

THE CORPORATION OF THE CITY OF COURTENAY

SPECIAL COUNCIL MEETING

DATE: Monday, May 9, 2016

PLACE: City Hall Council Chambers

TIME: 4:00 p.m.

AGENDA

1.00 BYLAWS

Pg#

Bylaws for Final Adoption

- | | | |
|----|----|---|
| 1 | 1. | “The 2016 – 2020 Financial Plan Bylaw No. 2848, 2016” |
| 13 | 2. | “Tax Rates Bylaw No. 2849, 2016” |
| 17 | 3. | “City of Courtenay Fees and Charges Amendment Bylaw No. 2845, 2016” |

2.00 ADJOURNMENT

THE CORPORATION OF THE CITY OF COURTENAY

BYLAW NO. 2848

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 2016 – 2020 Financial Plan Bylaw No. 2848, 2016"**.
2. Schedule "A" attached hereto and made part of this bylaw is hereby adopted as the 2016 – 2020 statement of objectives and policies for the proportion of total revenue from property value taxes, parcel taxes, fees and charges, borrowing, and other funding sources.
3. Schedule "B" attached hereto and made part of this bylaw is hereby adopted as the 2016 – 2020 statement of the distribution of property value taxes among the property classes.
4. Schedule "C" attached hereto and made part of this bylaw is hereby adopted as the 2016 – 2020 statement of the use of permissive tax exemptions.
5. Schedule "D" attached hereto and made part of this bylaw is hereby adopted as the 2016 – 2020 Consolidated Financial Plan.
6. Schedule "E" attached hereto and made part of this bylaw is hereby adopted as the 2016 – 2020 General Operating Fund Financial Plan.
7. Schedule "F" attached hereto and made part of this bylaw is hereby adopted as the 2016 – 2020 Sewer Operating Fund Financial Plan.
8. Schedule "G" attached hereto and made part of this bylaw is hereby adopted as the 2016 – 2020 Water Operating Fund Financial Plan.

9. Schedule "H" attached hereto and made part of this bylaw is hereby adopted as the 2016 – 2020 General Capital Fund Financial Plan.
10. Schedule "I" attached hereto and made part of this bylaw is hereby adopted as the 2016 – 2020 Sewer Capital Fund Financial Plan.
11. Schedule "J" attached hereto and made part of this bylaw is hereby adopted as the 2016 – 2020 Water Capital Fund Financial Plan.
12. "The Final 2015-2019 Financial Plan Bylaw No. 2814, 2015" is hereby repealed.

Read a first time this 2nd day of May, 2016

Read a second time this 2nd day of May, 2016

Read a third time this 2nd day of May, 2016

Finally passed and adopted this day of , 2016

Mayor

Director of Legislative Services

City of Courtenay
 BYLAW NO. 2848, 2016
 A Bylaw To Adopt the Five Year Financial Plan of the
 City of Courtenay for the Years 2016 - 2020
 Schedule A

Objectives and Policies for Schedule “A” Bylaw 2848

Proportion of Revenue by Source

Property Tax Policies

- ❖ 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 Tax Policies

- ❖ 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 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.

Other Sources of Revenue

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

Revenue Source	2014		2015		2016	
	Amount	% Total Revenue	Amount	% Total Revenue	Amount	% Total Revenue
Property Value Taxes	21,095,354	39.5%	21,920,748	35.4%	22,677,200	38.0%
Parcel Taxes	2,523,322	4.7%	2,592,311	4.2%	2,655,500	4.5%
Fees and Charges	11,224,107	21.0%	11,942,340	19.3%	16,077,600	27.0%
Other Sources	8,206,268	15.4%	9,769,237	15.8%	4,504,400	7.6%
Borrowing	-	0.0%	-	0.0%	-	0.0%
Reserves/Surpluses	10,363,192	19.4%	15,650,558	25.3%	13,648,600	22.9%
TOTAL	53,412,243	100.0%	61,875,194	100.0%	59,563,300	100.0%

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 Schedule B

Objectives and Policies for Schedule “B” Bylaw 2848

Distribution of property value taxes among the property classes

- ❖ The City of Courtenay will attempt to keep the percentage of property taxes received from residential taxpayers at a level comparable to the average of similar municipalities.

The City has set tax rates in order to maintain tax stability, by maintaining the proportionate relationship 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.

- ❖ 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.

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.

Property Class	2014		2015		2016	
	Rate Multiple	% Property Value Tax	Rate Multiple	% Property Value Tax	Rate Multiple	% Property Value Tax
01 Residential	1.00	60.10%	1.00	60.60%	1.00	61.80%
02 Utilities	7.00	0.27%	7.00	0.27%	7.00	0.27%
04 Major Industry	3.90	0.00%	3.90	0.00%	3.90	0.00%
05 Light Industry	3.90	0.33%	3.90	0.36%	3.90	0.38%
06 Business	2.80	39.19%	2.80	38.65%	2.80	37.45%
08 Recreation/Non-Profit	1.00	0.08%	1.00	0.08%	1.00	0.08%
09 Farm	1.00	0.03%	1.00	0.03%	1.00	0.03%
TOTAL		100.00%		100.00%		100.00%

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 Schedule C

Objectives and Policies for Schedule “C” Bylaw 2848

Permissive Tax Exemptions

- ❖ A permissive tax exemption is strictly at the discretion of the City of Courtenay 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.
- ❖ The cumulative value of permissive tax exemptions shall not exceed 2% of the total tax levy of the previous year.

Permissive Property Tax Exemptions	2014 Property Tax Revenue Exempted	2015 Property Tax Revenue Exempted	2016 Property Tax Revenue Exempted
City owned properties/managed by not-for-profit groups	\$ 171,609	\$ 173,376	\$ 175,040
Not-for Profit Organizations	158,505	149,925	133,867
Churches	14,224	15,184	15,486
TOTAL	344,338	\$338,485	324,393
Prior year total tax levy for municipal purposes	20,289,153	21,095,354	21,920,748
Exemptions as a percentage of total tax levy	1.7%	1.6%	1.5%

City of Courtenay
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 Schedule D

Consolidated Financial Plan	Budget				
	2016	2017	2018	2019	2020
Revenues					
Taxes					
General Property Taxes	\$ 22,011,300	\$ 22,988,000	\$ 24,133,500	\$ 26,155,900	\$ 27,941,500
Collections for Other Governments	20,783,500	21,748,900	22,635,600	23,039,200	23,441,800
Total Property Taxes	42,794,800	44,736,900	46,769,100	49,195,100	51,383,300
Frontage & Parcel Taxes	2,655,500	2,668,600	2,965,100	2,978,300	2,991,700
Grants in Place of Property Taxes	406,900	415,100	423,300	431,700	440,400
% of Revenue Tax	385,500	393,200	401,100	409,100	417,300
Total Taxes Collected	46,242,700	48,213,800	50,558,600	53,014,200	55,232,700
Less: Transfers to Other Governments	(20,910,000)	(21,877,900)	(22,767,300)	(23,173,500)	(23,578,800)
Net Taxes for Municipal Purposes	25,332,700	26,335,900	27,791,300	29,840,700	31,653,900
Other Revenues					
Fees and Charges	16,077,600	16,841,500	17,735,800	18,414,200	19,123,100
Revenue from Other Sources	2,611,500	5,466,500	6,264,100	3,042,300	2,654,200
Other Contributions	25,100	377,700	276,500	7,900	-
Transfers from Other Govt & Agencies	1,867,800	1,904,500	1,942,000	1,980,200	2,019,300
Total Other Revenues	20,582,000	24,590,200	26,218,400	23,444,600	23,796,600
Total Operating Revenues	45,914,700	50,926,100	54,009,700	53,285,300	55,450,500
Transfers From Reserves and Surplus					
From Reserves	7,921,200	6,767,600	10,144,200	4,947,400	4,116,500
From Surplus	5,727,400	659,600	101,600	250,000	2,000
Total from Reserves and Surplus	13,648,600	7,427,200	10,245,800	5,197,400	4,118,500
Funding from Debt					
	-	1,926,500	15,012,000	9,567,800	32,018,700
Total Revenues	59,563,300	60,279,800	79,267,500	68,050,500	91,587,700
Equity in Capital Assets	4,425,000	4,425,000	4,425,000	4,425,000	4,425,000
	\$ 63,988,300	\$ 64,704,800	\$ 83,692,500	\$ 72,475,500	\$ 96,012,700
Expenses					
Operating Expenses					
General Government	\$ 3,273,300	\$ 3,316,500	\$ 3,521,400	\$ 3,572,300	\$ 3,738,000
Protective Services	9,086,300	9,046,700	9,217,500	9,401,000	9,587,700
Transportation Services	4,398,700	4,299,600	4,356,400	4,346,600	4,437,900
Environmental Health Services	13,704,000	13,682,200	14,249,300	14,737,700	15,235,500
Public Health Services	239,800	244,400	249,200	254,000	259,500
Development Services	1,357,400	1,256,100	1,263,600	1,273,100	1,296,300
Parks, Recreation & Cultural Services	8,301,100	8,323,300	8,483,800	8,609,800	8,771,900
Amortization	4,425,000	4,425,000	4,425,000	4,425,000	4,425,000
Total Operating Expenses	44,785,600	44,593,800	45,766,200	46,619,500	47,751,800
Capital Transactions					
Capital Assets					
Land and Improvements	830,900	541,000	476,500	450,000	410,000
Buildings	798,800	622,000	4,111,000	6,167,000	30,086,000
Equipment	1,020,000	1,218,000	1,014,500	778,000	708,000
Engineering Structures - Renewal	5,846,500	9,696,000	22,215,900	9,111,600	6,241,300
Engineering Structures - New	515,500	979,500	2,663,000	-	-
Other Capital Assets	665,000	250,000	115,000	30,000	50,000
Debt for Capital Assets	9,676,700	13,306,500	30,595,900	16,536,600	37,495,300
Interest	758,900	757,600	910,800	1,213,600	1,495,700
Principal	950,500	951,200	1,311,500	1,991,000	2,421,600
Total Capital Transactions	11,386,100	15,015,300	32,818,200	19,741,200	41,412,600
Transfers to Reserves & Surplus					
To Reserves	7,792,100	4,740,800	5,009,000	5,449,900	6,161,900
To Appropriated Surplus	24,500	354,900	99,100	664,900	686,400
Total to Reserves and Surplus	7,816,600	5,095,700	5,108,100	6,114,800	6,848,300
	\$ 63,988,300	\$ 64,704,800	\$ 83,692,500	\$ 72,475,500	\$ 96,012,700

Schedule D

City of Courtenay
 BYLAW NO. 2848, 2016
 A Bylaw To Adopt the Five Year Financial Plan of the
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 Schedule E

General Operating Fund	2016	2017	Budget 2018	2019	2020
REVENUES					
Taxes					
General Municipal Taxes	\$ 22,011,300	\$ 22,988,000	\$ 24,133,500	\$ 26,155,900	\$ 27,941,500
Collections for Other Governments	20,783,500	21,748,900	22,635,600	23,039,200	23,441,800
Total Taxes Collected	42,794,800	44,736,900	46,769,100	49,195,100	51,383,300
Less:					
Property Taxes for Other Governments	(20,783,500)	(21,748,900)	(22,635,600)	(23,039,200)	(23,441,800)
Portion of Grants in Place of Taxes	(126,500)	(129,000)	(131,700)	(134,300)	(137,000)
	(20,910,000)	(21,877,900)	(22,767,300)	(23,173,500)	(23,578,800)
Net Municipal Taxes	21,884,800	22,859,000	24,001,800	26,021,600	27,804,500
Grants in Lieu of Taxes	406,900	415,100	423,300	431,700	440,400
% of Revenue Tax	385,500	393,200	401,100	409,100	417,300
Taxes for Municipal Purposes	22,677,200	23,667,300	24,826,200	26,862,400	28,662,200
Fees and Charges	7,206,400	7,388,000	7,652,000	7,929,700	8,221,800
Revenue from Other Sources	1,792,000	1,816,300	1,840,500	1,855,300	1,870,400
Transfers from Other Govt & Agencies	1,867,800	1,904,500	1,942,000	1,980,200	2,019,300
Transfers-Reserves	1,364,500	839,000	839,000	839,000	839,000
Transfers-Surplus	1,707,100	380,000	-	-	-
Equity in Capital Assets	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
	\$40,615,000	\$39,995,100	\$41,099,700	\$43,466,600	\$45,612,700
EXPENDITURES					
Operating Expenditures					
General Government	\$ 3,273,300	\$ 3,316,500	\$ 3,521,400	\$ 3,572,300	\$ 3,738,000
Protective Services	9,086,300	9,046,700	9,217,500	9,401,000	9,587,700
Transportation Services	4,398,700	4,299,600	4,356,400	4,346,600	4,437,900
Environmental Health Services	2,972,000	3,151,500	3,347,500	3,562,600	3,798,200
Public Health Services	239,800	244,400	249,200	254,000	259,500
Development Services	1,357,400	1,256,100	1,263,600	1,273,100	1,296,300
Parks, Recreation & Cultural Services	8,301,100	8,323,300	8,483,800	8,609,800	8,771,900
Total Operating Expenses	29,628,600	29,638,100	30,439,400	31,019,400	31,889,500
Amortization	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Total Expenses	33,628,600	33,638,100	34,439,400	35,019,400	35,889,500
Transfer to Capital Fund	3,436,300	2,365,100	2,193,100	3,141,700	4,364,300
Transfer to Reserve Funds	3,550,100	3,991,900	4,467,200	4,908,200	5,356,600
Transfer to Surplus	-	-	-	397,300	2,300
	6,986,400	6,357,000	6,660,300	8,447,200	9,723,200
	\$40,615,000	\$39,995,100	\$41,099,700	\$43,466,600	\$45,612,700

City of Courtenay
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 Schedule F

Sewer Operating Fund	Budget				
	2016	2017	2018	2019	2020
Revenues					
Operating					
Frontage & Parcel Taxes	\$ 1,946,400	\$ 1,956,000	\$ 2,249,000	\$ 2,258,700	\$ 2,268,500
Sale of Services	3,895,700	4,299,500	4,745,400	4,955,100	5,174,100
Revenue from Own Sources	1,200	1,100	1,100	1,000	900
Total Operating Revenues	5,843,300	6,256,600	6,995,500	7,214,800	7,443,500
Reserves & Surplus					
Future Expenditure Reserve	260,000	-	-	-	-
Surplus	2,000,000	-	-	-	-
	2,260,000	-	-	-	-
Equity in Capital Assets					
	125,000	125,000	125,000	125,000	125,000
	125,000	125,000	125,000	125,000	125,000
Total Revenues	\$ 8,228,300	\$ 6,381,600	\$ 7,120,500	\$ 7,339,800	\$ 7,568,500
Expenses					
Operating					
General Administration	1,391,800	1,118,000	1,108,400	1,091,300	1,054,100
CVRD	3,484,700	3,693,800	3,915,400	4,150,300	4,399,300
Collection	481,700	440,200	449,300	458,300	468,400
	5,358,200	5,252,000	5,473,100	5,699,900	5,921,800
Amortization	125,000	125,000	125,000	125,000	125,000
Total Operating Expenses	5,483,200	5,377,000	5,598,100	5,824,900	6,046,800
Transfers to Other Funds					
Sewer Capital Fund	514,300	236,400	1,218,500	1,190,700	678,600
	514,300	236,400	1,218,500	1,190,700	678,600
Transfers to Reserves					
Asset Management Reserve	2,125,000	332,100	125,000	125,000	388,700
Machinery/Equip Reserve	75,000	75,000	75,000	75,000	75,000
MFA Reserve Fund	800	700	700	600	500
Carbon Offsets Reserve	5,500	5,500	5,500	5,500	5,500
Total Transfers	2,206,300	413,300	206,200	206,100	469,700
Transfer to Appropriated Surplus					
Surplus contingency	24,500	354,900	97,700	118,100	373,400
	24,500	354,900	97,700	118,100	373,400
Total Expenses	\$ 8,228,300	\$ 6,381,600	\$ 7,120,500	\$ 7,339,800	\$ 7,568,500
Surplus (Deficit)	-	-	-	-	-

City of Courtenay
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Water Operating Fund	Budget				
	2016	2017	2018	2019	2020
Revenues					
Operating					
Frontage & Parcel Taxes	709,100	712,600	716,100	719,600	723,200
Sale of Services	4,975,500	5,154,000	5,338,400	5,529,400	5,727,200
Revenue from Own Sources	113,900	117,300	120,700	124,300	128,000
Total Operating Revenues	<u>5,798,500</u>	<u>5,983,900</u>	<u>6,175,200</u>	<u>6,373,300</u>	<u>6,578,400</u>
Reserves					
Future Expenditure	143,400	12,100	-	-	-
Water Efficiency	6,500	6,500	6,500	6,500	6,500
	<u>149,900</u>	<u>18,600</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>
Surplus					
Surplus	1,870,000	24,300	-	-	-
Total Transfers	<u>2,019,900</u>	<u>42,900</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>
Equity in Assets					
	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>
Total Revenues	<u>8,118,400</u>	<u>6,326,800</u>	<u>6,481,700</u>	<u>6,679,800</u>	<u>6,884,900</u>
Expenses					
Operating					
General Administration	1,474,500	1,333,800	1,340,000	1,338,600	1,330,000
CVRD - Supply	3,163,500	3,194,600	3,323,200	3,356,100	3,389,400
Transmission and Distribution	735,800	750,300	765,500	780,500	796,100
	<u>5,373,800</u>	<u>5,278,700</u>	<u>5,428,700</u>	<u>5,475,200</u>	<u>5,515,500</u>
Amortization	300,000	300,000	300,000	300,000	300,000
Total Operating Expenses	<u>5,673,800</u>	<u>5,578,700</u>	<u>5,728,700</u>	<u>5,775,200</u>	<u>5,815,500</u>
Transfers to Other Funds					
Water Capital Fund	408,900	412,500	416,000	419,500	423,100
	<u>408,900</u>	<u>412,500</u>	<u>416,000</u>	<u>419,500</u>	<u>423,100</u>
Transfers to Reserves					
Asset Management	300,000	300,000	300,000	300,000	300,000
Water Utility	1,700,000	-	-	-	-
Water Machinery & Equip	30,000	30,000	30,000	30,000	30,000
MFA	200	100	100	100	100
Carbon Offsets	5,500	5,500	5,500	5,500	5,500
	<u>2,035,700</u>	<u>335,600</u>	<u>335,600</u>	<u>335,600</u>	<u>335,600</u>
Transfer to Appropriated Surplus					
Contingency	-	-	1,400	149,500	310,700
Total Transfers	<u>2,035,700</u>	<u>335,600</u>	<u>337,000</u>	<u>485,100</u>	<u>646,300</u>
Total Expenses	<u>8,118,400</u>	<u>6,326,800</u>	<u>6,481,700</u>	<u>6,679,800</u>	<u>6,884,900</u>
Surplus (Deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Courtenay
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 Schedule H

General Capital Fund	2016	2017	Budget 2018	2019	2020
Revenues					
Revenues					
Other Revenues	\$ 324,500	\$ 1,311,000	\$ 1,318,300	\$ 876,800	\$ 513,900
Grant and Contributions	379,900	2,220,800	2,983,500	184,900	141,000
	704,400	3,531,800	4,301,800	1,061,700	654,900
Transfers					
Operating Funds	3,436,300	2,365,100	2,193,100	3,141,700	4,364,300
	3,436,300	2,365,100	2,193,100	3,141,700	4,364,300
Reserves					
Gaming Funds Reserve	435,000	20,000	-	-	-
Other Reserve Funds	4,217,500	3,697,100	2,491,400	1,448,000	771,000
	4,652,500	3,717,100	2,491,400	1,448,000	771,000
Funding from Debt					
	-	1,426,500	10,557,000	9,567,800	31,260,100
Total Revenues	\$ 8,793,200	\$11,040,500	\$19,543,300	\$15,219,200	\$37,050,300
Expenditures					
Debt					
Interest	\$ 665,400	\$ 664,100	\$ 705,600	\$ 1,008,400	\$ 1,290,600
Principal	855,200	855,900	951,600	1,631,100	2,061,700
	1,520,600	1,520,000	1,657,200	2,639,500	3,352,300
Capital Assets					
Land and improvements	830,900	541,000	476,500	450,000	410,000
Buildings	798,800	622,000	4,111,000	6,167,000	30,086,000
Equipments / Furnitures / Vehicles	887,000	1,218,000	1,014,500	778,000	708,000
Engineering Structures - Renewal	4,090,900	6,889,500	12,169,100	5,154,700	2,444,000
Other Tangible Capital Assets	665,000	250,000	115,000	30,000	50,000
	7,272,600	9,520,500	17,886,100	12,579,700	33,698,000
Total Expenditures	\$ 8,793,200	\$11,040,500	\$19,543,300	\$15,219,200	\$37,050,300
Surplus (Deficit)	-	-	-	-	-

City of Courtenay
 BYLAW NO. 2848, 2016
 A Bylaw To Adopt the Five Year Financial Plan of the
 City of Courtenay for the Years 2016 - 2020
 Schedule I

Sewer Capital Fund	Budget				
	2016	2017	2018	2019	2020
Revenues					
Funding from Revenue & Operating Fund					
Other Revenues	15,800	226,400	88,200	4,800	-
Sewer Operating Fund	514,300	236,400	1,218,500	1,190,700	678,600
	<u>530,100</u>	<u>462,800</u>	<u>1,306,700</u>	<u>1,195,500</u>	<u>678,600</u>
Reserves & Surplus					
Sewer Operating Surplus	110,500	255,300	101,600	87,000	-
Sewer Capital Surplus	21,700	-	-	-	-
General Reserve Funds	-	50,000	1,150,000	-	700,000
Gas Tax Reserve Fund	75,000	246,000	2,900,000	281,300	-
	<u>207,200</u>	<u>551,300</u>	<u>4,151,600</u>	<u>368,300</u>	<u>700,000</u>
Funding from Debt	-	500,000	4,455,000	-	-
Total Revenues	<u>\$ 737,300</u>	<u>\$ 1,514,100</u>	<u>\$ 9,913,300</u>	<u>\$ 1,563,800</u>	<u>\$ 1,378,600</u>
Expenditures					
Debt					
Interest - Debenture Debt	65,500	65,500	177,200	177,200	177,100
Principal - Debenture Debt	75,200	75,200	339,800	339,800	339,800
	<u>140,700</u>	<u>140,700</u>	<u>517,000</u>	<u>517,000</u>	<u>516,900</u>
Capital Assets					
Equipment	133,000	-	-	-	-
Engineering Structures - Renewal	243,100	401,500	6,733,300	1,046,800	861,700
Engineering Structures - New	220,500	971,900	2,663,000	-	-
	<u>596,600</u>	<u>1,373,400</u>	<u>9,396,300</u>	<u>1,046,800</u>	<u>861,700</u>
Total Expenditures	<u>\$ 737,300</u>	<u>\$ 1,514,100</u>	<u>\$ 9,913,300</u>	<u>\$ 1,563,800</u>	<u>\$ 1,378,600</u>
Surplus (Deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

City of Courtenay
 BYLAW NO. 2848, 2016
 A Bylaw To Adopt the Five Year Financial Plan of the
 City of Courtenay for the Years 2016 - 2020
 Schedule J

Water Capital Fund	Budget				
	2016	2017	2018	2019	2020
Revenues					
Funding from Operating Fund, Reserves and Surplus					
Other Revenues	\$ 9,300	\$ 151,300	\$ 188,300	\$ 3,100	\$ -
Water Operating Fund	408,900	412,500	416,000	419,500	423,100
	<u>418,200</u>	<u>563,800</u>	<u>604,300</u>	<u>422,600</u>	<u>423,100</u>
Reserves & Surplus					
Water Surplus	18,100	-	-	163,000	2,000
Community Works (Gas Tax)	250,000	1,200,000	1,952,000	1,202,500	1,200,000
Other Reserves	1,169,300	696,900	805,300	1,170,100	600,000
	<u>1,437,400</u>	<u>1,896,900</u>	<u>2,757,300</u>	<u>2,535,600</u>	<u>1,802,000</u>
Funding from Debt	-	-	-	-	758,600
Total Revenues	<u>\$ 1,855,600</u>	<u>\$ 2,460,700</u>	<u>\$ 3,361,600</u>	<u>\$ 2,958,200</u>	<u>\$ 2,983,700</u>
Expenditures					
Debt					
Interest - Debenture Debt	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000
Principal - Debenture Debt	20,100	20,100	20,100	20,100	20,100
	<u>48,100</u>	<u>48,100</u>	<u>48,100</u>	<u>48,100</u>	<u>48,100</u>
Capital Assets					
Engineering Structures - Renewal	1,512,500	2,405,000	3,313,500	2,910,100	2,935,600
Engineering Structures - New	295,000	7,600	-	-	-
	<u>1,807,500</u>	<u>2,412,600</u>	<u>3,313,500</u>	<u>2,910,100</u>	<u>2,935,600</u>
Total Expenditures	<u>\$ 1,855,600</u>	<u>\$ 2,460,700</u>	<u>\$ 3,361,600</u>	<u>\$ 2,958,200</u>	<u>\$ 2,983,700</u>
Surplus (Deficit)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

THE CORPORATION OF THE CITY OF COURTENAY

BYLAW NO. 2849

**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. 2849, 2016"**.
2. The following rates are hereby imposed and levied for the year 2016:
 - (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, 2016, 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, 2016; 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 2nd day of May, 2016

Read a second time this 2nd day of May, 2016

Read a third time this 2nd day of May, 2016

Finally passed and adopted this day of , 2016

Mayor

Director of Legislative Services

BYLAW NO. 2849, 2016

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 Improvement Area
1. Residential	3.7754	0.2660	0.2307	0.4409	0.4762	0.8721	0.0000
2. Utilities	26.4280	1.8619	1.6149	3.0862	1.6666	3.3619	0.0000
3. Supportive Housing	3.7754	0.2660	0.2307	0.4409	0.4762	0.8178	0.0000
4. Major Industry	14.7242	1.0373	0.8997	1.7194	1.6190	3.2802	0.0000
5. Light Industry	14.7242	1.0373	0.8997	1.7194	1.6190	2.9382	1.2577
6. Business / Other	10.5712	0.7448	0.6460	1.2345	1.1666	2.1612	1.2577
8. Recreation / Non-Profit	3.7754	0.2660	0.2307	0.4409	0.4762	0.8721	0.0000
9. Farm	3.7754	0.2660	0.2307	0.4409	0.4762	0.8721	0.0000

THE CORPORATION OF THE CITY OF COURTENAY

BYLAW NO. 2845, 2016

A bylaw to amend City of Courtenay Fees and Charges Bylaw No. 1673, 1992

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 **“City of Courtenay Fees and Charges Amendment Bylaw No. 2845, 2016.”**
2. That “City of Courtenay Fees and Charges Bylaw No. 1673, 1992” be amended as follows:
 - (a) That Schedule of Fees and Charges, Section III, Appendix I, “Waterworks Distribution System”, and Appendix II “Sanitary Sewer System” be hereby repealed and substituted therefore by the following attached hereto and forming part of this bylaw:

Schedule of Fees and Charges Section III, Appendix I – Waterworks Distribution System
Schedule of Fees and Charges Section III, Appendix II – Sanitary Sewer System

3. This bylaw shall come into effect upon final adoption hereof.

Read a first time this 18th day of April, 2016

Read a second time this 18th day of April, 2016

Read a third time this 18th day of April, 2016

Finally passed and adopted this day of , 2016

Mayor

Director of Legislative Services

**SCHEDULE OF FEES AND CHARGES
CITY OF COURTENAY FEES AND CHARGES
AMENDMENT BYLAW NO. 2845, 2016
SECTION III, APPENDIX I**

WATERWORKS DISTRIBUTION SYSTEM

1. CONNECTION FEES

- (a) Pursuant to Section 3.2 of Water Regulations and Rates Bylaw No. 1700, 1994, and amendments thereto, every applicant shall pay to the City before any work is done on the connection, a connection fee as follows:

Connection Size

Within the City

Connection from either side of road to property line

20 millimetres (3/4 inch)	\$2,500.00
25 millimetres (1 inch)	\$3,500.00

Outside the City

20 millimetres (3/4 inch) with a minimum charge of \$3,500.00	Actual City cost plus 25%
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- (b) Where a larger connection than those listed above is required, the connection will be installed at City cost plus 25%.

(c) **Water Turn On and Turn Off**

If turn on or turn off is for a purpose other than maintenance or the commissioning of a new service the following fees will apply:

Inside the City	\$35.00 for each water turn on or turn off
Outside the City	\$55.00 for each water turn on or turn off

(d) **Abandonment Fee**

Fee for disconnecting an abandoned service connection at the water main irrespective of the size of the connection	Actual City cost plus 25%, with a minimum charge of \$500.00
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2. WATER UTILITY USER RATES

(a) Unmetered Water

The minimum user rate per year or portion thereof for unmetered accounts shall be as follows:

	Bylaw Rates		
	Effective Dates		
	July 1, 2016	January 1, 2017	January 1, 2018
Single Family Dwelling	378.84	380.68	392.10
Multiple Family Dwelling -per unit	320.01	321.56	331.21
Commercial	362.05	363.80	374.71
Ouside Commercial Users	653.66	656.82	676.52
Ouside Residential Users	653.66	656.82	676.52

(b) Metered Water

All metered accounts for the quantity of water used each quarter shall be calculated at the following rates:

	Bylaw Rates		
	Effective Dates		
	July 1, 2016	January 1, 2017	January 1, 2018
Multi-Family Metered			
0 - 48.0 cubic metres	51.47	51.51	53.06
48.1 - 566.0 cubic metres	1.35	1.35	1.35
Greater than 566.0 cubic meters	1.08	1.08	1.08
Commercial Metered			
0 - 48.0 cubic metres	54.38	54.43	56.06
48.1 - 566.0 cubic metres	1.35	1.35	1.35
Greater than 566.0 cubic meters	1.08	1.08	1.08
Regional Standpipe, Regional Playfields			
	Bulk Water Rate plus 30%		
Outside City - Multi-Family Metered			
0 - 48.0 cubic metres	107.53	107.62	110.85
48.1 - 566.0 cubic metres	1.76	1.76	1.76
Greater than 566.0 cubic meters	1.40	1.40	1.40
Outside users - Commercial Metered			
0 - 48.0 cubic metres	111.32	111.42	114.76
48.1 - 566.0 cubic metres	1.76	1.76	1.76
Greater than 566.0 cubic meters	1.40	1.40	1.40
Regional District bulk	0.81	0.81	0.83
Sandwich - summer only	380.35	380.68	392.10

- (c) Where a meter is found not to register, the charge shall be computed on the basis of the amount of water used during the time the meter was working, or from any other information or source which can be obtained, and such amount so composed shall be paid by the consumer.
- (d) Where a commercial or industrial consumer has not been connected to a water meter through non-availability of the water meter or because of special exemption being granted by the City, water charges to the consumer will be computed on the basis of consumption recorded for other similar purposes in the City, or from any other information or source which can be obtained, and such amount so computed shall be paid by the consumer.
- (e) Where it has been determined that a water leak has occurred during the last billing period on the buried portion of the service between the water meter and the point where the service pipe enters the building, a maximum one time rebate of 40% of the metered water utility fee to compensate for the water leak will be made at the discretion of the Finance Officer based on the following:
 - i. The leak occurred on the buried water service;
 - ii. That a leak of that nature would have caused the volume of excess water usage;
 - iii. The leak did not occur as a result of negligence of the owner;
 - iv. The owner has provided satisfactory evidence that the leak has been permanently repaired.

WATER METER RENTALS

a) Water meter fee shall be as follows:

Meter Size	Bylaw Rates		
	Effective Dates		
	July 1, 2016	January 1, 2017	January 1, 2018
	Monthly Rates		
Up to 3/4"	1.30	1.30	1.40
1"	2.70	2.70	2.70
1 1/4" - 1 1/2"	5.40	5.40	5.60
2"	8.10	8.10	8.30
3"	13.50	13.50	13.90
4"	26.70	26.70	27.50
6"	40.40	40.40	41.60
8"	53.80	53.90	55.50
10"	67.40	67.40	69.40

The above meter fee shall be added to the monthly water rates and will apply both inside and outside the City.

METER READING CHARGE

Each call after the first one of each month if access has not been provided or if readings extra to the quarterly reading are requested

\$35.00 per call

3. SUPPLY OF WATER FROM FIRE HYDRANTS OR OTHER SOURCE

- (a) Water may be supplied from a fire hydrant or other for the use of developers during the course of construction of multi-family, industrial, and commercial developments. The charge for such water usage shall be:

For buildings with a gross floor area up to and including 250 square meters	\$250.00
For buildings greater than a gross floor area of 250 square meters	Minimum charge of \$250.00, plus \$0.10 per square meter for floor area in excess of 250 square meters.

- (b) Where water is supplied from a fire hydrant or other non-metered source for other uses, the amount of water supplied will be invoiced in accordance with Section 2 – Water Utility Users Rates – Metered Water.
- (c) Charge to service fire hydrant after use:
\$95.00 and/or any service costs that may arise from servicing a hydrant in respect of its use.

4. UTILITY BILLING ADJUSTMENTS AND COLLECTION

- a) Where a billing error is suspected by the consumer, notification in writing must be made to the City of Courtenay Finance Department within one year of the original billing date for review and consideration. Upon investigation, if it is determined by the City that an error occurred and the consumer has been overcharged, an adjustment will be made to the utility bill in question in an amount to be determined by the City. The City will not provide refunds or adjustments to billing errors made more than two years prior to the date of the notification being received by the City.
- b) The rates and charges, enumerated in this Bylaw, are hereby imposed and levied for water supplied or ready to be supplied by the City and for the provision of the service and other water related services. All such rates and charges which are imposed for work done or services provided to lands or improvements shall form a charge on those lands which may be recovered from the Owner of the lands in the same manner and by the same means as unpaid taxes.

**SCHEDULE OF FEES AND CHARGES
CITY OF COURTENAY FEES AND CHARGES AMENDMENT
BYLAW NO. 2845, 2016
SECTION III, APPENDIX II
SANITARY SEWER SYSTEM**

1. CONNECTION FEES

(a) Connection Fees

Connection from either side of road to property line

10.16 centimetres (4" inch) \$3,000.00

Where a larger connection than the one listed above is required, the connection will be installed at City cost plus 25%.

(b) Abandonment Fee

Fee for disconnecting an abandoned service connection at the sanitary sewer main irrespective of the size of the connection	Actual City cost plus 25%, min charge \$500.00
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(c) Connection Charges for Annexed Areas

For owners where commitment letters were issued between 1997 and 2006 quoting a sewer connection bylaw fee of \$1,500 (plus a capital contribution fee of \$5,000), this bylaw fee amount shall be in effect until October 31, 2007, after which the following schedule of connection fees will apply.

Property Use	Connection Charge		
	Capital Contribution		Connection Fee
	Existing Building	New Development	
Single Family Home OR Duplex	\$5,000.00	\$5,000.00	Either side of road from main - \$3,000.00
Multifamily, Strata OR Apartment OR Mobile Homes	\$5,000.00	\$5,000.00 for first unit, \$2,500.00 per unit for the next five units, \$2,000.00 per unit for the next five units, \$1,500.00 per unit for the next five units and \$1,000.00 per unit for all units thereafter	For a 100 mm diameter connection or the Bylaw rate for larger pipe sizes: Either side of road from main \$3,000.00

Industrial OR Commercial OR Public Assembly	\$5,000.00	\$5,000.00 minimum or the greater amount calculated based on the design sewage flows from the development.	For a 100 mm diameter connection or the Bylaw rate for larger pipe sizes: Either side of road from main \$3,000.00
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Note: Under the heading of ‘Capital Contribution’ an ‘Existing Building’ is defined as a building that existed or a property that had a building permit application in place on or before April 14, 2004. ‘New Development’ is defined as a property on which a building permit application was made on or after April 15, 2004.

2. SANITARY SEWER USER RATES – APPLIED ON A PER-UNIT/SPACE BASIS

- The minimum user rate per year or portion thereof shall be as follows:

				Bylaw Rates (per Annum)		
				Effective Dates		
				July 1, 2016	January 1, 2017	January 1, 2018
Part 1 - Residential Users						
1	Single Family Dwelling			289.15	294.70	324.17
				289.15	294.70	324.17
2	Multiple Family Dwelling -per unit			289.15	294.70	324.17
3	Mobile Home Park -per space			289.15	294.70	324.17
4	Kiwanis Village -per unit			289.15	294.70	324.17

				Bylaw Rates (per Annum)		
				Effective Dates		
				July 1, 2016	January 1, 2017	January 1, 2018
Part 2 - Commercial Users						
1	Hotels and Motels -per unit			116.41	118.65	130.52
2	Trailer Park and Campsite -per serviced site			60.08	61.23	67.35
3	Wholesale and Retail Stores			289.15	294.70	324.17
4	Car Wash			289.15	294.70	324.17
5	Bus Depot			289.15	294.70	324.17
6	Funeral Parlour			289.15	294.70	324.17
7	Garage			289.15	294.70	324.17
8	Machine Shop and Repair Shop			289.15	294.70	324.17
9	Bakery			289.15	294.70	324.17
10	Photographer			289.15	294.70	324.17
11	Business Office - per office			289.15	295.16	324.68
12	Professional Office -per office			289.15	294.69	324.16
13	Barber and Hairdresser			289.15	294.70	324.17
14	Pool Room and Recreation Facility			289.15	294.70	324.17
15	Theatre			578.27	589.37	648.31
16	Department Store			578.27	589.37	648.31
17	Supermarket			578.27	589.37	648.31
18	Bowling Alley			578.27	589.37	648.31
19	Bank			578.27	589.37	648.31
20	Nursing Home			578.27	589.37	648.31
21	Cafe and Restaurant (including drive-in or take-out)			578.27	589.37	648.31
22	Dry Cleaner			578.27	589.37	648.31
23	Beverage Room			578.27	589.37	648.31
24	Laundry and Coin Laundry			2,311.18	2,355.56	2,591.11
25	Sawmill			2,880.55	2,935.86	3,229.46
26	Dairy Product Processing Plant			21,451.66	21,863.44	24,049.78
27	Other Commercial Users not enumerated in this schedule			578.27	589.37	648.31
28	Cheese Processing Plant			4,793.04	4,885.05	5,373.56
Part 3 - Institutional Users						
1	Church			289.15	294.70	324.17
2	Public Hall			289.15	294.70	324.17
3	Utility Office			578.27	589.37	648.31
4	School -per classroom			518.22	528.17	580.99
5	Regional Recreation Complex			23,009.93	23,451.63	25,796.79
6	Regional District Administrative Office			6,182.14	6,300.81	6,930.89

3. UTILITY BILLING ADJUSTMENTS AND COLLECTION

- a) Where a billing error is suspected by the consumer, notification in writing must be made to the City of Courtenay Finance Department within one year of the original billing date for review and consideration. Upon investigation, if it is determined by the City that an error occurred and the consumer has been overcharged, an adjustment will be made to the utility bill in question in an amount to be determined by the City. The City will not provide refunds or adjustments to billing errors made more than two years prior to the date of the notification being received by the City.

- b) The rates and charges, enumerated in this Bylaw, are hereby imposed and levied for sewer utility services supplied or ready to be supplied by the City. All such rates and charges which are imposed for work done or services provided to lands or improvements shall form a charge on those lands which may be recovered from the Owner of the lands in the same manner and by the same means as unpaid taxes.

