ UPGRADE CAPACITY	75,000	57,188						17,813	S2375		75,000
Sandpiper Dr Sewer- Planning, Design, Local Area Service	PLANNING	NEW SERVICE	60,000	-			60,000						60,000
1st Street Lift Station - DESIGN	PLANNING	RENEWAL	105,000	-	20,000	GAS TX	85,000						105,000
Anderton Lift Station - DESIGN	PLANNING	RENEWAL	105,000	-	50,000	GAS TX	55,000						105,000
Sewer Flush Truck - REPLACEMENT	PLANNING	RENEWAL	400,000	-	400,000	Swr EQP							400,000
Piercy Ave (17th -26th Str)	DESIGN	RENEWAL	25,000	25,000									25,000
Willemar Ave (17th to 26th)	DESIGN	RENEWAL	25,000	25,000									25,000
2nd Street - Cliffe to England - DESIGN/ CONSTRUCTION	PRELIMINARY DESIGN	RENEWAL	248,000	248,000									248,000
12th Street - Stewart to Urquart Ave - DESIGN/ CONSTRUCTION	PRELIMINARY DESIGN	RENEWAL	132,000	132,000									132,000
10th Street - Willemar Ave to Piercy Ave - DESIGN/ CONSTRUCTION	PRELIMINARY DESIGN	RENEWAL	37,000	37,000									37,000
15th Street - West end to Willemar Ave - DESIGN/ CONSTRUCTION	PRELIMINARY DESIGN	RENEWAL	25,000	25,000									25,000
North Courtenay Sanitary Extension (remaining areas within Courtenay) - PLANNING / CONCEPT	PLANNING	NEW SERVICE	40,000	40,000									40,000
Headquarters Road (Glacier Rd to Vanier Dr)/Vanier Dr (Headquarters Rd to High School Entrance) PH. 1 - Design/Construction	CONSTRUCTION MAINTENANCE	NEW SERVICE	21,000	11,000			10,000						21,000
1st Street @ Morrison Creek - Sewer Repairs	CONSTRUCTION MAINTENANCE	RENEWAL	5,000	-			5,000						5,000
TOTAL 2015 CAPITAL PLAN			1,778,000	808,343	470,000	-	386,493	-	82,199	-	30,965	-	1,778,000

PROJECT DESCRIPTION	PROJECT STATUS	ASSET MGMT CATEGORY	2015 BUDGET	SOURCE OF FUNDS									
				USER	RESERVE FUNDS		RESERVE	GOV'T	DCC RESERVE		OTHER REVENUE		TOTAL
				FEES	AMOUNT	NAME	FOR F.E.	GRANT	AMOUNT	NAME	AMOUNT	NAME	

2016

Main Replacement 26th St - Cliffe to Fitzgerald		RENEWAL	94,500	72,056						22,444	S2375			94,500
South Courtenay Sewer Extension (Local Area Service) - DESIGN & CONSTRUCTION PHASE 1 OF 2	DETAILED DESIGN/ CONSTRUCT	NEW SERVICE	1,800,000	-								1,800,000	DEBT / to be set up as a Local Service Area	1,800,000
1st Street Lift Station - CONSTRUCTION	CONSTRUCT	RENEWAL	1,900,000	-	1,900,000	GAS TX								1,900,000
Anderton Lift Station - CONSTRUCTION	CONSTRUCT	RENEWAL	2,000,000	-	2,000,000	GAS TX								2,000,000
10th Street - Willemar Ave to Piercy Ave - DESIGN/ CONSTRUCTION	CONSTRUCTION	RENEWAL	153,000	153,000										153,000
1st Street Up Stream of Lift Station MH 3-501 to 3-504 - CONSTRUCTION	CONSTRUCT	RENEWAL/ UPGRADE CAPACITY	300,000	157,500						142,500	S4750			300,000
Scada System - IMPLEMENTATION	INSTALLATION	NEW SERVICE	50,000	-	50,000	GAS TX								50,000
Sandpiper Dr Sewer, Local Area Service - CONSTRUCTION	CONSTRUCTION	NEW SERVICE	200,000	200,000									Conn fees	200,000
15th Street - West end to Willemar Ave - DESIGN/ CONSTRUCTION	CONSTRUCTION	RENEWAL	125,000	125,000										125,000
Piercy Ave - 17th St to 26th St	TENDER READY	RENEWAL	610,000	610,000										610,000
Old Island Hwy / Comox Road (fronting Lewis Centre) - Replacement.	PLANNING	RENEWAL/ UPGRADE CAPACITY	5,000	5,000										5,000
North CTNY Sanitary Extension (remaining areas within Courtenay) - PLANNING / CONCEPT	PRELIMINARY DESIGN	NEW SERVICE	40,000	40,000										40,000
2nd Street - Cliffe to England	CONSTRUCTION MAINTENANCE	RENEWAL	3,000	3,000										3,000
12th Street - Stewart to Urquart Ave	CONSTRUCTION MAINTENANCE	RENEWAL	3,000	3,000										3,000
10th Street - Willemar Ave to Piercy Ave	CONSTRUCTION MAINTENANCE	RENEWAL	3,000	3,000										3,000
15th Street - West end to Willemar Ave	CONSTRUCTION MAINTENANCE	RENEWAL	3,000	3,000										3,000
TOTAL 2016 CAPITAL PLAN			7,289,500	1,374,556	3,950,000	-	-	-	-	164,944	-	1,800,000	-	7,289,500

PROJECT DESCRIPTION	PROJECT STATUS	ASSET MGMT CATEGORY	2015 BUDGET	SOURCE OF FUNDS										
				USER	RESERVE FUNDS		RESERVE	GOV'T	DCC RESERVE		OTHER REVENUE		TOTAL	
				FEES	AMOUNT	NAME	FOR F.E.	GRANT	AMOUNT	NAME	AMOUNT	NAME		
ARDEN TRUNK SEWER - Complete concept design for land acquisition and preliminary design.	CONCEPT/PRE-DESIGN	NEW SERVICE/ CAPACITY	500,000	262,500						237,500	S475			500,000
Willemar Ave - 17th Street to 26th Street	TENDER READY	RENEWAL	680,000	518,500						161,500	S2375			680,000
10th Street East & Sitka Ave - MH Improvements PHASE 1	PLANNING	RENEWAL/ UPGRADE CAPACITY	30,000	22,875						7,125	S2375			30,000
Superstore / Williams Road / Back Road Trunk Sewer Replacement - DESIGN	DESIGN		75,000	75,000										75,000
Sitka Ave Sewer Replacement - DESIGN	DESIGN		25,000	25,000										25,000
TOTAL 2017 CAPITAL PLAN			1,310,000	903,875	-	-	-	-	-	406,125	-	-	-	1,310,000

Provision for Projects			725,000	725,000						-				725,000
TOTAL 2018 CAPITAL PLAN			725,000	725,000	-	-	-	-	-	-	-	-	-	725,000

Provision for Projects			750,000	750,000										750,000
TOTAL 2019 CAPITAL PLAN			750,000	750,000	-	-	-	-	-	-	-	-	-	750,000

CITY OF COURTENAY
 General Fund Reserves
 2015 General Reserve Fund Summary - Anticipated Position

SCHEDULE I
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2015	New Works Reserve BL1835															Total
	Surplus	Capital Funds C/Fwd	Gaming Revenue	Unexpended Capital Borrowing	Traffic Fine Revenue	Capital Building Fund	Community Works Fund	Other New Works Funds	Amenity Reserves	Infrastructre Renewal	Machinery & Equipment Reserve	Public Parking Reserve	Land Sale Reserve	Parkland Acquisition Reserve	DCC's	
Dec 31, 2014 balance forward	5,554,883	1,175,277	1,404,586	2,952,874	747,371	866,211	4,008,321	2,230,126	380,675	-	2,181,962	30,161	158,220	184,729	2,491,050	24,366,446
Grants					280,404		1,018,197	20,000							-	1,318,601
Contributions			825,000				150,000								300,000	1,275,000
Transfer from Operating Fund						50,000	255,000	50,000	43,000	575,000	4,500				-	977,500
Interest Earnings			7,023		3,737	4,331	20,042	11,151	1,903	10,910	151	791	924	12,455	73,417	
Subtotal	5,554,883	1,175,277	2,236,609	2,952,874	1,031,512	920,542	5,046,559	2,666,277	432,578	43,000	2,767,872	34,812	159,011	185,653	2,803,506	28,010,964
Transfer to fund operating costs	(217,301)		(725,000)		(365,278)	(102,000)	(550,000)	(51,502)	(30,000)	-		-	-	-		(2,041,081)
Transfer to fund capital projects	(3,037,796)	(1,175,277)	(100,000)	(629,157)	(300,000)	(152,600)	(2,291,865)	(604,227)		(1,572,000)					(373,300)	(10,236,222)
Dec 31, 2015 projected year end	2,299,786	-	1,411,609	2,323,717	366,234	665,942	2,204,694	2,010,548	402,578	43,000	1,195,872	34,812	159,011	185,653	2,430,206	15,733,661

Interest used to calc earnings 0.50% -

2016	New Works Reserve, BL1835															Total
	Surplus	Capital Funds C/Fwd	Gaming Revenue	Unexpended Capital Borrowing	Traffic Fine Revenue	Capital Building Fund	Community Works Fund	Other New Works Funds	Amenity Reserves	Infrastructre Renewal	Machinery & Equipment Reserve	Public Parking Reserve	Land Sale Reserve	Parkland Acquisition Reserve	DCC's	
Dec 31, 2015 balance forward	2,299,786	-	1,411,609	2,323,717	366,234	665,942	2,204,694	2,010,548	402,578	43,000	1,195,872	34,812	159,011	185,653	2,430,206	15,733,661
Grants					280,404		1,069,107	20,000								1,369,511
Contributions			825,000				150,000								300,000	1,275,000
Transfer from Operating Fund						50,000	260,000	50,000	43,000	600,000	4,500					1,007,500
Interest Earnings			7,058		1,831	3,330	11,023	10,053	2,013	215	5,979	174	795	928	12,151	55,551
Subtotal	2,299,786	-	2,243,667	2,323,717	648,469	719,272	3,284,825	2,450,600	454,591	86,215	1,801,851	39,486	159,806	186,581	2,742,357	19,441,223
Transfer to fund operating costs	(500,000)		(825,000)		(370,492)		(40,000)									(1,735,492)
Transfer to fund capital projects				(370,611)		(70,000)	(1,550,000)	(480,800)		(561,000)					(927,439)	(3,959,850)
Dec 31, 2016 projected year end	1,799,786	-	1,418,667	1,953,106	277,977	649,272	1,734,825	1,929,800	454,591	86,215	1,240,851	39,486	159,806	186,581	1,814,918	13,745,881

Interest used to calc earnings 0.50%

2017	New Works Reserve BL1835															Total
	Surplus	Capital Funds C/Fwd	Gaming Revenue	Unexpended Capital Borrowing	Traffic Fine Revenue	Capital Building Fund	Community Works Fund	Other New Works Funds	Amenity Reserves	Infrastructre Renewal	Machinery & Equipment Reserve	Public Parking Reserve	Land Sale Reserve	Parkland Acquisition Reserve	DCC's	
Dec 31, 2016 balance forward	1,799,786	-	1,418,667	1,953,106	277,977	649,272	1,734,825	1,929,800	454,591	86,215	1,240,851	39,486	159,806	186,581	1,814,918	13,745,881
Grants					280,404		1,069,107	20,000								1,369,511
Contributions			825,000				150,000								300,000	1,275,000
Transfer from Operating Fund						50,000	260,000	50,000	43,000	605,000	4,500					1,012,500
Interest Earnings			14,187		2,780	6,493	17,348	19,298	4,546	862	12,409	395	1,598	1,866	18,149	99,930
Subtotal	1,799,786	-	2,257,854	1,953,106	561,161	705,765	2,821,280	2,379,098	509,137	130,077	1,858,260	44,381	161,404	188,447	2,133,067	17,502,822
Transfer to fund operating costs	(300,000)		(825,000)		(373,714)		(40,000)									(1,538,714)
Transfer to fund capital projects				(374,947)		(700,000)	(25,000)	(373,000)		(521,000)					(166,250)	(2,160,197)
Dec 31, 2017 projected year end	1,499,786	-	1,432,854	1,578,159	187,447	5,765	2,796,280	1,966,098	509,137	130,077	1,337,260	44,381	161,404	188,447	1,966,817	13,803,911

Interest used to calc earnings 1.00%

CITY OF COURTENAY
 General Fund Reserves
 2015 General Reserve Fund Summary - Anticipated Position

SCHEDULE I
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New Works Reserve, BL1835

2018	Unexpended															Total
	Surplus	Capital Funds C/Fwd	Gaming Revenue	Capital Borrowing	Traffic Fine Revenue	Capital Building Fund	Community Works Fund	Other New Works Funds	Amenity Reserves	Infrastructre Renewal	Machinery & Equipment Reserve	Public Parking Reserve	Land Sale Reserve	Parkland Acquisition Reserve	DCC's	
Dec 31, 2017 balance forward	1,499,786	-	1,432,854	1,578,159	187,447	5,765	2,796,280	1,966,098	509,137	130,077	1,337,260	44,381	161,404	188,447	1,966,817	13,803,911
Grants					280,404		1,119,962	20,000								1,420,366
Contributions			825,000					150,000					4,000,000		300,000	5,275,000
Transfer from Operating Fund						50,000		260,000	50,000	43,000	610,000	4,500				1,017,500
Interest Earnings			14,329		1,874	58	27,963	19,661	5,091	1,301	13,373	444	1,614	1,884	19,668	107,260
Subtotal	1,499,786	-	2,272,182	1,578,159	469,725	55,822	3,944,205	2,415,759	564,228	174,378	1,960,632	49,325	4,163,018	190,331	2,286,485	21,624,036
Transfer to fund operating costs	(100,000)		(825,000)		(378,698)			(40,000)								(1,343,698)
Transfer to fund capital projects				(790,000)			(25,000)	(268,000)			(794,500)		(4,000,000)		(65,313)	(5,942,813)
Dec 31, 2018 projected year end	1,399,786	-	1,447,182	788,159	91,027	55,822	3,919,205	2,107,759	564,228	174,378	1,166,132	49,325	163,018	190,331	2,221,172	14,337,525

Interest used to calc earnings 1.00%

New Works Reserve, BL1835

2019	Unexpended															Total
	Surplus	Capital Funds C/Fwd	Gaming Revenue	Capital Borrowing	Traffic Fine Revenue	Capital Building Fund	Community Works Fund	Other New Works Funds	Amenity Reserves	Infrastructre Renewal	Machinery & Equipment Reserve	Public Parking Reserve	Land Sale Reserve	Parkland Acquisition Reserve	DCC's	
Dec 31, 2018 balance forward	1,399,786	-	1,447,182	788,159	91,027	55,822	3,919,205	2,107,759	564,228	174,378	1,166,132	49,325	163,018	190,331	2,221,172	14,337,525
Grants					280,404		1,119,962	20,000								1,420,366
Contributions			825,000					150,000							300,000	1,275,000
Transfer from Operating Fund						50,000		260,000	50,000	43,000	615,000	4,500				1,022,500
Interest Earnings			14,472		910	558	39,192	21,078	5,642	1,744	11,661	493	1,630	1,903	22,212	121,496
Subtotal	1,399,786	-	2,286,654	788,159	372,342	106,381	5,078,359	2,558,837	619,870	219,122	1,792,794	54,318	164,648	192,235	2,543,384	18,176,887
Transfer to fund operating costs			(825,000)		(344,782)			(40,000)								(1,209,782)
Transfer to fund capital projects				(788,159)		(100,000)		(162,000)			(613,000)				(65,313)	(1,728,472)
Dec 31, 2019 projected year end	1,399,786	-	1,461,654	-	27,560	6,381	5,078,359	2,356,837	619,870	219,122	1,179,794	54,318	164,648	192,235	2,478,071	15,238,633

Interest used to calc earnings 1.00%

2015 Financial Plan	Surplus	Capital Funds	Unexpended Capital	Utility & Water	Meter	Machinery & Equipment	Water DCC	Total
		C/Fwd	Borrowing	Efficiency	Replacement	Reserve	Funds	
Dec 31, 2014 bal fwd	1,722,652	558,810	108,869	1,233,402	266,659	191,151	365,858	4,447,401
Contributions							40,000	40,000
Transfer from Operating Fund					27,250	30,000		57,250
Interest Earnings				8,634	1,867	1,338	2,561	14,399
Subtotal	1,722,652	558,810	108,869	1,242,036	295,776	222,489	408,419	4,559,050
Budgeted Use - Operating	(223,932)			(6,500)	(25,000)			(255,432)
Budgeted Use - Capital		(331,810)				TBD	(8,395)	(340,205)
Dec 31, 2015 proj .year end	1,498,720	227,000	108,869	1,235,536	270,776	222,489	400,024	3,963,413

2016	Surplus	Capital Funds	Unexpended Capital	Utility & Water	Meter	Machinery & Equipment	Water DCC	Total
		C/Fwd	Borrowing	Efficiency	Replacement	Reserve	Funds	
Dec 31, 2015 bal fwd	1,498,720	227,000	108,869	1,235,536	270,776	222,489	400,024	3,963,413
Contributions							50,000	50,000
Transfer from Operating Fund					27,250	30,000		57,250
Interest Earnings				9,267	1,895	1,669	3,000	15,831
Subtotal	1,498,720	227,000	108,869	1,244,802	299,921	254,158	453,024	4,086,494
Budgeted Use - Operating	(610,032)			(6,500)	(25,250)			(641,782)
Budgeted Use - Capital		(227,000)	(108,869)			TBD	-	(335,869)
Dec 31, 2016 proj .year end	888,688	-	-	1,238,302	274,671	254,158	453,024	3,108,843

2017	Surplus	Capital Funds	Unexpended Capital	Utility & Water	Meter	Machinery & Equipment	Water DCC	Total
		C/Fwd	Borrowing	Efficiency	Replacement	Reserve	Funds	
Dec 31, 2016 bal fwd	888,688	-	-	1,238,302	274,671	254,158	453,024	3,108,843
Contributions							50,000	50,000
Transfer from Operating Fund					27,250	30,000		57,250
Interest Earnings				9,287	1,923	1,906	3,398	16,514
Subtotal	888,688	-	-	1,247,590	303,844	286,064	506,422	3,232,607
Budgeted Use - Operating	(513,767)			(6,500)	(25,503)			(545,770)
Budgeted Use - Capital						TBD	(123,500)	(123,500)
Dec 31, 2017 proj .year end	374,921	-	-	1,241,090	278,341	286,064	382,922	2,563,337

2018	Surplus	Capital Funds	Unexpended Capital	Utility & Water	Meter	Machinery & Equipment	Water DCC	Total
		C/Fwd	Borrowing	Efficiency	Replacement	Reserve	Funds	
Dec 31, 2018 bal fwd	374,921	-	-	1,241,090	278,341	286,064	382,922	2,563,337
Contributions							50,000	50,000
Transfer from Operating Fund					27,250	34,000		61,250
Interest Earnings				12,411	1,948	2,861	3,829	25,633
Subtotal	374,921	-	-	1,253,500	307,539	322,925	436,751	2,700,220
Budgeted Use - Operating				(6,500)	(25,758)			(32,258)
Budgeted Use - Capital						TBD		-
Dec 31, 2018 proj .year end	374,921	-	-	1,247,000	281,781	322,925	436,751	2,667,962

2019	Surplus	Capital Funds	Unexpended Capital	Utility & Water	Meter	Machinery & Equipment	Water DCC	Total
		C/Fwd	Borrowing	Efficiency	Replacement	Reserve	Funds	
Dec 31, 2018 bal fwd	374,921	-	-	1,247,000	281,781	322,925	436,751	2,667,962
Contributions							50,000	50,000
Transfer from Operating Fund					27,250	39,000		66,250
Interest Earnings				12,470	1,972	3,229	4,368	26,680
Subtotal	374,921	-	-	1,259,471	311,004	365,154	491,119	2,810,892
Budgeted Use - Operating				(6,500)	(26,015)			(32,515)
Budgeted Use - Capital						TBD		-
Dec 31, 2019 proj .year end	374,921	-	-	1,252,971	284,989	365,154	491,119	2,778,377

2015	Surplus	Capital Funds		Unexpended Capital		Sewer Utility	Machinery & Equipment	Sewer DCC	Total
		C/Fwd	Borrowing	Reserve	Funds				
Dec 31, 2014 balance forward	2,356,871	386,493	30,965		420,644	472,717	195,010	3,862,700	
Contributions							50,000	50,000	
Transfer from Operating Fund						75,000		75,000	
Interest Earnings				2,945		3,309	1,365	7,619	
Subtotal	2,356,871	386,493	30,965	423,589	551,026	246,375	3,995,319		
Budgeted Use - Operating	(527,146)			(40,000)				(567,146)	
Budgeted Use - Capital		(386,493)	(30,965)	(11,438)	(400,000)	(82,199)	(911,095)		
Dec 31, 2015 projected year end	1,829,725	-	-	372,151	151,026	164,176	2,517,078		

2016	Surplus	Capital Funds		Unexpended Capital		Sewer Utility	Machinery & Equipment	Sewer DCC	Total
		C/Fwd	Borrowing	Reserve	Funds				
Dec 31, 2015 balance forward	1,829,725	-	-	372,151	151,026	164,176	2,517,078		
Contributions						100,000	100,000		
Transfer from Operating Fund					75,000		75,000		
Interest Earnings				2,605	1,057	1,149	4,811		
Subtotal	1,829,725	-	-	374,756	227,083	265,325	2,696,889		
Budgeted Use - Operating	(887,787)			(35,000)			(922,787)		
Budgeted Use - Capital		-				(164,944)	(164,944)		
Dec 31, 2016 projected year end	941,938	-	-	339,756	227,083	100,381	1,609,158		

2017	Surplus	Capital Funds		Unexpended Capital		Sewer Utility	Machinery & Equipment	Sewer DCC	Total
		C/Fwd	Borrowing	Reserve	Funds				
Dec 31, 2016 balance forward	941,938	-	-	339,756	227,083	100,381	1,609,158		
Contributions						150,000	150,000		
Transfer from Operating Fund					75,000		75,000		
Interest Earnings				2,378	1,590	703	4,671		
Subtotal	941,938	-	-	342,134	303,673	251,084	1,838,829		
Budgeted Use - Operating	(348,057)			(30,000)			(378,057)		
Budgeted Use - Capital		-				(244,625)	(244,625)		
Dec 31, 2017 projected year end	593,881	-	-	312,134	303,673	6,459	1,216,147		

2018	Surplus	Capital Funds		Unexpended Capital		Sewer Utility	Machinery & Equipment	Sewer DCC	Total
		C/Fwd	Borrowing	Reserve	Funds				
Dec 31, 2017 balance forward	593,881	-	-	312,134	303,673	6,459	1,216,147		
Contributions						150,000	150,000		
Transfer from Operating Fund					75,000		75,000		
Interest Earnings				2,185	2,126	45	4,356		
Subtotal	593,881	-	-	314,319	380,798	156,504	1,445,502		
Budgeted Use - Operating	(18,870)			(30,000)			(48,870)		
Budgeted Use - Capital		-					-		
Dec 31, 2018 projected year end	575,011	-	-	284,319	380,798	156,504	1,396,632		

2019	Surplus	Capital Funds		Unexpended Capital		Sewer Utility	Machinery & Equipment	Sewer DCC	Total
		C/Fwd	Borrowing	Reserve	Funds				
Dec 31, 2018 balance forward	575,011	-	-	284,319	380,798	156,504	1,396,632		
Contributions						50,000	50,000		
Transfer from Operating Fund					75,000		75,000		
Interest Earnings				1,990	2,666	1,096	5,751		
Subtotal	575,011	-	-	286,309	458,464	207,600	1,527,384		
Budgeted Use - Operating	(12,262)			(26,103)			(38,365)		
Budgeted Use - Capital		-					-		
Dec 31, 2019 projected year end	562,749	-	-	260,206	458,464	207,600	1,489,019		

Interest used to calc earnings

1.00%

**City of Courtenay
Host Community Gaming Funds
2015-2019 Financial Plan**

SCHEDULE J

DESC	2015 BUDGET	2016 BUDGET	2017 BUDGET	2018 BUDGET	2019 BUDGET
REVENUE					
PROV TRANSFERS - GAMING REVENUES	825,000	825,000	825,000	825,000	825,000
TOTAL REVENUE	825,000	825,000	825,000	825,000	825,000
EXPENSE					
> DISBURSEMENT CATEGORIES					
1. SOCIETIES MANAGING CITY ART/CULT FACILITIES					
-CV ART GALLERY	65,000	65,000	65,000	65,000	65,000
-SID WILLIAMS THEATRE SOCIETY	105,000	105,000	105,000	105,000	105,000
-CTNY AND DIST HISTORICAL SOCIETY	50,000	50,000	50,000	50,000	50,000
-DOWNTOWN CULTURAL EVENTS	5,000	5,000	5,000	5,000	5,000
	225,000	225,000	225,000	225,000	225,000
2. COUNCIL INITIATIVES AND PROJECTS	75,000	75,000	75,000	75,000	75,000
3. PUBLIC SAFETY & SECURITY	340,000	340,000	340,000	340,000	340,000
4. SOCIAL/SOCIETAL INITIATIVES	50,000	50,000	50,000	50,000	50,000
5. INFRASTRUCTURE WORKS	100,000	100,000	100,000	100,000	100,000
6. GREEN CAPITAL PROJECTS/INNOVATION	35,000	35,000	35,000	35,000	35,000
TOTAL EXPENSE	825,000	825,000	825,000	825,000	825,000
NET CURRENT YEAR OPERATIONS	0	0	0	0	0

CITY OF COURTENAY
BYLAW REFERENCE FORM

BYLAW TITLE

Tax Rates Bylaw No. 2815, 2015

REASON FOR BYLAW

To establish the property value taxation rates for 2015

STATUTORY AUTHORITY FOR BYLAW

Section 197 of the *Community Charter*

OTHER APPROVALS REQUIRED

STAFF COMMENTS AND/OR REPORTS

OTHER PROCEDURES REQUIRED

April 9, 2015

T. Manthey
Staff Member

THE CORPORATION OF THE CITY OF COURTENAY

BYLAW NO. 2815

**A bylaw to impose rates on all
taxable lands and improvements**

Whereas pursuant to the provisions of the *Community Charter* the Council must each year, by bylaw, impose property value taxes on all land and improvements according to the assessed value thereof, by establishing rates for:

- a. the municipal revenue proposed to be raised for the year from property value taxes, as provided in the financial plan, and
- b. the amounts to be collected for the year by means of rates established by the municipality to meet its taxing obligations in relation to another local government or other public body;

Therefore, the Council of the Corporation of the City of Courtenay in open meeting assembled, enacts as follows:

1. This bylaw may be cited for all purposes as **“Tax Rates Bylaw No. 2815, 2015”**.
2. The following rates are hereby imposed and levied for the year 2015:
 - (a) For all lawful general purposes of the municipality, on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in column “A” of the schedule attached hereto and forming a part of this bylaw hereof;
 - (b) For debt purposes, on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in column “B” of the schedule attached hereto and forming a part of this bylaw hereof;
 - (c) For purposes of the Vancouver Island Regional Library on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in column “C” of the schedule attached hereto and forming a part of this bylaw hereof;
 - (d) For purposes of the Comox Valley Regional District on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in column “D” of the schedule attached hereto and forming a part of this bylaw hereof;
 - (e) For purposes of the Comox Valley Regional District on the assessed value of land and improvements taxable for general hospital purposes, rates appearing in Column “E” of the schedule attached hereto and forming a part of this bylaw hereof;

- (f) For purposes of the Comox-Strathcona Regional Hospital District on the assessed value of land and improvements taxable for hospital purposes, rates appearing in column “F” of the schedule attached hereto and forming a part of this bylaw hereof;
 - (g) For purposes of the Downtown Courtenay Business Improvement Area on the assessed value of land and improvements for general municipal purposes, rates appearing in column “G” of the schedule attached hereto and forming a part of this bylaw hereof.
3. As soon as is practicable after the 2nd day of July, 2015, there shall be added to the unpaid taxes of the current year, in respect of each parcel of land and its improvements on the property tax roll, ten percent of the amount unpaid as of the 2nd day of July, 2015; and the said unpaid taxes together with the amount added as aforesaid, shall be deemed to be taxes of the current year due on such land and improvements.

Read a first time this 13th day of April, 2015

Read a second time this 13th day of April, 2015

Read a third time this 13th day of April, 2015

Finally passed and adopted this day of April, 2015

Mayor

Director of Legislative Services

BYLAW NO. 2814, 2015

SCHEDULE

Tax Rates (dollars of tax per \$1000 taxable value)

Property Class	A General Municipal	B Debt	C Library	D Regional District (rates applied to general assessment)	E Regional District (rates applied to hospital assessment)	F Regional Hospital District	G Downtown Courtenay Business Improv. Area
1. Residential	3.6117	0.3287	0.2277	0.3588	0.4712	0.8369	0.0000
2. Utilities	25.2819	2.3012	1.5940	2.5119	1.6493	2.9291	0.0000
3. Supportive Housing	3.6117	0.3287	0.2277	0.3588	0.4712	0.8369	0.0000
4. Major Industry	14.0856	1.2821	0.8881	1.3995	1.6022	2.8454	0.0000
5. Light Industry	14.0856	1.2821	0.8881	1.3995	1.6022	2.8454	1.1196
6. Business/Other	10.1128	0.9205	0.6376	1.0048	1.1545	2.0504	1.1196
8. Recr/Non-Profit	3.6117	0.3287	0.2277	0.3588	0.4712	0.8369	0.0000
9. Farm	3.6117	0.3287	0.2277	0.3588	0.4712	0.8369	0.0000

