

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

*We respectfully acknowledge that the land on which we gather is the
unceded traditional territory of the K'ómoks First Nation*

DATE: May 06, 2019
PLACE: City Hall Council Chambers
TIME: 4:00 p.m.

K'OMOKS FIRST NATION ACKNOWLEDGEMENT

1.00 ADOPTION OF MINUTES

- 1 1. Adopt April 15th, 2019 Regular Council meeting minutes
- 9 2. Adopt April 29th, 2019 Special Council meeting minutes

2.00 INTRODUCTION OF LATE ITEMS

3.00 DELEGATIONS

4.00 STAFF REPORTS/PRESENTATIONS

(a) Financial Services

- 13 1. 2018 Audited Financial Statements and Presentation, Cory Vanderhorst, MNP

(b) CAO and Legislative Services

- 55 2. Summer Meeting Schedule - 2019

(c) Development Services

- 59 3. Development Variance Permit No. 1808 - 2940 Comox Logging Road
- 69 4. Development Variance Permit No. 1809 - 2300 Ryan Road

5.00 EXTERNAL REPORTS AND CORRESPONDENCE FOR INFORMATION

6.00 INTERNAL REPORTS AND CORRESPONDENCE FOR INFORMATION

**7.00 REPORTS/UPDATES FROM COUNCIL MEMBERS INCLUDING
REPORTS FROM COMMITTEES**

- Councillor Cole-Hamilton
- Councillor Frisch
- Councillor Hillian
- Councillor McCollum
- Councillor Morin
- Councillor Theos
- Mayor Wells

8.00 RESOLUTIONS OF COUNCIL

1. Councillor Frisch - City of Courtenay Garbage and Recycling Schedule

WHEREAS Courtenay Council has committed to support social, economic, and environmental sustainability solutions, and

WHEREAS the use of a landfill for all our household waste has proven to be unsustainable, and

WHEREAS offering more opportunity to recycle will encourage more recycling,

THEREFORE BE IT RESOLVED that staff provides Council with a report on options and implications of changing the City of Courtenay's garbage pickup to a biweekly schedule and the recycling pickup to a weekly schedule.

2. Councillor Frisch - Cooperative Housing

WHEREAS Courtenay Council has identified affordable housing as a key strategic priority,

THEREFORE BE IT RESOLVED that, staff invite the president of the Cooperative Housing Federation of BC, Thom Armstrong, to meet with staff and Council to discuss the Cooperative Housing Model this June.

9.00 UNFINISHED BUSINESS

10.00 NOTICE OF MOTION

11.00 NEW BUSINESS

12.00 BYLAWS

For Third Reading

- 87 1. "Zoning Amendment Bylaw No. 2950, 2019"
(A bylaw to add a new item to Section 8.18. "notwithstanding any provision of this bylaw, a storefront cannabis retailer is a permitted use" - 605/625 Cliffe Avenue)

- 89 2. “Zoning Amendment Bylaw No. 2953, 2019”
 (A bylaw to allow for a secondary residence - 2991 Chapman Road)

For Final Adoption

- 87 1. “Zoning Amendment Bylaw No. 2950, 2019”
 (A bylaw to add a new item to Section 8.18. “notwithstanding any provision of
 this bylaw, a storefront cannabis retailer is a permitted use” - 605/625 Cliffe
 Avenue)
- 89 2. “Zoning Amendment Bylaw No. 2953, 2019”
 (A bylaw to allow for a secondary residence - 2991 Chapman Road)
- 91 3. “2019 - 2023 Consolidated Financial Plan Bylaw No. 2967, 2019”
 (A bylaw to adopt the 2019 - 2023 consolidated 5 year financial plan)
- 113 4. “Tax Rates Bylaw No. 2968, 2019”
 (A bylaw to establish the property value taxation rates for 2019)

13.00 ADJOURNMENT

R8/2019 - April 15, 2019

Minutes of a Regular Council Meeting held in the City Hall Council Chambers, Courtenay B.C., on Monday, April 15, 2019 at 4:00 p.m.

Attending:

Mayor: B. Wells
Councillors: W. Cole-Hamilton
D. Frisch
D. Hillian
M. McCollum
W. Morin
M. Theos

Staff: D. Allen, CAO
J. Ward, Director of Legislative & Corporate Services/Deputy CAO
W. Sorichta, Manager of Legislative & Corporate Administrative Services
I. Buck, Director of Development Services
T. Kushner, Director of Public Works Services/Assistant CAO
J. Nelson, Director of Financial Services
R. O'Grady, Director of Engineering Services
D. Snider, Director of Recreation and Cultural Services
L. Zervakis, Communications Specialist

1.00 ADOPTION OF MINUTES

.01 Moved by Cole-Hamilton and seconded by McCollum that the
MINUTES April 1st, 2019 Regular Council meeting minutes be adopted.
Carried

Moved by Cole-Hamilton and seconded by McCollum that the
April 3rd, 2019 Special Council meeting minutes be adopted.
Carried

Moved by Cole-Hamilton and seconded by McCollum that the
April 10th, 2019 Special Council meeting minutes be adopted.
Carried

2.00 ADOPTION OF LATE ITEMS

Council unanimously agreed that the resolution "Terms of Reference for a Select Committee - Alternative Funding Sources and Level of Service and Policy Options" proposed by Councillor Hillian, be added to the April 15, 2019 Council agenda under section 8.00 *Resolutions of Council*.

3.00 DELEGATIONS

4.00 STAFF REPORTS/PRESENTATIONS

.01

SINGLE USE PLASTIC
REGULATION BYLAW
NO. 2970, 2019
4320-20

Moved by Hillian and seconded by McCollum that based on the April 15th, 2019 staff report “City of Courtenay Single Use Plastic Regulation Bylaw No. 2970, 2019”, Council approve OPTION 1 and proceed to first, second and third readings of City of Courtenay Single Use Plastic Regulation Bylaw No. 2970, 2019; and

That Council direct staff to proceed with the local stakeholder engagement process outlined in the report; and

That Council direct staff to arrange for the required statutory advertising regarding the City of Courtenay Single Use Plastic Regulation Bylaw No. 2970, 2019 prior to final reading of the bylaw.

Carried

.02

2019-2023
CONSOLIDATED
FINANCIAL PLAN
1705-20

Moved by Frisch and seconded by McCollum that based on the April 15th, 2019 staff report “2019-2023 Consolidated Financial Plan” Council endorse OPTION 1 and approve the 2019-2023 Consolidated Financial Plan; and

That Council proceed to first reading of the Financial Plan Bylaw No. 2967, 2019; and

That Council direct staff to post the 2019-2023 Consolidated Financial Plan to the City’s website to allow for public input.

Carried with Councillor Theos opposed

The council meeting recessed at 4:33 p.m. to mitigate technical difficulties with the audio/video system.

The meeting reconvened at 4:37 p.m.

.03

2019 TAX RATES
REPORT
1970-02

Moved by McCollum and seconded by Morin that based on the April 15th, 2019 staff report “2019 Tax Rates Report”, Council approve a Residential Tax Class rate of 3.0332 and a Commercial tax rate multiplier of 3.40 in order to generate property tax revenues to cover the budgeted expenditures identified in the 2019 - 2023 Consolidated Financial Plan.

Defeated

In Favour: Councillor McCollum

Opposed: Mayor Wells and Councillors Cole-Hamilton, Hillian, Frisch, Morin and Theos

New Motion:

Moved by Hillian and seconded by Frisch that based on the April 15th, 2019 staff report “2019 Tax Rates Report”, Council approve a Residential Tax Class rate of 3.0332 and a Commercial tax rate multiplier of 3.35 in order to generate property tax revenues to cover the budgeted expenditures identified in the 2019 - 2023 Consolidated Financial Plan.

Carried with Councillor Theos opposed

R8/2019 - April 15, 2019

The council meeting recessed at 4:59 p.m. for the Public Hearing regarding Bylaw No.'s 2950 & 2953.

The meeting reconvened at 5:17 p.m.

.04

2019-2020 RCMP
MUNICIPAL POLICING
CONTRACT
EXPENDITURES CAP:
FINAL APPROVAL
1660-20

Moved by Frisch and seconded by Morin that based on the April 15th, 2019 staff report "2019/20 RCMP Municipal Contract Expenditure Cap: Final Approval" Council approve OPTION 1, with an established strength at 31.4 members and provides for an expenditure cap of \$6,315,290, of which Courtenay is responsible for 90% or \$5,683,761.

Carried

.05

DOWNTOWN
COURTENAY
BUSINESS
IMPROVEMENT
ASSOCIATION - 2019
BUDGET AND TAX
LEVY REQUEST
1971-20

Moved by McCollum and seconded by Frisch that based on the April 15th, 2019 staff report "Downtown Courtenay Business Improvement Association - 2019 Budget and Tax Levy Request" Council approve OPTION 1 to approve the DCBIA 2019 Budget and Tax Levy request in the amount of \$60,000.

Carried

VARY AGENDA

.01

VARY AGENDA
SECTION 8.00
RESOLUTIONS OF
COUNCIL

Moved by Hillian and seconded by Cole-Hamilton that Council vary the April 15th, 2019 Regular Council agenda and proceed with section 8.00 *Resolutions of Council* Item 1 "Councillor Hillian - Land and Water Stewardship - Development Policy" before Sections 5.00, 6.00 and 7.00 of the agenda.

Carried

5.00 EXTERNAL REPORTS AND CORRESPONDENCE FOR INFORMATION

6.00 INTERNAL REPORTS AND CORRESPONDENCE FOR INFORMATION

.01

PARKS AND
RECREATION
ADVISORY
COMMISSION
MEETING MINUTES
FEBRUARY 7TH, 2019

Moved by Frisch and seconded by Hillian that the February 7th, 2019 Parks and Recreation Advisory Commission meeting minutes be received for information.

Carried

7.00 REPORTS/UPDATES FROM COUNCIL MEMBERS INCLUDING REPORTS FROM COMMITTEES

COUNCILLOR
COLE-HAMILTON

Councillor Cole-Hamilton reviewed his attendance at the following events:

- Courtenay Development Process Workshop and Presentation
- Attended “12 Angry Men staged reading by 12 Impassioned Women” production, hosted at the Stan Hagen Theatre
- 2019 Association of Vancouver Island and Coastal Communities (AVICC) Annual General Meeting and Convention
- Comox Valley Economic Development Society (CVEDS) Innovate 2030 Economic Development Strategy Open House
- Comox Strathcona Waste Management Board meeting
- Comox Strathcona Regional Hospital District Board meeting
- Comox Valley Drug Strategy Committee meeting
- Cumberland Community Forest Trivia fundraiser event

COUNCILLOR
FRISCH

Councillor Frisch reviewed his attendance at the following events:

- CVRD Water Committee meeting
- Comox Valley Economic Development Society (CVEDS) Innovate 2030 Economic Development Strategy Open House
- CVRD Board meeting
- Comox Strathcona Waste Management Board meeting
- 2019 Association of Vancouver Island and Coastal Communities (AVICC) Annual General Meeting and Convention
- Youth Environment Action meeting

Councillor Frisch mentioned the adoption of clean technology by BC Ferries in the form of battery-hybrid electric ferry vessels and BC Transit by the addition of electric buses to their fleet

COUNCILLOR
HILLIAN

Councillor Hillian reviewed his attendance at the following events:

- CVRD Water Committee meeting
- Comox Valley Coalition to End Homelessness monthly meeting
- Courtenay Development Process Workshop and Presentation
- Meeting with staff re: Accessibility Committee structure
- Meeting with Tenant's Association representative to discuss lack of housing and rental accommodations
- Comox Strathcona Waste Management Board meeting
- Comox Strathcona Regional Hospital District Board meeting
- 2019 Association of Vancouver Island and Coastal Communities (AVICC) Annual General Meeting and Convention
- Youth Environmental Action group meeting hosted at Mark R. Isfeld Secondary School
- Stakeholder engagement meeting with staff, RCMP and community agencies re: neighbourhood safety

COUNCILLOR
MCCOLLUM

Councillor McCollum reviewed her attendance at the following events:

- Courtenay Development Process Workshop and Presentation
- Comox Valley Economic Development Society (CVEDS) Innovate 2030 and Economic Development Elected Officials Workshop
- 6th Annual Comox Valley Community Bike Swap hosted at Ecole Puntledge Elementary School
- Cumberland Community Forest Trivia fundraiser event

COUNCILLOR
MORIN

Councillor Morin reviewed her attendance at the following events:

- CVRD Water Committee meeting
- Cumberland Community Forest Society Trivia fundraiser event
- 2019 Association of Vancouver Island and Coastal Communities (AVICC) Annual General Meeting and Convention
- Participated in “12 Angry Men staged reading by 12 Impassioned Women” fundraiser production for the Comox Valley Arts and Comox Valley Transition Society’s Girls Group

COUNCILLOR
THEOS

Councillor Theos reviewed his attendance at the following events:

- Comox Valley Economic Development Society (CVEDS) Innovate 2030 and Economic Development Elected Officials Workshop
- Comox Valley Economic Development Society (CVEDS) Innovate 2030 Economic Development Strategy Open House
Councillor Theos complimented David Allen, CAO, for inviting John Watson, Executive Director, CVEDS to speak with staff to discuss economic development strategies in partnership with the City

MAYOR
WELLS

Mayor Wells reviewed his attendance at the following events:

- 95th Anniversary of the Royal Canadian Air Force
- CVRD Special Water Committee re: Stage 4 water restrictions due to water main repair
- April 3rd and April 10th Special Council meetings 2019 - 2023 Financial Plan
- Vancouver Island Real Estate Board Commercial Building Awards; 2019 Award of Merit - Institutional recipient Comox Valley Child Development Association, Autism Centre and 2019 Award of Excellence - Multi Family Townhome recipient Glacier View Townhomes
- Comox Valley Glacier Grannies 7th African Dinner Fundraiser event to support grandmothers in Africa raising orphaned grandchildren (lunch with the Mayor auctioned twice)
- Meeting with Dianne Hawkins, CEO, Comox Valley Chamber of Commerce
- Comox Valley Economic Development Society (CVEDS) Innovate 2030 Economic Development Strategy Open House
- Comox Strathcona Regional Hospital District Board meeting
- Comox Strathcona Waste Management Board meeting

- Grand Opening for “The Junction” supportive housing, 988 - 8th Street; *one small step for housing in our community, one giant leap for those that have the opportunity to live there.*
- 2019 Association of Vancouver Island and Coastal Communities (AVICC) Annual General Meeting and Convention
- Meeting with Inspector Mike Kurvers and staff to discuss options to deal with nuisance houses
- Stakeholder engagement meeting with staff, RCMP and community agencies re: neighbourhood safety and problem areas

8.00 RESOLUTIONS OF COUNCIL

.01

COUNCILLOR HILLIAN
- LAND AND WATER
STEWARDSHIP -
DEVELOPMENT
POLICY

Moved by Hillian and seconded by Frisch that whereas the City has a legitimate interest in sound environmental practices in relation to water and land stewardship as evidenced, for example, by work being conducted on natural asset management, the urban forest strategy, watershed protection and rainwater management; and

Whereas the City and Comox Valley contains many waterways and wetlands that are impacted by private and public interests across multiple jurisdictions, and

The Comox Valley benefits from the expertise and volunteer efforts of a variety of local streamkeeper organizations that steward these aquatic features; and

Whereas early dialogue between such diverse interests could result in more effective environmental stewardship and better outcomes for public and private projects;

Therefore, be it resolved that Council direct staff to explore and report on policy and practice options for collaboration between development interests, community stewardship organizations and relevant levels of government in the effective stewardship of land and water impacted by private and public development, such options to potentially include collaborative structures such as an advisory planning commission.

Carried

.02

COUNCILLOR HILLIAN
RESOLUTION
TERMS OF
REFERENCE FOR A
SELECT COMMITTEE -
ALTERNATIVE
FUNDING SOURCES
AND LEVEL OF
SERVICE AND POLICY
OPTIONS

Moved by Hillian and seconded by Cole-Hamilton that whereas Courtenay will require significant capital expenditures in the next five years to maintain essential municipal infrastructure; and

Whereas, those expenditures will necessitate borrowing; and

Whereas these requirements along with ongoing operating costs may unduly increase the tax burden on Courtenay taxpayers;

Therefore, be it resolved that Council direct staff to prepare a staff report by June 24, 2019 recommending Terms of Reference for a Select Committee to investigate and recommend to Council potential alternative funding sources and Level of Service and Policy options that would meet these forthcoming obligations and align with Courtenay taxpayers' willingness to pay.

Carried

.03

IN-CAMERA
MEETING

Moved by Frisch and seconded by Morin that notice is hereby given that a Special In-Camera meeting closed to the public will be held April 15th, 2019 at the conclusion of the Regular Council Meeting pursuant to the following sub-sections of the *Community Charter*:

-90(1) (i) the receipt of advice that is subject to solicitor-client privilege, including communications necessary for that purpose.

Carried

9.00 UNFINISHED BUSINESS

.01

ST. GEORGE'S UNITED
CHURCH - LETTERS
OF SUPPORT
SONSHINE LUNCH
PROGRAM

The letter from the Comox Valley Salvation Army and Dawn to Dawn Action on Homelessness Society supporting St. George's United Church's Sonshine Lunch Program was received for information.

.02

ST. GEORGE'S UNITED
CHURCH - REQUEST
FOR FINANCIAL
ASSISTANCE

Moved by Cole-Hamilton and seconded by Frisch that Council approve a contribution to St. George's United Church Property Committee in the amount of \$25,000 to facilitate renovations of the Church facility kitchen and washrooms; and,

That the \$25,000 contribution to St. George's United Church be funded from gaming funds.

Carried

10.00 NOTICE OF MOTION

.01

COUNCILLOR FRISCH
NOTICE OF MOTION
HOUSEHOLD WASTE
AND RECYCLING
SCHEDULE

Councillor Frisch notice of motion to be brought back for consideration May 6th, 2019.

WHEREAS Courtenay Council has committed to support social, economic, and environmental sustainability solutions, and

WHEREAS the of use of a landfill for all our household waste has proven to be unsustainable, and

WHEREAS offering more opportunity to recycle will encourage more recycling,

THEREFORE BE IT RESOLVED that staff provide Council with a report on options and implications of changing the City of Courtenay's garbage pickup to a biweekly schedule and the recycling pickup to a weekly schedule.

11.00 NEW BUSINESS

12.00 BYLAWS

.01 Moved by Frisch and seconded by McCollum that “2019 - 2023 Consolidated Financial Plan Bylaw No. 2967, 2019” pass first reading.
BYLAW NO. 2967, 2019, 2019 - 2023
CONSOLIDATED FINANCIAL PLAN
Carried with Councillor Theos opposed

.02 Moved by Hillian and seconded by McCollum that “City of Courtenay Single Use Plastics Regulation Bylaw No. 2970, 2019” pass first, second and third reading.
BYLAW NO. 2970, 2019, CITY OF COURTENAY SINGLE USE PLASTICS REGULATION
Carried

.03 Moved by Cole-Hamilton and seconded by Frisch that “Road Closure Bylaw No. 2966, 2019” be finally adopted.
BYLAW NO. 2966, 2019, ROAD CLOSURE (356-14TH STREET)
Carried

13.00 ADJOURNMENT

.01 Moved by Cole-Hamilton and seconded by Frisch that the meeting now adjourn at 6:52 p.m.
Carried

CERTIFIED CORRECT

Corporate Officer

Adopted this 6th day of May, 2019

Mayor

S4/19 - April 29, 2019

Minutes of a Special Council Meeting held in the City Hall Council Chambers, Courtenay BC, on Monday, April 29, 2019 at 4:02 p.m.

Attending:

Mayor: B. Wells
Councillors: W. Cole-Hamilton
D. Frisch
D. Hillian
W. Morin
M. Theos

Staff:

D. Allen, CAO
J. Ward, Director of Legislative and Corporate Services/Deputy CAO
W. Sorchta, Manager of Legislative & Corporate Administrative Services
I. Buck, Director of Development Services
T. Kushner, Director of Public Works Services/Assistant CAO
J. Nelson, Director of Financial Services
D. Snider, Director of Recreation and Cultural Services
Anne Guillo, Manager of Communications

1.00 STAFF REPORTS/PRESENTATIONS

.01

PARKS AND
RECREATION MASTER
PLAN COMMUNITY
FEEDBACK SUMMARY
7710-20 P&R MP

Moved by Frisch and seconded by Cole-Hamilton that based on the April 29, 2019 staff report "Parks and Recreation Master Plan Community Feedback Summary", Council adopt OPTION 1 and direct Staff to incorporate the recommended changes from the attached final community engagement comments in the draft parks and Recreation Master Plan and proceed to a Final Draft of the Parks and Recreation Master Plan
Carried

.02

2019-2023
CONSOLIDATED
FINANCIAL PLAN,
BYLAW 2967 PUBLIC
FEEDBACK AND 2019
TAX RATES, BYLAW
2968, 2019
1705-20 / 1970-02

Moved by Cole-Hamilton and seconded by Frisch that based on the April 29th, 2019 Staff Report "2019 - 2023 Consolidated Financial Plan, Bylaw No. 2967 Public Feedback and 2019 Tax Rates, Bylaw No. 2968", Council approve OPTION 1 and proceed with second and third readings of the 2019 - 2023 Consolidated Financial Plan Bylaw No. 2967, 2019 and first, second and third readings of the Tax Rates Bylaw No. 2968, 2019.
Carried

2.00 INTERNAL REPORTS AND CORRESPONDENCE FOR INFORMATION

.01

YOUTH
ENVIRONMENTAL
ACTION GROUP -
CLIMATE STRIKE
DEMONSTRATION
MARCH MAY 3RD
5400-04 / 5460-08

Moved by Frisch and seconded by Morin that the April 24th, 2019 briefing note “Proposed Youth Environmental Action Climate Strike March - May 3, 2019”, be received for information.

Carried

Moved by Hillian and seconded by Cole-Hamilton that Council mandate staff to contact the Youth Environmental Action group and advise that the proposed road closures for the May 3rd climate strike demonstration march are not recommended under the circumstances related to businesses, traffic and operational concerns; and,

That staff work with the event organizers to provide alternative options to host the climate strike event without the need for road closures.

Carried

3.00 RESOLUTIONS OF COUNCIL

.01

Moved by Frisch and seconded by Theos that Council amend the terms of the Comox Valley Regional District (CVRD) Board of Directors appointments adopted November 5th, 2018, as follows:

- that Councillor Will Cole-Hamilton be appointed Director
- that Councillor Wendy Morin be appointed Alternate Director

Effective May 20, 2019 to November 2019.

Carried

.02

IN-CAMERA
MEETING

Moved by Hillian and seconded by Morin that notice is hereby given that a Special In-Camera meeting closed to the public will be held April 29th, 2019 at the conclusion of the Special Council Meeting pursuant to the following sub-sections of the *Community Charter*:

-90(1) (c) labour relations or other employee relations.

Carried

4.00 BYLAWS

.01

BYLAW NO. 2967,
2019
2019 - 2023
CONSOLIDATED
FINANCIAL PLAN

Moved by Frisch and seconded by Hillian that “2019 - 2023 Consolidated Financial Plan Bylaw No. 2967, 2019” pass second and third reading.

Carried with Councillor Theos opposed

S4/19 - April 29, 2019

.02

BYLAW NO. 2968,
2019

TAX RATES

Moved by Hillian and seconded by Frisch that “Tax Rates Bylaw
No. 2968, 2019” pass first, second and third reading.
Carried with Councillor Theos opposed

5.00 ADJOURNMENT

.01

Moved by Hillian and seconded by Frisch that the meeting now
adjourn at 5:05 p.m.

CERTIFIED CORRECT

Corporate Officer

Adopted this 6th day of May, 2019

Mayor



THE CORPORATION OF THE CITY OF COURTENAY

STAFF REPORT

To: Council
From: Chief Administrative Officer
Subject: 2018 Audited Financial Statements

File No.: 1870-02 [2018]
Date: May 6, 2019

PURPOSE:

The purpose of this report is to request approval of the audited financial statements for the year ended December 31, 2018.

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 2018 year. Under the terms of their engagement, the interim audit work was performed in December 2018, and final audit work undertaken in March 2019. Presentation of the financial statements and auditor's report will take place on May 6, 2019.

CAO RECOMMENDATIONS:

That based on the May 6, 2019 staff report "2018 Audited Financial Statements" Council approve OPTION 1 which approves the Audited Financial Statements for the year ended December 31, 2018.

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 2018 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 2018 audit procedures were carried in March 2019.

At the regular meeting of Council May 6, 2019, MNP will provide Council with their 2018 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, 2018
3. City of Courtenay, Audited Financial Statements for the year ended December 31, 2018

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 2018 consolidated financial statements.

FINANCIAL IMPLICATIONS:

Audit Service Fees for the 2018 year end cost \$31,000 as identified in the Audit Service Plan presented to Council in December 2018.

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:

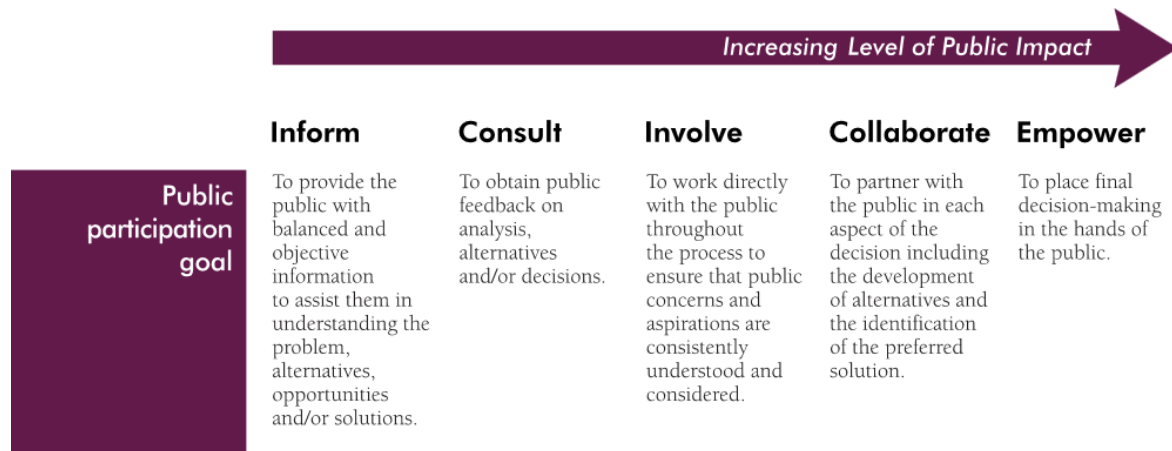
Not applicable

REGIONAL GROWTH STRATEGY REFERENCE:

Not applicable

CITIZEN/PUBLIC ENGAGEMENT:

The public will be **informed** of the outcome of Council's consideration of the 2018 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, 2018.
- OPTION 2: That Council does not approve the Audited Financial Statements for the year ended December 31, 2018.

Prepared by:

Renata Wyka, CPA, CGA
Manager of Finance

Concurrence:

Jennifer Nelson, CPA, CGA
Director of Financial Services

Attachments:

1. 2018 Audit Findings
2. Consolidated Financial Statements for Year Ending December 31, 2018

**City of Courtenay
Report to Council**

For the Year Ending December 31, 2018
For presentation at the Council meeting May 6, 2019

May 6, 2019

Mayor and Council of the City of Courtenay

Dear Sirs/Mesdames:

We are pleased to submit to you this report for discussion of our audit of the consolidated financial statements of the City of Courtenay (the "City") as at December 31, 2018 and for the year then ended. 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 which has been carried out in accordance with Canadian generally accepted auditing standards.

Unless unforeseen complications arise, our audit report will provide an unqualified opinion to the Mayor and Council of the City.

This report is intended solely for the information and use of Council and management and should not be distributed to or used by any other parties than these specified parties.

The matters raised in this and other reports that will flow from the audit are only those which have come to our attention arising from or relevant to our audit that we believe need to be brought to your attention. They are not a comprehensive record of all the matters arising, and in particular we cannot be held responsible for reporting all risks in your business or all control weaknesses. This report has been prepared solely for your use and should not be quoted in whole or in part without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared for, and is not intended for, any other purpose.

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.

Sincerely,

A handwritten signature in black ink that reads "MNP LLP". The letters are stylized and cursive.

MNP LLP
Chartered Professional Accountants

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INTRODUCTION

As auditors, we report to the Mayor and Council on the results of our examination of the consolidated financial statements of City of Courtenay (the “City”) as at and for the year ended December 31, 2018. The purpose of this Audit Findings Report is to assist you, as Mayor and Council, in your review of the results of our audit. To facilitate in your understanding of our findings, Appendix A to this report summarizes our audit process.

Our report will discuss the status of our engagement, as well as communicate to you significant audit, accounting and reporting matters arising from our procedures. We hope that this report is of assistance to you, and we look forward to discussing our findings and answering your questions.

ENGAGEMENT STATUS

We have completed our audit of the consolidated financial statements of the City and are prepared to sign our Auditor's Report subsequent to completion of the following procedures:

- Receipt of the remaining outstanding legal confirmations
- The Council's review and approval of the consolidated financial statements.

We expect to have the above procedures completed and to release our Audit Report on May 7, 2019. Our report will provide an unqualified opinion.

SIGNIFICANT AUDIT, ACCOUNTING AND REPORTING MATTERS

CHANGES FROM AUDIT SERVICE PLAN

There were no deviations from the Audit Service Plan previously presented to you.

AREAS OF AUDIT EMPHASIS

The following lists the key areas of our audit emphasis for your City:

- Contingencies, Lawsuits and Commitments;
- Financial Statement Presentation and Disclosure; and
- Fraud and Error.

Detailed information on Areas of Audit Emphasis is included as Appendix B to this report.

FINAL MATERIALITY

Materiality is a concept used to assess the significance of misstatements or omissions that are identified during the audit and is used to determine the level of audit testing that is carried out. The scope of our audit work is tailored to reflect the relative size of operations of the City, and is affected by our assessment of materiality and audit risk.

Final materiality used for our audit was \$1,800,000 for December 31, 2018, calculated as approximately 2.9% of annual revenues.

SIGNIFICANT DEFICIENCIES IN INTERNAL CONTROL

Our audit process focuses 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 allows us to concentrate our audit procedures on high risk areas and, where possible, place reliance on controls within the financial reporting system to reduce the extent of our testing.

It is important to note that our assessment was not, nor was it intended to be, sufficient to comment or conclude on the sufficiency of internal controls.

We are required under Canadian generally accepted auditing standards to communicate all significant deficiencies identified during an audit to Council on a timely basis. However, we may not be aware of all significant deficiencies that do, in fact, exist.

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.

DIFFICULTIES ENCOUNTERED

No significant limitations were placed on the scope or timing of our audit.

IDENTIFIED OR SUSPECTED FRAUD

Due to the inherent limitations of an audit and the nature of fraud, including attempts at concealment through forgery or collusion, an audit conducted in accordance with Canadian generally accepted auditing standards cannot be relied upon to detect fraud.

While our audit cannot be relied upon to detect all instances of 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 any non-compliance with laws and regulations that would have a material effect on the consolidated financial statements.

MATTERS ARISING IN CONNECTION WITH RELATED PARTIES

No significant matters arose during the course of our audit in connection with related parties of the City.

GOING CONCERN

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

We are of the opinion that the going concern assumption is appropriate in preparation of the consolidated financial statements.

AUDITOR'S VIEWS OF SIGNIFICANT ACCOUNTING PRACTICES

The application of Canadian public sector accounting standards allows and requires the City to make accounting estimates and judgments regarding accounting policies and financial statement disclosures.

As auditors, we are uniquely positioned to provide open and objective feedback regarding your City's accounting practices, and have noted the following items during the course of our audit that we wish to bring to your attention.

Accounting Policies

- The accounting policies used by the City are appropriate and have been consistently applied.

Accounting Estimates

Employee future benefits

- Accrual made for expected future payments for employee sick leave and vacation pay.

Allowance for doubtful accounts

- Provision for the uncollectible accounts receivable.

Financial Statement Disclosures

The disclosures made in the notes to the consolidated financial statements appear clear, neutral and consistent with our understanding of the entity and the amounts presented in the consolidated financial statements.

MATTERS ARISING FROM DISCUSSIONS WITH MANAGEMENT

We would like to formally acknowledge the cooperation and assistance we received from the management and staff of the City.

There were no significant matters discussed, or subject to correspondence, with management that in our judgment need be brought to your attention.

MATTERS ARISING IN THE AUDIT OF COMPONENTS

- There were no significant matters that arose from the audit of components that in our judgment need to be brought to your attention.

SIGNIFICANT DIFFERENCES

No significant differences were proposed to management with respect to the December 31, 2018 consolidated financial statements.

MODIFICATIONS TO THE INDEPENDENT AUDITOR'S REPORT

As discussed earlier, our independent auditor's report will provide an unqualified opinion to the Mayor and Council.

MANAGEMENT REPRESENTATIONS

We have requested certain written representations from management, which represent a confirmation of certain oral representations given to us during the course of our audit.

AUDITOR INDEPENDENCE

We confirm to Council that we are independent of the City. Our letter to Council discussing our independence is included as part of the additional materials attached to this report.

APPENDIX A – MNP Audit Process

Our audit was carried out in accordance with Canadian generally accepted auditing standards, and included a review of all significant accounting and management reporting systems, with each material year end balance, key transaction and other events considered significant to the consolidated financial statements considered separately.

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. 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, included as additional materials following this report, 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.

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 Management's representation letter attesting to the completeness of issues of this nature.
- We discussed claims with management and obtained legal responses with respect to likelihood of success and potential for payouts.

We have concluded that contingencies, lawsuits and commitments 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.

Independence Communication

May 6, 2019

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

Dear Mayor and Council:

We have been engaged to audit the consolidated financial statements of the City of Courtenay (the "City") as at December 31, 2018 and for the year then ended.

CAS 260 *Communication With Those Charged With Governance* requires that we communicate with you matters that are significant to our engagement. One such matter is relationships between the City and its related entities or persons in financial reporting oversight roles at the City and MNP LLP and any affiliates ("MNP") that, in our professional judgment, may reasonably be thought to bear on our independence. In determining which relationships to report, the Standard requires us to consider relevant rules and related interpretations prescribed by the appropriate professional accounting body 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 or a related entity;
- (c) Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client or a related entity;
- (d) Economic dependence on a client; and
- (e) Provision of non-assurance services in addition to the audit engagement.

We are aware of the following relationships between the City and MNP that, in our professional judgment, may reasonably be thought to bear on our independence. The following relationships represent matters that have occurred from January 1, 2018 to the date of this letter.

During the audit period, MNP was engaged to perform other consulting services.

In order to mitigate the independence risk, separate teams were used for the consulting engagements and the audit of the financial statements. In addition, the final quality control review of the audit was performed by a MNP partner from our Abbotsford office.

This report is intended solely for the use of 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 will be prepared to answer any questions you may have regarding our independence as well as other matters.

Sincerely,



MNP LLP
Chartered Professional Accountants

/mh



**THE CORPORATION OF
THE CITY OF COURTENAY**

Consolidated Financial Statements

Year Ending December 31, 2018

THE CORPORATION OF THE CITY OF COURTENAY
Consolidated Financial Statements
Year Ended December 31, 2018

Management's Responsibility for Financial Reporting

Independent Auditor's Report

Consolidated Statements

- A Consolidated Statement of Financial Position
- B Consolidated Statement of Operations
- C Consolidated Statement of Change in Net Financial Assets
- D Consolidated Statement of Cash Flow

Notes to Consolidated Financial Statements

Supporting Schedules

- 1 Consolidated Schedule of Segment Disclosure by Service
- 2 Consolidated Schedule of Accumulated Surplus & Reserves
- 3 Consolidated Schedule of Tangible Capital Assets
- 4 Consolidated Schedule of Debenture and Other Long-Term Debt
- 5 Consolidated Schedule of Investments

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 consolidated financial statements. Their report accompanies this statement.

Jennifer Nelson, CPA, CGA
Director of Financial Services

**THE CORPORATION OF THE CITY OF COURTENAY
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2018**

STATEMENT A

	2018	2017
FINANCIAL ASSETS		
Cash on Hand and on Deposit (Schedule 5)	\$ 20,373,559	\$ 12,176,694
Receivables (Note 1i)	4,903,482	2,960,134
Term Deposits (Schedule 5)	28,209,106	31,487,579
	<u>53,486,147</u>	<u>46,624,407</u>
FINANCIAL LIABILITIES		
Accounts Payable (Note 1j)	9,863,827	7,051,630
Trust and Other Deposits	6,195,200	4,036,811
Deferred Revenue - Development Cost Charges (Note 6)	6,259,106	5,546,196
Deferred Revenue - Other (Note 8)	2,396,837	2,221,668
Long-Term Debt (Schedule 4)	11,458,117	12,851,766
	<u>36,173,087</u>	<u>31,708,071</u>
NET FINANCIAL ASSETS	<u>17,313,060</u>	<u>14,916,336</u>
NON-FINANCIAL ASSETS		
Inventories	207,310	191,031
Prepaid Expenses	552,308	446,715
Tangible Capital Assets (Note 12 & Schedule 3)	145,878,140	139,559,441
	<u>146,637,758</u>	<u>140,197,187</u>
ACCUMULATED SURPLUS (Schedule 2)	<u>\$ 163,950,818</u>	<u>\$ 155,113,523</u>

CONTINGENT LIABILITIES AND COMMITMENTS (NOTE 2)

Jennifer Nelson, CPA, CGA
Director of Financial Services

**THE CORPORATION OF THE CITY OF COURTENAY
CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2018**

REVENUE	2018 Budget (Note 13)	2018	2017
Taxes for Municipal Purposes	\$ 26,704,700	\$ 26,905,048	\$ 25,701,418
Sale of Services	15,068,500	15,636,658	14,934,108
Revenue From Own Sources	3,300,700	3,957,453	3,384,772
Federal Transfers	1,415,800	1,237,229	1,108,235
Provincial Transfers	1,788,400	4,368,365	1,877,196
Other Local Government Transfers	546,800	209,114	340,167
Contributions	50,000	4,158,398	3,037,373
DCC Revenue	-	543,473	149,539
Investment Income and Taxation Penalties	812,500	1,149,368	927,737
Other	484,400	499,078	739,066
Gain on Sale of Tangible Capital Assets	-	34,350	51,105
TOTAL REVENUE	<u>50,171,800</u>	<u>58,698,534</u>	<u>52,250,716</u>
EXPENSES			
General Government Services	6,090,086	6,410,965	5,034,969
Protective Services	9,998,125	8,893,741	8,919,927
Transportation Services	7,551,268	8,062,954	7,399,060
Sewer and Water Facilities	11,843,005	11,751,671	11,043,443
Environmental Health Services	3,447,602	3,664,589	3,389,673
Public Health and Welfare Services	329,813	367,106	383,499
Environmental Development Services	1,410,083	1,287,329	1,350,794
Recreational and Cultural Services	9,266,818	9,149,613	8,971,151
TOTAL EXPENSES	<u>49,936,800</u>	<u>49,587,968</u>	<u>46,492,516</u>
ANNUAL SURPLUS (Schedule 1)	235,000	9,110,566	5,758,200
ACCUMULATED SURPLUS AT BEGINNING OF YEAR	155,113,523	155,113,523	149,355,323
CHANGE OF CONTROL IN SID WILLIAMS THEATRE SOCIETY (SWTS) SURPLUS REDUCTION (Note 7b)	<u>-</u>	<u>(273,268)</u>	<u>-</u>
ACCUMULATED SURPLUS AT END OF YEAR	<u>\$ 155,348,523</u>	<u>\$ 163,950,818</u>	<u>\$ 155,113,523</u>

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

THE CORPORATION OF THE CITY OF COURTENAY
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2018

STATEMENT C

	2018 Budget (Note 13)	2018	2017
ANNUAL SURPLUS	\$ 235,000	\$ 9,110,566	\$ 5,758,200
Acquisition of tangible capital assets	(14,727,700)	(8,778,512)	(7,131,998)
Amortization of tangible capital assets	4,425,000	5,450,879	5,183,920
(Gains)/losses and other adjustments to tangible capital assets	-	1,022,292	437,222
Proceeds on sale of tangible capital assets	-	74,586	62,811
Developer tangible capital asset contribution	-	(4,087,948)	(2,869,183)
Change of control of SWTS surplus reduction (Note 7b)	-	(273,268)	-
	<u>(10,302,700)</u>	<u>(6,591,971)</u>	<u>(4,317,228)</u>
Acquisition of supplies inventories	-	(663,437)	(517,235)
Acquisition of prepaid expense	-	(921,956)	(492,414)
Consumption of supplies inventories	-	636,213	514,612
Use of prepaid expense	-	801,176	537,023
Change of control of SWTS inventory and prepaids (Note 7b)	-	26,133	-
	<u>-</u>	<u>(121,871)</u>	<u>41,986</u>
CHANGE IN NET FINANCIAL ASSETS	(10,067,700)	2,396,724	1,482,958
NET FINANCIAL ASSETS AT BEGINNING OF YEAR	14,916,336	14,916,336	13,433,378
NET FINANCIAL ASSETS AT END OF YEAR	<u>\$ 4,848,636</u>	<u>\$ 17,313,060</u>	<u>\$ 14,916,336</u>

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

**THE CORPORATION OF THE CITY OF COURTENAY
CONSOLIDATED STATEMENT OF CASH FLOW
FOR THE YEAR ENDED DECEMBER 31, 2018**

STATEMENT D

	2018	2017
CASH PROVIDED BY (APPLIED TO) FINANCING TRANSACTIONS		
OPERATING TRANSACTIONS		
Annual Surplus	\$ 9,110,566	\$ 5,758,200
Changes in non-cash items		
Amortization	5,450,879	5,183,920
Change in receivables	(1,943,349)	218,706
Change in accounts payable	2,812,197	(1,219,976)
Change in trust and other deposits	2,158,389	(705,692)
Change in deferred revenue	888,079	1,876,493
Change in inventories	(16,279)	(2,623)
Change in prepaids	(105,593)	44,610
Net (gains)/losses and other adjustments to tangible capital assets	1,022,292	437,222
Developer Tangible Capital Asset Contribution	(4,087,948)	(2,869,183)
Actuarial adjustment	(441,747)	(386,693)
Change of control of SWTS cash flows (Note 7b)	(273,268)	-
	<u>14,574,218</u>	<u>8,334,984</u>
CAPITAL TRANSACTIONS		
Cash used to acquire tangible capital assets	(8,778,512)	(7,131,998)
Proceeds on sale of tangible capital assets	74,586	62,811
	<u>(8,703,926)</u>	<u>(7,069,187)</u>
INVESTING TRANSACTIONS		
Purchase of term deposits	3,278,473	(78,097)
	<u>3,278,473</u>	<u>(78,097)</u>
FINANCING TRANSACTIONS		
Repayment of long-term debt	(951,900)	(951,245)
	<u>(951,900)</u>	<u>(951,245)</u>
INCREASE IN CASH ON HAND AND ON DEPOSIT	8,196,865	236,455
CASH ON HAND AND ON DEPOSIT AT BEGINNING OF YEAR	<u>12,176,694</u>	<u>11,940,239</u>
CASH ON HAND AND ON DEPOSIT AT END OF YEAR	<u>\$ 20,373,559</u>	<u>\$ 12,176,694</u>
 Interest paid on outstanding debt and included in annual surplus above	 \$ 604,010	 \$ 635,742

THE CORPORATION OF THE CITY OF COURTENAY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2018

PAGE 1 OF 16

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, and Reserve Funds. Transactions between these funds 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

Expenses 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, 2018

PAGE 2 OF 16

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

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 consolidated financial statements.

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

(d) Use of Estimates

The preparation of consolidated 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 consolidated 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. Liabilities for contaminated sites are estimated based on the best information available regarding potentially contaminated sites that the City of Courtenay is responsible for.

(e) Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(f) Inventories

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

**THE CORPORATION OF THE CITY OF COURTENAY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2018**

PAGE 3 OF 16

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(g) 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	\$5,000 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.

(h) Financial Instruments

Financial Instruments consist of cash on hand and on 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, 2018. Actuarial adjustments are offset against interest charged. Principal payments are applied directly to loan balances in the period they accrue.

THE CORPORATION OF THE CITY OF COURTENAY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2018

PAGE 4 OF 16

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(i) Receivables

Following is a breakdown of receivables outstanding at December 31, 2018 with 2017 comparatives:

	<u>2018</u>	<u>2017</u>
Federal Government	\$ 251,016	\$ 226,908
Provincial Government	2,802,609	659,170
Regional and other Local Governments	189,455	275,880
Property Taxes	860,963	955,208
Other	<u>799,439</u>	<u>842,968</u>
Total Receivables	<u>\$ 4,903,482</u>	<u>\$ 2,960,134</u>

(j) Accounts Payable

Following is a breakdown of accounts payable and accrued liabilities outstanding at December 31, 2018 with 2017 comparatives:

	<u>2018</u>	<u>2017</u>
Federal Government	\$ 1,355,232	\$ 1,348,962
Provincial Government	85,303	78,412
Regional and other Local Governments	1,189,404	724,355
Employee Retirement Benefits (Note 10)	1,023,084	944,400
Trade and accrued liabilities	<u>6,210,804</u>	<u>3,955,501</u>
Total Accounts Payable	<u>\$ 9,863,827</u>	<u>\$ 7,051,630</u>

(k) Liability for Contaminated Sites

A liability for remediation of a contaminated site is recognized at the best estimate of the amount required to remediate the contaminated site when; contamination exceeding an environmental standard exists, the City of Courtenay is either directly responsible or accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount is determinable. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available at December 31, 2018.

At each financial reporting date, the City of Courtenay reviews the carrying amount of the liability. Any revisions required to the amount previously recognized is accounted for in the period when revisions are made. The City of Courtenay continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

**THE CORPORATION OF THE CITY OF COURTENAY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2018**

PAGE 5 OF 16

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(1) Adoption of New Accounting Standards

PS 2200 Related Party Disclosures

Effective January 1, 2018, the City adopted the recommendations relating to *PS 2200 Related Party Disclosures*, as set out in the CPA Canada public sector accounting standards. Pursuant to the recommendations, the change was applied prospectively, and prior periods have not been restated.

This new Section defines a related party and establishes disclosures required for related party transactions. Disclosure of information about related party transactions and the relationship underlying them is required when they have occurred at a value different from that which would have been arrived at if the parties were unrelated, and they have, or could have, a material financial effect on the financial statements.

There was no material impact on the consolidated financial statements of adopting the new Section.

PS 3420 Inter-entity Transactions

Effective January 1, 2018, the City adopted the recommendations relating to *PS 3420 Inter-entity Transactions*, as set out in the CPA Canada public sector accounting standards. Pursuant to the recommendations, the change was applied prospectively, and prior periods have not been restated.

The new Section establishes standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective. The main features of the new Section are:

- Under a policy of cost allocation, revenues and expenses are recognized on a gross basis.
- Transactions are measured at the carrying amount, except in specific circumstances.
- A recipient may choose to recognize unallocated costs for the provision of goods and services and measure them at the carrying amount, fair value or other amount dictated by policy, accountability structure or budget practice.
- The transfer of an asset or liability for nominal or no consideration is measured by the provider at the carrying amount and by the recipient at the carrying amount or fair value.
- Inter-entity transactions are considered in conjunction with *PS 2200 Related Party Disclosures*.

There was no material impact on the consolidated financial statements of adopting the new Section.

PS 3210 Assets

Effective January 1, 2018, the City adopted the recommendations relating to *PS 3210 Assets*, as set out in the CPA Canada Public Sector Accounting Handbook. Pursuant to the recommendations, the change was applied prospectively, and prior periods have not been restated.

The new Section provides guidance for applying the definition of assets set out in *PS 1000 Financial Statement Concepts*. The main features of this standard are as follows:

- Assets are defined as economic resources controlled by a government as a result of past transactions or events and from which future economic benefits are expected to be obtained.
- Economic resources can arise from such events as agreements, contracts, other government's legislation, the government's own legislation, and voluntary contributions.
- The public is often the beneficiary of goods and services provided by a public sector entity. Such assets benefit public sector entities as they assist in achieving the entity's primary objective of providing public goods and services.

**THE CORPORATION OF THE CITY OF COURTENAY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2018**

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1. SIGNIFICANT ACCOUNTING POLICIES (continued)

- A public sector entity's ability to regulate an economic resource does not, in and of itself, constitute control of an asset, if the interest extends only to the regulatory use of the economic resource and does not include the ability to control access to future economic benefits.
- A public sector entity acting as a trustee on behalf of beneficiaries specified in an agreement or statute is merely administering the assets, and does not control the assets, as future economic benefits flow to the beneficiaries.
- An economic resource may meet the definition of an asset, but would not be recognized if there is no appropriate basis for measurement and a reasonable estimate cannot be made, or if another Handbook Section prohibits its recognition. Information about assets not recognized should be disclosed in the notes.

There was no material impact on the consolidated financial statements of adopting the new Section.

PS 3320 Contingent Assets

Effective January 1, 2018, the City adopted the recommendations relating to PS 3320 *Contingent Assets*, as set out in the CPA Canada Public Sector Accounting Handbook. Pursuant to the recommendations, the change was applied prospectively, and prior periods have not been restated.

The new Section establishes disclosure standards on contingent assets. The main features of this standard are as follows:

- Contingent assets are possible assets arising from existing conditions or situations involving uncertainty. That uncertainty will ultimately be resolved when one or more future events not wholly within the public sector entity's control occurs or fails to occur. Resolution of the uncertainty will confirm the existence or non-existence of an asset.
- Passing legislation that has retroactive application after the financial statement date cannot create an existing condition or situation at the financial statement date.
- Elected or public sector entity officials announcing public sector entity intentions after the financial statement date cannot create an existing condition or situation at the financial statement date.
- Disclosures should include existence, nature, and extent of contingent assets, as well as the reasons for any non-disclosure of extent, and the bases for any estimates of extent made.
- When a reasonable estimate can be made, disclosure should include a best estimate and a range of possible amounts (or a narrower range of more likely amounts), unless such a disclosure would have an adverse impact on the outcome.

There was no material impact on the consolidated financial statements of adopting the new Section.

THE CORPORATION OF THE CITY OF COURTENAY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2018

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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 2018 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:

2019	\$	934,845
2020		935,534
2021		885,800
2022		810,918
2023		733,004
	\$	<u>4,300,101</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
Vancouver Island Regional Library
Downtown Courtenay Business Improvement Area

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

- (d) As at December 31, 2018, there existed outstanding claims against the City. These claims have been referred to legal counsel 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, 2018

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3. PENSION LIABILITY

The employer and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of the assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2017, the plan has about 197,000 active members and approximately 95,000 retired members. Active members include approximately 39,000 contributors from local government.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any unfunded actuarial liability.

The most recent valuation for the Municipal Pension Plan as at December 31, 2015, indicated a \$2.224 billion funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1.927 billion was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rates remained unchanged.

The City of Courtenay paid \$1,042,964 (2017 - \$939,145) for employer contributions to the plan in fiscal 2018.

The next valuation will be as at December 31, 2018, with results available in 2019.

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.

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, 2018

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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 reports the balance in a General Fund Reserve – New Works Community Gas Tax Funds (Schedule 2) until it is used to fund the specified projects outlined in the funding agreement. Interest is accrued and allocated monthly to the balance.

Following is a schedule of Gas Tax receipts and disbursements received in 2018 with comparatives to 2017.

	<u>2018</u>	<u>2017</u>
Opening Balance of Unspent Funds	\$ 3,517,375	\$ 4,733,397
Additions:		
Amounts Received During the Year	1,119,960	1,083,236
Interest Earned	48,701	29,466
Deductions:		
Amount Spent on Projects	<u>(2,731,332)</u>	<u>(2,328,724)</u>
Closing Balance of Unspent Funds	<u>\$ 1,954,704</u>	<u>\$ 3,517,375</u>

THE CORPORATION OF THE CITY OF COURTENAY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2018

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6. DEFERRED REVENUE - DEVELOPMENT COST CHARGES

In order to conform with the Public Sector Accounting Standards of CPA Canada, the unspent development cost charges 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 2018 and 2017.

2018					
	General Reserve DCC BL #2840	Water Utility Reserve DCC BL #2840	Sewer Utility Reserve DCC BL #2840	Sewer Utility Reserve DCC BL #1638	2018 Total
Balance Forward	\$ 4,314,899	\$ 594,553	\$ 602,938	\$ 33,806	\$ 5,546,196
Increases					
Interest	64,900	8,485	9,834	448	83,667
Other Contributions	982,379	45,968	144,369		1,172,715
	1,047,279	54,453	154,203	448	1,256,383
Decreases					
Revenue Recognized to Fund Capital Projects	(246,866)	(159,300)	(137,307)	-	(543,473)
Ending Balance Deferred Revenue - DCC	\$ 5,115,312	\$ 489,706	\$ 619,834	\$ 34,254	\$ 6,259,106

2017					
	General Reserve DCC BL #2840	Water Utility Reserve DCC BL #2840	Sewer Utility Reserve DCC BL #2840	Sewer Utility Reserve DCC BL #1638	2017 Total
Balance Forward	\$ 3,450,709	\$ 529,837	\$ 467,447	\$ 33,608	\$ 4,481,601
Increases					
Interest	21,924	3,265	3,147	198	28,534
Other Contributions	991,805	61,451	132,344	-	1,185,600
	1,013,729	64,716	135,491	198	1,214,134
Decreases					
Revenue Recognized to Fund Capital Projects	(149,539)	-	-	-	(149,539)
Ending Balance Deferred Revenue - DCC	\$ 4,314,899	\$ 594,553	\$ 602,938	\$ 33,806	\$ 5,546,196

THE CORPORATION OF THE CITY OF COURTENAY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2018

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7. 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 2018 and 2017, which has been excluded from the City's consolidated financial statements.

**CEMETERY PERPETUAL CARE FUND
FINANCIAL POSITION**

	<u>2018</u>	<u>2017</u>
Financial Assets		
Cash on Hand	\$ 101,292	\$ 88,440
Investments - MFA	<u>242,228</u>	<u>238,312</u>
Liabilities		
Interest Payable to City	<u>5,711</u>	<u>3,242</u>
Net Financial Position	<u>\$ 337,809</u>	<u>\$ 323,510</u>

**CEMETERY PERPETUAL CARE FUND
FINANCIAL ACTIVITIES**

	<u>2018</u>	<u>2017</u>
Revenue		
Fees Levied	\$ 14,299	\$ 10,590
Interest Revenue	<u>5,711</u>	<u>3,242</u>
Expenditure		
Interest Expense	<u>5,711</u>	<u>3,242</u>
Excess Revenue over Expenditure	<u>\$ 14,299</u>	<u>\$ 10,590</u>

- (b) Effective June 30, 2018, the Sid Williams Theatre Society (SWTS) updated its constitution and bylaws to conform with the new BC Societies Act. The new bylaws remove the City's control (as defined by Canadian Public Sector Accounting Standards) therefore the City has removed the balances and transactions of the Society from these financial statements as of June 30, 2018.

8. DEFERRED REVENUE – OTHER

Other Deferred Revenue recorded in the Liability section of the City's Consolidated Financial Statements consists of the revenues related to business license revenue levied and to be recognized in future years, Government transfers received prior to revenue recognition criteria being met. Following is a breakdown of the change in this balance for 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Opening Balance	\$ 2,221,668	\$ 1,409,770
Additions to Deferred Revenue	1,561,741	2,221,668
Revenue Recognized	(1,386,572)	(1,409,770)
Ending Balance Deferred Revenue Other	<u>\$ 2,396,837</u>	<u>\$ 2,221,668</u>

THE CORPORATION OF THE CITY OF COURTENAY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2018

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9. 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, 2018 the City had debt reserve funds of \$334,600 (\$333,765 in 2017).

10. 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 2018 were based on an interest (discount) rate of 3.20% per annum (2017 - 3.0%) and an inflation rate of 2.5% for both 2018 and 2017. The total estimated employee retirement benefit liability at December 31, 2018 is \$1,023,500 (\$944,400 in 2017) and is included in the accounts payable balance on Statement A. Following is a breakdown of the benefit liability:

	<u>2018</u>	<u>2017</u>
Accrued benefit liability at beginning of year	\$ 944,400	\$ 926,000
Expense	144,445	100,861
Benefit Payments	<u>(65,345)</u>	<u>(82,461)</u>
Accrued benefit liability at end of year	<u>\$ 1,023,500</u>	<u>\$ 944,400</u>

THE CORPORATION OF THE CITY OF COURTENAY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2018

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11. 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 2018 revenues and expenses with 2017 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 2017 operations of the Sid Williams Theatre Society (SWTS).

THE CORPORATION OF THE CITY OF COURTENAY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2018

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12. TANGIBLE CAPITAL ASSET DETAILS

(See Schedule 3 for further details)

Contributed capital assets received and recognized in the year from developers, for various infrastructure works and related land and parks, and recorded in the consolidated financial statements in 2018 is \$4,087,948 (\$2,869,183 in 2017).

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.

THE CORPORATION OF THE CITY OF COURTENAY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2018

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13. RESTATEMENT OF 2018 BUDGET

The budget amounts presented throughout these consolidated financial statements are based upon the Five Year Financial Plan approved by Council on April 16, 2018 except in regard to budget amounts for amortization, tangible capital assets, and the use of debt, reserves and prior year surpluses.

The summary below shows the adjustments to the April 16, 2018 budget approved by Council and reflected in these consolidated financial statements:

Adjustments to 2018 Budgeted Annual Surplus

Budgeted Surplus per Council approved Budget	\$ -
Purchase of Capital Assets	14,727,700
Amortization Budgeted	(4,425,000)
Transfer from Reserves	(12,621,400)
Transfer to Reserves	3,393,600
Use of Prior Year Surplus	(1,791,700)
Debt principle repayments in Financial Plan	<u>951,800</u>
Budgeted Surplus per Consolidated Statement of Operations	<u>\$ 235,000</u>

THE CORPORATION OF THE CITY OF COURTENAY
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2018

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14. CONTRACTUAL RIGHTS

Effective January 1, 2018, the City adopted the recommendations relating to PS 3380 *Contractual Rights*, as set out in the CPA Canada Public Sector Accounting Handbook. Pursuant to the recommendations, the change was applied prospectively, and prior periods have not been restated. This new Section establishes disclosure standards on contractual rights, and does not include contractual rights to exchange assets where revenue does not arise. The main features of this standard are as follows:

- Contractual rights are rights to economic resources arising from contracts or agreements that will result in both an asset and revenue in the future.
- Until a transaction or event occurs under a contract or agreement, an entity only has a contractual right to an economic resource. Once the entity has received an asset, it no longer has a contractual right.
- Contractual rights are distinct from contingent assets as there is no uncertainty related to the existence of the contractual right.
- Disclosures should include descriptions about nature, extent, and timing.

Following is the breakdown of the contractual rights at December 31, 2018:

Contractual Right with	Description of Contractual Right	2019	2020	2021	2022	2023	Total
Courtenay Fire Protection District	Courtenay Fire Protection	411,503	419,733	428,128	436,690	445,424	\$ 2,141,478
Comox Valley Regional District	Merville and Tsolum Farnham Fire Protection	244,710	249,605	254,597	259,689	264,883	\$ 1,273,484

THE CORPORATION OF THE CITY OF COURTENAY
CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE BY SERVICE
YEAR ENDED DECEMBER 31, 2018
(Audited)

SCHEDULE 1
(Note 11)
Page 1 of 2

	General Government Services		Protective Services		Transportation Services		Environmental Health Services		Public Health and Welfare Services	
	2018	2017	2018	2017	2018	2017	2018	2017	2018	2017
REVENUE										
Taxation	23,742,557	22,816,507	-	-	-	-	-	-	-	-
Sales of Services	-	-	880,487	933,633	-	-	3,385,701	3,201,028	-	-
Revenue from Own Sources	-	-	969,042	682,622	97,016	130,868	-	-	-	-
Government Transfers	1,311,012	1,359,000	19,200	300,373	4,105,692	1,259,640	-	-	79,604	103,870
Transfer from Other Funds	-	-	-	-	-	-	-	-	-	-
Other Revenue	81,430	87,010	-	-	121,061	141,500	-	-	138,828	167,440
Other Contributions	-	-	-	-	2,824,512	2,357,482	-	-	-	-
Interest Earned	919,980	804,432	14,898	3,735	92,925	49,964	-	-	-	-
Actuarial Adjustment	-	-	-	-	-	-	-	-	-	-
Gain on sale of TCA	900	9,369	300	-	17,737	33,336	-	-	-	-
Total Revenues	26,055,879	25,076,318	1,883,927	1,920,363	7,258,943	3,972,790	3,385,701	3,201,028	218,432	271,310
EXPENSES										
Salaries and Benefits	3,862,230	3,365,498	2,028,793	2,081,233	2,470,821	2,382,224	66,410	51,637	250,400	233,328
Goods and Services	1,212,412	1,186,907	6,482,558	6,467,288	2,431,965	1,811,402	3,126,043	3,011,456	85,777	122,419
Amortization Expense	303,689	240,240	352,734	352,012	2,816,126	2,743,677	319,600	315,948	30,929	27,752
Debt Servicing	(41,366)	(35,375)	(433)	2,355	146,989	199,953	-	-	-	-
Other Expenditures	246,982	277,699	1,477	-	1,019	640	152,200	8,000	-	-
Loss on Disposal of TCA	827,018	-	28,612	17,039	196,034	261,164	336	2,632	-	-
Total Expenses	6,410,965	5,034,969	8,893,741	8,919,927	8,062,954	7,399,060	3,664,589	3,389,673	367,106	383,499
ANNUAL SURPLUS	\$ 19,644,914	\$ 20,041,349	\$ (7,009,814)	\$ (6,999,564)	\$ (804,011)	\$ (3,426,270)	\$ (278,888)	\$ (188,645)	\$ (148,674)	\$ (112,189)

THE CORPORATION OF THE CITY OF COURTENAY
CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE BY SERVICE
YEAR ENDED DECEMBER 31, 2018
(Audited)

SCHEDULE 1
(Note 11)
Page 2 of 2

	Environmental Development Services		Recreational and Cultural Services		Water Utility Services		Sewer Utility Services		Other Services		Consolidated	
	2018	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018	2017
REVENUE												
Taxation	-	-	-	-	1,164,158	922,220	1,998,334	1,962,691	-	-	26,905,048	25,701,418
Sales of Services	-	-	-	-	6,505,181	5,826,949	4,865,289	4,338,650	-	633,848	15,636,658	14,934,108
Revenue from Own Sources	561,481	616,227	2,048,292	1,690,319	255,072	220,792	26,551	43,944	-	-	3,957,453	3,384,772
Government Transfers	52,621	28,958	129,310	180,547	99,129	-	18,140	-	-	93,210	5,814,708	3,325,598
Transfer from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenue	137,759	324,581	20,000	18,535	-	-	-	-	-	-	499,078	739,066
Other Contributions	223,889	41,000	354,501	118,068	566,455	379,007	732,514	243,033	-	48,322	4,701,871	3,186,912
Interest Earned	13,053	4,821	14,317	5,046	42,445	18,322	51,750	20,222	-	21,195	1,149,368	927,737
Actuarial Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
Gain on sale of TCA	-	-	15,413	8,400	-	-	-	-	-	-	34,350	51,105
Total Revenues	988,803	1,015,587	2,581,833	2,020,915	8,632,440	7,367,290	7,692,578	6,608,540	-	796,575	58,698,334	52,250,716
EXPENSES												
Salaries and Benefits	899,836	804,788	4,921,832	4,152,743	972,987	648,115	511,384	444,095	-	665,604	15,984,693	14,829,265
Goods and Services	314,705	427,386	2,954,328	2,681,291	5,049,174	4,574,027	591,012	850,299	-	226,697	22,247,974	21,359,172
Amortization Expense	2,533	2,533	898,864	842,040	427,823	403,958	298,581	255,758	-	-	5,450,879	5,183,918
Debt Servicing	-	-	50,444	69,364	(369)	824	6,998	11,928	-	-	162,263	249,049
Other Expenditures	70,255	116,087	322,655	309,529	-	144	3,890,928	3,670,687	-	-	4,685,516	4,382,786
Loss on Disposal of TCA	-	-	1,490	23,883	2,585	183,608	568	-	-	-	1,056,643	488,326
Total Expenses	1,287,329	1,350,794	9,149,613	8,078,850	6,452,200	5,810,676	5,299,471	5,232,767	-	892,301	49,387,968	46,492,516
ANNUAL SURPLUS	\$ (298,526)	\$ (335,207)	\$ (6,567,780)	\$ (6,057,935)	\$ 2,180,240	\$ 1,556,614	\$ 2,393,107	\$ 1,375,773	\$ -	\$ (95,726)	\$ 9,110,566	\$ 5,758,200

SCHEDULE 2
THE CORPORATION OF THE CITY OF COURTENAY
CONSOLIDATED SCHEDULE OF ACCUMULATED SURPLUS & RESERVES
YEAR ENDED DECEMBER 31, 2018

	2018	2017
SURPLUS		
Invested in Tangible Capital Assets	\$ 134,420,023	\$ 126,707,678
General Operating Fund	4,988,603	4,298,104
General Capital Fund	1,668,467	1,724,304
Water Utility Operating Fund	2,203,829	1,334,835
Water Utility Capital Fund	108,869	108,869
Sewer Utility Operating Fund	1,872,420	1,220,160
Sewer Utility Capital Fund	21,706	21,706
SWTS Surplus	-	306,861
Gaming Fund	1,808,181	1,706,495
Total Surplus	147,092,098	137,429,012
RESERVES		
General Fund Reserves:		
Machinery and Equipment	1,211,171	1,551,970
Land Sale	152,615	150,621
New Works and Equipment	3,677,792	3,412,220
New Works - Community Gas Tax Funds (Note 5)	1,954,704	3,517,375
General Asset Management Reserve	662,966	654,306
Risk Reserve	102,329	100,992
Public Parking	53,746	48,805
Parkland Acquisition	271,696	210,250
Police Contingency Reserve	560,183	417,602
Assessment Appeal	50,700	50,038
Housing Amenity	669,455	492,421
Tree Reserve	5,754	4,538
Amenity	554,832	299,581
	9,927,943	10,910,719
Water Utility Reserves:		
Water Utility	1,610,751	1,557,915
Water Asset Management Reserve	932,673	1,298,207
Machinery and Equipment	318,612	284,643
	2,862,036	3,140,765
Sewer Utility Reserves:		
Sewer Utility	505,566	488,983
Sewer Asset Management Reserve	2,771,793	2,437,517
Machinery and Equipment	791,382	706,527
	4,068,741	3,633,027
Total Reserves	16,858,720	17,684,511
ACCUMULATED SURPLUS (Statement A)	\$ 163,950,818	\$ 155,113,523

THE CORPORATION OF THE CITY OF COURTENAY
CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2018
(Audited)

	Land	Land Improvements	Buildings	Equipment/ Furniture/ Vehicles	Engineering Structures				Other Tangible Capital Assets	Total	2017
					Roads	Water	Sewer	Other			
COST											
Opening Balance Construction-in-progress (CIP)	-	177,147	309,796	151,830	534,349	133,061		24,240	28,242	\$ 1,358,665	1,359,289
Add: Construction-in-progress (CIP)	-	-	211,077		3,154,486	1,357,230	284,462	109,549	-	5,116,804	733,478
Less: Transfers into Service	-	(116,736)	(27,303)	(133,737)	-	-	-	-	-	(277,776)	(543,849)
Less: Writedowns & Reallocations	-	-	-	-	-	-	-	-	-	(190,253)	(190,253)
Closing Balance Construction-in-progress	-	60,411	493,570	18,093	3,688,835	1,490,291	284,462	133,789	28,242	6,197,693	1,358,665
Opening Balance Tangible Capital Assets	22,019,647	6,683,709	30,825,298	17,655,958	93,060,236	20,877,437	10,898,201	22,048,762	1,092,975	225,162,223	216,779,169
Add: Writedown	-	-	-	-	-	-	-	-	-	-	-
Add: Additions (including Transfers into Service)	836,500	503,777	831,678	1,351,921	1,873,938	900,803	789,888	938,927	-	8,027,432	9,811,551
Less: Disposals	(827,018)	(16,700)	(30,700)	(402,603)	(310,371)	(7,650)	(1,704)	(1,008)	-	(1,597,754)	(1,428,495)
Closing Balance Tangible Capital Assets and CIP	22,029,129	7,231,197	32,119,846	18,623,369	98,312,638	23,260,881	11,970,847	23,120,470	1,121,217	237,789,594	226,520,890
ACCUMULATED AMORTIZATION											
Opening Balance	-	2,827,228	11,218,340	10,519,187	44,886,319	6,760,327	1,884,532	8,186,831	678,685	86,961,449	82,896,245
Add: Writedown	-	-	-	-	-	-	-	-	-	-	-
Add: Amortization	-	252,490	781,037	827,709	2,365,067	395,170	209,085	516,870	103,451	5,450,879	5,183,920
Less: Accum Amortization on Disposals	-	(16,700)	(29,210)	(332,208)	(115,884)	(5,065)	(1,136)	(672)	-	(500,874)	(1,118,716)
	-	3,063,018	11,970,167	11,014,688	47,135,502	7,150,432	2,092,481	8,703,029	782,136	91,911,454	86,961,449
Net Book Value for year ended December 31, 2018	\$ 22,029,129	\$ 4,168,179	\$ 20,149,679	\$ 7,608,681	\$ 51,177,136	\$ 16,110,449	\$ 9,878,366	\$ 14,417,441	\$ 339,081	\$ 145,878,140	139,559,441

THE CORPORATION OF THE CITY OF COURTENAY
CONSOLIDATED SCHEDULE OF DEBTENTURE AND OTHER LONG-TERM DEBT
YEAR ENDED DECEMBER 31, 2018
(Audited)

SCHEDULE 4

Bylaw Number	Maturity Date	Interest Rate	Principal Outstanding Dec 31/17	Current Year Borrowing	Actuarial Adjustment/ Princ. Reduction	Principal Outstanding Dec 31/18
General Capital Fund						
Debtenture Debt						
2171 Library	2021	3.05	711,341	-	165,040	546,301
2266 Infrastructure Works - MFA	2018	4.78	35,096	-	35,096	-
2266 Fifth Street Bridge	2023	5.15	215,704	-	32,520	183,184
2304 Lerwick Road Ext. Prop Acquisition	2029	4.86	628,869	-	39,509	589,360
2227 City Hall Retaining Wall	2020	5.00	39,935	-	12,793	27,142
2354 Repaving Program	2025	5.75	230,567	-	26,346	204,221
2355 Lerwick Road Extension	2030	5.75	447,441	-	26,911	420,530
2356 City Hall Renovation	2020	5.50	212,155	-	67,963	144,192
2425 Lerwick Road Construction	2026	4.66	393,915	-	37,222	356,693
2453 Police Property Acquisition	2026	4.43	782,086	-	73,901	708,185
2458 Public Works Maintenance Building	2022	4.52	630,633	-	116,432	514,201
2539 Capital Infrastructure Work	2023	4.13	1,700,469	-	215,296	1,485,173
2538 Native Sons Hall Renovation	2025	4.50	363,330	-	39,431	323,899
2680 Lewis Centre Renovation	2027	2.90	3,063,912	-	255,196	2,808,716
2681 Infrastructure Works - Road Paving	2027	2.90	1,138,025	-	94,788	1,043,237
TOTAL GENERAL CAPITAL FUND			10,593,478	-	1,238,444	9,355,034
Water Capital Fund						
Debtenture Debt						
2424 Water Extension - Lerwick Road	2026	4.66	328,262	-	31,017	297,244
TOTAL WATER CAPITAL FUND			328,262	-	31,017	297,244
Sewer Capital Fund						
Debtenture Debt						
2305 Sewer Extension	2029	4.86	471,653	-	29,633	442,020
2353 Sewer Extension	2030	5.00	1,259,225	-	75,734	1,183,491
2423 Sewer Extension - Lerwick Road	2026	4.66	199,146	-	18,818	180,328
TOTAL SEWER CAPITAL FUND			1,930,026	-	124,185	1,805,839
TOTAL ALL CAPITAL FUNDS			12,851,766	-	1,393,646	11,458,117

**THE CORPORATION OF THE CITY OF COURTENAY
CONSOLIDATED SCHEDULE OF INVESTMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018
(Audited)**

SCHEDULE 5

	2018	2017
GENERAL OPERATING FUND		
Cash on Hand	\$ 18,289,239	\$ 9,671,192
GAMING FUND		
Cash on Hand	2,084,320	1,986,037
SID WILLIAMS THEATRE SOCIETY		
Cash on Hand	-	519,465
Total Cash on Hand and on Deposit	\$ 20,373,559	\$ 12,176,694
 GENERAL OPERATING FUND TERM DEPOSITS		
Municipal Finance Authority, Money Market Fund at fluctuating rate, no maturity date	17,240	16,945
Raymond James, various guaranteed investment certificates	-	7,624,910
The Bank of Nova Scotia, various guaranteed investment certificates	20,467,299	6,273,400
Coast Capital Credit Union, various guaranteed investment certificates	7,724,567	17,572,324
Total Term Deposits	28,209,106	31,487,579
TOTAL CASH AND INVESTMENTS	\$ 48,582,665	\$ 43,664,273



THE CORPORATION OF THE CITY OF COURTENAY

STAFF REPORT

To: Council
From: Chief Administrative Officer
Subject: Summer Meeting Schedule - 2019

File No.: 0570-01
Date: May 6th, 2019

PURPOSE:

The purpose of this report is to consider the cancellation of meetings during the 2019 summer season.

CAO RECOMMENDATIONS:

That based on the May 6th, 2019 staff report "Summer Meeting Schedule - 2019", Council approve OPTION 1 and cancel the following scheduled meetings:

- July 29th, 2019 Committee of the Whole meeting;
- August 26th, 2019 Committee of the Whole meeting; and

That the June 3rd, 2019 Regular Council meeting be rescheduled to June 10th, 2019.

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 pursuant to Council Procedure Bylaw No. 2730, 2013, there are two Council meetings and one Committee of the Whole (COW) meeting per month with the exception of December.

The FCM Annual Convention is being held May 30th to June 2nd, 2019; therefore it is recommended that that the June 3rd Council meeting be rescheduled.

If approved, the revised schedule for July and August 2019 would be as follows:

- July 2nd, 2019 – Council
- July 15th, 2019 – Council
- August 6th, 2019 – Council
- August 19th, 2019 – Council

The Council meeting schedule would return to normal on Tuesday September 3rd, 2019.

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.

ASSET MANAGEMENT IMPLICATIONS:

None.

STRATEGIC PRIORITIES REFERENCE:

We focus on organizational and governance excellence

- Support and encourage initiatives to improve efficiencies
- Communicate appropriately with our community in all decisions we make

OFFICIAL COMMUNITY PLAN REFERENCE:

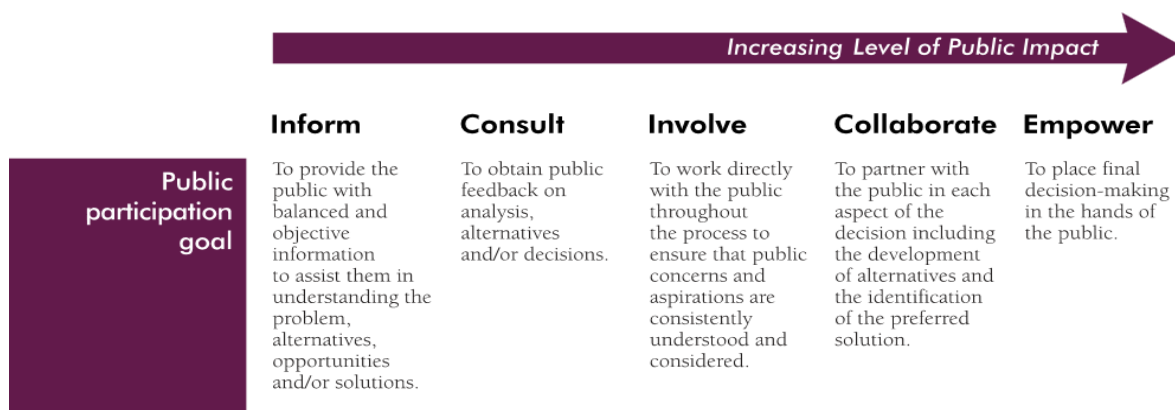
None.

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: That Council cancel the following scheduled meetings:

- July 29th, 2019 Committee of the Whole meeting;
- August 26th, 2019 Committee of the Whole meeting; and

That the June 3rd, 2019 Regular Council meeting be rescheduled to June 10th, 2019.

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 "J. Ward", with a large circular flourish at the beginning.

John Ward, CMC
Director of Legislative and Corporate Services
Deputy Chief Administrative Officer



THE CORPORATION OF THE CITY OF COURTENAY

STAFF REPORT

To: Council

File No.: 3090-20-1808

From: Chief Administrative Officer

Date: May 6, 2019

Subject: Development Variance Permit No. 1808 – 2940 Comox Logging Road

PURPOSE:

The purpose of this report is for Council to consider a Development Variance Permit to permit subdivision or a property that is not connected to municipal sanitary sewer and water services at a lot legally described as Lot 6, District Lot 179, Comox District, Plan 1962, Except Part in VIP69550

CAO RECOMMENDATIONS:

That based on the May 6th, 2019 staff report “Development Variance Permit No. 1808 – 2940 Comox Logging Road”, Council approve OPTION 1 and proceed with issuing Development Variance Permit No. 1808.

Respectfully submitted,

David Allen, BES, CLGEM, SCLGM
Chief Administrative Officer

BACKGROUND:

The subject property is an approximately 2.29 hectare (5.67 acre) residential lot located at the intersection of Comox Logging Road and the Comox Valley Parkway. Although it is a single real estate entity, the property is bisected by the Comox Valley Parkway and the southern part of the lot was annexed by the City of Courtenay in 2007 (**Figure 1**). The 1.87 ha (4.62 acre) larger portion is in the CVRD and has a house, well and septic system. The 4,250 square metre (1.05 acre) smaller portion is in the City and presently has no structures, water or waste systems. Both are zoned Country Residential One (CR-1).

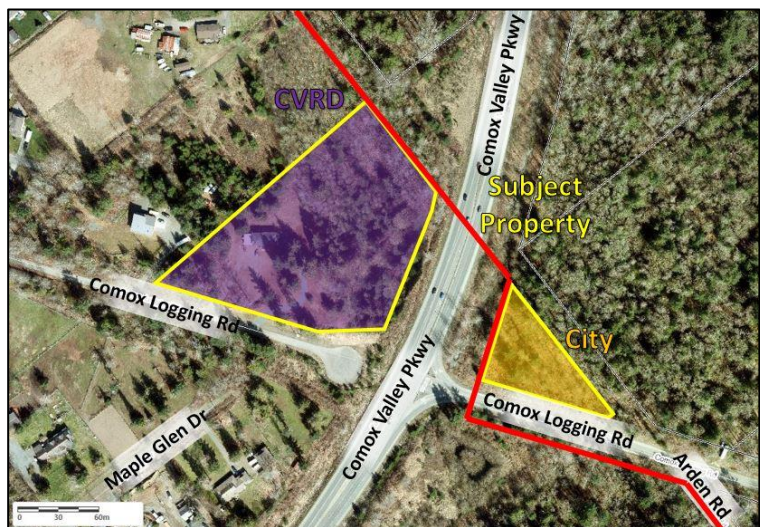


Figure 1: Location Map.

In accordance with Subdivision and Development Servicing Bylaw No. 2919, 2018 an owner is responsible for the installation of municipal services prior to subdivision approval. In most instances this includes sanitary sewer, water and storm drainage infrastructure in addition to improvements along the frontage of the property (e.g. curb, gutter, sidewalks, streetlighting). Subject to the limitations of s.498 of the *Local Government Act*, Council may issue a development variance permit that varies subdivision servicing requirements.

The applicant is applying for a variance to Subdivision and Development Servicing Bylaw No. 2919 to allow subdivision of the property, to legally separate the two aforementioned portions, without connecting the resulting new City lot to City water and sanitary services.

DISCUSSION:

Subdivision and Development Servicing Bylaw

The proposed subdivision would contravene the following sections of Subdivision and Development Servicing Bylaw No. 2919, 2018:

3. No person shall subdivide land in the City unless:

- (a) the Works and Services required by this bylaw have been provided by the Developer to the satisfaction of the Development Engineer; or
- (b) the Developer has entered into an agreement with the City to construct and install the required Works and Services by a date specified in the agreement, and provided to the City security in the amount determined by the Development Engineer, having regard to the cost of installing and paying for the Works and Services.

8. The Works and Services required by this bylaw are the following:

- (b) water distribution systems connected to the City's water distribution system including, without limitation, pipes, service connections, fire hydrant systems, valves and valve chambers, meters and meter chambers, pump stations and reservoirs;
- (c) sewage collection systems connected to the City's sewage collection system including, without limitation, pipes, service connections, inspection chambers, lift stations, manholes and sewage holding facilities; and

9. The Works and Services described in section 8 must, in all cases, be provided on that portion of any highway or lane immediately adjacent to the parcel that is the subject of the subdivision or building permit application, as the case may be, unless additional requirements are imposed under section 14.

Approval of this variance is the first step in the overall development approval process which will eventually result in subdivision of the lot into two. If this variance application is successful, the applicant will be required to apply for subdivision and re-zoning to a suitable large lot City zone prior to subdivision approval.

Site Considerations

Currently the smaller (City) portion of the property has limited development potential as it is legally part of a lot already containing a single family house.

Connection to City sewage systems is not feasible in the foreseeable future as no sewer lines are located nearby nor expected. Vancouver Island Health Authority inspected the site and concluded that it could safely support a well and adequate septic system which the owner plans to install to service the property.

Connection of a City water service is expected to be feasible in the future. However, there is some uncertainty as to whether the nearest section of water main would be a City distribution main or a CVRD transmission main and implications of the latter. Prior to bringing the application forward for Council consideration staff required the applicant to prove well water quantity and quality, to the same standard that the Ministry of Transportation and Infrastructure requires outside the City, which was completed to the satisfaction of a hydrologist.

Staff assess the requested variance as supportable given the unique nature of the property spanning jurisdictions and the lack of municipal infrastructure in the immediate area.

FINANCIAL IMPLICATIONS:

Application fees have been collected in order to process the Development Variance Permit application. Should the proposed Development Variance Permit be approved, a Subdivision Application and rezoning will proceed and associated fees will apply.

ADMINISTRATIVE IMPLICATIONS:

The processing of development applications is included in the current work plan as a statutory component. Staff have spent approximately 30 hours meeting with the applicant, reviewing the application, communicating between departments and with external organizations, coordinating with the applicant to request additional information and writing the report.

If approved, there will be an additional hour of staff time required to prepare the notice of permit, have it registered on title, and close the file. Additional staff time will also be required for Subdivision and rezoning application processing, as well as time for processing and issuing a Building Permit and related inspections.

ASSET MANAGEMENT IMPLICATIONS:

There are no direct asset management implications related to this application.

STRATEGIC PRIORITIES REFERENCE:

There are no associated references. However, processing development applications is one of the fundamental corporate and statutory obligations of the City.

OFFICIAL COMMUNITY PLAN REFERENCE:

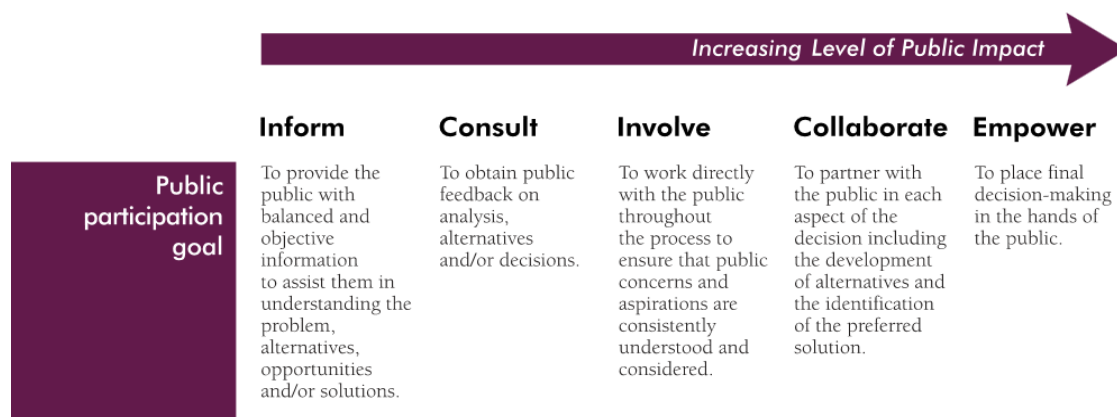
The proposed variance would facilitate residential development consistent with nearby land uses.

REGIONAL GROWTH STRATEGY REFERENCE:

The proposed variance is consistent with the following Regional Growth Strategy policies: directing new residential development to Core Settlement Areas and increasing housing opportunities within existing residential areas in Core Settlement Areas.

CITIZEN/PUBLIC ENGAGEMENT:

Staff will **consult** the public based on the IAP2 Spectrum of Public Participation:



Property owners and occupants within 30 meters of the property were informed of the variance request at their homes by the applicant and provided with Public Information Comment Sheets at various dates in November 2018, rather than being invited to a Public Information Meeting (as allowed by the Manager of Planning having considered the nature of the application and there only being two parties to consult). The applicant notes that one neighbour mentioned potential septic field run-off and excessive tree removal concerns but that these concerns seemed resolved in conversation. Development Services received no comments. A summary of the information visits is provided by the applicant in **Attachment No. 3**.

Public notice was also sent to property owners and occupants who reside within 30 meters of the property lines as part of statutory public notice requirements for variance applications. To date, Development Services has not received any responses or inquiries from this notice.

OPTIONS:

OPTION 1: (Recommended): Approve Development Variance Permit No. 1808.

OPTION 2: Defer issuance of Development Variance Permit No. 1808 pending receipt of further information.

OPTION 3: Not approve Development Variances Permit No. 1808.

Prepared by:

Mike Grimsrud
Planner 1

Reviewed by:

Ian Buck, MCIP, RPP
Director of Development Services

Attachments:

1. Attachment No. 1: Draft Development Variance Permit No. 1808
2. Attachment No. 2: Applicant's rationale for variance request
3. Attachment No. 3: Public Information Meeting documentation

THE CORPORATION OF THE CITY OF COURTENAY

Permit No. DVP 1808

DEVELOPMENT VARIANCE PERMIT

May 6, 2019

To issue a Development Variance Permit

To:

Name: Stephen and Stephanie Allardice
Address: 2940 Comox Logging Road
Courtenay, B.C. V9N 9P1

Property to which permit refers:

Legal: LOT 6, DISTRICT LOT 179, COMOX DISTRICT, PLAN 1962, EXCEPT
PART IN VIP69550
Civic: 2940 Comox Logging Road

Conditions of Permit:

Permit issued to vary Sections 3, 8 and 9 of *Courtenay Subdivision and Development Servicing Bylaw No. 2919, 2018* to permit subdivision without connection to the City's water distribution system and the City's sewage collection system such that a residence can be constructed and serviced via a private well and a septic system.

Final approval of the private well and septic system will be subject to review and approval of engineered design at the time of subdivision application.

Final subdivision approval will be at the discretion of the City's Approving Officer.

Time Schedule of Development and Lapse of Permit

That if the permit holder has not substantially commenced the subdivision application authorized by this permit within (12) months after the date it was issued, the permit lapses.

Date

Director of Legislative Services

RE: Variance Application
2940 Comox Logging Road, Courtenay BC.

I am seeking a variance from the City of Courtenay (the "City") to subdivide my property located at 2940 Comox Logging Road (the "Property") without servicing City water and sanitary such that that a single family dwelling can be constructed and serviced via a well and septic which is consistent with the surrounding properties.



Figure One: The Property

The Property is divided by the Comox Valley Parkway. A portion of the Property was annexed into the City of Courtenay and hooked by the Comox Valley Parkway (the "Parkway") when the Parkway was constructed. Figure One shows the annexed section of the Property highlighted in green (the "Annexed Property"). The other portion of the Property remains in the Comox Valley Regional District (the "CRVD") which is highlighted in grey (the "CVRD Property"). The Annexed Property conforms to the existing CVRD and all City residential zones.

The primary sections of Subdivision and Development Servicing Bylaw 2919 pertaining to my variance application are noted below:

3. No person shall *subdivide* land in the *City* unless:

(a) the *Works and Services* required by this bylaw have been provided by the *Developer* to the satisfaction of the *Development Engineer*; or

(b) the *Developer* has entered into an agreement with the *City* to *construct* and install the required *Works and Services* by a date specified in the agreement, and provided to the *City* security in the amount determined by the *Development Engineer*, having regard to the cost of installing and paying for the *Works and Services*.

The Works and Services I am requesting a variance from are as follows:

8. The *Works and Services* required by this bylaw are the following:

(b) water distribution systems connected to the *City's* water distribution system including, without limitation, pipes, service connections, fire hydrant systems, valves and valve chambers, meters and meter chambers, pump stations and reservoirs;

(c) sewage collection systems connected to the *City's* sewage collection system including, without limitation, pipes, service connections, inspection chambers, lift stations, manholes and sewage holding facilities; and

9. The *Works and Services* described in section 8 must, in all cases, be provided on that portion of any highway or lane immediately adjacent to the parcel that is the subject of the *subdivision* or building permit application, as the case may be, unless additional requirements are imposed under section 14.

I request a variance to the above as the annexation of the Property has resulted in me receiving in two separate property taxes; one from the CVRD and one from the City of Courtenay. This results in an additional financial burden for a piece of property that is separated by the Parkway. Moreover, the cost of servicing the Annexed Property to meet the servicing provisions within the Subdivision and Development Servicing Bylaw 2919 would be astronomical and cause an undue financial burden due to the distance to existing servicing and the highway crossing.

I understand City of Courtenay Council adopted the Subdivision and Development Servicing Bylaw 2919 on May 7, 2018. Unlike the old Bylaw, it doesn't have allowances for not connecting to Sanitary service following subdivision. The previous City of Courtenay Bylaw Subdivision Control Bylaw No. 1401, item 29 (g) states that sanitary sewers may be disallowed. As this is a recent decision, I hope the City will take this into consideration when reviewing my application for the aforementioned variances.

The annexed portion of the Property is in a rural setting with several properties surrounding it. Several of those properties are within the CVRD. As such, they are permitted to have a septic field and a well and are not held to Subdivision and Development Servicing Bylaw 2919. In particular, the requirement for connection to the City's water distribution and the City's sewage collection system.

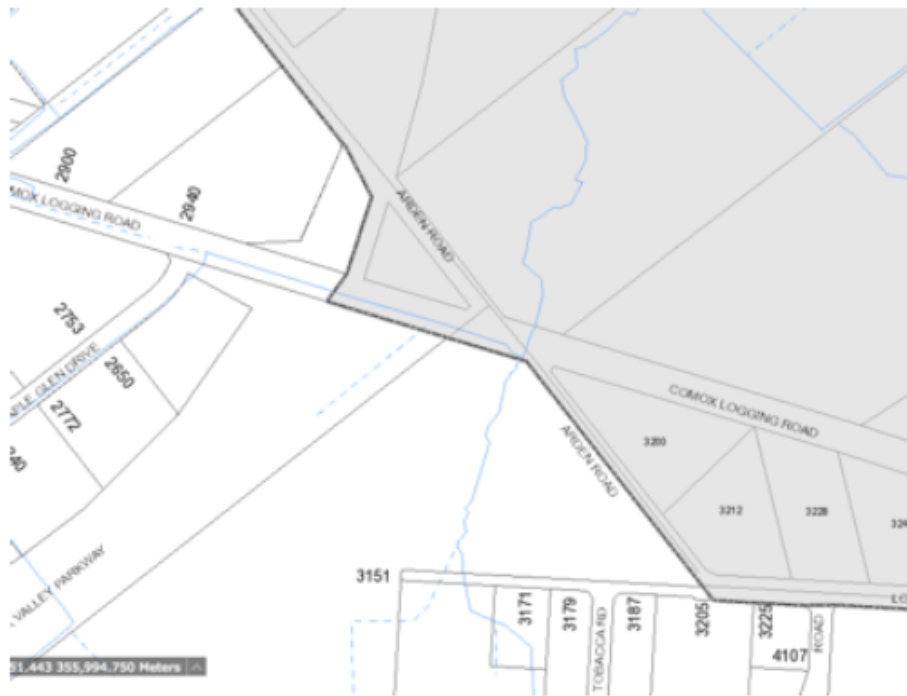


Figure Two

I understand asking the Province to move a boundary line is a very difficult task. As such, I kindly ask the City Council to grant my request for a variance given the aforementioned information.

Thank you for your time and consideration.

Steve Allardice

Grimsrud, Michael

From: S W A <swallardice@gmail.com>
Sent: March 7, 2019 9:46 PM
To: Grimsrud, Michael
Subject: Details Pertaining to the Public Notice Regarding My Variance Application

Follow Up Flag: Follow up
Flag Status: Flagged

On or about 13 November 2018, I went to [REDACTED]'s home located at 3045 Piercy Avenue where I met [REDACTED] in her driveway and had a quick discussion regarding my plans for the subject property. She said it was best I speak to her husband [REDACTED] and she gave me their phone number and asked I call him at a later date. I called [REDACTED] the a few days later and arranged a time to meet. I provided him with a copy of the Public Information Comment Sheet and advised him of my application for a variance to allow the portion of my property located within the City of Courtenay to be serviced via well and septic field. He said that his only concerns were that there would be no runoff from the septic field but that he knew the current standards for septic fields wouldn't allow for that to happen. He also said he was concerned about the number of trees that would be removed in order to build a home. I told him that as it is within the City of Courtenay, a permit would be required to cut down any of the larger trees.

I met with the owner of the property located at 3125 Piercy Avenue, [REDACTED], on or about 15th November 2018. I provided her with a copy of the Public Information Comment Sheet and advised him of my application for a variance to allow the portion of my property located within the City of Courtenay to be serviced via well and septic field. She did not have any concerns or questions.

I advised both [REDACTED] and [REDACTED] of the timelines to submit their comments to the City of Courtenay by 31 November 2018.

Please let me know if you require anything further.

Sincerely,

Steve

Staff clarify that this second address is 3125 Piercy Avenue, as confirmed by the applicant in a March 26 2019 email to City staff.



STAFF REPORT

To: Council

File No.: 3060-20-1809

From: Chief Administrative Officer

Date: May 6, 2019

Subject: Development Variance Permit No. 1809 – 2300 Ryan Road

PURPOSE:

The purpose of this report is for Council to consider a Development Variance Permit to vary provisions of the City's Sign Bylaw. The application includes a request to increase the number of signs, sign area, height, the size of the electronic message board and the type of display contained in the message board.

CAO RECOMMENDATIONS:

That based on the May 6, 2019 Staff report "Development Variance Permit No. 1809 – 2300 Ryan Road", Council approve OPTION 1 and issue Development Variance Permit No. 1809.

Respectfully submitted,

David Allen, BES, CLGEM, SCLGM
Chief Administrative Officer

BACKGROUND:

An application has been received to construct a freestanding electronic message board sign on an institutional property legally described as Section 78, Comox District, Except Parts in Plans 35641, VIP61717, 2117RW and EPP27453.

The subject property is located at 2300 Ryan Road and is occupied by North Island College (NIC). The property is zoned PA-3 (Public Institutional 3 Zone) and is approximately 21 ha. in size.

The sign is proposed just east of the intersection of Ryan Road and



Figure 1: Subject Property (approx. location of sign shown in yellow)

College Campus Way. A map showing the location of the subject property is included in **Figure No. 1**.



Figure 2: New Freestanding Sign with Electronic Message Board (EMB outlined in orange)



Figure 3: Existing Freestanding Sign located at the intersection of Ryan Road and College Campus Way

In 2006 NIC received a permit to erect two freestanding signs on the property. Signs were placed at both entrances to the college at the intersection of Ryan Road and College Campus Way and at the intersection of Lerwick Road and the College access road. A street view of the existing sign along Ryan Road is referenced in **Figure No. 3**.

Because the applicant plans to rebuild the sign at the intersection of Ryan Road and College Campus Way, the sign must comply with current Sign Bylaw requirements.

Proposal

The applicant is proposing a two-sided, freestanding, electronic message board (EMB). The sign is 2.31 m high and has an area of 5.82 m² (per side). The sign is sited 2.09 m from the property line adjacent to Ryan Road and 16.0 m from the property line adjacent to College Campus Way.

The sign will see the addition of a digital EMB which will replace the existing signage. The existing concrete base will then be painted black and the NIC logo will be anchored to it (see **Figure No. 2**).

Freestanding signs are required to be located in a 5.0 m² landscaped area. The proposed sign complies with this section of the Sign Bylaw and is situated in 5.0 m² of landscaping that was installed in 2006 when the previous sign permit was issued.

Consistent with the bylaw, the design incorporates the use of natural materials such as timbers which replicate the architectural theme of college buildings. The signage also utilizes a color scheme (blue, white, brown) which is complimentary to the color scheme of the existing buildings onsite (blue, brown and beige).

Discussion

The City regulates the number, size, type, form, appearance and location of signs within City boundaries. The bylaw is intended to encourage aesthetically pleasing and harmonious streetscapes and minimize the possibility of signs being erected that are a safety hazard, create traffic hazards or interfere with traffic control devices.

The table below summarizes the Sign Bylaw's regulations relevant to this application and the variances being applied for.

Bylaw Section Varied		Required	Proposed
Freestanding Signs for Parcels with an Institutional Use Section 5.4.2	Number of signs	Maximum of one	Variance 1: Two signs
	(A) Sign Area	3.0 m	Variance 2: 5.82 m ² (per side) Total Sign Area 11.64 m ²
	(A) Sign Height	2.0 m	Variance 3: 2.31 m
	(G)(i) Sign Area/Electronic Message Board	40%	Variance 4: 52.7%
	(G)(v) Type of Message Display	Monochromatic Display	Variance 5: Full Color Display

Table No. 1: Summary of Sign Regulations and Requested Variances

This application includes five variances to the Sign Bylaw as summarized above and detailed below.

Variance 1: Number of Signs

In 2006, two freestanding signs were erected on the property under a previous bylaw. The new sign bylaw only permits one freestanding sign on institutional properties. Because the sign is considered a new sign, a variance is required to permit the second sign. A second sign would enable the college to better advertise their location, programs and events to the community. Commercial properties in the City are allowed to have two freestanding signs if they have two vehicle entrances or street frontages and are over 2.0 ha in size. **Because this institutional property is 21 ha in size and has two vehicle entrances staff supports a second sign.**

Variance 2, 3, and 4: Sign Area and Height

The new sign has an area of 11.62 m² and a height of 2.31 m which is larger than what is permitted in the bylaw. The sign area and height is being increased so that the applicant can incorporate an EMB into the sign. Because the EMB is factory made to a standard size the sign area and height are impacted. The applicant is requesting a two-sided sign so the college can advertise to the travelling public in both eastbound and westbound directions. The applicant also wishes to retain the college logo on the sign beneath the EMB.

Freestanding signs are permitted to have an EMB representing 40% of the total sign area. The applicant's sign has an EMB with an area in size of 3.07 m² (per side), representing 52.7% of the total sign area. The EMB's are factory made and come in a standard size, therefore an increase in the allowable size of the EMB is necessary.

Variance 5:

For EMB's in institutional zones, the bylaw only allows a monochromatic display (a black and white display) with automatic dimming features to reduce light intensity in lower ambient light conditions. The applicant's proposal includes a full color LED EMB which is not contemplated by the bylaw.

Assessment

The City of Courtney's Sign Bylaw gives Council the authority to regulate the number, size, type, form, appearance and location of signs for different uses and in different zones.

For properties designated public and institutional the bylaw permits freestanding signs with EMB's and regulates location, height, area and design. For freestanding signs, the bylaw contains specific regulations for electronic message boards.

Staff recognizes that variances are sometimes necessary to achieve the intent of the bylaw which are: to enable businesses, institutions, and community organizations to clearly identify themselves and their products and services; to protect the appearance and visual character of the community and to ensure the safety of pedestrians, cyclists and motorists. Staff also recognizes that sign regulations are put in place to ensure the size, colour, design and placement of signs are consistent with the character of the surrounding area.

The proposed sign is high quality and incorporates a similar design as the other recently approved freestanding signs with digital EMBs approved for the Prime Chophouse in 2017 and the Lewis Centre in 2016.

Regarding the sign's location, the sign respects a 2.0 m wide statutory right-of-way (SROW) on the property for future road widening. Ryan Road is under the jurisdiction of the Ministry of Transportation and Infrastructure (MOTI) who has a separate set of policies on EMBs. The applicant has indicated that the sign complies with MOTI's policies on "Digital and Projected Advertising Displays (DPAD) (**Attachment No. 3**).

The proposed sign will enable the North Island College to more clearly identify themselves and the activities, events and programs they provide to the public. Incorporating a full color display helps maintain the sign's visibility during periods of seasonal darkness and poor weather.

The sign has been coordinated with building architecture and is in keeping with the scale and character of the property. Further, staff believes the sign has an attractive design which utilizes natural materials and compliments the existing landscaped area. **Staff considers the requested variances as minor and supportable.**

FINANCIAL IMPLICATIONS:

Should Development Variance Permit No. 1809 be approved, the applicant would be required to apply for a sign permit. Sign permit fees are \$100 for freestanding sign over 2.5 m in height. The

Development Permit Variance application fee paid by the applicant for the sign variance was \$400. There are no other financial implications related to this application.

ADMINISTRATIVE IMPLICATIONS:

Processing development variance permits is a statutory component of the work plan. Staff has spent approximately 25 hours processing this application to date. Should the proposed development variance permit be approved, an additional 2 hours of staff time will be required to register the permit and close the file. There is no building permit required for this sign.

ASSET MANAGEMENT IMPLICATIONS:

There are no Asset Management Implications associated with this application.

STRATEGIC PRIORITIES REFERENCE:

There are no direct references. However, processing development applications is a fundamental corporate and statutory obligation of the City.

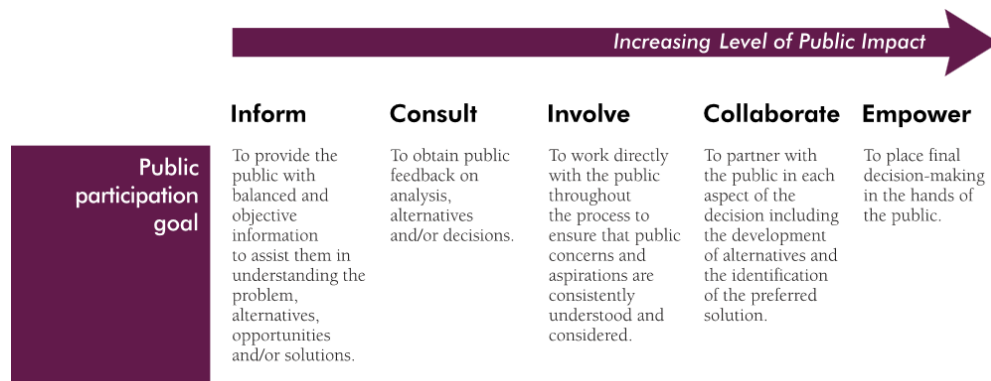
OFFICIAL COMMUNITY PLAN REFERENCE:

There are no OCP Policies directly applicable to this application.

REGIONAL GROWTH STRATEGY REFERENCE:

There are no Regional Growth management implications related to this application.

CITIZEN/PUBLIC ENGAGEMENT:



The applicant distributed invitations to the public information meeting to property owners and occupiers within 30 metres of the property. The meeting was held on December 7, 2018 and there were no attendees. Since the public meeting neither City staff nor the applicant has received any public comments from the meeting.

In accordance with the *Local Government Act*, the City has notified property owners and occupants within 30 metres of the subject property of the requested variances and provided the opportunity to submit written feedback. **To date, staff has received no responses.**

OPTIONS:

OPTION 1: (Recommended) Approve Development Variance Permit No. 1809.

OPTION 2: Defer consideration of Development Variance Permit No. 1809 pending receipt of further information.

OPTION 3: Not approve Development Variance Permit No. 1809.

Prepared by:



Dana Beatson, MCIP, RPP
Planner II

Reviewed by:



Ian Buck, MCIP, RPP
Director of Development Services

Attachments:

Attachment No. 1: Draft Development Variance Permit and Associated Schedule No. 1

Attachment No. 2: Ministry of Transportation Policy on Digital and Projected Advertising Displays

Attachment No. 3: Public Information Meeting Summary

Attachment No 4: Applicant's Letter and Rationale

**THE CORPORATION OF THE CITY OF COURTENAY
DEVELOPMENT VARIANCE PERMIT**

Attachment No. 1:
*Draft Development
Variance Permit*

Permit No. 3060-20-1809

May 6, 2019

To issue a Development Variance Permit

To: Name: North Island College
 Address: 2300 Ryan Road
 Courtenay BC
 V9N 8N6

Property to which permit refers:

Legal: Section 78, Comox District, Except Parts in Plans 35641, VIP61717, 2117RW and
 EPP27453

Civic: 2300 Ryan Road

Conditions of Permit:

Permit issued to allow one two-sided freestanding electronic message board sign subject with the following variances to the City of Courtenay Zoning Bylaw No. 2760, 2013:

Section 5.4.2 (a) To permit a freestanding sign with a maximum sign area of 11.64 m².

Section 5.4.2 (a) To permit a freestanding sign with a maximum height of 2.31 m.

Section 5.4.2 (b) To permit a second freestanding sign on the property for a total of two freestanding signs.

Section 5.4.2 (g)(i) To permit a freestanding sign with an electronic message board 6.14 m² in size representing 52.8% of the total sign area.

Section 5.4.2 (g)(v) To permit a freestanding sign with an electronic message board that contains a full color display.

Development Variance Permit No. 1809 is subject to the following conditions:

1. Sign graphics and dimensions must be in accordance with the renderings contained in *Schedule No. 1*, which is attached to and forms part of this permit;
2. Sign location must be in accordance with the renderings contained in *Schedule No. 1*, which is attached to and forms part of this permit;
3. Freestanding sign must be located within a landscaped area of at least 5.0 m²;
4. The operation of the electronic message board must be in conformance with all regulations within sections and subsections of the Sign Bylaw No. 2760; and
5. That a formal amendment application is required if the plans change or additional variances are identified after the permit is issued.

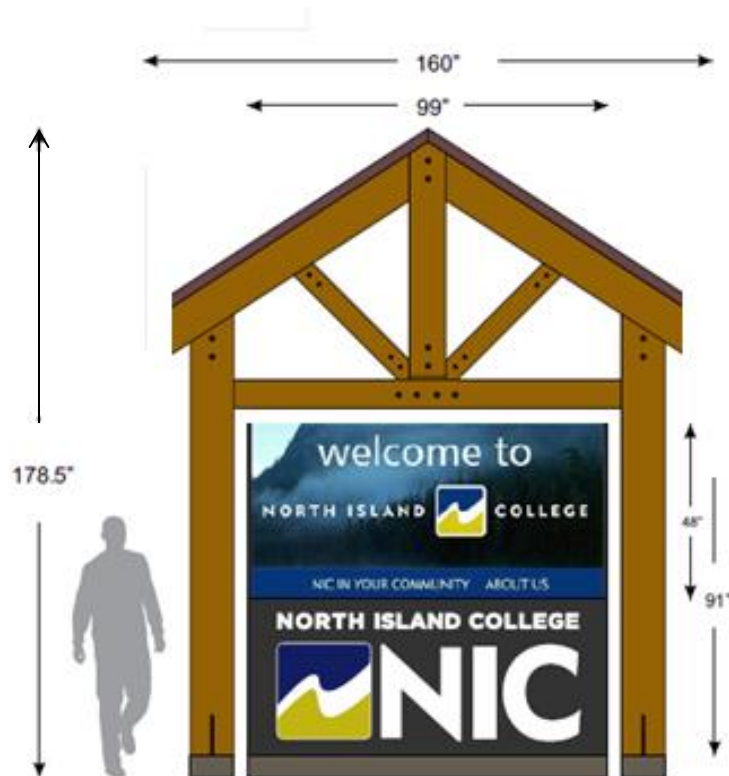
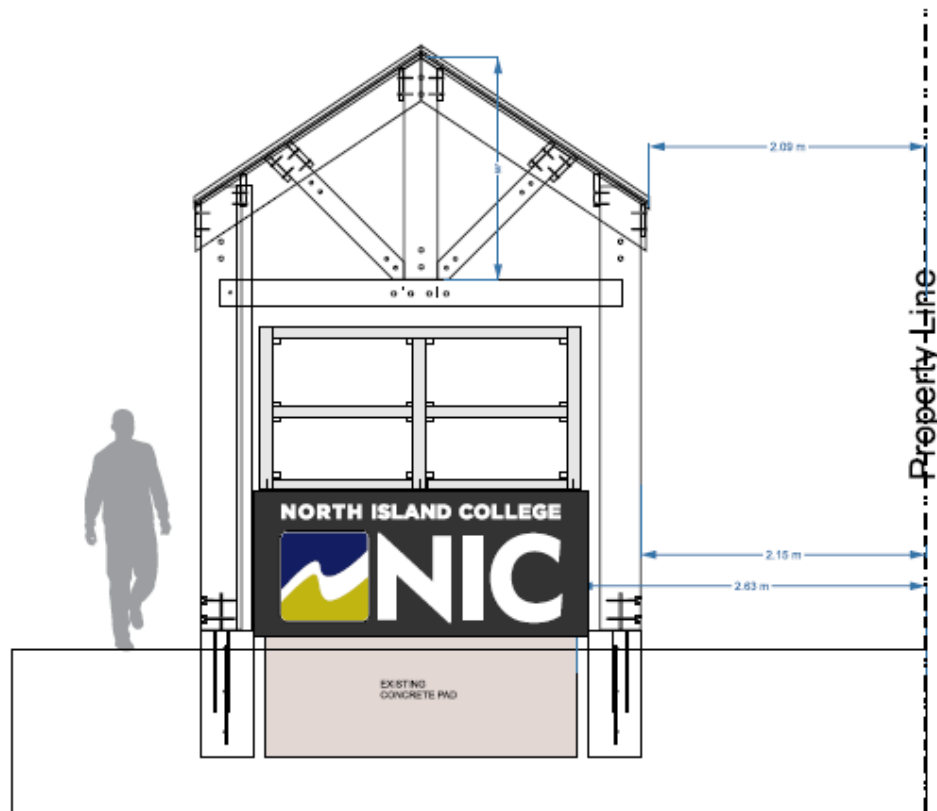
Time Schedule of Development and Lapse of Permit

That if the permit holder has not substantially commenced the construction authorized by this permit within (12) months after the date it was issued, the permit lapses.

Date

Director of Legislative Services

Schedule No. 1
1/2



Schedule No. 1
2/2



Please see the following Ministry of Transportation and Infrastructure Policy guidelines regarding electronic signs:

Digital and Projected Advertising Displays (DPAD)

Policy:

DPADs shall not be located within any highway right-of-way. A highway right-of-way is the legally defined property dedicated for, or devoted to, the provision of a road or highway.

For all newly installed DPADs outside highway right-of-way and visible to drivers on Provincial highways, the following criteria must be met:

1. Operation of DPADs and their displays:

- a. The minimum duration of a display shall be 8 seconds.
- b. Transitions between displays shall appear seamless and instantaneous. The interval between successive displays must last less than 0.25 seconds with no visual effects including, but not limited to: fades, dissolves, or animations.
- c. DPADs shall not use message sequencing or text scrolling. Message sequencing refers to the segmentation of a single message or display that is presented over multiple successive display phases on a single DPAD, along multiple DPADs, or along any combination of DPADs and static billboards.
- d. DPADs shall not display video, animation, flashing, movement, or appearance of movement.
- e. DPADs shall not display targeted advertising content that interacts with or is specific to individual drivers or vehicles through any observed or obtained personal information.
- f. Only DPADs with ambient light sensors which adjust display brightness due to time of day and surrounding conditions shall be permitted. The preferred measurement to determine brightness is illuminance. DPADs' illuminance shall be a maximum of 0.3 foot-candles or 3.2 lux above ambient light levels. Refer to Appendix A: Methodology for Determining DPAD Illuminance Compliance.
- g. If the DPAD malfunctions, the display shall default to a black screen.

2. Location and spacing of DPADs:

- a. DPADs shall not be located within any highway right-of-way.
- b. DPADs with structures that, in the event of a failure, may land on a highway right-of-way shall be inspected annually. A record of the inspection indicating its safe operation shall be signed off by the owner's Professional Engineer and provided to the Ministry.
- c. DPADs shall not interfere or overlap with the line of sight of any traffic control devices or signal heads. (Figure-1)
- d. For low-speed corridors (posted speed limit of ≤ 60 km/h) DPADs shall have a longitudinal spacing greater than or equal to 150m apart from each other so that only one (1) display surface is visible to approaching vehicles.
- e. For high-speed corridors (posted speed limit of ≥ 70 km/h) DPADs shall have a longitudinal spacing greater than or equal to 300m apart from each other so that only one (1) display surface is visible to approaching vehicles. Figure-2 and Figure-3 outline acceptable DPAD spacing for high-speed corridors.
- f. For high-speed corridors (posted speed limit of ≥ 70 km/h) DPADs shall not be placed within an outward distance of 300m measured from the centreline or centre of Decision Making Points including, but not limited to:

- Signalized intersections
- Interchanges
- Pedestrian crossings
- At-grade railroad crossings
- Roundabouts

Attachment No. 2
(2 of 2)

Low speed corridors are exempt from this policy item assuming policy section 2. item c. is fulfilled.

Appendix A:
Methodology for Determining DPAD Illuminance Compliance:

Illuminance should be measured using a Lux or Illuminance Meter using the following methodology:

- a. Measure area of the DPAD face.
- b. Determine the Measurement Distance using the following formula:
Measurement Distance () = $\text{Area of Face Display (m}^2\text{)} \times 100$
- c. Securely set up Illuminance Meter, preferably using a tripod, having the receptor pointing to the DPAD face at the calculated Measurement Distance away from the DPAD. (Figure-5)
- d. Measure illuminance readings with DPAD off to determine ambient conditions.
- e. Measure illuminance readings with DPAD on to determine display illuminance.
- f. Subtract the two values. If the difference between the two values is less than or equal to 0.3 foot-candles or 3.2 lux then the DPAD is compliant.”

Provided by:

Brendan Kelly
Senior District Development Technician
Ministry of Transportation and Infrastructure
Vancouver Island District
250-334-6967



Attachment No. 3
(1 of 2)

NOTICE OF PUBLIC INFORMATION MEETING

RE: Upgrade Signage at 2300 Ryan Road to Digital Signage

Date:	Friday, December 7, 2018
Time:	1:00 – 2:00 pm
Location:	2300 Ryan Road, Courtenay, BC
Room:	Boardroom (Room KX-146), Komoux Hall
Parking:	Parking available in student parking (see attached campus map)

Proposal / Rational

North Island College (NIC) is seeking City of Courtenay approval to update its exterior signage located at 2300 Ryan Road to digital signage. Research and experience has shown that digital signage is the most efficient and affordable method of marketing current college programs, new programs, college special events, community safety messages, campus closures and other relevant information.

Benefits to Courtenay Residents

The proposed digital signage will allow NIC to quickly and easily post Public Service Announcements, which will improve safety for City of Courtenay and Comox Valley residents and visitors. For example, NIC's digital signage will be able to alert residents to various issues, including:

- a) Boil water advisories
- b) Bear sightings and warnings
- c) Cougar and other wildlife sightings and warnings
- d) Earthquake warnings and safety information
- e) Tsunami warnings and safety information
- f) Amber Alerts
- g) Community events
- h) Other safety and relevant information for local residents and community visitors

The signage will also help retain and attract more post-secondary students to the Comox Valley. Research shows that 74% of graduates begin their careers within 100 kilometers of where they finish their post-secondary education. In other words, more NIC students and graduates means more future Courtenay residents.

Opportunity to Provide Feedback

Participants will be provided with a comment sheet to submit written feedback.

Applicant Contact Information

Randall Heidt
Vice President Strategic Initiatives
NORTH ISLAND COLLEGE
2300 Ryan Road
Courtenay, BC V9N 8N6
T: 250-334-5247

Jonathan Calderwood
General Manager
GRANT ILLUMINATED SIGNS LTD.
1711-19th Street
Campbell River, BC V9W 4M4
Tel# 250-287-8558

Beatson, Dana

Attachment No. 3
(2 of 2)

From: Jonathan Calderwood <jonathan@grantsigns.ca>
Sent: December-07-18 3:03 PM
To: Blamire, Susan
Cc: Beatson, Dana; Randall Heidt
Subject: Re: Public Info Meeting-30mLabels

Hi Sue,

We've completed our public information session and Randall and I were prepared to field questions but there was no attendance for the meeting. Both Randall and I are able to attend council meetings in January.

Please let us both know when the meeting would be held and we will attend.

Thank you again.

Jonathan Calderwood
Grant Illuminated Signs Ltd
250-287-8558





OFFICE OF THE VICE PRESIDENT
STRATEGIC INITIATIVES

Attachment No. 3:
*Applicants' Letter of
Rationale 1/4*

**NIC Digital Signage
Rationale for Variance
City of Courtenay
October 29, 2018**

PROPOSAL

North Island College (NIC) is seeking the City of Courtenay approval to update its exterior signage located at 2300 Ryan Road (see page 2).

RATIONALE

Research and experience has shown that digital signage is the most efficient and affordable method of marketing current college programs, new programs, college special events, community safety messages, campus closures due to weather and other relevant information.

Benefits to Courtenay

The proposed digital signage will allow NIC to quickly and easily post Public Service Announcements, which will improve safety for City of Courtenay and Comox Valley residents and visitors. For example, NIC's digital signage will be able to alert residents to various issues, including:

- a) Boil water advisories
- b) Bear sightings and warnings
- c) Cougar and other wildlife sightings and warnings
- d) Earthquake warnings and safety information
- e) Tsunami warnings and safety information
- f) Amber Alerts
- g) Community events
- h) Other safety and relevant information for local residents and community visitors

The signage will also help retain and attract more post-secondary students to the Comox Valley. Research shows that 74% of graduates begin their careers within 100 kilometers of where they finish their post-secondary education. In other words, more NIC students and graduates means more future Courtenay residents.

Specifications

The size of the new digital signage will be similar to the existing signage. The existing foundation and rock structure will be utilized, with the main change being the addition of a digital screen replacing the existing signage above the rock structure. The digital screen will be of similar size to the existing

2300 RYAN ROAD, COURTENAY, BC, V9N 8N6
TEL: 250.334-5249

WWW.NIC.BC.CA
RANDALL.HEIDT@NIC.BC.CA

Attachment No. 3:
*Applicants' Letter of
Rationale 2/4*

signage. The rock structure will be painted black and have an NIC logo anchored to it. Total size for the digital message centre is 32 square feet.

Proposed signage at 2300 Ryan Road



Current signage at 2300 Ryan Road



2300 RYAN ROAD, COURTENAY, BC, V9N 8N6
TEL: 250.334-5249

WWW.NIC.BC.CA
RANDALL.HEIDT@NIC.BC.CA



OFFICE OF THE VICE PRESIDENT
STRATEGIC INITIATIVES

Attachment No. 4:
*Applicants' Letter of
Rationale 3/4*

The sign that North Island College is proposing for its main entrance complies with the overall intent for signage in Courtenay as per section:

"5.4 Institutional (PA-1, PA-2, PA-3, PA-4 Zone)

Institutional properties such as schools, community centres and churches often host community activities and events. Electronic message boards allow these organizations to communicate information in a timely fashion. As these properties often have large areas available for landscaping, monument style signage can be accompanied by improved landscaping enhancing the overall look of the streetscape."

NIC is asking the City of Courtenay to approve variances to allow the proposed signage to be used. Variances are under section 5.4.2 Freestanding Sign.

5.4.2 a: The *sign area* shall not exceed 3.0 m² (32.3 sq. ft.).

The new digital addition to the sign is 32 sq. ft. and therefore within current regulations. NIC is requesting that its logo be allowed to be anchored to the existing rock surface.

5.4.2 a: the *height* shall not exceed 2.0 m (6.56 ft.).

NIC's digital sign proposal has an overall sign height of 7'7", which is:

- a) is of similar size to NIC's existing sign;
- b) the same height as the Mark R. Isfeld high school digital sign located in the area;
- c) is considerably lower than The Prime Chophouse digital signage structure recently approved by Courtenay and located just down Ryan Road from NIC

5.4.2 g(i): the *electronic message board* can be no more than 40% of the *sign area*;

As recommended in section 5.4 of the bylaw, NIC's sign design is "coordinated with the building architecture and site landscaping. The use of natural materials is encouraged." This is evidenced by the wood structure surrounding the sign, which is similar to the college's existing architecture. If the wood structure is considered as part of the sign, the digital screen portion does not exceed 40% of the total sign area. If the structure is not considered part of the sign, the digital screen will be 51.2% of the sign, but is still of similar size to the existing sign as shown in drawings below.

5.4.2 g(v.) the *electronic message board* must be a monochromatic display and must include automatic dimming features to reduce light intensity in lower ambient light conditions.

Attachment No. 4:
*Applicants' Letter of
Rationale 4/4*

The NIC logo and digital sign will utilize the latest technology and automatic dimming features to reduce light intensity and lower ambient light conditions. NIC is requesting that it be allowed to use a full colour digital display, similar to the one currently utilized by The Prime Chophouse.

ACTION/MOTION: That the City of Courtenay approve NIC's request to update its exterior signage located at 2300 Ryan Road as presented.

Respectfully submitted,

Randall Heidt
Vice President Strategic Initiatives
North Island College
250-334-5249
Cell 250-650-5725
randall.heidt@nic.bc.ca

Beatson, Dana

From: Sherri Wilson <Sherri.Wilson@nic.bc.ca>
Sent: February-05-19 3:44 PM
To: Beatson, Dana
Cc: jonathan@grantsigns.ca; Randall Heidt
Subject: RE: Review of DVP Application (Application Review Email)

Hi Dana,

It was nice speaking with you on the phone. In addition to advertising for program and course availability as well as open registration dates, etc, I thought of a few more examples of *possible* events that could be displayed on the electronic message board, such as:

- Apply Now for scholarships and bursaries
- Registration Open for Comox Valley Elder College
- Information sessions for programs and courses (eg. Activity Assistant, Animal Care Aid, etc)
- NIC Career Fair Date (it is located off campus due to space)
- Fundraising events
- NIC School of Fine Arts & Design: Artist Talk Lecture Series
- NIC Film Screenings
- College closed due to weather or statutory holiday

And, as discussed, any public service announcements would only be displayed at the City of Courtenay's request. We are not planning to apply for a variance for content.

THE CORPORATION OF THE CITY OF COURTENAY

BYLAW NO. 2950

A bylaw to amend Zoning Bylaw No. 2500, 2007

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 **“Zoning Amendment Bylaw No. 2950, 2019”**.
2. That “Zoning Bylaw No. 2500, 2007” be hereby amended as follows:
 - (a) Amending Division 8 Classification of Zones - Section 8.18.1 by adding a new item “notwithstanding any provision of this bylaw, a storefront cannabis retailer is a permitted use on Lots 1 and 2 both of Block 3, Section 61, Comox District, Plan 2068 (605/625 Cliffe Avenue)” and renumbering the items accordingly.

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

Read a first time this 1st day of April, 2019

Read a second time this 1st day of April, 2019

Considered at a Public Hearing this 15th day of April, 2019

Read a third time this _____ day of _____, 2019

Finally passed and adopted this day of , 2019

Mayor

Corporate Officer

Approved under S.52(3)(a) of the *Transportation Act*

Brendan Kelly, Development Technician
Ministry of Transportation and Infrastructure

THE CORPORATION OF THE CITY OF COURTENAY

BYLAW NO. 2953

A bylaw to amend Zoning Bylaw No. 2500, 2007

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 “**Zoning Amendment Bylaw No. 2953, 2019**”.

2. That “Zoning Bylaw No. 2500, 2007” be hereby amended as follows:

(a) Amending Division 3 - Interpretation, Part 1 Definitions by adding:

“**secondary residence**” means an additional *dwelling unit* which:

- (a) is accessory to a single residential dwelling
- (b) has a total *floor area* of not more than 90.0 m²
- (c) is located on a property of residential occupancy containing only one other *dwelling unit*
- (d) is located on a property which is a single real estate entity
- (e) is located on a property over 1,250 m² in *lot area*

(b) Amending Division 8 – Classification of Zones Section 8.10.1 by adding:

“(5) notwithstanding any provision of this bylaw, a *secondary residence* is a permitted use on Lot 2, Section 18, Comox District, Plan VIP77045 (2991 Chapman Road).”

(c) Amending Division 8 – Classification of Zones by deleting Section 8.10.6 and replacing it with:

“**8.10.6 Setbacks**

Except where otherwise specified in this bylaw the following minimum building setbacks shall apply:

(a) Single Family Residence

- (1) *Front yard*: 7.5 m
- (2) *Rear yard*: 10.0 m
- (3) *Side yard*: 3.5 m except where a *side yard* flanks a *street*, in which case, the minimum shall be 4.5 m.

(b) Secondary Residence

- (1) *Front yard*: 7.5 m
- (2) *Rear yard*: 10.0 m
- (3) *Side yard*: 3.5 m except where a *side yard* flanks a *street*, in which case, the minimum shall be 4.5 m.”

- (d) Amending Division 8 – Classification of Zones by deleting Section 8.10.7 and replacing it with:

“8.10.7 Height of Buildings

- (1) The *height* of a *principal* residence shall not exceed 9.0m
- (2) The *height* of a *secondary residence* shall not exceed 5.5m”

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

Read a first time this 1st day of April, 2019

Read a second time this 1st day of April, 2019

Considered at a Public Hearing this 15th day of April, 2019

Read a third time this _____ day of _____, 2019

Finally passed and adopted this day of , 2019

Mayor

Corporate Officer

THE CORPORATION OF THE CITY OF COURTENAY

BYLAW NO. 2967

A bylaw to adopt the consolidated 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 2019 - 2023 Consolidated Financial Plan Bylaw No. 2967, 2019”**.
2. Schedule “A” attached hereto and made part of this bylaw is hereby adopted as the 2019 - 2023 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 2019 - 2023 statement of the use of permissive tax exemptions.
4. Schedule “C” attached hereto and made part of this bylaw is hereby adopted as the 2019 - 2023 Consolidated Financial Plan.
5. Schedule “D” attached hereto and made part of this bylaw is hereby adopted as the 2019 - 2023 General Operating Fund Financial Plan.
6. Schedule “E” attached hereto and made part of this bylaw is hereby adopted as the 2019 - 2023 Sewer Operating Fund Financial Plan.
7. Schedule “F” attached hereto and made part of this bylaw is hereby adopted as the 2019 - 2023 Water Operating Fund Financial Plan.
8. Schedule “G” attached hereto and made part of this bylaw is hereby adopted as the 2019 - 2023 General Capital Fund Financial Plan.

9. Schedule “H” attached hereto and made part of this bylaw is hereby adopted as the 2019 - 2023 General Capital Expenditure Program.
10. Schedule “I” attached hereto and made part of this bylaw is hereby adopted as the 2019 General Capital Expenditure Source of Funding.
11. Schedule “J” attached hereto and made part of this bylaw is hereby adopted as the 2019 - 2023 Sewer Capital Fund Financial Plan.
12. Schedule “K” attached hereto and made part of this bylaw is hereby adopted as the 2019- 2023 Sewer Capital Expenditure Program.
13. Schedule “L” attached hereto and made part of this bylaw is hereby adopted as the 2019 Sewer Capital Expenditure Source of Funding.
14. Schedule “M” attached hereto and made part of this bylaw is hereby adopted as the 2019 - 2023 Water Capital Fund Financial Plan.
15. Schedule “N” attached hereto and made part of this bylaw is hereby adopted as the 2019 - 2023 Water Capital Expenditure Program.
16. Schedule “O” attached hereto and made part of this bylaw is hereby adopted as the 2019 Water Capital Expenditure Source of Funding.
17. “The Final 2018 - 2022 Financial Plan Bylaw No. 2924, 2018” is hereby repealed.

Read a first time this 15th day of April, 2019

Read a second time this 29th day of April, 2019

Read a third time this 29th day of April, 2019

Finally passed and adopted this day of , 2019

Mayor

Corporate Officer

City of Courtenay
 BYLAW NO. 2967, 2019
 A Bylaw To Adopt the Consolidated Five Year Financial Plan of the
 City of Courtenay for the Years 2019 - 2023
 Schedule A

Objectives and Policies for Schedule “A” Bylaw 2967

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.

	2017		2018		2019	
Revenue Source	Amount (\$)	% Total Revenue	Amount (\$)	% Total Revenue	Amount (\$)	% Total Revenue
Property Value Taxes	24,056,300	39.19%	24,954,500	38.15%	25,929,200	39.06%
Parcel Taxes	2,858,000	4.66%	3,133,400	4.79%	3,186,500	4.80%
Fees and Charges	17,424,000	28.39%	18,612,300	28.45%	19,546,100	29.45%
Other Sources	5,484,000	8.93%	4,306,700	6.58%	4,297,200	6.47%
Reserves/Surpluses	11,560,200	18.83%	14,413,100	22.03%	13,418,300	20.22%
Borrowing	0	0.00%	0	0.00%	0	0.00%
TOTAL	\$61,382,500	100.00%	\$65,420,000	100.00%	\$66,377,300	100.00%

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 Schedule B

Objectives and Policies for Schedule “B” Bylaw 2967

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	2017 (\$)	2018 (\$)	2019 (\$) estimate
City owned properties / managed by not-for-profit groups	175,160	179,050	179,050
Not-for Profit Organizations	141,207	142,299	165,515
Churches	16,052	14,520	14,888
TOTAL	332,419	335,869	359,453
Prior year tax levy for municipal purposes	21,951,300	22,108,900	22,901,225
As a percentage of municipal tax levy	1.51%	1.52%	1.57%

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Consolidated Financial Plan	Budget 2019	2020	Proposed Budget		
			2021	2022	2023
Revenues					
Taxes					
General Property Taxes	25,196,000	26,732,000	28,836,500	30,675,300	31,902,500
Collections for Other Governments (Estimate)	21,941,800	22,654,600	23,108,900	23,567,000	23,948,300
Total Property Taxes	47,137,800	49,386,600	51,945,400	54,242,300	55,850,800
Frontage & Parcel Taxes	3,186,500	3,552,000	3,644,300	3,744,000	3,848,600
Grants in Place of Property Taxes	489,000	498,800	508,800	518,900	529,200
% of Revenue Tax	410,000	418,200	426,700	435,200	444,000
Total Taxes Collected	51,223,300	53,855,600	56,525,200	58,940,400	60,672,600
Less: Transfers to Other Governments (Estimate)	(22,107,600)	(22,823,800)	(23,281,400)	(23,743,000)	(24,127,900)
Net Taxes for Municipal Purposes	29,115,700	31,031,800	33,243,800	35,197,400	36,544,700
Other Revenues					
Fees and Charges	19,546,100	20,475,900	21,324,100	22,026,100	22,606,300
Revenue from Other Sources	1,795,300	1,350,500	1,332,600	1,314,600	1,296,900
Other Contributions	818,500	2,284,900	195,000	200,000	210,000
Transfers from Other Govt & Agencies	1,683,400	1,719,200	1,755,700	1,793,200	1,830,900
Total Other Revenues	23,843,300	25,830,500	24,607,400	25,333,900	25,944,100
Total Operating Revenues	52,959,000	56,862,300	57,851,200	60,531,300	62,488,800
Transfers From Reserves and Surplus					
From Reserves	9,682,100	8,290,200	4,323,400	5,521,900	4,631,400
From Surplus	3,736,200	3,342,500	829,300	253,500	213,300
Total from Reserves and Surplus	13,418,300	11,632,700	5,152,700	5,775,400	4,844,700
Funding from Debt	-	20,033,000	13,709,300	5,300,000	6,700,000
Total Revenues	66,377,300	88,528,000	76,713,200	71,606,700	74,033,500
Equity in Capital Assets	4,675,000	4,675,000	4,675,000	4,675,000	4,675,000
	71,052,300	93,203,000	81,388,200	76,281,700	78,708,500
Expenses					
Operating Expenses					
General Government	4,392,500	4,412,400	4,471,300	4,618,500	4,628,900
Protective Services	8,735,100	9,003,400	9,266,000	9,932,600	10,241,500
Public Works Services	7,859,300	7,686,300	7,551,000	7,387,200	7,633,300
Environmental Health Services	16,203,300	16,836,700	17,246,100	18,052,300	18,359,800
Public Health Services	345,300	350,900	356,500	362,400	368,600
Development Services	2,239,900	2,101,100	1,984,600	2,019,400	2,054,500
Recreation & Cultural Services	7,511,000	7,423,500	7,549,300	7,674,100	7,805,200
	47,286,400	47,814,300	48,424,800	50,046,500	51,091,800
Amortization	4,675,000	4,675,000	4,675,000	4,675,000	4,675,000
Total Operating Expenses	51,961,400	52,489,300	53,099,800	54,721,500	55,766,800
Capital Transactions					
Capital Assets					
Land and Improvements	824,000	895,000	845,000	1,095,000	420,000
Buildings	2,063,800	8,394,100	6,939,000	795,800	590,000
Equipment	1,324,800	967,000	701,000	2,172,000	842,000
Engineering Structures - Renewal	5,988,800	19,313,000	8,130,800	5,100,000	11,000,000
Engineering Structures - New	3,336,800	5,198,700	4,400,000	4,050,000	550,000
Other Capital Assets	446,000	116,000	125,000	125,000	125,000
	13,984,200	34,883,800	21,140,800	13,337,800	13,527,000
Debt for Capital Assets					
Interest	599,200	1,012,200	1,511,900	1,760,700	1,965,400
Principal	938,900	1,136,800	1,747,000	2,182,300	2,346,300
	1,538,100	2,149,000	3,258,900	3,943,000	4,311,700
Total Capital Transactions	15,522,300	37,032,800	24,399,700	17,280,800	17,838,700
Transfers to Reserves & Surplus					
To Reserves	3,555,800	3,680,900	3,776,900	3,912,400	4,077,700
To Appropriated Surplus	12,800	-	111,800	367,000	1,025,300
Total to Reserves and Surplus	3,568,600	3,680,900	3,888,700	4,279,400	5,103,000
	71,052,300	93,203,000	81,388,200	76,281,700	78,708,500

Schedule C

City of Courtenay
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General Operating Fund	Budget 2019	2020	Proposed Budget 2021	2022	2023
Tax rate increase					
General Taxation	2.75%	3.00%	3.25%	3.00%	2.50%
Debt Levy	0.00%	0.95%	3.53%	2.15%	0.22%
	2.75%	3.95%	6.78%	5.15%	2.72%
Infrastructure Reserve Levy	0.00%	1.25%	1.25%	1.50%	1.75%
	2.75%	5.20%	8.03%	6.65%	4.47%
REVENUES					
Taxes					
General Municipal Taxes	25,196,000	26,732,000	28,836,500	30,675,300	31,902,500
Collections for Other Governments (Estimate)	21,941,800	22,654,600	23,108,900	23,567,000	23,948,300
Total Taxes Collected	47,137,800	49,386,600	51,945,400	54,242,300	55,850,800
Less:					
Property Taxes for Other Governments (Estimate)	(21,941,800)	(22,654,600)	(23,108,900)	(23,567,000)	(23,948,300)
Portion of Grants in Place of Taxes	(165,800)	(169,200)	(172,500)	(176,000)	(179,600)
	(22,107,600)	(22,823,800)	(23,281,400)	(23,743,000)	(24,127,900)
Net Municipal Taxes	25,030,200	26,562,800	28,664,000	30,499,300	31,722,900
Grants in Lieu of Taxes	489,000	498,800	508,800	518,900	529,200
% of Revenue Tax	410,000	418,200	426,700	435,200	444,000
Taxes for Municipal Purposes	25,929,200	27,479,800	29,599,500	31,453,400	32,696,100
Fees and Charges	7,714,000	7,866,800	8,035,000	8,207,400	8,382,700
Revenue from Other Sources	1,178,500	1,157,600	1,136,900	1,116,000	1,095,400
Transfers from Other Govt & Agencies	1,683,400	1,719,200	1,755,700	1,793,200	1,830,900
Transfers-Reserves	1,725,300	1,063,500	748,500	673,500	673,500
Transfers-Surplus	2,100,300	1,140,800	553,800	150,000	150,000
	40,330,700	40,427,700	41,829,400	43,393,500	44,828,600
Equity in Capital Assets	4,250,000	4,250,000	4,250,000	4,250,000	4,250,000
	44,580,700	44,677,700	46,079,400	47,643,500	49,078,600
EXPENDITURES					
Operating Expenditures					
General Government	4,392,500	4,412,400	4,471,300	4,618,500	4,628,900
Protective Services	8,735,100	9,003,400	9,266,000	9,932,600	10,241,500
Public Works Services	7,859,300	7,686,300	7,551,000	7,387,200	7,633,300
Environmental Health Services	3,296,700	3,385,700	3,481,800	3,581,200	3,683,700
Public Health Services	345,300	350,900	356,500	362,400	368,600
Development Services	2,239,900	2,101,100	1,984,600	2,019,400	2,054,500
Parks, Recreation & Cultural Services	7,511,000	7,423,500	7,549,300	7,674,100	7,805,200
Total Operating Expenses	34,379,800	34,363,300	34,660,500	35,575,400	36,415,700
Amortization	4,250,000	4,250,000	4,250,000	4,250,000	4,250,000
Total Expenses	38,629,800	38,613,300	38,910,500	39,825,400	40,665,700
Transfer to Capital Fund	3,052,200	3,041,300	4,050,600	4,264,100	4,098,700
Transfer to Reserve Funds	2,898,700	3,023,100	3,118,300	3,252,900	3,418,200
Transfer to Surplus	-	-	-	301,100	896,000
	5,950,900	6,064,400	7,168,900	7,818,100	8,412,900
	44,580,700	44,677,700	46,079,400	47,643,500	49,078,600

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Sewer Operating Fund	Budget 2019	2020	Proposed Budget		
			2021	2022	2023
	<i>Blended rate</i>				
Sewer Utility Rate - Single Family Unit	340.38	357.4	375.27	394.03	403.88
Proposed increase %	5.0%	5.0%	5.0%	5.0%	2.5%
Revenues					
Operating					
Frontage & Parcel Taxes	2,011,400	2,306,400	2,323,800	2,344,100	2,364,500
Sale of Services	5,043,600	5,315,700	5,609,400	5,919,200	6,097,800
Revenue from Own Sources	50,800	50,700	50,700	50,700	50,700
Total Operating Revenues	7,105,800	7,672,800	7,983,900	8,314,000	8,513,000
Reserves & Surplus					
Future Expenditure Reserve	611,700	-	-	-	-
Surplus	-	413,400	211,300	103,500	-
Total Transfers from Reserves & Surplus	611,700	413,400	211,300	103,500	-
Equity in Capital Assets	125,000	125,000	125,000	125,000	125,000
Total Revenues	7,842,500	8,211,200	8,320,200	8,542,500	8,638,000
Expenses					
Operating					
General Administration	1,165,000	1,153,900	1,169,900	1,199,200	1,204,000
CVRD	4,124,400	4,371,800	4,371,800	4,924,100	4,924,100
Collection	677,000	713,800	702,600	697,600	704,800
	5,966,400	6,239,500	6,244,300	6,820,900	6,832,900
Amortization	125,000	125,000	125,000	125,000	125,000
Total Operating Expenses	6,091,400	6,364,500	6,369,300	6,945,900	6,957,900
Transfers to Other Funds					
Sewer Capital Fund - 2019 Revenues	745,500	1,465,700	1,569,900	1,215,600	1,169,800
Sewer Capital Fund - 2018 Revenues	611,700	-	-	-	-
	1,357,200	1,465,700	1,569,900	1,215,600	1,169,800
Transfers to Reserves					
Asset Management Reserve	300,000	300,000	300,000	300,000	300,000
Sewer Machinery/Equip Reserve	75,000	75,000	75,000	75,000	75,000
MFA Reserve Fund	600	500	500	500	500
Carbon Offsets Reserve	5,500	5,500	5,500	5,500	5,500
Total Transfers	381,100	381,000	381,000	381,000	381,000
Transfer to Appropriated Surplus					
Surplus contingency	12,800	-	-	-	129,300
Total Expenses	7,842,500	8,211,200	8,320,200	8,542,500	8,638,000

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Water Operating Fund	Budget 2019	2020	Proposed Budget		
			2021	2022	2023
	<i>Blended rate</i>				
Water Utility Rate - Single Family Unit	497.92	530.28	556.79	570.71	584.98
Proposed increase %	6.5%	6.5%	5.0%	2.5%	2.5%
Revenues					
Operating					
Frontage & Parcel Taxes	1,175,100	1,245,600	1,320,500	1,399,900	1,484,100
Sale of Services	6,788,500	7,293,400	7,679,700	7,899,500	8,125,800
Revenue from Own Sources	149,500	142,200	145,000	147,900	150,800
Total Operating Revenues	8,113,100	8,681,200	9,145,200	9,447,300	9,760,700
Reserves & Surplus					
Future Expenditure Reserve	456,700	-	-	-	-
Water Efficiency	17,500	17,900	18,200	18,600	18,900
Surplus	221,900	536,000	-	-	63,400
Total Transfers from Reserves & Surplus	696,100	553,900	18,200	18,600	82,300
Equity in Capital Assets	300,000	300,000	300,000	300,000	300,000
Total Revenues	9,109,200	9,535,100	9,463,400	9,765,900	10,143,000
Expenses					
Operating					
General Administration	1,541,100	1,524,800	1,590,600	1,584,200	1,637,000
CVRD - Supply	4,275,800	4,548,800	4,776,600	4,897,900	5,022,300
Transmission and Distribution	1,123,300	1,137,900	1,152,800	1,168,100	1,183,900
	6,940,200	7,211,500	7,520,000	7,650,200	7,843,200
Amortization	300,000	300,000	300,000	300,000	300,000
Total Operating Expenses	7,240,200	7,511,500	7,820,000	7,950,200	8,143,200
Transfers to Other Funds					
Water Capital Fund - 2019 Revenues	1,136,300	1,746,800	1,254,000	1,471,300	1,721,300
Water Capital Fund - 2018 Revenues	456,700	-	-	-	-
	1,593,000	1,746,800	1,254,000	1,471,300	1,721,300
Transfers to Reserves					
Asset Management Reserve	200,000	200,000	200,000	200,000	200,000
Water Utility Reserve	40,400	41,200	42,000	42,900	42,900
Water Machinery & Equip Reserve	30,000	30,000	30,000	30,000	30,000
MFA Reserve Fund	100	100	100	100	100
Carbon Offsets Reserve	5,500	5,500	5,500	5,500	5,500
Total Transfers	276,000	276,800	277,600	278,500	278,500
Transfer to Appropriated Surplus					
Surplus contingency	-	-	111,800	65,900	-
Total Expenses	9,109,200	9,535,100	9,463,400	9,765,900	10,143,000

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General Capital Fund	Budget 2019	2020	Proposed Budget		2023
Revenues					
Revenues					
Other Revenues	416,500	-	-	-	-
Grant and Contributions	818,500	2,284,900	195,000	200,000	210,000
	1,235,000	2,284,900	195,000	200,000	210,000
Transfers from Surplus					
Operating Funds	2,308,700	2,866,300	4,025,100	4,264,100	4,098,700
Capital Surplus - RFE	743,500		25,500		
Unexpended Debt	345,600	1,252,400	64,200		
	3,397,800	4,118,700	4,114,800	4,264,100	4,098,700
Transfers from Reserves					
Community Works Reserve	1,064,300	1,300,000	1,190,000	1,455,000	1,360,000
Gaming Funds Reserve		175,000			
Other Reserve Funds	4,770,700	3,058,800	2,366,700	2,874,800	1,579,000
	5,835,000	4,533,800	3,556,700	4,329,800	2,939,000
Total Transfers	8,143,700	7,400,100	7,581,800	8,593,900	7,037,700
Funding from Debt	-	14,733,000	10,709,300	2,300,000	2,500,000
Other	-	-	-	-	-
Total Revenues	10,467,800	25,670,400	18,575,800	11,093,900	9,747,700
Expenditures					
Capital Assets					
Land and improvements	824,000	895,000	845,000	1,095,000	420,000
Buildings	2,063,800	8,394,100	6,939,000	795,800	590,000
Equipments / Furnitures / Vehicles	1,324,800	967,000	701,000	2,172,000	842,000
Engineering Structures - Renewal	3,429,700	13,533,000	7,076,500	3,900,000	4,700,000
Engineering Structures - New	1,010,000	168,700	400,000	50,000	50,000
Other Tangible Capital Assets	446,000	116,000	125,000	125,000	125,000
Loss of disposal of assets					
	9,098,300	24,073,800	16,086,500	8,137,800	6,727,000
Debt					
Interest	530,000	756,400	1,150,500	1,293,700	1,350,600
Principal	839,500	840,200	1,338,800	1,662,400	1,670,100
	1,369,500	1,596,600	2,489,300	2,956,100	3,020,700
Total Expenditures	10,467,800	25,670,400	18,575,800	11,093,900	9,747,700

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2019-2023 General Capital Expenditure Program (1 of 4)						2019	2020	2021	2022	2023	Total	
Category	Area	Department	Project description			Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget		
Land and improvement	Cemetery	Cemetery	CEMETERY - NICHE DESIGN/DEVELOPMENT			108,000	35,000	40,000	40,000	40,000	263,000	
			CEMETERY - CEMETERY GENERAL WORK			50,000	50,000	40,000	60,000	50,000	250,000	
			CEMETERY - LAWN CRYPTS			32,000		35,000	35,000	35,000	137,000	
			CEMETERY - IRRIGATION			15,000	10,000			15,000	40,000	
			CEMETERY - NEW PLANTINGS				30,000				30,000	
			Cemetery Total			205,000	125,000	115,000	135,000	140,000	720,000	
	Infrastructure	Traffic Projects	26 St & Rotary Rail Trail - Ped Crossing Lights 'Below' (East) of the tracks			30,000					30,000	
	Infrastructure Total			30,000						30,000		
	Parks	Parks	Misc Playground (1 replacement per year + next year design)			120,000	120,000	120,000	120,000	120,000	600,000	
			Puntledge Park Playground replacement and Bridge improvement			25,000					25,000	
			Tarling Park gate, fencing and Hydro service			15,000					15,000	
			Park Development - McPhee Meadows			12,000	30,000	200,000			242,000	
			Rotary Trail Extension North 5th St to McPhee Meadows			7,000	20,000		180,000		207,000	
			Tarling Park (Lake Trail / Arden Trail construction)			5,000	50,000	50,000			105,000	
			Misc Parks (future year estimate)						140,000	140,000	280,000	
			Bill Moore - Irrigation System Replacement				150,000				150,000	
			Anderton Park Exercise equipment in Marine Env is susceptible to early deterioration						100,000		100,000	
			Woodcote - Irrigation System Replacement					80,000			80,000	
			Walkways & Bikeways	Buckstone to Island Hwy trail (PW project)			300,000					300,000
				Courtenay Riverway South Extension Sandpiper to Beachwood - Phase 1			30,000	200,000				230,000
				Valleyview Greenway Erosion Remediation (2018 quick fix Ops, 2019-20 long			25,000	150,000				175,000
				Courtenay Riverway South Extension Beachwood to City Park - Phase 2				30,000	200,000			230,000
				WALKWAYS & BIKEWAYS (furtur year estimate)				20,000	20,000	20,000	20,000	80,000
				Access and Parking to McPhee Meadows					30,000	200,000		230,000
				Courtenay Riverway South Extension City Park to Regional Trail - Phase 3					30,000	200,000		230,000
				Parks Total			539,000	770,000	730,000	960,000	280,000	3,279,000
	Rec & Culture	Lewis Centre	Martin Park Lacrosse box repair - new pickleball courts			50,000				50,000		
	Rec & Culture Total			50,000					50,000			
Land and improvements Total						824,000	895,000	845,000	1,095,000	420,000	4,079,000	
Buildings	Cemetery	Cemetery	Courtenay Civic Cemetery Building- Roof Replacement			35,000					35,000	
			Cemetery Total			35,000				35,000		
	Parks	Parks	Lewis Washroom - Roof Replacement					25,000		25,000		
			Woodcote Park - Roof Replacement					45,000		45,000		
			Park Café - Roof Replacement					75,000		75,000		
			Lagoon Walkway Lookouts - Roof Replacement					30,000		30,000		
			Parks Total					175,000		175,000		
	Property Services	City Hall	CITY HALL - Building Energy Reduction (roof ventilation)			280,000				280,000		
			CITY HALL - Roof Replacement			220,500				220,500		
		Fire	FIRE - NEW SATELLITE FIREHALL			100,000	483,000	6,000,000		6,583,000		
			FIRE HALL - Building Energy Reduction (replacement 4 roof top units)				60,000			60,000		
		Rental Properties	Renovation of City Hall - Foyer area			100,000				100,000		
			Coop Building - Roof Replacement					75,000		75,000		
Property Services Total			700,500	543,000	6,075,000			7,318,500				

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2019-2023 General Capital Expenditure Program (2 of 4)				2019	2020	2021	2022	2023	Total
Category	Area	Department	Project description	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	
	Public Works	Public Works	CARPENTRY SHOP - Carpenter / Electrician Bay	270,000					270,000
			PUBLIC WORKS - New Public Works Building	102,967	7,000,000				7,102,967
			PW Yard Admin - HVAC replacement				80,000		80,000
			PW Yard Admin - Roof Replacement				150,000		150,000
			Public Works Total	372,967	7,000,000		230,000		7,602,967
	Rec & Culture	Art Gallery	ART GALLERY - Hydraulic Passenger Elevator replacement	11,500	86,300				97,800
			ART GALLERY - Building Energy Reduction	7,500					7,500
		Filberg Centre	FILBERG CENTRE - Building Energy Reduction	45,000					45,000
			FILBERG - Hydraulic Passenger Elevator replacement	11,500	92,000				103,500
			FILBERG CENTRE - Future year estimation					100,000	100,000
			FILBERG - Roof Replacement		60,000				60,000
			FILBERG CENTRE - Accoustic upgrades			70,000			70,000
			FILBERG - Roof Top Units				200,000		200,000
		Lewis Centre	LEWIS CENTRE - New AC system	330,000					330,000
			LEWIS CENTRE - Parking Lot Reconfiguration	20,000	100,000				120,000
			LEWIS CENTRE - Squash Court Floor Replacement		80,000				80,000
			LEWIS CENTRE - Shower Lift (accessibility funding)		20,000				20,000
			LEWIS CENTRE - Squash Court Wall Replacement		72,000				72,000
			LEWIS CENTRE - Future year estimation				100,000	100,000	200,000
			LEWIS CENTRE - Roof Replacement			200,000			200,000
		Library	LIBRARY - Building Energy Reduction		55,500				55,500
		Memorial Pool	MEMORIAL POOL - REPAIR CRACKS MAIN POOL	20,000		50,000		20,000	90,000
			MEMORIAL POOL - VIHA INFRA/STRUCTURE UPGRADES	15,000	15,000	15,000	20,000	25,000	90,000
			MEMORIAL POOL - MECH/ELEC UPGRADES HEAT/CHEMICAL	15,000	15,000	15,000	20,000	25,000	90,000
			MEMORIAL POOL - INFRASTRUCTURE ASSESSMENT		40,000				40,000
			MEMORIAL POOL - New Pool Covers				25,000		25,000
		Museum	MUSEUM - Future year estimation				50,000	50,000	100,000
			MUSEUM - Replace windows		50,000	50,000			100,000
			MUSEUM - Hydraulic Freight Elevator replacement		40,300	178,300			218,600
		Native Sons Hall	NATIVE SONS HALL - Roof Replacement	200,000					200,000
			NATIVE SONS HALL - Shingles replacement	120,985					120,985
			NATIVE SONS HALL - Building Energy Reduction	20,000					20,000
			NATIVE SONS HALL - Accessible Parking Spot	15,000	75,000				90,000
		Sid Theatre	SID THEATRE - Building Energy Reduction	35,000					35,000
			SID THEATRE - LIGHTING UPGRADE - LED THEATRE LIGHTS	25,000	25,000				50,000
			SID THEATRE - THEATRE CAPITAL EQUIPMENT	10,000	10,000	10,000	10,000		40,000
			SID THEATRE - Stage Lift replacement (elevator)			9,200	57,500		66,700
			SID THEATRE - Future year estimation			20,000	20,000	20,000	60,000
			SID THEATRE - Hydraulic Vertical Plateform Lift replacement (elevator)			11,500	63,300		74,800
		Youth Centre	YOUTH CENTRE - Heating System Replacement	53,913					53,913
			YOUTH CENTRE - Roof Replacement (2023)					250,000	250,000
			YOUTH CENTRE - Freestanding sign & Exterior Facia sign						75,000
	Rec & Culture Total				955,398	851,100	689,000	565,800	590,000
Buildings Total				2,063,865	8,394,100	6,939,000	795,800	590,000	18,782,765

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2019-2023 General Capital Expenditure Program (3 of 4)					2019 Proposed Budget	2020 Proposed Budget	2021 Proposed Budget	2022 Proposed Budget	2023 Proposed Budget	Total
Category	Area	Department	Project description							
Equipment	Corporate Services	IT	MIS PC REPLACEMENT		60,000	60,000	60,000	60,000	60,000	300,000
			PHOTOCOPIERS		54,000	36,000	40,000	40,000	40,000	210,000
			LARGE FORMAT PLOTTER		30,000		30,000		30,000	90,000
			SERVER REPLACEMENT		20,000	20,000	20,000	20,000	20,000	100,000
			COUNCIL CHAMBERS AUDIO/VISUAL REPLACE		15,000					15,000
			Asset Management GIS/Tablets		5,000	6,000	6,000	7,000	7,000	31,000
	Corporate Services Total				184,000	122,000	156,000	127,000	157,000	746,000
	Fire Services	Fire	FIRE DEPT LIGHT VEHICLES		87,000				140,000	227,000
			FIRE DEPT - Ladder Truck (replacement truck #12)				1,500,000		1,500,000	
	Fire Services Total				87,000			1,500,000	140,000	1,727,000
	Fleet	Fleet	FLEET MANAGEMENT - PW SERV - HEAVY VEHICLES		524,370	250,000	250,000	250,000	250,000	1,524,370
			FLEET MANAGEMENT - PW SERV - LIGHT VEHICLES		248,481	125,000	125,000	125,000	125,000	748,481
			FLEET MANAGEMENT - PARKS SERV- LIGHT VEHICLES		236,000	125,000	125,000	125,000	125,000	736,000
			2 Double Electric car charging stations Level 1 220V			100,000			100,000	
			2 Electric car charging stations EV DC Fast Charger 440V			200,000			200,000	
	Fleet Total				1,008,851	800,000	500,000	500,000	500,000	3,308,851
	Rec & Culture	Lewis Centre	LEWIS CENTRE - Equipments > 5k		45,000	45,000	45,000	45,000	45,000	225,000
	Rec & Culture Total				45,000	45,000	45,000	45,000	45,000	225,000
Equipment Total					1,324,851	967,000	701,000	2,172,000	842,000	6,006,851
New	Corporate Services	Corporate Services	Strategic Land Acquisition		500,000					500,000
	Corporate Services Total				500,000					500,000
	Infrastructure	Major Road Construction	MAJOR ROAD CONS - Cowichan / Ryan crossing		100,000					100,000
		Storm Drainage	Braidwood Affordable Housing - Storm & Road Servicing			103,695				103,695
		Bike Lane	Bike Lane Fitzgerald Avenue (3 sections)		240,000					240,000
			Bike Lane Hobson Neighbourhood Route		120,000					120,000
	Infrastructure Total				460,000	103,695				563,695
	Parks	Parks	Partners in Parks		50,000	50,000	50,000	50,000	50,000	250,000
		Walkways & Bikeways	Dingwall to Muir Road trail development - stairs			15,000	250,000			265,000
	Parks Total				50,000	65,000	300,000	50,000	50,000	515,000
	Rec & Culture	Youth Centre	YOUTH CENTRE - AC				100,000			100,000
	Rec & Culture Total						100,000			100,000
New Total					1,010,000	168,695	400,000	50,000	50,000	1,678,695

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2019-2023 General Capital Expenditure Program (4 of 4)					2019 Proposed Budget	2020 Proposed Budget	2021 Proposed Budget	2022 Proposed Budget	2023 Proposed Budget	Total	
Category	Area	Department	Project description								
Renewal	Infrastructure	⊖ DCC Projects	Road, Storm, Parks DCC Projects		400,000	400,000	400,000	400,000	400,000	2,000,000	
		⊖ Major Road Construction	Lerwick Overlay project Grind & Pave		800,000					800,000	
			MAJOR ROAD CONS - 5th ST Bridge Updgrade - Deck renewal & Painting		423,000	7,302,945				7,725,945	
			MAJOR ROAD CONS - 5th Street - Fitzgerald to Meziez Complete Streets		212,500					212,500	
			MAJOR ROAD CONS - Future years					1,500,000	2,000,000	3,500,000	
			MAJOR ROAD CONS - Cousins Ave - 20th to Willemar		-		3,224,000			3,224,000	
		⊖ Road Paving	ROAD PAVING - Grind and Pave program		1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	7,000,000	
			MAJOR ROAD CONS - 13 St - Burgess to Willemar Road Reconstruction				570,000			570,000	
		⊖ Storm Drainage	STORM DRAINAGE - Glacier View Plaza Drainage improvements		146,149					146,149	
			Braidwood Road Design - Storm & Road		110,097	3,250,000				3,360,097	
			STORM DRAINAGE - Willemar Culvert		50,000	500,000				550,000	
			STORM DRAINAGE - 200 Back Rd Storm Culvert improvement		37,959	200,000				237,959	
			STORM DRAINAGE - 13 St - Burgess to Willemar Storm Reconstruction				570,000			570,000	
			STORM DRAINAGE - Future years					300,000	500,000	800,000	
			STORM DRAINAGE - WOODS PARK STORM OUTFALL				617,500			617,500	
		⊖ Traffic Projects	TRAFFIC PROJECTS - Signal Upgrade - 8th St and Cliffe Ave			160,000				160,000	
			TRAFFIC PROJECTS - Advanced Warning Light - 8th and Fitzgerald			180,000				180,000	
			TRAFFIC PROJECTS - Signal Upgrade - Old Island Highway at Comox Road			20,000	75,000			95,000	
			TRAFFIC PROJECTS - Future years					200,000	200,000	400,000	
			TRAFFIC PROJECTS - Signal Upgrade - 5th St and Cliffe Ave			20,000	220,000			240,000	
			Infrastructure Total			3,379,705	13,332,945	7,076,500	3,900,000	4,700,000	32,389,150
			⊖ Rec & Culture	⊖ Filberg Centre	FILBERG CENTRE - Drive Thru Repair		50,000	200,000			250,000
		Rec & Culture Total			50,000	200,000			250,000		
	Renewal Total					3,429,705	13,532,945	7,076,500	3,900,000	4,700,000	32,639,150
	Other Tangible Assets	Corporate Services	⊖ IT	Recreation Software		105,000					105,000
Organization objective setting and performance measurement Software					100,000				100,000		
New softwares					50,000	50,000	50,000	50,000	50,000	250,000	
Finance Budget Software					50,000					50,000	
OFFSITE BACKUP DEVELOPMENT					36,000	36,000	40,000	40,000	40,000	192,000	
Disaster Recovery Plan - Phase 1					35,000					35,000	
*Hyper-Convergence Software (complement to back up solution)					30,000	30,000	35,000	35,000	35,000	165,000	
IT security (PEN Test)					25,000					25,000	
Great Plain Electronic Workflow					15,000					15,000	
Corporate Services Total			446,000	116,000	125,000	125,000	125,000	937,000			
Other Tangible Assets Total					446,000	116,000	125,000	125,000	125,000	937,000	
Grand Total					9,098,421	24,073,740	16,086,500	8,137,800	6,727,000	64,123,461	

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Category	Area	Department	Project description													
Land and improvements	Cemetery	Cemetery	CEMETERY - CEMETERY GENERAL WORK		50,000								50,000			
			CEMETERY - IRRIGATION		15,000								15,000			
			CEMETERY - LAWN CRYPTS		32,000								32,000			
			CEMETERY - NICHE DESIGN/DEVELOPMENT		108,000								108,000			
			Cemetery Total		205,000								205,000			
	Infrastructure	Traffic Projects	26 St & Rotary Rail Trail - Ped Crossing Lights 'Below' (East) of the tracks		30,000		30,000									
	Infrastructure Total				30,000		30,000									
	Parks	Walkways & Bikeways	Courtenay Riverway South Extension Sandpiper to Beachwood - Phase 1		30,000	30,000										
			Valleyview Greenway Erosion Remediation (2018 quick fix Ops, 2019-2020)		25,000	18,800				6,200						
			Buckstone to Island Hwy trail (PW project)		300,000		20,538								279,462	
			Park Development - McPhee Meadows		12,000	12,000										
			Puntledge Park Playground replacement and Bridge improvement		25,000			25,000								
		Parks	Rotary Trail Extension North 5th St to McPhee Meadows		7,000							7,000				
			Tarling Park gate, fencing and Hydro service		15,000	15,000										
			Misc Playground (1 replacement per year + next year design)		120,000	120,000										
			Tarling Park (Lake Trail / Arden Trail construction)		5,000	5,000										
			Parks Total		539,000	200,800	20,538	25,000		6,200		7,000			279,462	
	Rec & Culture	Lewis Centre	Martin Park Lacrosse box repair - new pickleball courts		50,000	50,000										
	Rec & Culture Total				50,000	50,000										
	Land and improvements Total					824,000	250,800	50,538	25,000		6,200		7,000	205,000		279,462
Buildings	Cemetery	Cemetery	Courtenay Civic Cemetery Building- Roof Replacement		35,000		35,000									
	Cemetery Total				35,000		35,000									
	Property Services	City Hall	CITY HALL - Building Energy Reduction (roof ventilation)		280,000		280,000									
			CITY HALL - Roof Replacement		220,500		220,500									
		Rental Properties	Renovation of City Hall - Foyer area		100,000	74,981		25,019								
		Fire	FIRE - NEW SATELLITE FIREHALL		100,000	9,414			90,586							
		Property Services Total				700,500	84,395	500,500	25,019	90,586						
	Public Works	Public Works	CARPENTRY SHOP - Carpenter / Electrician Bay		270,000	3,981		266,019								
			PUBLIC WORKS - New Public Works Building		102,967	-		102,967								
			Public Works Total				372,967	3,981		368,986						
	Rec & Culture	Native Sons Hall	NATIVE SONS HALL - Accessible Parking Spot		15,000	15,000										
			NATIVE SONS HALL - Building Energy Reduction		20,000		20,000									
			NATIVE SONS HALL - Roof Replacement		200,000		200,000									
			NATIVE SONS HALL - Shingles replacement		120,985	99,985		21,000								
			LEWIS CENTRE - New AC system		330,000				255,000						75,000	
		Lewis Centre	LEWIS CENTRE - Parking Lot Reconfiguration		20,000		20,000									
			Sid Theatre	SID THEATRE - Building Energy Reduction		35,000		35,000								
			SID THEATRE - LIGHTING UPGRADE - LED THEATRE LIGHTS		25,000		25,000									
		SID THEATRE - THEATRE CAPITAL EQUIPMENT		10,000		10,000										
		Filberg Centre	FILBERG - Hydraulic Passenger Elevator replacement		11,500		11,500									
			FILBERG CENTRE - Building Energy Reduction		45,000		45,000									
			Youth Centre	YOUTH CENTRE - Heating System Replacement		53,913	35,000		18,913							
		Memorial Pool	MEMORIAL POOL - MECH/ELEC UPGRADES HEAT/CHEMICAL		15,000								15,000			
			MEMORIAL POOL - REPAIR CRACKS MAIN POOL		20,000								20,000			
			MEMORIAL POOL - VIHA INFRA/STRUCTURE UPGRADES		15,000								15,000			
		Art Gallery	ART GALLERY - Building Energy Reduction		7,500		7,500									
			ART GALLERY - Hydraulic Passenger Elevator replacement		11,500		11,500									
			Rec & Culture Total				955,398	149,985	385,500	39,913	255,000			50,000		75,000
		Buildings Total					2,063,865	238,361	921,000	433,918	345,586			50,000		75,000

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Category	Area	Department	Project description													
Equipment	Corporate Services	IT	Asset Management GIS/Tablets		5,000		5,000									
			COUNCIL CHAMBERS AUDIO/VISUAL REPLACE		15,000		15,000									
			LARGE FORMAT PLOTTER		30,000		30,000									
			MIS PC REPLACEMENT		60,000		60,000									
			PHOTOCOPIERS		54,000		54,000									
			SERVER REPLACEMENT		20,000		20,000									
	Corporate Services Total				184,000		184,000									
	Fire Services	Fire	FIRE DEPT LIGHT VEHICLES		87,000		87,000									
			Fire Services Total				87,000		87,000							
	Fleet	Fleet	FLEET MANAGEMENT - PARKS SERV- LIGHT VEHICLES		236,000		236,000									
			FLEET MANAGEMENT - PW SERV - HEAVY VEHICLES		524,370		524,370									
			FLEET MANAGEMENT - PW SERV - LIGHT VEHICLES		248,481		248,481									
Fleet Total				1,008,851		1,008,851										
Rec & Culture	Lewis Centre	LEWIS CENTRE - Equipments > 5k		45,000		45,000										
		Rec & Culture Total				45,000		45,000								
Equipment Total						1,324,851		1,324,851								
New	Corporate Services	Corporate Services	Strategic Land Acquisition		500,000		83,471							416,529		
			Corporate Services Total				500,000		83,471						416,529	
	Infrastructure	Bike Lane	Bike Lane Fitzgerald Avenue (3 sections)		240,000		120,000			120,000						
			Bike Lane Hobson Neighbourhood Route		120,000		60,000			60,000						
		Major Road Construction	MAJOR ROAD CONS - Cowichan / Ryan crossing		100,000	75,250				24,750						
	Infrastructure Total				460,000	75,250	180,000			24,750	180,000					
	Parks	Parks	Partners in Parks		50,000	40,000									10,000	
Parks Total				50,000	40,000							10,000				
New Total						1,010,000	115,250	263,471		24,750	180,000			416,529	10,000	
Renewal	Infrastructure	Major Road Construction	Lerwick Overlay project Grind & Pave		800,000	36,838				763,162						
			MAJOR ROAD CONS - 5th ST Bridge Updgrade - Deck renewal & Painting		423,000		342,348	80,652								
			MAJOR ROAD CONS - 5th Street - Fitzgerald to Mezies Complete Streets		212,500		120,510	72,973		19,017						
		Road Paving	ROAD PAVING - Grind and Pave program		1,200,000					305,910		894,090				
		DCC Projects	Road, Storm, Parks DCC Projects		400,000	248,000				152,000						
		Storm Drainage	Braidwood Road Design - Storm & Road		110,097			110,097								
			STORM DRAINAGE - 200 Back Rd Storm Culvert improvement		37,959			10,425				27,534				
			STORM DRAINAGE - Glacier View Plaza Drainage improvements		146,149			10,425				135,724				
			STORM DRAINAGE - Willemar Culvert		50,000		50,000									
			Infrastructure Total				3,379,705	284,838	512,858	284,572		1,221,072	19,017	1,057,348		
		Rec & Culture	Filberg Centre	FILBERG CENTRE - Drive Thru Repair		50,000	50,000									
				Rec & Culture Total				50,000	50,000							
		Renewal Total						3,429,705	334,838	512,858	284,572		1,221,072	19,017	1,057,348	
	Other Tangible Assets	Corporate Services	IT	*Hyper-Convergence Software (complement to back up solution)		30,000		30,000								
Disaster Recovery Plan - Phase 1					35,000		35,000									
Finance Budget Software					50,000		50,000									
Great Plain Electronic Workflow					15,000		15,000									
IT security (PEN Test)					25,000		25,000									
New softwares					50,000		50,000									
OFFSITE BACKUP DEVELOPMENT					36,000		36,000									
Organization objective setting and performance measurement Software					100,000		100,000									
Recreation Software					105,000		105,000									
Corporate Services Total					446,000		446,000									
Other Tangible Assets Total						446,000		446,000								
Grand Total						9,098,421	939,249	3,518,718	743,490	345,586	1,252,022	199,017	1,064,348	255,000	416,529	364,462

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Sewer Capital Fund	Budget 2019	2020	Proposed Budget		
			2021	2022	2023
Revenues					
Funding from Operating Fund					
Sewer Operating Fund	745,500	1,465,600	1,569,900	1,215,600	1,169,700
Reserves & Surplus					
Sewer Capital Surplus - RFE	611,700				
Sewer Reserve Funds	1,312,700	2,350,000		500,000	500,000
	1,924,400	2,350,000	-	500,000	500,000
Funding from Debt		5,300,000			4,200,000
Total Revenues	2,669,900	9,115,600	1,569,900	1,715,600	5,869,700
Expenditures					
Debt					
Interest - Debenture Debt	56,600	243,200	243,200	243,200	391,000
Principal - Debenture Debt	75,200	272,400	272,400	272,400	428,700
	131,800	515,600	515,600	515,600	819,700
Capital Assets					
Engineering Structures - Renewal	2,086,300	4,250,000	1,054,300	1,200,000	5,050,000
Engineering Structures - New	451,800	4,350,000			
	2,538,100	8,600,000	1,054,300	1,200,000	5,050,000
Total Expenditures	2,669,900	9,115,600	1,569,900	1,715,600	5,869,700

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2019-2023 Sewer Capital Expenditure Program		2019 Budget	2020 Proposed Budget	2021 Proposed Budget	2022 Proposed Budget	2023 Proposed Budget	Total 2019-2023 Budget
Category	Project description						
New	20 St & Riverside Lane - Chamber	300,000					300,000
	Greenwood Trunk Connection	151,800	4,100,000				4,251,800
	North Sandwick sewer		50,000				50,000
	South Courtenay Sewer		200,000				200,000
New Total		451,800	4,350,000				4,801,800
Renewal	Riverside Sanitary Trunk - 8 St to 19 St - Trunk Main Upgrade	1,500,000					1,500,000
	1 St Lift Station Replacement	350,000	2,300,000				2,650,000
	Comox Rd, Lewis Park, River Crossing - Sanitary Main Replacement	200,000	1,400,000				1,600,000
	Braidwood Rd - Road & Utility Reconstruction - Sanitary	36,300	500,000				536,300
	Cliffe Ave - Mansfield to Anfield ph 2			150,000	750,000	750,000	1,650,000
	Anderton Ave Lift Station				250,000	2,200,000	2,450,000
	Arden Central Trunk Main				200,000	2,000,000	2,200,000
	Mansfield Lift Station Upgrade					50,000	50,000
	Courtenay Riverway - 21st to Mansfield					50,000	50,000
	Sewer - Projects identified through Asset Management Strategy			500,000			500,000
Renewal Total		2,086,300	4,250,000	1,054,300	1,200,000	5,050,000	13,640,600
Grand Total		2,538,100	8,600,000	1,054,300	1,200,000	5,050,000	18,442,400

City of Courtenay
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 A Bylaw To Adopt the Consolidated Five Year Financial Plan of the
 City of Courtenay for the Years 2019 - 2023
 Schedule L

2019 Sewer Capital Expenditure Source of Funding		2019 Budget	2019 General Revenues	2019 Reserve	2019 Reserve for Future Expenditures	2019 DCC Reserve
Category	Project description					
New	20 St & Riverside Lane - Chamber	300,000	120,700		179,300	
	Greenwood Trunk Connection	151,800	3,300		35,800	112,700
New Total		451,800	124,000		215,100	112,700
Renewal	Riverside Sanitary Trunk - 8 St to 19 St - Trunk Main Upgrade	1,500,000	170,100	1,200,000	129,900	
	1 St Lift Station Replacement	350,000	217,500		132,500	
	Comox Rd, Lewis Park, River Crossing - Sanitary Main Replacement	200,000	102,100		97,900	
	Braidwood Rd - Road & Utility Reconstruction - Sanitary	36,300			36,300	
Renewal Total		2,086,300	489,700	1,200,000	396,600	
Grand Total		2,538,100	613,700	1,200,000	611,700	112,700

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Water Capital Fund	Budget 2019	2020	Proposed Budget		
			2021	2022	2023
Revenues					
Funding from Operating Fund					
Water Operating Fund	1,136,300	1,746,800	1,254,000	1,471,300	1,721,300
Reserves & Surplus					
Water Capital Surplus - RFE	456,700				
Water Reserves	791,600	500,000			500,000
	1,248,300	500,000	-	-	500,000
Funding from Debt			3,000,000	3,000,000	
Total Revenues	2,384,600	2,246,800	4,254,000	4,471,300	2,221,300
Expenditures					
Debt					
Interest - Debenture Debt	12,600	12,600	118,200	223,800	223,800
Principal - Debenture Debt	24,200	24,200	135,800	247,500	247,500
	36,800	36,800	254,000	471,300	471,300
Capital Assets					
Engineering Structures - Renewal	472,800	1,530,000			1,250,000
Engineering Structures - New	1,875,000	680,000	4,000,000	4,000,000	500,000
	2,347,800	2,210,000	4,000,000	4,000,000	1,750,000
Total Expenditures	2,384,600	2,246,800	4,254,000	4,471,300	2,221,300

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 Schedule N

2019-2023 Water Capital Expenditure Program		2019 Budget	2020 Proposed Budget	2021 Proposed Budget	2022 Proposed Budget	2023 Proposed Budget	Total 2019- 2023 Budget
Category	Project description						
New	Sandwich Conversion	1,450,000					1,450,000
	Sandwich Conversion - CICC	325,000					325,000
	South Courtenay Secondary Transmission	100,000	250,000	3,500,000	3,500,000		7,350,000
	CVRD Connections - Install meter & check valve at each connection point		360,000	360,000	360,000	360,000	1,440,000
	Private Loops (19 @ 35k)		70,000	140,000	140,000	140,000	490,000
New Total		1,875,000	680,000	4,000,000	4,000,000	500,000	11,055,000
Renewal	Willemar Ave -17 St to 21 St - Watermain Replacement	177,000					177,000
	Connector 19A Fire Chamber Removal	116,500					116,500
	Buckstone Water Booster Pump Station - Improvements	103,500					103,500
	Sandpiper / Millard upgrade	40,000	210,000				250,000
	Braidwood Rd - Road & Utility Reconstruction - Water	35,800	500,000				535,800
	Willemar - 21 St to Tull Av		720,000				720,000
	Hwy 19A - loop 1		100,000				100,000
	Water - Projects identified through Asset Management Strategy					1,250,000	1,250,000
Renewal Total		472,800	1,530,000			1,250,000	3,252,800
Grand Total		2,347,800	2,210,000	4,000,000	4,000,000	1,750,000	14,307,800

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 City of Courtenay for the Years 2019 - 2023
 Schedule O

2019 Water Capital Expenditure Source of Funding		2019 Budget	2019 General Revenues	2019 Reserve	2019 Reserve for Future Expenditures
Category	Project description				
New	Sandwick Conversion	1,450,000	634,500	791,600	23,900
	Sandwick Conversion - CICC	325,000	325,000		
	South Courtenay Secondary Transmission	100,000	100,000		
New Total		1,875,000	1,059,500	791,600	23,900
Renewal	Willemar Ave -17 St to 21 St - Watermain Replacement	177,000			177,000
	Connector 19A Fire Chamber Removal	116,500			116,500
	Buckstone Water Booster Pump Station - Improvements	103,500			103,500
	Sandpiper / Millard upgrade	40,000	40,000		
	Braidwood Rd - Road & Utility Reconstruction - Water	35,800			35,800
Renewal Total		472,800	40,000		432,800
Grand Total		2,347,800	1,099,500	791,600	456,700

THE CORPORATION OF THE CITY OF COURTENAY

BYLAW NO. 2968

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. 2968, 2019”**.
2. The following rates are hereby imposed and levied for the year 2019:
 - (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 Municipal Finance Authority 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.
 - (h) For purposes of the B.C. Assessment Authority on the assessed value of land and improvements for general municipal purposes, rates appearing in column “H” of the schedule attached hereto and forming a part of this bylaw hereof.
 - (i) 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 “I” 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, 2019, 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, 2019; 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 29th day of April, 2019

Read a second time this 29th day of April, 2019

Read a third time this 29th day of April, 2019

Finally passed and adopted this day of May, 2019

Mayor

Corporate Officer

BYLAW NO. 2968, 2019

SCHEDULE

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

Property Class	<u>A</u> General Municipal	<u>B</u> Debt	<u>C</u> Library	<u>D</u> Regional District (rates applied to general assessment)	<u>E</u> Regional District (rates applied to hospital assessment)	<u>F</u> Regional Hospital District	<u>G</u> Municipal Finance Authority	<u>H</u> B.C Assessment Authority	<u>I</u> Downtown Courtenay Business Improvement Area
1. Residential	2.8748	0.1584	0.1701	0.4478	0.3541	0.5793	0.0002	0.0389	0.0000
2. Utilities	20.1239	1.1085	1.1907	3.1345	1.2395	2.0275	0.0007	0.4830	0.0000
3. Supportive Housing	2.8748	0.1584	0.1701	0.4478	0.3541	0.5793	0.0002	0.0000	0.0000
4. Major Industry	11.2119	0.6176	0.6634	1.7463	1.2041	1.9696	0.0007	0.4830	0.0000
5. Light Industry	11.2119	0.6176	0.6634	1.7463	1.2041	1.9696	0.0007	0.1082	1.0140
6. Business / Other	9.6307	0.5305	0.5698	1.5001	0.8676	1.4192	0.0005	0.1082	1.0140
8. Recreation / Non-Profit	2.8748	0.1584	0.1701	0.4478	0.3541	0.5793	0.0002	0.0389	0.0000
9. Farm	2.8748	0.1584	0.1701	0.4478	0.3541	0.5793	0.0002	0.0389	0.0000

