



CITY OF COURTENAY
ANNUAL
REPORT
2022



COURTENAY, BRITISH COLUMBIA

2022 ANNUAL REPORT

January 1 - December 31, 2022

This document was prepared by the City of Courtenay's Corporate Services and Financial Services Departments.

Photos by Kim Stallknecht and the City of Courtenay unless otherwise noted.

TABLE OF CONTENTS

About Courtenay.....	6
Message from the Mayor	8
Council.....	9
Message from the City Manager.....	10
Organizational Chart.....	11
Strategic Priorities 2019 - 2022	12
Strategic Priorities 2021 - 2022 Update	13
We Focus on Organizational and Governance Excellence.....	17
We Proactively Invest in Our Natural and Built Environment.....	30
We Actively Pursue Vibrant Economic Development	40
We Plan and Invest in Methods of Multi-modal Transportation.....	44
We Support Diversity in Housing and Reasoned Land Use Planning .	48
We Continually Invest in Our Key Relationships	54
Financial Reporting.....	61
Property Tax Exemptions	62
Financial Statements.....	63



The background of the page is a faded photograph of a street scene. On the left, there are trees with vibrant red and orange autumn leaves. In the center and right, a street with a building and a street lamp is visible. Two green banners with the word 'play' and a circular logo are hanging from the street lamp. The overall scene is bright and clear.

The City of Courtenay respectfully acknowledges that we are within the Unceded traditional territory of the K'ómoks First Nation.

The City of Courtenay has adopted the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP) as its framework for Indigenous reconciliation.

UNDRIP was adopted by the United Nations General Assembly in 2007.

It establishes a universal framework of minimum standards for the survival, dignity and well-being of the Indigenous peoples of the world and it elaborates on existing human rights standards and fundamental freedoms as they apply to the specific situation of Indigenous peoples.

The Truth and Reconciliation Commission listed in 2015 as the first principle for reconciliation that the UNDRIP, "is the framework for reconciliation at all levels and across all sectors of Canadian Society."

The City has also identified building on our good relations with K'ómoks First Nation and practicing reconciliation as one of Courtenay's Strategic Priorities and core values of the new Official Community Plan.

ABOUT COURTENAY

The City of Courtenay, incorporated in 1915, is the largest community in the Comox Valley within the unceded territory of the K'ómoks First Nation, on the east coast of Vancouver Island in the province of British Columbia, Canada.

The City of Courtenay is one of three member municipalities of the Comox Valley Regional District (CVRD), along with the Town of Comox and Village of Cumberland. The CVRD also includes three electoral areas, A, B, and C.

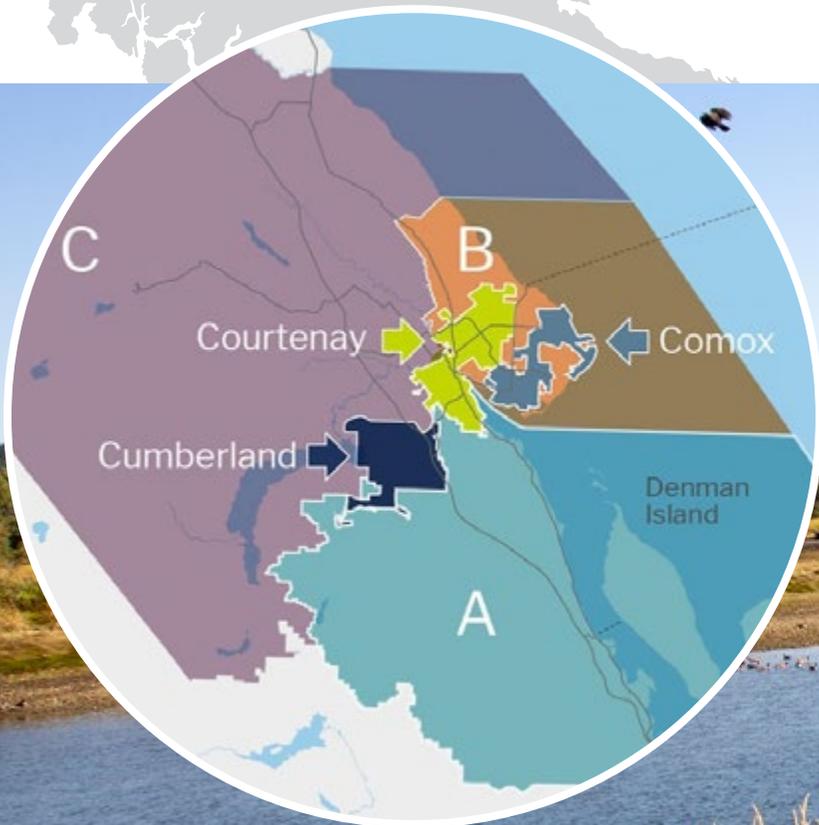
Courtenay's lively downtown core features an assortment of shops, galleries, and restaurants — many with locally produced ingredients from a thriving agricultural community.

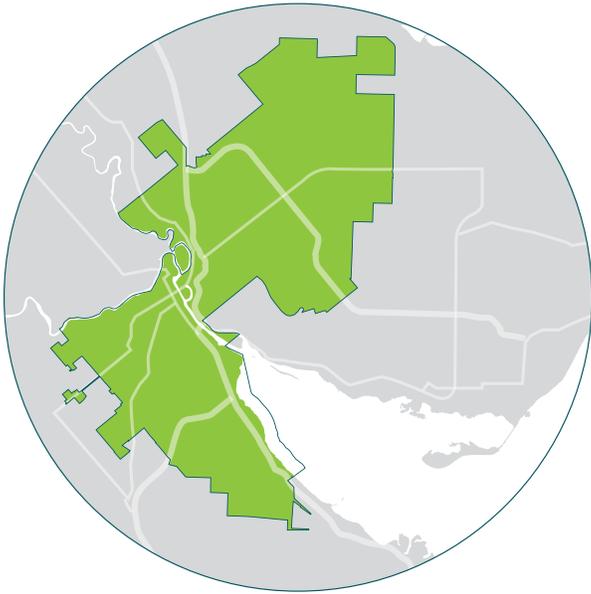
The stunning Courtenay Riverway connects downtown Courtenay with the City's southern boundary. This walkway borders the Courtenay Estuary, offering visitors an opportunity to view a variety of birds, fish, and native plants.

World-class recreational opportunities await in Courtenay and its neighbouring communities, including golf, mountain biking, kayaking, skiing, and hiking.



COURTENAY

A map of Vancouver Island showing its coastline and major waterways. A dark teal callout box with the word "COURTENAY" in white capital letters points to the location of the city on the east coast.



City land area: 32.7 square kilometres



population 28,420



10.8%
INCREASE

population growth, 2016 to 2021



46.8 YEARS
VAN. ISLE 46.2
B.C. 43.1
CANADA 41.9

average age



28%
VAN. ISLE 26%
B.C. 20%
CANADA 20%

% population age 65+



density per square kilometre:
869 people



private dwellings 12,992



50%
VAN. ISLE 54%
B.C. 42%
CANADA 53%

% households in
single-residential dwellings



MESSAGE FROM THE MAYOR

Gila'kasla.

It's my honour to present the City of Courtenay's 2022 Annual Report on behalf of Courtenay Council. This was a year of progress on so many levels, and there's much to be proud of with these collective achievements.

The adoption of Courtenay's new Official Community Plan in June was the culmination of an extensive, multi-year consultation and planning process to define how we will manage growth and change in our community. The OCP is shaped around four core directions: reconciliation, community well-being, equity, and climate action.

Our Council is very pleased that reconciliation was so strongly prioritized in the OCP. We understand that extensive work and understanding will be essential to making progress toward reconciliation with Indigenous peoples and with K'ómoks First Nation, on whose unceded territory we are so privileged to live, work, and play. We know we have a lot of work to do, and we're committed to taking meaningful, concrete steps toward these important goals.

Shortly after the local government election in October and the swearing-in of our newly elected Council team in early November, Council along with senior City staff began the important work of defining the strategic priorities for this Council term ending 2026, emphasizing reconciliation as well as numerous other goals to help bring the vision of our OCP to fruition.

One important priority that many of you in the community have spoken to us about is housing. Building on the goals of the new OCP, one of the priorities for our Council term is the development of affordable housing, a key component of making Courtenay a livable community. Housing supports the health and wellness of our residents and supports our local economy as businesses seek to attract and retain employees.

In addition to exploring ways we as a City can support the development of affordable housing, we also continue to advocate strongly with the provincial and federal governments at every opportunity for additional investment in social and supportive housing for our community.

We also continue to seek urgent funding and support for mental health, social and recovery services, to ensure Comox Valley residents have access to these important resources and that all residents have their basic needs met.

Please scroll through this report to learn more about some of the many projects and activities that helped shape our year in 2022. On behalf of Council, I extend our deep appreciation to the staff, residents, businesses, regional governments, and community partners we collaborate and consult with throughout the year. Thank you for the opportunity to serve this wonderful community.

Mayor Bob Wells



MAYOR APPOINTMENTS

(as of November 2022)

- Comox Valley Water Committee
- Comox Strathcona Solid Waste Management Board
- Alternate, Comox Valley Regional District (CVRD) Board of Directors
- Alternate, Comox Valley Sewage Commission
- Alternate, Comox Valley Recreation Commission
- Alternate, Regional Parks and Trails Committee
- Alternate, Comox Strathcona Regional Hospital District Board
- City of Courtenay Heritage Commission
- City of Courtenay Court of Revision (Parcel Tax Review Panel)
- Alternate, Comox Valley Coalition to End Homelessness
- Alternate, Downtown Courtenay Business Improvement Association (DCBIA) Board

COUNCIL

Courtenay Council was elected to a four-year term in October 2022. Each member of council represents the City at large and serves on various boards and committees. Appointments listed below were assigned by Council in November and were in effect at December 31, 2022.



COUNCILLOR WILL COLE-HAMILTON

- CVRD Board of Directors
- Comox Valley Sewage Commission
- Comox Valley Water Committee
- Regional Parks and Trails Committee
- Comox Strathcona Regional Hospital District Board
- Comox Strathcona Solid Waste Management Board
- Alternate, Comox Valley Recreation Commission
- Alternate, Comox Valley Community Justice Society
- Vancouver Island Regional Library Board



COUNCILLOR MELANIE MCCOLLUM

- CVRD Board of Directors
- Comox Valley Sewage Commission
- Comox Valley Recreation Commission
- Regional Parks and Trails Committee
- Comox Strathcona Solid Waste Management Board
- Alternate, Comox Valley Water Committee
- Alternate, Comox Strathcona Regional Hospital District Board
- City of Courtenay Parks and Recreation Advisory Committee
- Alternate, Vancouver Island Regional Library Board
- Comox Valley Early Years Collaborative



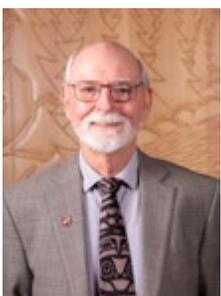
COUNCILLOR DAVID FRISCH

- Junction Community Advisory Committee
- Alternate, CVRD Board of Directors
- Alternate, Comox Valley Sewage Commission
- Alternate, Comox Valley Water Committee
- Alternate, Comox Valley Recreation Commission
- Alternate, Regional Parks and Trails Committee
- Alternate, Comox Strathcona Regional Hospital District Board
- Alternate, Comox Strathcona Solid Waste Management Board
- Downtown Courtenay Business Improvement Association (DCBIA) Board
- City of Courtenay Court of Revision (Parcel Tax Review Panel)



COUNCILLOR WENDY MORIN

- CVRD Board of Directors
- Comox Valley Water Committee
- Comox Valley Recreation Commission
- Regional Parks and Trails Committee
- Alternate, Comox Valley Sewage Commission
- Comox Strathcona Regional Hospital District Board
- Comox Strathcona Solid Waste Management Board
- Alternate, City of Courtenay Parks and Recreation Advisory Committee
- Comox Valley Social Planning Society
- Comox Valley Food Policy Council



COUNCILLOR DOUG HILLIAN

- CVRD Board of Directors
- Comox Valley Sewage Commission
- Comox Valley Water Committee
- Comox Valley Recreation Commission
- Comox Strathcona Regional Hospital District Board
- Alternate, Regional Parks and Trails Committee
- Alternate, Comox Strathcona Solid Waste Management Board
- Comox Valley Community Justice Society
- Physician Recruitment Committee



COUNCILLOR EVAN JOLICOUER

- Comox Valley Recreation Commission
- Alternate, CVRD Board of Directors
- Alternate, Comox Valley Sewage Commission
- Alternate, Comox Valley Water Committee
- Alternate, Regional Parks and Trails Committee
- Comox Strathcona Regional Hospital District Board
- Alternate, Comox Strathcona Solid Waste Management Board
- City of Courtenay Court of Revision (Parcel Tax Review Panel)
- Comox Valley Coalition to End Homelessness
- Community Drug Strategy Committee
- Comox Valley Community Action Team
- Physician Recruitment Committee

Members of the public are encouraged to view and participate in the Council meeting process. Meetings take place in the Comox Valley Regional District Civic Room, 770 Harmston Avenue, Courtenay. For more information on City Council, including meeting schedules, agendas, minutes, and video, and appearing as a delegation, go to courtenay.ca/council

MESSAGE FROM THE CITY MANAGER

On behalf of City of Courtenay staff, thanks for reviewing our annual report and learning more about some of the many projects and initiatives that our teams worked on over the last year.

2022 was my first full calendar year with the City after many years working elsewhere. I have truly enjoyed getting reacquainted with our great staff and community partners. This was a year of renewal and resurgence, with a return to normal service levels after two years of adapting City services and programs during the COVID-19 pandemic. It was quite a year.

Our response to the pandemic helped us learn and grown as an organization in profound ways, and we've emerged on the other side with a serious evolution of our programs and services. For example, many of the temporary steps we took to support and formalize virtual engagement options during the pandemic, such as our Council meetings, are now permanent.

While it was a challenging time, we were able to come together, learn from one another, and develop processes that allow us to more rapidly respond to emerging issues to help meet our community's needs. We've always been a resilient organization, and during one of the most serious tests we've ever faced, we proved we could meet the challenge. I see it in action every single day, and our residents and businesses benefit from this amazing team spirit through the services we provide.

I'm proud of our ongoing collaboration and partnerships with K'ómoks First Nation, other regional governments, CUPE, the Downtown Courtenay Business Improvement Association, Comox Valley RCMP, and the many social service providers and community groups we liaise with on a regular basis.

Courtenay's many attractions, including our natural environment, cultural activities, and access to services, makes it a desirable place to live, work, play and learn. It's important that we manage growth responsibly, ensuring that current and future development reflects the needs and wishes of our community.

The adoption of the new Official Community Plan represented a significant step forward for the City and the people we serve. This forward-thinking and progressive document will shape how our community grows over time. It informs all of Courtenay's other master plans and programs. It's the City's most comprehensive planning tool, but it's not the only major master plan completed in 2022.

Courtenay also adopted new master plans for water and sewer, mapping out plans for future infrastructure upgrades for two of our most complex services.

Since 2019, Courtenay has adopted master plans and strategies for our urban forest, cycling network, transportation, parks and recreation.



We're not done yet. In 2023 we're embarking on a Strategic Cultural Plan, as well as a Flood Management Plan.

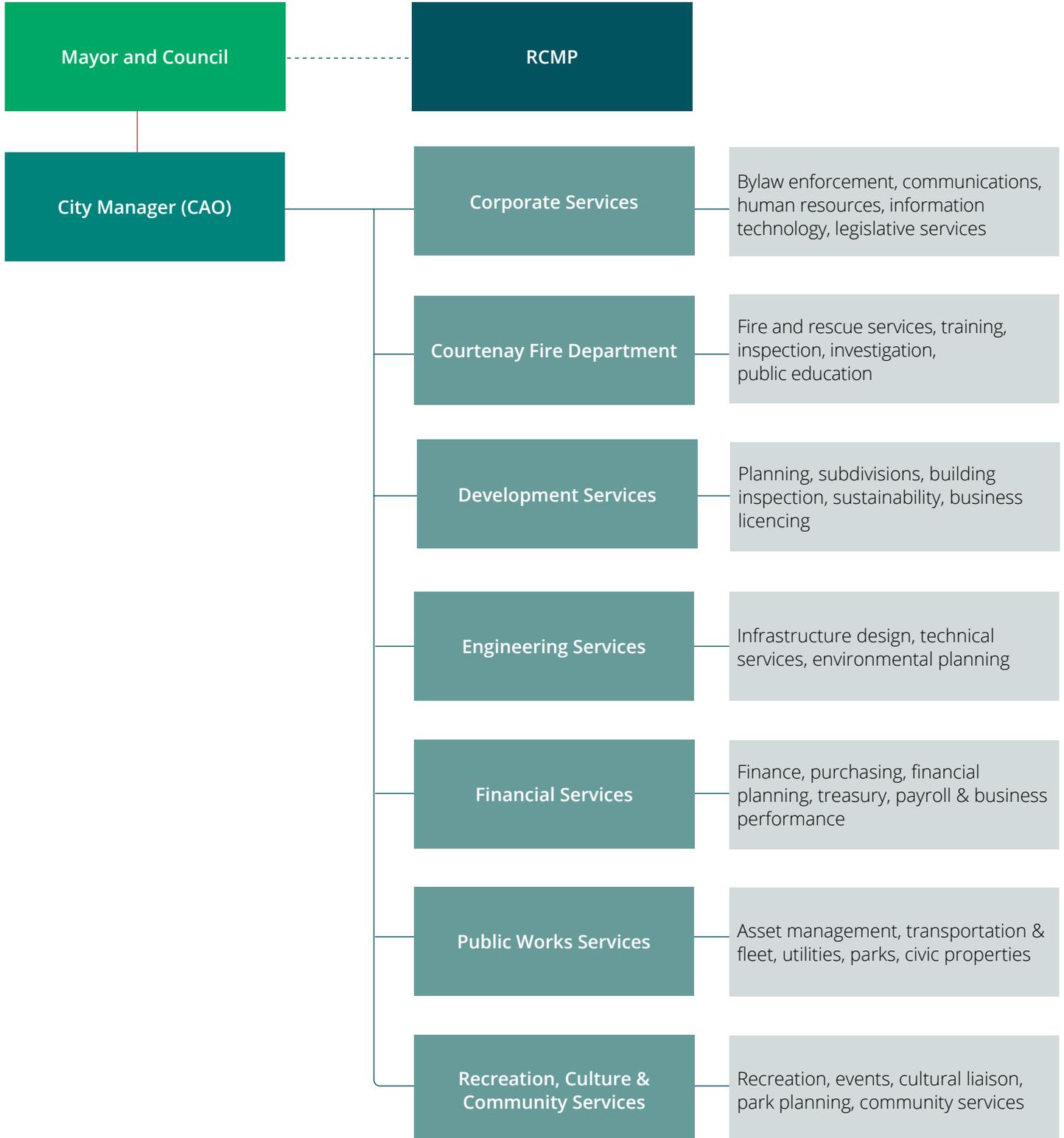
This annual report is organized around the 2019-2022 Strategic Priorities that were established during that Council term. Next year, you can expect changes to this report to reflect the Strategic Priorities adopted by Council in spring 2023, which adapts the goals of the OCP into specific actions over the next four years and beyond.

There are lots of exciting and forward-thinking projects on the horizon, and I'm looking forward to seeing the results in the years ahead.

Geoff Garbutt, MCIP RPP
City Manager

ORGANIZATIONAL CHART

As of December 31, 2022



STRATEGIC PRIORITIES 2019 - 2022



Area of Control

The policy, works and programming matters that fall within Council's jurisdictional authority to act



Area of Influence

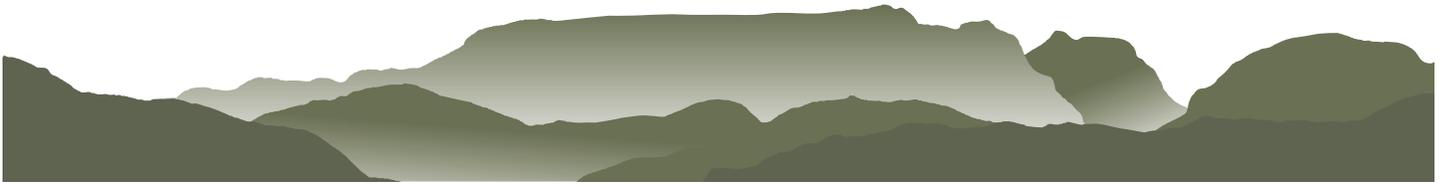
Matters that fall within shared or agreed jurisdiction between Council and another government or party



Area of Concern

Matters of interest outside Council's jurisdictional authority to act

We focus on organizational & governance excellence	We proactively plan & invest in our natural & built environment	We actively pursue vibrant economic development	We plan & invest in methods of multi-modal transportation	We support diversity in housing & reasoned land use planning	We continually invest in our key relationships
<ul style="list-style-type: none"> ● Support and encourage initiatives to improve efficiencies ● Recognize staff capacity is a finite resource and support staff training and development ● Communicate appropriately with our community in all decisions we make ● Responsibly provide services at levels which the people we serve are willing to pay ● Value community safety and support our protective services 	<ul style="list-style-type: none"> ● Focus on asset management for sustainable service delivery ▲ Look for regional infrastructure solutions for shared services ▲ Support actions to address Climate Change mitigation & adaptation ● Make progress on the objectives of the BC Climate Action Charter ● Advocate, collaborate and act to reduce air quality contaminants ▲ Support social, economic & environmental sustainability solutions 	<ul style="list-style-type: none"> ● Engage with businesses and the public to continue revitalizing our downtown ● Continue to support Arts and Culture ● Work with the business and development sectors to mutually improve efficiencies ▲ Continue to explore innovative and effective economic development opportunities 	<ul style="list-style-type: none"> ● Move forward with implementing the City's Transportation Master Plan ▲ Collaborate with regional and senior government partners to provide cost-effective transportation solutions ● Explore opportunities for Electric Vehicle Charging Stations 	<ul style="list-style-type: none"> ● Complete an update of the City's OCP and Zoning Bylaws ● Assess how city-owned lands can support our strategic land purchases and sales ▲ Identify and support opportunities for lower cost housing and advocate for senior government support ● Encourage and support housing diversity ● Continue to develop and revisit all infrastructure master plans 	<ul style="list-style-type: none"> ● Build on our good relations with K'ómoks First Nation and practice Reconciliation ● Value and recognize the importance of our volunteers ● Consider effective ways to engage with and partner for the health and safety of the community ▲ Advocate and cooperate with local and senior governments on regional issues affecting our community ● Support improving accessibility to all City services



STRATEGIC PRIORITIES 2021 - 2022 UPDATE

City Manager	Status
New Work Planning/Budget Process	Complete
Strategic Plan Implementation and Reporting - Management Report	Complete
Indigenous Relations and Reconciliation Plan	In Progress
Economic Development Review	Deferred to 2023/24

Corporate Services	Status
Communication Strategy Development	In Progress
City Branding	In Progress
Smoking Bylaw	In Progress
Parks and Public Space Regulation Bylaw	In Progress
Update Delegation of Authority Bylaw	On Hold
Bylaw Service Review & Update Bylaw Enforcement Policy	In Progress
Employee Training/Development Program - Ongoing	In Progress

Development Services	Status
OCP Bylaw Fall	Complete
Targeted Zoning Bylaw Changes/OCP Implementation	Planned
Short Term Rental Bylaw	On Hold
New early Engineering approval process	In progress
Developers Advisory Group Terms of Reference	On Hold
Subdivision and Development Servicing Bylaw Updates	In progress
Kus Kus Sum development and rehabilitation	In progress
Harmston Precinct Development Plan	Planned
Social & Community Development Framework (w/RCCS)	In progress

Engineering Services	Status
5th Street Bridge Rehabilitation	Complete
6th Street Bridge Detailed Design	In Progress
Greenwood Sewer Trunk Construction	Complete
Air Quality Initiative (Partner CVRD)	In Progress
South Courtenay Sewer Servicing Options Analysis	In Progress
Integrated Rainwater Management Plan	In Progress
East-West Multi Use Path Connector	Deferred to 2023

Financial Services	Status
Asset Retirement Obligations	In Progress
Municipal and Regional Tax (MRDT) Reimplementation	Complete
Social Procurement and updated Purchasing Policy	Complete
Activate & Utilize Finance Select Committee	In Progress
Community Works Fund - Gas Tax Options Report	In Progress
Borrowing Bylaws – 6th Street Bridge	In Progress
Policy Implementation – Investing (include fossil fuel divestment)	Complete
Budget software implementation	In Progress

Legislative Services	Status
Update Council Procedure Bylaw	In Progress
Enhance Council Meeting workflow and communication processes	In Progress
Municipal Pre-Election Workshops	Complete
2022 General Election	Complete

Protective Services	Status
New Fire Hall Background Report to Council	In Progress
Ladder truck purchase	Complete

Public Works Services	Status
Water Smart Action Plan (Implementation Plan - District Metering Zones)	In Progress
Cycling Network Plan Update and Implementation	In Progress
Water/Sewer Master Plans adoption	Complete
Asset Management Plan (20 year)	In Progress
Solid Waste Management Service Contract - Request for Proposals	Complete
Organics Collection Implementation Plan	Complete

Advocacy & Partnerships	Status
Property Tax Allocation - Waste Management (Comox Valley Regional District)	Complete
Reconciliation Actions (K'ómoks First Nation)	Ongoing
IR2 Services (K'ómoks First Nation)	In progress
Kus-Kus-Sum Site (K'ómoks First Nation)	In progress
6th Street Bridge Grant Application	Complete
Small Business Tax Options (Union of BC Municipalities)	Complete
Regional Air Quality Initiative (Comox Valley Regional District)	In progress
Organics (Comox Valley Regional District)	Complete
Affordable and Supportive Housing (BC Housing)	Ongoing

Recreation, Culture and Community Services	Status
COVID Restart for Recreation	Complete
Park Planning: McPhee Meadows	Complete
Outdoor Memorial Pool & Aquatic Services Study	In Progress
Parks and Recreation Master Plan - Implementation Plan	In Progress
Parks and Recreation Fees and Charges Review and Recommendations	Complete
Cultural Master Plan	In Progress
Social and Community Development Framework	Planned



2022 HIGHLIGHTS AND STATISTICS





STRATEGIC PRIORITY: **WE FOCUS ON ORGANIZATIONAL AND GOVERNANCE EXCELLENCE**

- ▶ Support and encourage initiatives to improve efficiencies
- ▶ Recognize staff capacity is a finite resource and support staff training and development
- ▶ Communicate appropriately with our community in all decisions we make
- ▶ Responsibly provide services at levels which the people we serve are willing to pay
- ▶ Value community safety and support our protective services

INFORMATION TECHNOLOGY

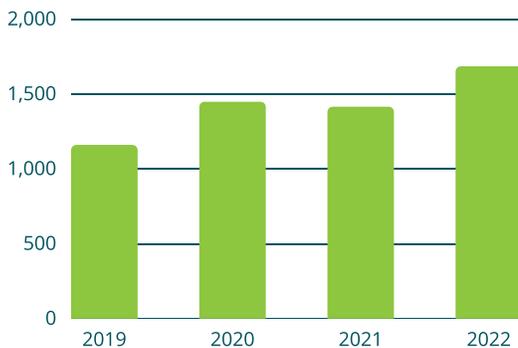
Internal employee "Help Desk" requests

Internal requests for service to the City's Information Technology increased 20% over 2021.

Requests on a variety of technical needs including employee on boarding activities, equipment and software installation and maintenance, have seen a marked increase over previous years.

In addition, the introduction of multi-factor authentication to enhance network security introduced a number of tickets that, while requiring minimal effort, contributed to the increase in overall ticket numbers.

NUMBER OF HELP DESK TICKETS



Voter Checking Software

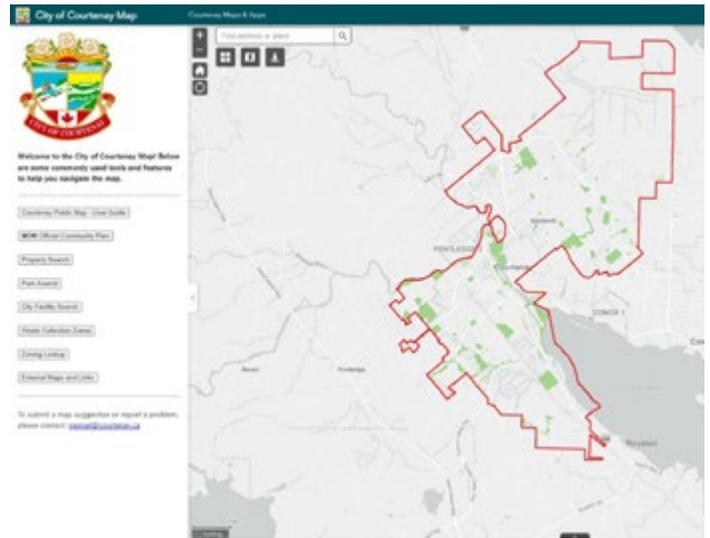
Prior to the 2022 election in October, Information Technology launched electronic voter-checking software. The project allowed election workers across multiple voter locations and polling dates to verify whether an individual had previously checked in at other polling locations or at advance voting opportunities.

According to election workers, the system was easy to use and allowed them to quickly and efficiently check the voters list. The centralized database provided greater certainty that duplicate votes could not be cast in Courtenay's 2022 municipal election.

Cyber Security

Courtenay's Information Technology vigilantly monitor and protect the City of Courtenay network and systems in a variety of ways, with tools including a firewall and threat detection software. A firewall upgrade in the spring blocked nearly 60,000 individual threats through to the end of 2022.

Everyone hates spam, and the City is no exception. The City's systems blocked approximately 45,000 spam emails throughout the year, including a limited number that were confirmed to include a virus.



Interactive GIS Maps

Courtenay's primary online interactive map underwent a major upgrade in 2022.

The new-and-improved Courtenay Map is an all-in-one interactive web map with a wide range of geographic data across the City.

Users can look up property information, view zoning and utilities, search for parks, and more. Map layers include recent high-resolution aerial imagery. The map combines all other GIS maps into one single, easy to use map, rather than multiple standalone maps.

Tools allow users to add text or shapes as markup, and maps can be exported to print or share.

A selection of standalone public interactive maps is also available, including:

- Catch Basin Map
- Snow Clearing Priority Routes
- Interactive Parks Map
- Tree Bylaw Map
- Cemetery Search Map
- Open Data Catalogue: Data can be viewed online or downloaded as a spreadsheet, KML (for Google Maps), or Shapefile (for GIS software). All data is updated on a weekly basis.

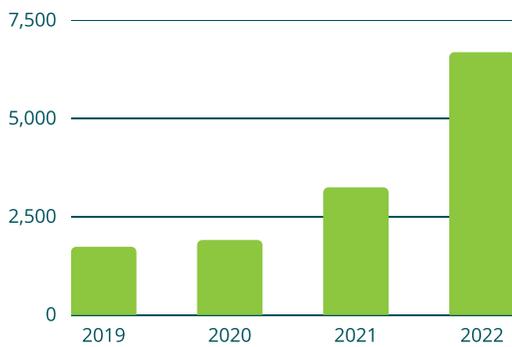
To access the open data catalogue and interactive maps, visit courtenay.ca/maps

CORPORATE SERVICES

Increase in Bylaw division

The City of Courtenay has increased the capacity of the Bylaw Services division to help support the complex needs of our community. Since 2021, the Bylaw Enforcement team has increased by two, with the addition of a temporary full-time bylaw enforcement officer and a Bylaw Services manager. In 2022, the City approved a one-time budget reallocation of \$25,000 to further increase the capacity of the Bylaw Services division.

BYLAW ENFORCEMENT HOURS



Sheltering in Parks

Bylaw Services developed and implemented a proactive homeless encampment inspection program in collaboration with community partners.

The participation of outreach organizations, the Comox Valley RCMP, and Public Works Services are integral for the success of this program. Routine inspections were conducted in tandem with Public Works, with frequency ranging between two and five days per week based on seasonal changes in encampment activities.

Collaboration on garbage removal by Public Works Services crews, a city contractor, and persons experiencing homelessness, has been an effective approach to public space maintenance.

Starting in the fourth quarter of 2022, Bylaw Services has been using a new "performance metric" phone app to more effectively track encampments and associated data. The app allows Bylaw Enforcement Officers to enter data into their phones during encampment inspections, increasing efficiency and streamlining reporting.

The collection of this data over time will be a useful tool to coordinating and aligning the City's response and support to individuals camping in public spaces.

Enforcement Action Following Tree Cutting

The City of Courtenay issued a significant number of tickets to a contractor and property management company in May 2022 for cutting or damaging over 100 protected trees, contrary to the Tree Protection and Management Bylaw.

Tree cutting permits are always required for properties that are protected by an agreement such as a covenant or development permit, when removing within environmentally sensitive areas or steep slopes, or for several protected species including Garry oak and Pacific dogwood.

Tree cutting permits are also generally required for properties larger than 4,000 square meters (approximately one acre), and when tree removal would result in the property falling below tree density targets.

To learn more about tree regulations and the City of Courtenay's urban forests, visit courtenay.ca/trees

FINANCIAL SERVICES

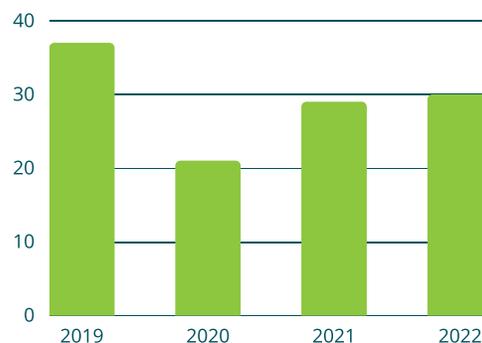
Purchasing and Public Procurements

The Purchasing Division is responsible for purchasing materials, supplies, equipment and services as needed by the various City departments.

The City of Courtenay is dedicated to conducting procurement activities transparently, efficiently and effectively ensuring fairness for all parties involved.

Work began in 2022 on a social procurement policy that was completed in 2023. The policy outlines requirements for the City to procure the best value to the taxpayer by considering price, environmental accountability, quality, service life, social value, and indigenous opportunities. For current bid opportunities, visit courtenay.ca/bids

PUBLIC PROCUREMENTS ISSUED





2022 GENERAL MUNICIPAL ELECTION

Municipal elections are held every four years to elect a Mayor and six Councillors. The City of Courtenay also runs the school district election for Trustee Electoral Area 1, to elect two school trustees for Courtenay.

The City's Legislative Services division is responsible for coordinating elections, with support provided by Communications, Human Resources, Information Technology, Payroll, Purchasing, Recreation and Public Works.

For the 2022 election, the City of Courtenay provided two advance voting opportunities and mail ballot voting, in addition to general voting day on October 15.

Thanks to changes in provincial legislation, 2022 was the first municipal election that mail ballot voting was available to all Courtenay residents. With further voter experience and refinements to the process, mail ballot voting will continue to offer increased access, convenience, safety and flexibility.

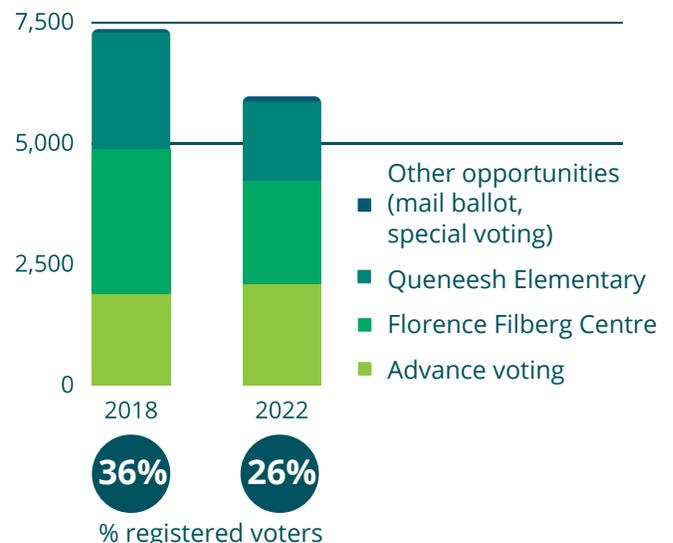
Staff prepared for higher numbers in advance voting and mail ballot voting, including moving advance voting to larger facilities in 2022. The larger facilities and higher staffing levels at advance voting were a positive change that allowed for a higher volume of voters, and the opportunity for election workers to learn their positions prior to general voting day. There was generally positive feedback about the voting process, from voters and from election workers.

Operationally, the election was successful, and staff are confident in the integrity of the electoral process. While

mail ballot voting and advance voting drew more voters than in past years, overall voter turnout was down significantly across the Comox Valley. Turnout is often based on the characteristics of the election and election issues, not election capacity or organization.

The maximum wait time for voters was 20 minutes between 11 a.m. and 1 p.m. at the Florence Filberg Centre on general voting day. At all other voting places and times, wait times were less than five minutes to enter the polling place.

ELECTION VOTER TURNOUT



HUMAN RESOURCES

The City's Human Resources division is guided by its mission to use respectful and innovative collaboration and create a safe work environment, while providing specialized leadership, guidance, resources and support that will empower City of Courtenay's employees to succeed.

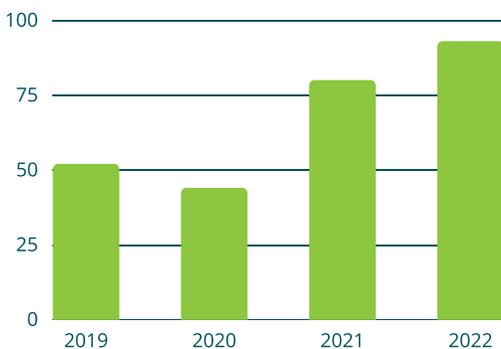
The Human Resources team provides supports to a variety of areas across the City, including Courtenay's strategic priorities, recruitment and staffing, employee and labour relations, health and safety, employee compensation programs, compliance and education on guiding regulations and legislation, the discipline and grievance process, and learning and development.

Focus areas 2022

- Provided Indigenous Awareness Training to City staff across all departments
- With the goal of improvement in all our service areas, HR commenced a review and update of the City's Human Resources Policies
- Ongoing improvement to our Health and Safety program to the benefit of all employees, contract workers, and visitors
- Introduced a Flexible Work pilot program to staff in recognition of the importance of supporting employees as they balance personal and career obligations
- Successful recruitment for a record number of job postings. Increased recruitment due to employee turnover, capacity building, and the reopening of recreation facilities and programs that had been impacted by closures and cancellations due to the COVID-19 pandemic.

RECRUITMENT ACTIVITIES

Recruitment activities continue to increase, with staff finding recruitment efficiencies with existing resources.



Health and safety

The City of Courtenay's Occupational Health and Safety Program statistics continue to reflect strong results despite recognizing a slight increase in employee injuries in 2022. We have seen a decrease in both the severity level and duration of our employee injury claims which are good indications that both our Safety and Return to Work programs are working well.

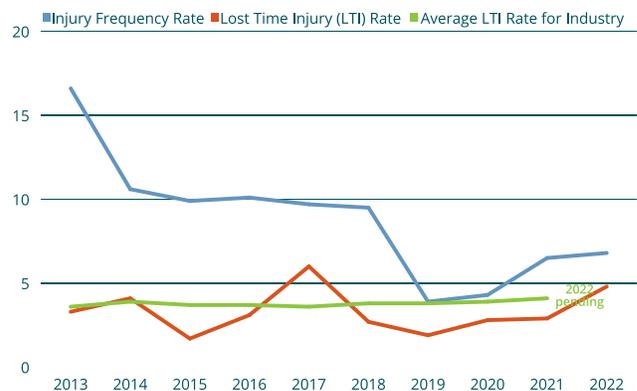
In 2022, the City was awarded the "Most Improved" award by the BC Municipal Safety Association and continues to recognize a significant reduction in WCB insurance premiums. The City's workforce is well-educated and engaged and is championed by two strong, proactive Joint Health & Safety Committees. The workplace participates annually in the WorkSafeBC Partners in Injury Reduction safety audit program earning a Certificate of Recognition which has been maintained for over 8 years.

This has earned the City a significant reduction in WCB insurance premiums at 15% less than the industry base rate. The reduction of injuries is a good reflection of how the safety program has matured along with the City's corporate culture.



Health and safety training has been standardized at a high level, with strong orientation and competency programs at work.

The graph below illustrates City's injury frequency and lost-time injuries from 2013 to 2022, compared to the average lost-time injuries for industry (municipalities).



COMMUNICATIONS

The City's Communications team supports internal departments and divisions with a variety of communication needs, including capital projects, annual operational requirements, and supports several public-facing communication tools used by the public.

Courtenay Website

The City of Courtenay website saw a large jump in traffic in 2022, with over 753,000 unique visits - a 15% increase over 2021. While part of the increase can be attributed to a general upward trend in website visits, some can be attributed to the 2022 municipal election, the Official Community Plan update, changes to curbside collection, and events/programs returning that had been on hiatus due to COVID 19 Public Health Orders.

Social media

Social media followers capture the total number of followers on multiple social media platforms including Facebook, Twitter, LinkedIn, and YouTube. Instagram launched in mid-2021.

The City's total social media followers increased by 9% in 2022.

The City continues to be active on social media communicating policy decisions, engagement opportunities, program information, project updates and other initiatives in the community.

City Intranet

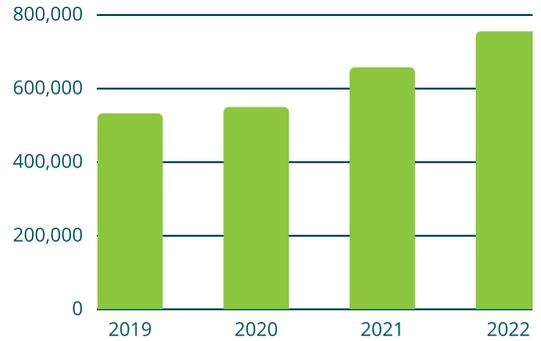
City employees are linked through an internal communication tool where news, shout-outs, updates, documents and events are shared. This tool allows for enhanced communications between staff and is supported jointly by Communications and Human Resources.

Branding Update and Communication Strategy

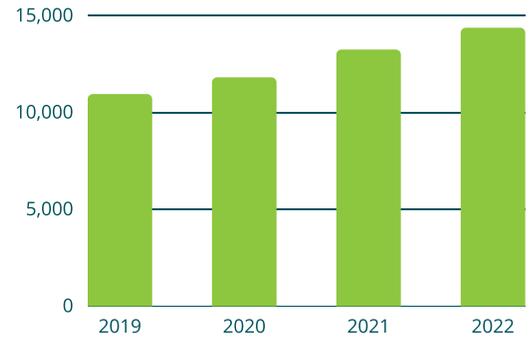
Guided by Council's strategic priorities, in 2022 the communications division began preparations for two major initiatives: a branding update for the City's wide variety of communication channels and both digital and print materials, as well as a communication strategy to guide communication priorities over the next several years.

Updated branding will launch in summer 2023. Progress on the communication strategy is expected in the spring, summer, and fall, including public engagement opportunities and consultation with community partners.

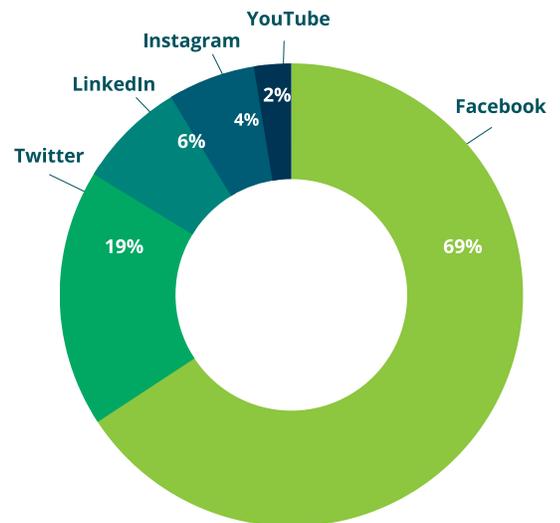
UNIQUE WEBSITE VISITS:



SOCIAL MEDIA FOLLOWERS:



WHERE YOU FOLLOW US:



PUBLIC WORKS

Planning for Organics Program, Automated Collection

In November, Courtenay announced two big changes to Curbside Collection over the next two years.

As of 2023, single-residential and duplex households can place food waste at the curb for composting along with their weekly yard waste through the City's residential curbside collection service.

The new Organics program will lower garbage volumes going to the regional Comox Valley Waste Management Centre in Cumberland, as well as reduce greenhouse gas emissions that contribute to climate change.

Collected organics materials are delivered to the new Campbell River Waste Management Centre regional organics facility.

In January 2024, automated collection service is coming to Courtenay. All households with curbside collection will receive three new carts for garbage, organics, and recycling prior to the launch of this new service.

For more information on Curbside Collections, visit courtenay.ca/wastecollection

Solid Waste Courtenay Collects App

The Courtenay Collects app is a convenient way for households with curbside collection to subscribe to weekly reminders, service alerts and customized calendars.

Year	2019	2020	2021	2022
Households subscribed to Courtenay Collects	782	2011	3418	4026
% of households subscribed	9%	22%	38%	43%
Calendar views	20,246	31,052	139,275	184,924
First time visitors	4,428	7,087	14,457	20,656
New addresses	2,100	2,383	2,051	1,113
Waste Wizard material views	9,469	9,414	14,209	12,296

Millard Piercy Watershed Steward Signs

City of Courtenay Parks and Communications staff partnered with the Millard Piercy Watershed Stewards and the Pacific Salmon Foundation on the development and installation of ten new interpretive signs at Piercy Creek.

The signs are located along the Copperfield Trail and behind Piercy Creek Estates (off Cumberland Road, near Arden and 20th Streets.) Check them out and learn how we can protect these diverse ecosystems and the aquatic life within them.

PARKS

Mile of Flowers

The Mile of Flowers is a tradition dating back to 1967, when Kathleen Kirk set out to commemorate Canada's centennial year. That year she planted 7,800 seedlings as a welcome to tourists. What began as the initiative of one woman now involves hundreds of volunteers and around 30,000 flowers.

In 2020, the Mile of Flowers was cancelled in response to the COVID-19 pandemic, then returned in 2021 in a limited capacity, with all blooms that year planted by City parks staff over a period of several days.

Thanks to the easing of public health restrictions, 2022 saw the return of community volunteers to the Mile of Flowers Plant-In, filling Cliffe Avenue boulevards with colourful blooms.

Everyone was welcomed to help fill the flower beds, and the event included participation by several youth groups.

Following the plant-in, the City of Courtenay maintains the flower beds, watering as needed, using compost and mulch to improve water retention. Water-efficient drip-irrigation systems have been installed in a number of beds. Some have also been converted to water-efficient perennial blooms and shrubs.

The City of Courtenay sends heartfelt thanks to all the community volunteers, clubs and organizations who have helped beautify our community for so many years.



RECREATION, CULTURE AND COMMUNITY SERVICES

Strengthening Communities Grant

The \$1.1 million Strengthening Communities' Grant awarded in 2021 is administered by the City of Courtenay on behalf of the Comox Valley region, and supports the Comox Valley's response to the increased demand and need for critical homelessness support services.

To guide the use of these funds, the City has established an advisory committee with representatives from the Comox Valley Coalition to End Homelessness, Wachiay Friendship Centre, and Comox Valley Transition Society.

To date, over \$600,000 in grant funding has been distributed to service providers. As of fall 2022, the program supported over 18,000 individual service interactions across the Comox Valley, 52 engagement events, and over 90 people receiving specialized training towards their work on the front lines supporting or interacting with individuals experiencing homelessness, addiction, or mental health challenges.

The Strengthening Communities' Grant supports:

- A Daytime Community Access Hub providing services six days a week focused on health, hygiene, personal safety, and administrative support to those in need, as well as security services
- Rural outreach on Denman and Hornby Islands facilitating connections to housing and support services
- A peer-based outreach team including cleaning and site remediation activities
- Community engagement and anti-stigma outreach
- Training and capacity building activities for regional local government and First Nations staff, elected officials, outreach workers, and volunteers

Recreation Fees and Charges Framework

The City of Courtenay completed a framework for user fees and charges for Courtenay Recreation facilities, programs and services.

The framework's goal is ensuring user costs for these important community services are fair, practical, and consistent, as well as establishing a transparent process for setting fees and charges.

Recreation programs and services help meet the social, physical, and mental health needs of the community, with services funded through a combination of individual and group user fees and charges, grants from various sources, and property taxes. The intent has been to align fees and subsidy levels with the amount of benefit the community receive from services, also known as a **benefits-based approach**.

Consultation took place starting in July 2020 through a survey for the public and recreation user groups, with additional feedback opportunities once the draft framework was released in May prior to its final adoption in June 2022.

Cozy Corner Accessible Playspace

Cozy Corner Preschool at the Lewis Centre now has an accessible outdoor play space. The new play area is used by preschool participants on weekdays, but is available to the public after 3:30 p.m., and all day on weekends and statutory holidays.

This project was made possible thanks to a grant from Employment and Social Development Canada: Early Learning and Child Care small project component under the Enabling Accessibility Fund.



Cozy Corner
Accessible Playspace

COURTENAY RECREATION

Recreation programming

The Recreation Programming Division is responsible for community registered and drop-in programming at various facilities, including:

- Arts and Leisure
- Adapted Programs for Adults
- Active Recreation (sports and fitness)
- Cozy Corner Preschool
- Youth Services – The LINC Youth Centre
- Summer Camps and Outdoor Pool

Recreation Guide Distribution Changes

With more and more people using online options for recreation program information and registration, Comox Valley recreation departments asked the community through an online survey about the preferred way for getting recreation information. Most survey respondents wanted to keep the printed guide, but were open to picking it up rather than having a copy delivered to every household, reducing the environmental footprint.

Starting with the Fall 2022 Recreation Guide, the guide is available for pick-up at local recreation centres, at various community locations, and online through each recreation department's website.

RECREATION PROGRAM STATISTICS

Year	2019	2020	2021	2022
Activities offered	1,909	937	1,037	1,338
Program registrations	13,365	1,742	5,140	5,928
Wellness Centre participants	56,022	13,638	33,000	7,897
Fitness Class drop-ins	Not available	3,277	8,536	5,625
LINC Youth Centre drop-ins	7,944	2,143	2,155	6,253
People funded by Recreation Access Program	349	471	187	599
LEAP Memberships Issued	N/A	N/A	N/A	116
Cozy Corner registrations	54	39	35	54
Outdoor Pool visits	12,476	Pool closed (COVID)	7,159	8,222
Kids in Camps	Not available	N/A	914	915

Recreation and COVID Adaptations

Courtenay Recreation continued adapting to Public Health Orders in the first quarter of 2022. The following restrictions were in effect from January to March, 2022:

- Reduced offerings based on Public Health Orders
- Vaccination Card (proof of vaccine) for adults participating in physical activity
- Reduced capacity and pre-registration for Wellness Centre drop-ins
- Physical distancing
- No adult programming (except fitness)
- No gatherings or special events

Leisure for Everyone Accessibility Program (LEAP)

LEAP is a regional program offered in partnership between the Comox Valley Regional District, Town of Comox, Village of Cumberland and the City of Courtenay.

It was initiated as a pilot project in 2022 offering youth (0 - 18 years) 52 free admissions to drop in programs/services and activities at each organization.

A total of 113 youth were issued LEAP passes in 2022.

New Accessible Bus

Courtenay Recreation purchased a wheelchair accessible passenger bus in the spring of 2022.

The bus is used to transport participants in recreation programs and special events. Two wheelchairs can be transported in the bus and 12 – 18 passengers (12 when wheelchairs are present).



COURTENAY RECREATION

Facility operations

The Courtenay Recreation Facility Operations team is responsible for ongoing maintenance and care of all recreation facilities including the Lewis Centre, Florence Filberg Centre, Native Sons Hall, The LINC Youth Centre, the Courtenay and District Memorial Outdoor Pool and various parks auxiliary buildings.

Recreation facility operations also provide customer service (reception), custodial services, indoor and outdoor facility rentals and special events.

While 2020 and 2021 saw a drop in revenue, especially for indoor rental bookings, 2022 saw a rise in both indoor and outdoor facility bookings.

2022 Special Events

Special events play an important role in connecting our community. Courtenay Recreation offers free or low-cost events for all ages focused on providing inclusive community activities that strive to limit financial or physical barriers to attendance.

Family Day, February: 102 free Claymation Family Kits were distributed to the community in partnership with Comox Valley Arts, plus prizes from local and Indigenous businesses.

Easter Promenade, April: This event featured free activities including “Meet the Barnyard Animals”, a Storybook walk, inflatables, crafts and photos with the Easter Bunny. 128 children were signed up for the personalized Easter Egg Hunt.

Randy Wiwchar Plaza Dedication, June: The plaza in front of the Sid Williams Theatre was re-named and dedicated to the late Randy Wiwchar, former director of community services for the City of Courtenay and supporter of the arts. 200 people attended and enjoyed speeches, mural and plaque unveiling, live music and a Rotary BBQ.

Father's Day Kite Fly, June: The 33rd annual event took place at Goose Spit Park with 55 registrants and prizes given out for a variety of categories.

INDOOR FACILITY RENTALS

Year	2019	2020	2021	2022
# of Rental Bookings	3,539	478	823	3,560
Rental Hours	25,700	9,598	23,628	18,044
Rental Revenues	\$214,659	\$35,900	\$88,683	\$135,540

OUTDOOR RENTALS (pool, parks, sports fields)

Year	2019	2020	2021	2022
# of Rental Bookings	6,742	1,539	1,742	2,935
Rental Hours	8,642	5,136	6,339	9,955
Rental Revenues	\$43,758	\$11,100	\$20,500	\$42,943

Pooch-A-Poolooza, September: On the last day of the Courtenay Outdoor Pool season, 72 dogs went for a splash in the pool, helping their human friends raise over \$450 for the Comox Valley SPCA.

Lawrence Burns Park, October: The City paid tribute to an outstanding community leader and volunteer, Lawrence Burns, with the unveiling of a new sign at Lawrence Burns Park at a formal park dedication event. Lawrence Burns Park is a 1.57 acre naturalized green space at 480 Hunt Road, one block south of Back Road and Ryan Road.



Halloween Parade and Party, October: Halloween events took place in downtown Courtenay, at the Lewis Centre and The LINC Youth Centre in partnership with Downtown Courtenay Business Improvement Association.

Children's Christmas Party and Gnarly Craft Fair, December: Both events took place at the Florence Filberg Centre on the same day. Santa and Mrs. Claus were in attendance and the youth craft fair was very busy. Over 20 bags of food were donated to CV Food Bank.

Simms Park Summer Concert Series: Eight performances took place from June to August at the Simms Park Pavilion in the summer of 2022, with estimated total attendance of over 5,000 people. The last concert included a Food Bank Drive, collecting over 600 lbs of food and \$1,700 for the Comox Valley Food Bank.

Canada Day in Downtown Courtenay and Lewis Park

Canada Day celebrations featured both a Night Before Showcase on June 30 and the parade and park activities on July 1st. About 20,000 people came out over two days for the celebrations.

On June 30th featured performances included Juno Award winner Georg Leach and Vancouver's favorite dance band, Ten Souljers.

July 1st celebrations included Kin Club's Pancake Breakfast, Comox Valley Concert Band, 5th Street Mile Race, Canada Day Parade, Kids Zone, Courtenay and District Museum's event, FREE outdoor swim at Courtenay and District Memorial Pool, opening ceremonies, Costco Canada Day birthday cake, and the children's bike draw.

Performers included Under the Covers, Hip Replacements, Gordie and Friends, Georgia Strait Big Band, Dolyna Ukrainian Dancers, Uminari Taiko Group Drummers and multi Juno Award Winner Fred Penner.

Thank you to the Canada Day Organizing Team: Edwin Grieve, Brian "Fuzz" Morissette, Jin Lin, Alice and Ken Hansen, Mike Gould, Wendy Harris, Jim Benninger, the late and great Jim Lalic, Mackenzie Gartside, Tracey Clarke, and members of City staff.

Grants received included the Government of Canada - Celebrate Canada for \$19,000 and the Province of BC - Fairs, Festivals and Events Recovery Fund - \$12,920.



Canada Day 2022

COURTENAY FIRE DEPARTMENT

Record number of calls

The Courtenay Fire Department responded to 1202 incidents in the City of Courtenay and fire protection districts in 2022, the most calls in their 107 year history. The previous record of 1053 fire department responses was set in 2021.

The call volume for the first five months of 2022 was similar to that of 2021, but the drought like conditions our area experienced over the summer months did result in an increase in fire department responses. Fire alarm activations, open burning complaints and medical response were the calls that increased the most in comparison with previous years.

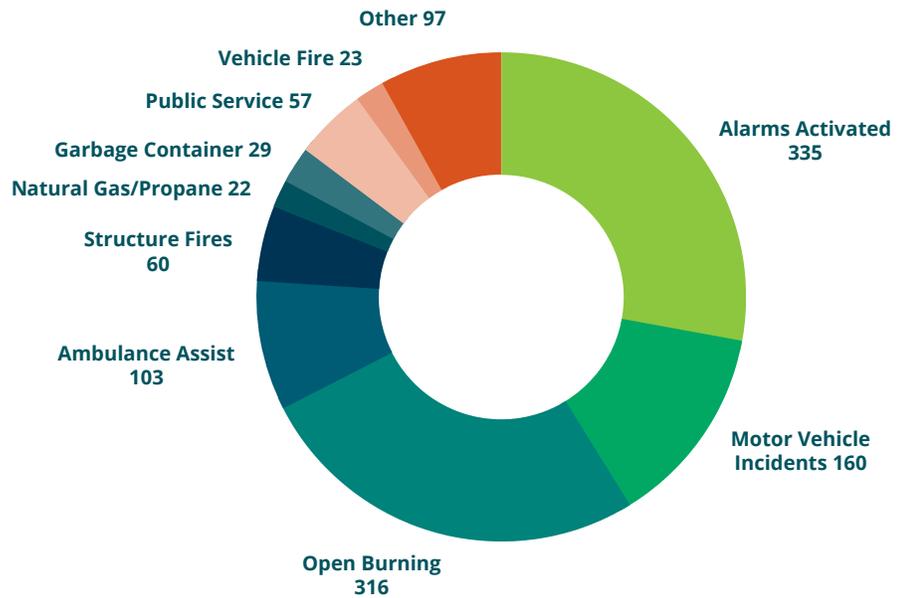
New ladder truck in operation

The Courtenay Fire Department completed the process of replacing the 75 foot aerial ladder truck with a new aerial platform truck built by Sutphen Fire Apparatus.

The new truck features a 100 foot reach and three-person platform, 2000 gallon per minute delivery through two aerial waterways, and low profile construction to help reduce the risk of rollovers when responding to calls.

This project was completed on time and under budget, and has been responding to emergency calls since mid-December 2022.

NUMBER OF FIRE DEPARTMENT RESPONSES BY TYPE



New 100 foot aerial ladder truck





Courtenay Fire Department at Apex Mountain

Member deployments

Even though the 2022 wildfire season in British Columbia was not as destructive as past seasons, the length and intensity of the fire season increased considerably due to historic drought conditions that plagued the province.

The Courtenay Fire Department once again assisted the Province of BC fight these fires, with crews deployed to Apex Resort for a total of 14 days.

During their deployments, crews extinguished hot spots in residential areas, removed fuel loads from homes that had been evacuated, scouted fire activity, and supported the BC Forest Service in their attempts to divert fires around populated areas.

The experience that firefighters gained from participating in these operations is an enormous benefit to our community should we ever have a similar situation happen here. Revenue generated from assistance to the province will be put towards future fire department capital needs.

FIRE DEPARTMENT BY THE NUMBERS

	2019	2020	2021	2022
Emergency calls	566	553	740	871
Duty calls	240	281	313	331
Fire inspections	1608	1712	1761	1725
Full time staff	6	6	6	7
Paid-for-call firefighters	46	50	50	50
Provisional firefighters (waitlist)	8	8	11	10

Fire prevention work

Full time staff conducted 1,725 fire inspections in Courtenay and fire protection districts, most of which were found to be free of any major fire code or life safety violations.

The majority of code violations involved burned out emergency lighting and exit signs, or fire extinguishers that required annual servicing.

The fire department's public education program was fully operational in 2022 following two years of limitations during the COVID-19 pandemic. In 2022, Fire Department members once again delivered fire drills, smoke alarm checks, fire safety house training to elementary aged children, and fire extinguisher training at pre-pandemic levels.

Training and new recruits

2022 was a very busy year for firefighter training, with membership investing over 3,600 hours on topics including fire suppression, auto extrication, rope rescue and self-rescue techniques.

Crews also spent considerable time training how to operate Tower 12, the new 100-foot aerial platform truck that arrived in September.

Ten people with no practical firefighting experience joined the recruit training program in September and are on schedule to be "truck ready" in one calendar year.



STRATEGIC PRIORITY: **WE PROACTIVELY INVEST IN OUR NATURAL AND BUILT ENVIRONMENT**

- ▶ Focus on asset management for sustainable service delivery
- ▶ Look for regional infrastructure solutions for shared services
- ▶ Support actions to address Climate Change mitigation and adaptation
- ▶ Make progress on the objectives of the BC Climate Action Charter
- ▶ Advocate, collaborate and act to reduce air quality contaminants
- ▶ Support social, economic and environmental sustainability solutions

ENGINEERING SERVICES

5th Street Bridge Reopened to Traffic

The 5th Street Bridge plays an important role in the entire Comox Valley transportation network serving an estimated 20,000 vehicles, 650 pedestrians and 500 cyclists each day. Originally constructed in 1960, the 72 metre steel truss bridge has two vehicle lanes and 1.5 metre sidewalks on both sides of the bridge.

Although the bridge had regular maintenance over the past decades, as with any major asset, periodic major maintenance and repairs are required throughout its lifespan.

Extensive rehabilitation started in April 2021 and continued until February 2022, when the 5th Street Bridge reopened to two-way traffic. The bridge was limited to single-lane traffic for the majority of the project.

The project was Courtenay's largest infrastructure project in decades, and included removal of the existing concrete overlay, repairs to the bridge deck and deck beams, refurbished handrails, removal of the lead paint, recoating of the steel structure, and new road markings.

The lead paint removal required that the bridge be "wrapped" to prevent contaminants from entering the environment. The scaffold installation, as well as subsequent repairs to the bridge deck, resulted in the bridge being reduced to single lane alternating traffic for the duration of the project.

The City of Courtenay was successful in securing a grant of \$1.96 million towards the \$6.99 million project cost though the New Building Canada - Small Communities Fund. The remainder was funded by the City of Courtenay.

The investment in this essential transportation corridor for the Comox Valley has preserved and extended its life well into the future.



Airshed Update to Prevention of Public Nuisance Bylaw

In Courtenay, emissions from wood smoke resulting from home heating is a concern for our local air quality, particularly during winter evenings when the atmosphere traps smoke near the ground.

As permitted by the Community Charter, in October 2022 the City updated the Prevention of Public Nuisance Bylaw to regulate smoke that causes a nuisance, with a goal of voluntary compliance rather than enforcement.

According to the bylaw, the City of Courtenay considers nuisance smoke to be:

1. Smoke that visibly drifts onto an adjacent property;
2. Smoke that interferes with a person's use and enjoyment of privately-owned real property; or
3. Smoke that interferes with a person's use or enjoyment of public property including sidewalks, roadways, and parks.

Council also authorized a public education campaign to promote wood burning best practices and raise awareness of new wood smoke regulations.

The Greenwood Trunk sewer main in East Courtenay is Now Complete

The top priority in the City of Courtenay's Sewer Master Plan, the project has increased sewer capacity in East Courtenay for current and anticipated development.

The project includes new sanitary sewer mains off Anderton Road and a new sewer pump station, redirecting substantial sewage flows away from the Courtenay lift station and connecting to an existing section of the Greenwood Trunk Sewer constructed by the Comox Valley Regional District in 2017.

Courtenay's Greenwood Trunk includes 600 metres of gravel roadway, 3.2 kilometres of pipe, and other supporting works, and will allow three smaller lift stations to be decommissioned.



\$1 million of the total project cost was provided through Community Works (Gas Tax) Funds.

For more info visit courtenay.ca/greenwoodtrunk

Water and Sewer Master Plans Adopted

The City of Courtenay's Water and Sewer Master Plans adopted by Council in March 2022 are the culmination of 5 years of work by engineering and hydraulic modeling consultants as well as over 1,000 hours of staff time.

The work involved improving the City's underground utility mapping to an accurate and modern geographic information system that is integrated into state of the art water and sewer hydraulic models. The City is now able to model system scenarios in the utilities at its own discretion and schedule in order to evaluate system options.

Utility Master Plans are planning tools to guide utility improvements and infrastructure renewal decisions to ensure investments are completed in an organized and cost-effective manner. The last master plans were completed over a decade ago and in the ensuing years, the City has seen significant growth and operational changes to both the water and sewer systems.

The Water and Sewer Master Plans provide a review of the hydraulic performance of the City of Courtenay's utilities and identify efficiencies and recommended upgrades over the next 20 years.

Projects and costs presented in the Water and Sewer Master Plans do not represent a financial plan, but will be included in other work including a Development Cost Charge bylaw update and an Asset Management Plan for the City.

Projects in these plans will be used as budget drivers in the City of Courtenay's annual budget processes by integrating these plans with concurrent planning for other City infrastructure such as roads, cycling and pedestrian upgrades, as well as other buried utilities.

View master plans: courtenay.ca/watersewerplans

Did you know?

The City water system consists of 173km of pipes that are tied into the Regional Comox Valley Water system at various locations. In order to keep water pressures relatively similar throughout the City, the water distribution system is divided into 6 pressure zones.

End to end, the sewer mains under Courtenay's streets would stretch 163 kilometres – the same distance from downtown Courtenay to downtown Duncan!



DANGER
HIGH VOLTAGE
KEEP OUT

DANGER
CONFINED SPACE
ENTER BY
PERMIT ONLY

2

13-430082

PUBLIC WORKS

4th Street Parklet

Downtown Courtenay now has a new gathering spot, with the completion of a multifunctional and adaptable “parklet” on 4th Street next to the Courtenay & District Museum.

The project was made possible thanks to \$45,320 in grant funding from the Island Coastal Economic Trust (ICET) and Tourism Vancouver Island.

This new outdoor area can host a range of activities and events, including farmer and artisan markets, surrounded by attractive post-and-beam modular seating spaces. Large heritage photo panels that used to adorn 5th and England have been repurposed at this new location.

The new parklet is a short distance away from the Native Sons Hall, Sid Williams Theatre, Florence Filberg Centre, and other cultural and community facilities, as well as many locally-owned downtown shops, restaurants, businesses, plus parks, trails, and the Puntledge and Courtenay rivers.

The parklet was built using innovative and sustainable elements including four shaded seating cubes and a wheelchair-accessible picnic table. Site furnishings and planters are constructed utilizing recycled waste plastic and metals. As the Courtenay & District Historical Society holds a Memorandum of Understanding with the City of Courtenay for proposed museum expansion at this location in the future, the parklet materials could be dismantled and repurposed elsewhere if needs change.

The 4th Street Parklet was inspired by the Downtown Courtenay Playbook adopted in 2016 following consultation with the public, businesses, and other community partners. Feedback gathered through this process identified a need for more public open spaces in the downtown core.

For more information visit courtenay.ca/parklets

New EV Charging Station in Downtown Courtenay

Courtenay's vibrant downtown core just got even more electric, thanks to a new dual-head Level 2 electric vehicle (EV) charging station installed in December at the corner of 6th Street and England Avenue in Downtown Courtenay.

The station is strategically located near shops, restaurants, and services, and operated from from 7 a.m. to 9 p.m. daily, with site parking up to two hours.

Other charging stations were installed in early 2023 at the Lewis Centre and City Hall.

In 2023 access to all EV charging stations operated by the City have been updated to 24 hours a day, 7 days per week with a \$3/ hour fee.

Funding for these EV charging stations was provided by the Province of BC and Government of Canada through a successful joint local and regional government funding application with 11 other mid-Vancouver Island jurisdictions.

Learn more: courtenay.ca/ev



4th Street Parklet

Student Ambassador Program Returns

The City of Courtenay's student ambassador program returned in 2022 after a two-year hiatus. The two student ambassadors visited households in the city to share helpful information about recycling, water conservation, and more, and provided public education at Courtenay's Canada Day celebrations

In 2022 the ambassadors focused on reducing curbside contaminants in recycling bins, and distributed complimentary toilet leak test tablets.

The ambassadors also conducted visual curbside audits of recycling bins to identify common contaminants and assisted interested residents in finding out what can be recycled both curbside and at drop off locations, introducing them to the "Courtenay Collects" waste collection app available at courtenay.ca/collects

City Hall Reception Upgrades

Visitors to City Hall's reception may have noticed a new look and improved functionality, with new public furnishings and department workstations, flooring, security enhancements, and ergonomic improvements for City staff.

Clearing Puntledge River Tree Hazard

The City of Courtenay monitored a cluster of fallen trees downstream from the Condensory Bridge throughout the winter of 2021 -2022 in hopes they would dislodge themselves.

In the spring, as the trees were posing a hazard for recreational river users, City staff worked with a local environmental consultant on a plan to safely remove these fallen trees from the river.

The tree removal in late May was more complex and technical than those performed in previous years, taking several days, requiring additional planning and precautions to protect the safety of crews working in the water and on land.

Weather, natural river flows, environmental sensitivity, and BC Hydro water release were all factors influencing the timing of this work.



Tree Hazards on Puntledge River



Student Ambassadors in 2022



Airpark Lagoon Lookout Roof

A new cedar shake roof at this scenic lagoon viewing platform was designed to maintain original aesthetics and blend in to natural surroundings.

RECREATION, CULTURE & COMMUNITY SERVICES

McPhee Meadows Concept Plan

A long-held vision for public access to a large property along the Puntledge River is one step closer to reality with Council's approval of the concept plan for McPhee Meadows.

The concept plan includes these key features:

- Formalized river access point
- Orchard expansion to allow for demonstration gardens and cultural/heritage learning spaces
- Pedestrian trails around meadow and through the west panhandle
- Access points from Menzies Avenue and 3rd Street
- Washroom facility & parking
- Select invasive species removal
- Native tree/shrub planting for riparian restoration and adjacent property privacy

McPhee Meadows is a 4.6 hectare (11.3 acre) riverfront property that was donated to the City of Courtenay and Nature Trust BC through the federal Ecological Gift Program in 2011. The donor was the late Robert McPhee, a former Courtenay mayor and long-time member of Council who envisioned public access and preserving the site in perpetuity as a public green space. While the park remains closed to the public at this time, the City looks forward to its opening in the future following completion and implementation of the concept plan.

The site is located on the south bank of the Puntledge River around 4.1 kilometres upstream of the Courtenay River

estuary. The land donation and plans for trail access will help secure more than 20% of the estimated 2.6 kilometre Puntledge River Greenway.

The City of Courtenay and the Island Corridor Foundation (ICF) have a licence of occupation in place that covers the ICF lands along Menzies Avenue between 1st and 5th Streets. These lands are considered in the concept plan for access to McPhee Meadows, park, and trail uses, pending confirmation of agreements between the partners.

Under the terms of the land donation agreement, use and maintenance of the McPhee Meadows property must follow certain guidelines. These include maintaining biodiversity and environmental heritage features such as rivers, riparian areas, trees, and eagle nests.

The City retained Urban Systems to assist with preparing the concept plan.



Aquatic Services Strategy

The Comox Valley Regional District (CVRD) and City of Courtenay joined forces on a community-wide aquatics strategy to shape the future of public swimming in the region for the next 25 years.

Community-wide consultation launched in February 2022, asking Comox Valley residents and various organizations and community partners for feedback on aquatic facilities, including satisfaction with current conditions, accessibility, and features.

Prior to launching consultation efforts, the CVRD and the City completed independent facility condition assessments for their respective aquatic facilities, which concluded that both the CVRD's Comox Valley Sports Centre Pool and the City of Courtenay and District Memorial Outdoor Pool are nearing the end of their expected lifespans.

The Aquatics Strategy will ensure long-term facility plans align with community expectations for aquatic services.

Community consultation, both through the survey and focused sessions, informed the overall aquatics strategy and an options analysis for the renewal, replacement, or relocation of aquatics facilities in the future. Additional focused public engagement sessions included competitive and recreational aquatic user groups, other organized groups with an interest in the provision of aquatic services, as well as key community stakeholders.

The draft Aquatic Needs Strategy was released in early 2023. The strategy considers various conceptual options, including options that will help inform the long-term plan for the City of Courtenay's Memorial Outdoor Pool.



MANAGING OUR ASSETS

Courtenay's vast network of above and below-ground infrastructure requires ongoing monitoring, maintenance, and renewal. This includes essential services such as water, wastewater, storm, and transportation networks, as well as parks, recreation, and equipment. The estimated replacement value of these assets is over \$1 billion.

PARKS AND GREEN SPACES

Type of asset	Cumulative totals
Trees planted	69
Total planted trees	4,308
Naturally grown trees (estimate)	30,000
Mowed grass area	40.8 hectares
Trails (paved & unpaved)	37 km
Playgrounds	25
Park benches	156
Park buildings	21
Picnic tables	56
Footbridges	30

TRANSPORTATION

Type of asset	Cumulative totals
Roads (total lane kms)	170 km (354 lane km)
Sidewalks	178 km
Garbage cans	159
Fire hydrants	809
Street lights	1,525

PUBLIC WORKS ASSET MANAGEMENT ACTIVITIES BY YEAR

Activity	2019	2020	2021	2022
Public Works service requests	1,576	2,206	2,202	2,106
Roadway paving (some multi-lane roads)	2.6 km (6.0 lane km)	1.8 km (7.0 lane km)	543 m (1.1 lane km)	1.7 km (3.45 lane km)
Potholes repaired	196	301	200	321
Watermains flushed	24 km	21 km	19 km	N/A
Watermain breaks	2	3	3	5
Watermain leaks	42	20	33	81

In 2022, Public Works Services made steady progress with proactive maintenance, such as flushing water mains and roadway paving, while keeping up with reactive maintenance – responding to issues, like potholes and watermain leaks, as they are discovered or reported.

UTILITIES

Type of asset	Cumulative totals
Sanitary sewer main	170 km
Sanitary sewer connections	8,112
Sanitary Lift Stations	12
Pump stations	20
Water main	173.7 km
Water main connections	8,930
Water meter setters	2,796
Storm main	168.3 km
Storm connections (estimate)	7,382
Catch basins	4,355

CANADA COMMUNITY-BUILDING (GAS TAX) FUNDING

The Canada Community-Building Fund (CCBF) is a permanent source of funding for municipalities to support local infrastructure priorities. Formerly known as Gas Tax, the fund was renamed in June 2021 to better reflect the program's objectives.

Municipalities select how best to direct the funds across eligible project categories.

The following is a summary of CCBF funding in Courtenay for 2019-2022.

2022 Project Description	2022 Total Federal Grant: \$2,227,566
Cycling Network Plan Improvements	119,066
6th Street Bridge Multi-Use Active Transportation Bridge	128,500
Pedestrian, Cycling, and Pavement Renewal Program	1,300,000
Storm Drainage - 200 Back Road Storm Inlet Improvement	40,000
5th Street Bridge	640,000

2021 Project Description	2021 Total Federal Grant: \$1,822,002
Integrated Rainwater Master Plan	50,000
Cycling Network Plan Improvements	149,907
6th Street Bridge Multi-Use Active Transportation Bridge	171,491
Pedestrian, Cycling, and Pavement Renewal Program	332,212
Storm Drainage - 200 Back Road Storm Inlet Improvement	118,392
Sewer - Greenwood Trunk Construction	1,000,000

2020 Project Description	2020 Total Federal Grant: \$1,392,812
Asset management Storm & Sewer Assessments	248,095
Integrated Rainwater Master Plan	42,041
Cycling Network Plan Improvements	100,976
Road Paving - Grind and Pave Program	1,000,590
Storm Drainage - 200 Back Road Storm Inlet Improvement	1,110

2019 Project Description	2019 Total Federal Grant: \$1,454,924
Road Paving - Grind and Pave Program	927,304
Storm Drainage - 200 Back Road Storm Inlet Improvement	23,620
Storm Drainage - Glacier View Plaza Drainage Improvements	141,368
Asset Management Assessments	147,753
Transportation Master Plan	73,406
Dike Replacement and Flood Prevention Strategy	17,735
Integrated Rainwater Master Plan	105,238
Land Disposition and Acquisition Strategy	18,500



STRATEGIC PRIORITY: **WE ACTIVELY PURSUE VIBRANT ECONOMIC DEVELOPMENT**

- ▶ Engage with businesses and the public to continue revitalizing our downtown
- ▶ Continue to support Arts and Culture
- ▶ Work with the business and development sectors to mutually improve efficiencies
- ▶ Continue to explore innovative and effective economic development opportunities

Downtown Courtenay Service Area Review

The Downtown Courtenay Business Improvement Association (DCBIA) is undergoing a bylaw review and update with some support from City staff including a review of service levels, tax rates and fees, and current boundaries.

Council received a progress report from the DCBIA in November 2022 on the completion of **Phase 1**, a review of current operations and best practices research. For **Phase 2, community outreach and engagement**, the DCBIA gathered feedback from downtown businesses and property owners.

Phase 3 will report back to stakeholders in 2023 on the potential bylaw update.

Ultimately, the DCBIA expects a new bylaw will help better serve the community and continue to revitalize and improve Downtown Courtenay.



Comox Valley Economic Development Service Review

The City of Courtenay participated with other Comox Valley local governments in a comprehensive review of economic development and tourism services for the region. The process over an 11-month period reviewed the terms and conditions of the service and identified common interests amongst the jurisdictions.

A newly-established Comox Valley Regional Tourism Service will provide tourism information and destination marketing services on behalf of the region.

Economic development services are now the responsibility of individual jurisdictions to implement.

Recognizing the gap left by the end of Comox Valley Economic Development Society, Courtenay Council in cooperation with local hoteliers, Tourism Vancouver Island and the Province reinitiated the Municipal and Regional District Tax (MRDT) on accommodations in 2021 to maintain continuity in tourism marketing.

The City is examining Courtenay's formal role in economic development, beginning with the financial planning process in 2022 and through ad-hoc committees identified through the service review process. A new Courtenay-specific economic development function will be reviewed beginning in 2023.

The City of Courtenay acknowledges and appreciates the work of the Comox Valley Economic Development Society and its volunteer board over many years.

Courtenay's new Official Community Plan (OCP) includes goals, objectives, and policies that support economic development.

Read more about the OCP on page 51.

ARTS AND CULTURE

The City of Courtenay owns and maintains three major cultural facilities downtown including the Sid Williams Theatre, Courtenay Museum & Paleontology Centre and the Comox Valley Centre for the Arts.

The City has agreements with the cultural organizations which occupy the facilities, each with their own non-profit societies and board of directors.

In 2020, the City of Courtenay signed an agreement with Comox Valley Arts that identified their role as a centralized resource for the local arts and culture industry.

Museum Licence to Occupy, Operating Grant

Council approved an agreement in September 2022 between the City of Courtenay and the Courtenay and District Historical Society for a **License to Occupy and Management and Operating Grant**.

The Courtenay Museum building is a City asset, and this agreement helps establish the technical level of service offered to the Museum by the City. It also supports arts and culture and improves accessibility to this key City service.

It includes the terms and conditions by which the Courtenay and District Historical Society will continue to manage the Courtenay Museum & Paleontology Centre.

It also includes service expectations in return for grant funding, financial, and in-kind support provided by the City to the Society.

Strategic Cultural Plan

A Strategic Cultural Plan was initiated in 2022, with work continuing in 2023. The plan will highlight the importance of cultural services in the context of supporting the community, personal well-being, enhancing social inclusion, and as a tourism and economic driver for the region.

The project will also identify, support and plan strategic priority recommendations for cultural services and the City's cultural assets that support these services.

These recommendations will be identified as action items for the short term (1-2 years), medium term (3-5 years) and long term (6-10 years).

More information is available at courtenay.ca/strategicculturalplan

CULTURAL ORGANIZATIONS

Sid Williams Theatre	
Live performances	123
Virtual performances	10
Rehearsals, workshops, recording sessions	64
"Front door" public attendance	32,306
"Stage door" performer/cast attendance	6,092
Virtual event viewers	411
Volunteer hours (restarted August 2021)	4,123
Comox Valley Art Gallery	
Total visits	25,000
School tour participants	2,200
Community make-art workshop participants	2,500
Youth Media Project new films	20
Volunteer hours	1,100
Courtenay and District Museum	
Total visits (includes field trips, special events)	26,500
Volunteer hours	100
Comox Valley Arts	
30 Day Drawing Challenge Participants	1,700
Art kits distributed	100
Volunteer hours	463



Sid Williams Theatre

The Sid Williams Civic Theatre has been serving the Comox Valley for over 25 years as a performing arts facility, with professional administration since 1992.

The theatre is operated for the benefit of all residents of the Comox Valley and strives to be inclusive and accessible for all, while being dedicated to the stimulation and enhancement of artistic, cultural, and recreation activities in the valley.



Comox Valley Art Gallery

The Comox Valley Art Gallery (CVAG), was established in 1974. Since 2005 CVAG has occupied the main and lower level of the Comox Valley Centre for the Arts located at 580 Duncan Avenue through a partnership with the City of Courtenay. The gallery features contemporary, experimental, and applied art by regional, national, and international artists.

CVAG enlivens the community through public events, performances, all-ages make art projects, youth training and mentorship programs, as well as a gift shop that sells the work of hundreds of local artists.



Comox Valley Community Arts Council

The Comox Valley Community Art Council (CVCAC) was established in 1960 and plays an integral role in facilitating and promoting arts and cultural activities in the region. CVCAC also provides workshops, events, seasonal programs and other learning opportunities to support its diverse members.



Courtenay and District Museum and Paleontology Centre

The Courtenay and District Museum and Paleontology Centre was established in 1961 as a non-profit organization with the mandate to collect, preserve, and interpret natural and cultural heritage of the Comox Valley region. Throughout the year, the museum offers on-site and outdoor programming suitable for all age groups.

Program subjects include fossils, geology, First Nations history, pioneer settlement history, social history of the Comox Valley, logging and lumber history, river way study, as well as a series of changing exhibitions spanning over 80 million years.





17th Street Corridor Improvements

STRATEGIC PRIORITY: **WE PLAN AND INVEST IN METHODS OF MULTI-MODAL TRANSPORTATION**

- ▶ Move forward with implementing the City's Transportation Master Plan
- ▶ Collaborate with regional and senior government partners to provide cost-effective transportation solutions
- ▶ Explore opportunities for Electric Vehicle Charging Stations

17th Street Corridor Improvements

Improvements on 17th Street between Fitzgerald and Willemar Avenues have made this key link in the Comox Valley's active transportation network safer and more accessible for people who walk, cycle, and roll.

This project was almost entirely funded by a \$1.376 million contribution from the Government of Canada and \$344,000 from the Province of British Columbia through the Investing in Canada Infrastructure Program.

Upgrades through the 17th Street Corridor Improvement project completed in 2021 and 2022 include:

- New sidewalks from Rotary Trail to Fitzgerald Avenue
- Shorter road crossing distances for pedestrians
- New pedestrian-controlled flashing beacons
- On-street parking maintained
- Curb-protected cycle tracks from Rotary Trail to Fitzgerald Avenue
- Painted, parking-protected bike lanes from Willemar Avenue to Rotary Trail
- New trees planted on 17th Street at McPhee Avenue

The 17th Street Corridor Improvement Project helps connect the Rotary Trail and the Fitzgerald Avenue and 19th Street bike lanes leading to the Courtenay Riverway, building the active transportation network in west Courtenay. With active travel options encouraging healthy lifestyles, the project was endorsed by School District No. 71, and benefits students, parents, and teachers traveling to Courtenay Elementary and connecting to other local pathways.

As 17th Street is an arterial transportation route, separating bikes and pedestrians from vehicles is especially important. Design considerations included the needs of all modes of transportation using the corridor, including emergency and farm vehicles.

Improving connections for people who walk, cycle, and roll has been a strategic priority for the City of Courtenay for many years. The Connecting Courtenay: Transportation Master Plan and Cycling Network Plan, adopted in 2019 following comprehensive input from community partners and the public, identified a number of gaps in the existing cycling network, including 17th Street.



CYCLING NETWORK UPGRADES

Year	2019	2020	2021	2022	Total
Neighbourhood bikeway	2.1 km				2.1 km
Painted bike lane		1.8 km	0.5 km		2.3 km
Painted bike lane with buffer	1.1 km		0.5 km	1.1 km	2.7 km
Protected bike lane	0.4 km	2 km		0.5 km	2.9 km
Grand Total:					10 km

Extended Evening School Zone Hours

The City of Courtenay extended the evening hours for reduced 30 km/hour speeds in school zones to 8 p.m. on school days. The change, developed with the support of School District No. 71, came into effect starting with the 2022/2023 school year.

School zones are designed to provide a safer environment for children using school facilities. The extension of school zone hours in Courtenay benefits children and youth attending after-hours activities at schools, such as playgrounds, sports, events, and organized community groups.

Previously, school zone hours were in effect from 8 a.m. to 5 p.m. The Motor Vehicle Act gives municipalities the flexibility to extend school zone hours beyond the default hours on school days.

In addition, the City installed “End School Zone” signs to mark the end of all Courtenay school zones. Funding for these new signs was provided by ICBC through their Road

Age-friendly Grant for Accessibility Audit

Grant funding awarded in 2022 supports accessibility audits on key public open spaces and multi-modal transportation networks within Courtenay’s new growth centres.

The areas targeted for assessment are where future development is expected, and capital infrastructure investment by the City will be focused in accordance with policies contained within the new Official Community Plan (OCP).

Ensuring these areas are liveable, accessible, with access to amenities is a direction of the OCP. As Courtenay’s population is expected to rapidly increase in the 75-years-and-older age category, accessibility will be an important infrastructure improvement wherever deficiencies exist.

Also, accessibility improvements generally have a ‘universal’ appeal and accommodate the needs of all users, not just those with accessibility barriers.

To perform the accessibility audits, City staff are collaborating with the Comox Valley Community Health Network which also has funding to conduct accessibility audits around the valley. This will allow for project efficiencies and will provide consistent methodology and communications to the public.

Look for ways to get involved in evaluating accessibility in Courtenay – and beyond – in 2023! City of Courtenay funding is provided by the Age-friendly Communities program, administered by BC Healthy Communities.

Pilot Project Reducing Road Speeds in Crown Isle

The City of Courtenay launched a pilot project in a Crown Isle neighbourhood in April 2022 to reduce the posted vehicle speed limit in the area from Courtenay’s default speed of 50 km/hour to 40 km/hour, improving comfort for those traveling on foot, by bike, or with mobility aids.

The study area includes the Crown Isle neighbourhood south of Ryan Road and east of Lerwick Road. New signage alerted commuters in the area to the reduced speed.







STRATEGIC PRIORITY: **WE SUPPORT DIVERSITY IN HOUSING AND REASONED LAND USE PLANNING**

- ▶ Complete an update of the City's OCP and Zoning Bylaws
- ▶ Assess how city-owned lands can support our strategic land purchases and sales
- ▶ Identify and support opportunities for lower cost housing and advocate for senior government support
- ▶ Encourage and support housing diversity
- ▶ Continue to develop and revisit all infrastructure master plans

SUBDIVISION AND BUILDING

2022 Development Activity

Development interest remained high in 2022 with residential construction value on the rise. This is attributed to population growth with 2021 census data showing Courtenay growing faster than forecasted.

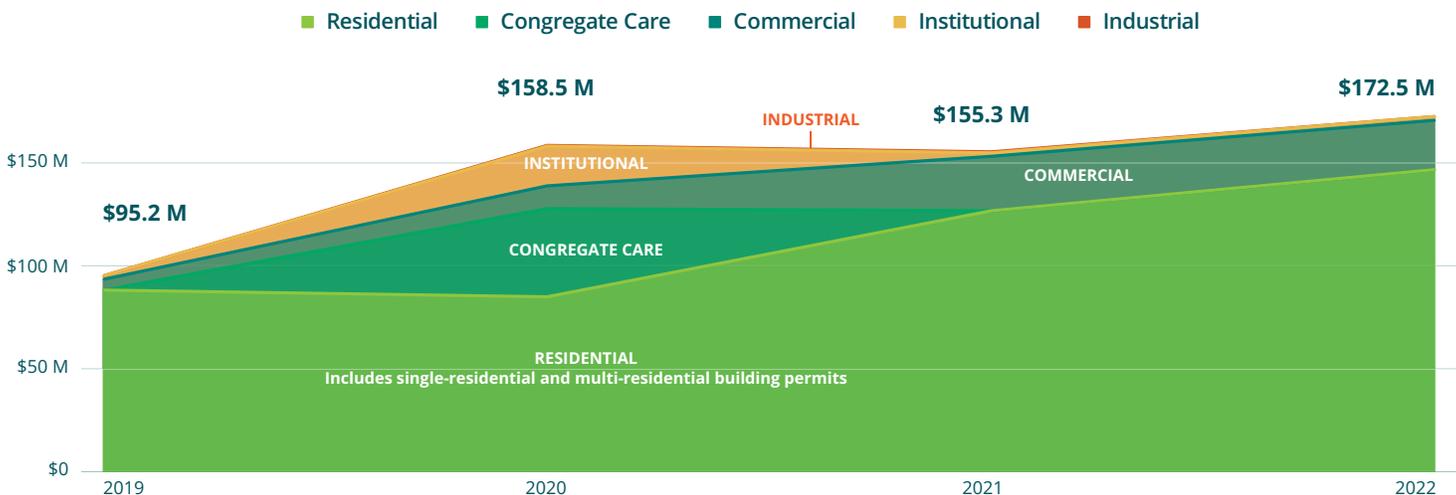
Building Inspections

For standard buildings, inspections are required at several stages, including footings, underslab, drainage, utilities, insulation, plumbing, framing, insulation and vapour barrier, and before occupancy.

	2019	2020	2021	2022
Subdivision lots approved	213	83	95	18
Total building permits issued	283	214	319	328
Building inspections completed	3,971	3,537	4,635	3,610
Residential units constructed (multi-residential buildings only require one building permit)	410	399	427	720

CONSTRUCTION VALUE

	2019	2020	2021	2022
Residential construction value	\$88,144,885	\$84,892,320	\$126,702,940	\$146,720,522
Congregate care construction	\$0	\$42,866,572	\$0	\$0
Commercial construction value	\$5,321,517	\$11,040,650	\$26,499,091	\$23,988,325
Industrial construction value	0	\$350,000	\$500,000	\$12,000
Institutional construction value	\$1,735,000	\$19,312,667	\$1,644,000	\$1,807,720
Total value of construction by year	\$95,201,402	\$158,462,209	\$155,346,032	\$172,528,567



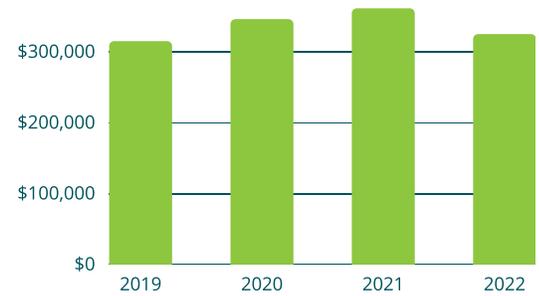
BUSINESS LICENCING

Business Licences saw an increase in revenue in 2020 and 2021 as more businesses acquired intermunicipal and intercommunity licences which have higher fees. 2022 saw continued growth in intercommunity licences but a slight drop in revenue from the two previous years.

Intermunicipal business licences include both the Town of Comox and City of Courtenay.

Intercommunity licences are intended for businesses operating in multiple jurisdictions. Participating communities include Campbell River, Comox, Cumberland, Duncan, Lake Cowichan, Ladysmith, Nanaimo, North Cowichan, Parksville, Port Alberni, and Qualicum Beach.

BUSINESS LICENCE REVENUE



BUSINESS LICENCES ISSUED

	2019	2020	2021	2022
City business licences	1,833	1,124	1,345	1,270
Intercommunity licences	208	313	400	434
Intermunicipal licences	203	303	356	310

PLANNING

Hybrid Public Hearings and Meetings

Public hearings and meetings are an important part of the land use planning process. Following months of virtual-only public attendance at hearings and meetings due to the COVID-19 pandemic, a new hybrid approach with both in-person and virtual options was developed.

A provincial order in September 2021 gave local governments the direct authority to continue holding public meetings virtually, allowing the ability for the City to officially adopt the hybrid method.

This "hybrid" approach is now the standard for offering public hearings and meetings and allows more options for members of the public to attend and provide feedback.

PLANNING PERMITS AND APPLICATIONS

	2019	2020	2021	2022
Development Permits (including Variances)	29	31	38	36
Rezoning applications	15	15	9	9
Combined OCP and rezoning applications	2	3	4	2
Sidewalk patio permits	4	5	7	3
Sign permits	43	42	42	52
Tree cutting permits	17	15	19	22

Zoning Bylaw Updates

As part of the new Official Community Plan (OCP), changes were incorporated to the Zoning Bylaw.

The Zoning Bylaw changes are straightforward implementation policies that will expedite important community goals related to more affordable housing throughout Courtenay, and will support active transportation.

Zoning Bylaw changes:

1. Add secondary suites as a permitted use in all traditionally single residential dwelling zones;
2. Establish bike parking requirements for multi-residential dwellings and reduce vehicular parking requirements for multi-residential dwellings; and
3. Locate the Development Permit Area guidelines and Temporary Use Permit land use regulatory tools in the Zoning Bylaw from the OCP.

A BRAND NEW OFFICIAL COMMUNITY PLAN (OCP)

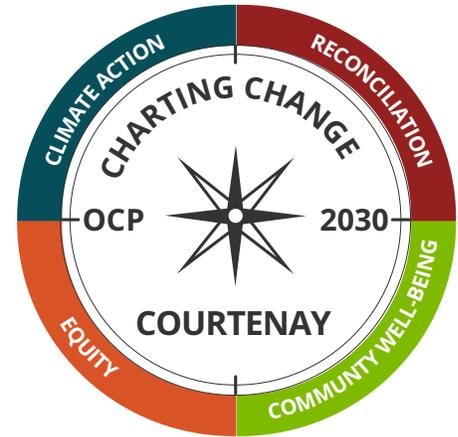
Courtenay's growth and municipal services are guided by an updated vision, following Council's adoption of a new Official Community Plan (OCP) on July 25, 2022. The adoption followed a public hearing in June and other bylaw procedures, and concludes nearly three years of research, analysis, and consultation with community partners and the wider community on what's important to Courtenay now and in the future.

Courtenay's OCP is symbolized by a compass which identifies the four core directions of the plan: reconciliation, community well-being, equity, and climate action.

An OCP guides a wide range of land use and other municipal decisions, ensuring they are influenced by a comprehensive community vision. It informs all City operations, services, programs, and development approvals.

Courtenay's OCP includes hundreds of specific policies on a wide range of municipal and community systems such as affordable housing, buildings and construction, transportation, municipal infrastructure, parks and recreation, social infrastructure, arts, culture and heritage, food systems, the local economy, and protection of the environment.

The OCP has been developed with the input of hundreds of community members, stakeholders, public agencies, and K'ómoks First Nation.

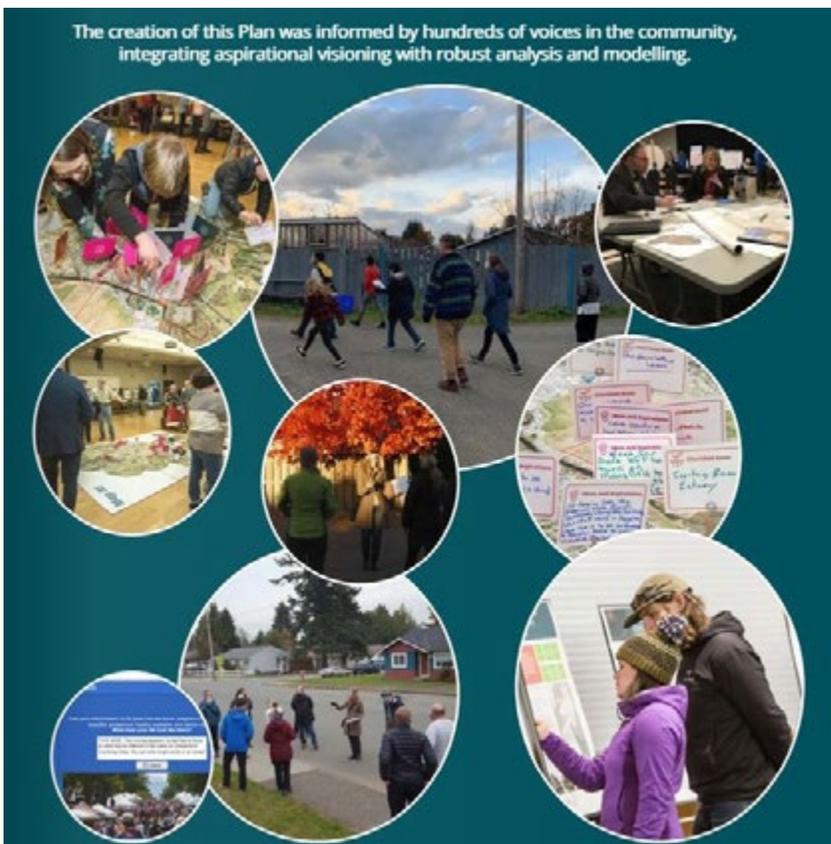


OCP VISION

Courtenay is responsible for the future, supporting high quality of life with a low-carbon footprint for all.

OCP GOALS

- Land is valued as a precious resource
 - Housing choices for all
 - Strong neighbourhoods
- Functional transportation choices
- More space for and time in nature
 - Love for local culture & places
 - A City for everyone
- Economic success emerges from community values & place
 - Investing in relationships



OCP Policy Highlights

The points below draw attention to how the policy content is presented in order to deliver on the OCP's objective of enduring public engagement beyond the creation of the OCP itself.

- Keystone and bold land use best practices such as strategically focusing privately invested development growth in parallel to public investments in municipal infrastructure, and avoiding expanding municipal boundaries unnecessarily.
- Permitting a variety of housing options into all neighbourhoods.
- Better integrating parks, greenways, and streets to create a seamless and enjoyable active transportation system.
- Reducing the amount of land dedicated to parking and repurposing road space to support public life.
- Adopting higher energy performance building standards than provincial minimums and being a partner in retrofit options such as Property Assessed Clean Energy financing mechanisms.
- Incorporating living landscape elements into site design for water, energy conservation, and biodiversity purposes.
- Designing with nature, and keeping the K'ómoks Estuary 'living' (Q'waq'wala7owkw).
- Reducing life-cycle costs of municipal infrastructure by focusing on conservation efforts and adapting to climate change.
- Ensuring equitable access to municipal services and layering in equity priorities into servicing decisions.
- Designing spaces with the needs for social connection and accessibility in mind.
- Supporting neighbourhood and community development-based organizing as a source of community capacity and resilience.
- Expressing diverse identities in public realm art and cultural programming, and ensuring residents and visitors know they are in K'ómoks First Nation territory by the prominent tangible and intangible celebration of their culture and heritage.
- Ensuring healthy food access and growing opportunities are within walking distance for all residents.
- Supporting value added food manufacturing land uses as economic development, paired with supporting the Comox Valley's renowned rich cultural capital.
- Promoting business retention, development, and investment that are increasingly green, low-carbon, climate resilient, place-based and equity-responsive.
- Supporting economic development that places people at the heart of strategies, able to access adequate supports such as child care and housing in order to participate in the economy.



Artist rendering showing a Neighbourhood Centre. Climate-friendly design opportunities featured

Integration of the OCP

Implementation of the OCP will occur through numerous municipal, stakeholder, and individual actions, incrementally over the next ten years and beyond.

Many implementation actions will require further investigation, consultation, and resourcing. Therefore it is important that implementation of the OCP be viewed as the ongoing incremental decision-making process that it is while holding firm the vision established.

Corporate Alignment

The City of Courtenay has many plans, policies, and strategies in place that provide detailed direction for planning and development, engineering, parks and recreation, culture, and more. Some of these documents already align with the OCP and may require minor updates, while others require realignment of their approach to prioritize outcomes based on the OCP vision and goals. Whether updating existing plans, policies or strategies, or creating new ones, they must all align with the OCP vision, goals, and related policies.

The OCP is intended to be used as the foundation of all stages of the corporate decision-making process and source of directions, ideas, and actions.

Performance Monitoring

Council, City staff, partners, and all residents are strongly encouraged to participate in decision-making processes and community wide dialogue in order to respond to the evolving context of the community, and determine whether the OCP vision, goals, and targets are being achieved. Ongoing monitoring and evaluation of the Plan is crucial to the successful implementation of the OCP goals, and related policies.

The primary indicator of the OCP's success is carbon neutrality by 2050. In order to meet this target, a number of policies and actions must be implemented immediately while others can be phased in over time.



VIEW THE PLAN AND STAY INFORMED

To access the OCP, view background studies, visit courtenay.ca/OCP



STRATEGIC PRIORITY: **WE CONTINUALLY INVEST IN OUR KEY RELATIONSHIPS**

- ▶ Build on our good relations with K'ómoks First Nation and practice Reconciliation
- ▶ Value and recognize the importance of our volunteers
- ▶ Consider effective ways to engage with and partner for the health and safety of the community
- ▶ Advocate and cooperate with local and senior governments on regional issues affecting our community
- ▶ Support improving accessibility to all City services

Guardian Totem Pole

A Guardian totem pole carved by local Indigenous artist Karver Everson was raised in July in a traditional ceremony facilitated by K'ómoks First Nation Hereditary Chiefs.

The Guardian pole was installed in a prominent location next to the Courtenay Riverway near the scenic point east of the lagoon overlooking the K'ómoks Estuary, in the unceded territory of the K'ómoks First Nation.

Master of Ceremony Chief Wedlidi Speck guided the pole unveiling with a spirit of inclusivity, humour, and cultural dedication.

Launched in 2014, the Guardian Pole Project has raised poles at Goose Spit in Comox, Salmon River in Sayward, Puntledge reserve lands, the K'ómoks First Nation cemetery, Hornby Island, Denman Island, and the Comox Valley Art Gallery.

The Guardian Pole installation at the Courtenay Riverway is a collaborative partnership between the K'ómoks First Nation and the City of Courtenay in their ongoing commitment towards reconciliation.

A future phase of Guardian Pole Project will include interpretive signage as well as landscaping under the guidance of a K'ómoks First Nations Elder.

Financial support for the project was provided by Heritage BC for the Province of British Columbia through the 150 Time Immemorial Grant Program.



Fracture on 5th Exercise

On September 27, 2022 the regional Comox Valley Emergency Program (CVEP) hosted “Fracture on 5th,” a regional emergency training exercise at the Comox Valley Regional District (CVRD) main office on Harmston Avenue. This exercise was two years in the making and featured two Emergency Operations Centre (EOC) exercises, small-scale residential evacuations and an emergency support services reception centre.

Several City of Courtenay staff were involved in the exercises in various roles including as EOC Director, Liaison Officer, Information Officer, Planning Section, mentors, and more. To take part, staff attended various training sessions beforehand. City Communications staff are part of the regional Information Officer team and meet with community partners throughout the year to keep up-to-date on EOC processes.

This exercise brought several organizations and governments in the Comox Valley together, and was a valuable opportunity to practice collaboration for large-scale emergency events.

Land Donation - Habitat for Humanity

A property on Lake Trail Road donated by the City of Courtenay will support Habitat for Humanity Vancouver Island North’s (Habitat VIN) efforts to build affordable housing for families in the Comox Valley.

The .11 acre property at 2140 Lake Trail Road, valued at \$259,000 by BC Assessment as of July 1, 2021, will be transferred by the City to Habitat VIN for \$1 upon the City’s prior approval of a development plan for the site. The land was originally transferred to the City in 2011 as a condition of approving an adjacent development, also known as an amenity contribution, for future affordable housing.

The City’s recently adopted Official Community Plan (OCP) includes a goal of “Housing Choices for All,” and recommends partnership approaches to deliver and manage non - or below-market housing.

The OCP designates this area on Lake Trail Road as a “Neighbourhood Centre” which is supportive of multi-residential and other mixed uses. A comprehensive review of the City’s zoning bylaw will begin this year; in the meantime, a zoning bylaw amendment will be required to support Habitat’s eventual development plan for the property.

With the help of volunteers and donors, Habitat for Humanity builds decent and affordable homes that provide a solid foundation for local families to build better, healthier lives. Habitat homeowners volunteer up to 500 hours and pay an affordable mortgage when purchasing their home.

Collaboration with K’ómoks First Nation (KFN)

The City of Courtenay collaborates with K’ómoks First Nation, with representatives meeting monthly to share information on mutual items of interest.

City staff engage with KFN staff to support shared services and economic development initiatives. Recent and ongoing projects include:

- Kus-kus-sum acquisition and revitalization with Project Watershed.
- Sharing of resources and expertise on the management of environmental cleanup issues with City Bylaw Enforcement and KFN Guardian Watchmen. The goal of the KFN Guardian program is to protect and preserve the environment within the K’ómoks Traditional Territory.
- Interim Servicing Agreement for KFN IR#2 (**Pentledge lands near the Condensory Bridge**) to support the commercial campground with potable water and sanitary sewer.
- Ongoing Fire Protection Service Agreement for IR#2 (**Pentledge lands near the Condensory Bridge**).
- Guardian Totem at the Courtenay Riverway and interpretive signage.

Support for K’ómoks Guardian Watchmen

The K’ómoks Guardian Watchmen are a team of environmental stewards whose goal is protecting and preserving the environment within their Traditional Territory. They are the “eyes and ears of the land and sea, thriving to protect everything from the tops of the mountains to the bottom of the oceans, and everything in between.” They perform regular patrols of reserve lands for invasive plants, illegal dumping, or other harmful activities.

Projects include eco-cultural restoration, fish counts in local streams and rivers, wildlife surveys, goose harvests, hunting ground and fishing area patrols, and traditional village site mapping.

In 2022, the City of Courtenay contributed \$5,000 to the K’ómoks Guardian Watchmen to support their work, and committed to consideration of ongoing support through the City’s annual financial plan process. To learn more about the Guardian Watchmen visit www.komoks.ca







ALL FINANCIAL STATEMENTS



Courtenay Estuary

FINANCIAL REPORTING

2023-2027 FINANCIAL PLAN

Municipalities are required by the Community Charter to adopt a balanced five year financial plan by May 15 every year.

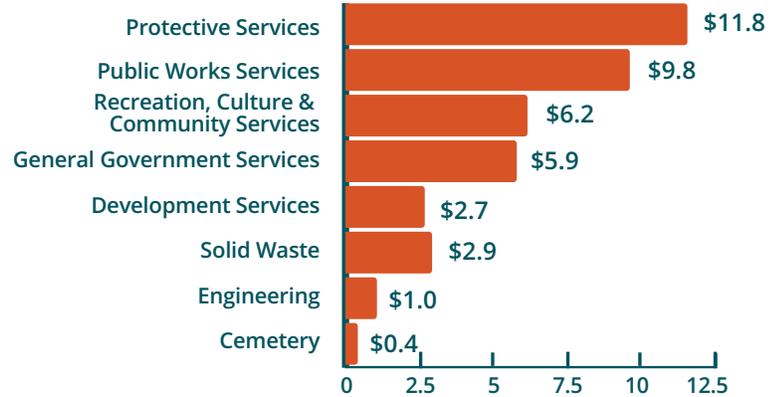
The City's financial plan includes all revenues and expenses in the general, water, and sewer funds. This includes operating costs to maintain infrastructure and provide services to our residents, as well as the costs associated with major capital projects.

Property tax rates are set during the financial planning process based on how much revenue is required to maintain Council-approved levels of services to our community.

Public feedback is sought through open Council budget sessions and the City website, prior to final adoption.

View Courtenay's Financial Plans at courtenay.ca/financialplan

2023 General Operating Budget in \$ millions



IMPORTANT 2023 PROPERTY TAX DATES

Late May 2023	<ul style="list-style-type: none"> • 2023 Property Tax Notices mailed
July 4, 2023	<ul style="list-style-type: none"> • Tax payments due • Provincial Home Owner Grant applications due to the province • Tax Deferment applications due to the province • Last day to avoid 10% penalty on unpaid current taxes and unclaimed grants
July 5, 2023	<ul style="list-style-type: none"> • 10% penalty added to all unpaid current taxes and unclaimed grants
August 1, 2023	<ul style="list-style-type: none"> • Tax Installment Preauthorized Payment Plan (TIPP) deductions start for the next taxation year
September 25, 2023	<ul style="list-style-type: none"> • Statutory property tax sale for all properties three years in arrears of taxes.
December 31, 2023	<ul style="list-style-type: none"> • Last day to pay current year taxes prior to rollover into arrears category. (Arrears and delinquent category taxes are subject to a daily interest). Last day to claim Home Owner Grants and retroactive Home Owner Grants.

Learn more: courtenay.ca/tax

For payment options, visit courtenay.ca/billpayments

PROPERTY TAX EXEMPTIONS

Every year, the City of Courtenay receives applications from non-profit organizations that qualify for tax exemption under the requirements of Provincial legislation. For 2022, the following exemptions were approved by Council.

Registered Owners	Exempt Amount of City Property Taxes
Aaron House Ministries	\$2,865
Alano Club of Courtenay	3,793
AVI Health & Community Services	1,052
Canadian Red Cross Society	1,686
City of Courtenay - Leased Office Space	3,067
Comox Valley Boys and Girls Club	810
Comox Valley Canoe Racing Club	540
Comox Valley Child Development Association	15,396
Comox Valley Curling Club	15,344
Comox Valley Family Services Association	7,304
Comox Valley Kiwanis Village Society	13,441
Comox Valley Pregnancy Care Centre	1,738
Comox Valley Recovery Centre Society	3,396
Comox Valley Transition Society	5,807
Community Justice Centre of the Comox Valley	1,315
Courtenay & District Historical Soc. In Trust	2,354
Courtenay Elks Lodge	2,528
Dawn to Dawn Action on Homelessness Society	844
Eureka Support Society	3,379
Glacier View Lodge Society	31,292
Habitat for Humanity V.I. North Society	405
John Howard Society of North Island	5,102
L'Arche Comox Valley	5,547
Old Church Theatre Society	8,867
Royal Cdn. Legion, Courtenay Br. (Pacific) No. 17	8,657
Salvation Army	2,567
Stepping Stones Recovery House for Women Soc.	540
Upper Island Women of Native Ancestry	819
Wachiay Friendship Centre	5,035
Youth for Christ Comox Valley	692
Total Non-Profit Annual Tax Exemptions	\$156,182

Council adopted a ten year Permissive Tax Bylaw to exempt the following City owned properties, managed/occupied by non-profit societies. The 2022 value of properties exempt is as follows:

Island Corridor Foundation	\$21,729
Kus-kus-sum - Project Watershed	32,049
M'Akola Housing Society	14,541
Nature Trust of B.C. - Sandpiper Park	5,205
Nature Trust of B.C. - Arden Rd	2,865
Total 10 year bylaw exemptions	\$76,389

Council adopted a five-year Permissive Tax Bylaw to exempt the following City owned properties, managed/occupied by non-profit societies. The 2022 value of properties exempt is as follows:

Comox Valley Centre of the Arts	\$27,550
Courtenay & District Museum	19,148
Courtenay Airpark	37,436
Courtenay Marina	14,700
McPhee Meadows	2,056
Sid Williams Theatre	26,915
Total City owned properties	\$127,805

Provincial Legislation (the Community Charter) statutorily exempts the building and the land on which the building stands, for places of worship, specific seniors' housing, hospitals and private schools. Council may, by bylaw, permissively exempt the land surrounding the building. In 2022, Council adopted a bylaw to exempt the following surrounding lands:

Anglican Synod Diocese of BC	\$1,775
Bishop of Victoria-Catholic Church	966
Central Evangelical Free Church	2,562
Courtenay Baptist Church	1,057
Elim Gospel Hall	1,302
Foursquare Gospel Church of Canada	2,772
Grace Baptist Church	197
Kingdom Hall of Jehovah Witnesses	540
LDS Church	1,638
Lutheran Church	749
River Heights Church Society	1,107
Salvation Army Canada West	850
Seventh Day Adventist Church	588
St. George's Church	675
Valley United Pentecostal Church	557

Total Permissive Surrounding Statutory Land Tax Exemptions	\$17,335
Total Permissive Exemptions - Overall	\$377,711

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.



Adam Langenmaier, BBA, CPA, CA
Director of Financial Services

To the Mayor and Council of the City of Courtenay:

Opinion

We have audited the consolidated financial statements of the City of Courtenay (the "City"), which comprise the consolidated statement of financial position as at December 31, 2022, and the consolidated statements of operations, changes in net financial assets and cash flows and related schedules for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the City as at December 31, 2022, and the results of its consolidated operations, changes in its net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Other Information

Management is responsible for the other information, consisting of an annual report, which is expected to be made available to us after the date of this auditor's report.

Our opinion on the consolidated financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

MNP LLP

467 Cumberland Road, Courtenay B.C., V9N 2C5

T: 250.338.5464 F: 250.338.0609

In preparing the consolidated financial statements, management is responsible for assessing the City's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the City or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the City's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Courtenay, British Columbia

May 10, 2023

MNP LLP

Chartered Professional Accountants

The Corporation of the City of Courtenay

Consolidated Statement Of Financial Position - Statement A As at December 31, 2022

	2022	2021
FINANCIAL ASSETS		
Cash on Hand and on Deposit (Schedule 5)	36,502,240	37,888,848
Receivables (Note 1j)	5,656,692	4,254,024
Term Deposits (Schedule 5)	36,860,278	36,031,618
	79,019,210	78,174,490
FINANCIAL LIABILITIES		
Accounts Payable (Note 1k)	12,785,679	13,537,751
Trust and Other Deposits	7,596,609	7,198,292
Deferred Revenue - Development Cost Charges (Note 7)	11,093,943	10,558,658
Deferred Revenue - Other (Note 9)	2,255,353	2,133,611
Long-Term Debt (Schedule 4)	11,880,552	13,423,365
	45,612,136	46,851,677
NET FINANCIAL ASSETS	33,407,074	31,322,813
NON-FINANCIAL ASSETS		
Inventories	335,996	313,184
Prepaid Expenses	692,052	386,606
Tangible Capital Assets (Note 13 & Schedule 3)	181,889,535	174,071,589
	182,917,583	174,771,379
ACCUMULATED SURPLUS (Schedule 2)	\$216,324,657	\$206,094,192

CONTINGENT LIABILITIES AND COMMITMENTS (NOTE 2)



Adam Langenmaier, BBA, CPA, CA
Director of Financial Services

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

The Corporation of the City of Courtenay

Consolidated Statement Of Operations - Statement B For the year ended December 31, 2022

	2022 Budget	2022	2021
	(Note 14)		
REVENUE			
Taxes for Municipal Purposes	32,153,900	32,277,972	30,444,210
Sale of Services	17,889,700	18,840,107	17,780,296
Revenue From Own Sources	3,799,700	3,395,462	4,008,059
Federal Transfers	1,173,800	2,662,750	3,070,743
Provincial Transfers	3,944,800	2,794,856	2,181,738
Other Local Government Transfers	549,000	510,376	355,922
Contributions	395,900	4,678,808	8,330,460
DCC Revenue	-	228,822	366,280
Investment Income and Taxation Penalties	562,500	2,071,940	846,734
Other	723,400	1,257,802	945,711
Gain on Sale of Tangible Capital Assets	175,000	12,036	4,826
TOTAL REVENUE	61,367,700	68,730,931	68,334,979
EXPENSES			
General Government Services	7,784,960	6,687,803	6,280,503
Protective Services	12,279,785	10,915,294	9,261,174
Transportation Services	9,275,273	10,260,434	7,774,805
Sewer and Water Facilities	14,729,993	13,626,551	13,930,487
Environmental Health Services	4,676,843	4,222,518	4,166,352
Public Health and Welfare Services	443,092	433,271	424,026
Environmental Development Services	1,874,200	2,555,197	1,773,731
Recreational and Cultural Services	11,476,453	9,799,398	8,741,923
TOTAL EXPENSES	62,540,600	58,500,466	52,353,001
ANNUAL SURPLUS (DEFICIT) (Schedule 1)	(1,172,900)	10,230,465	15,981,978
ACCUMULATED SURPLUS AT BEGINNING OF YEAR	206,094,192	206,094,192	190,112,214
ACCUMULATED SURPLUS AT END OF YEAR	204,921,292	216,324,657	206,094,192

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

The Corporation of the City of Courtenay

Consolidated Statement Of Change in Net Financial Assets - Statement C For the year ended December 31, 2022

	2022 Budget	2022	2021
	(Note 14)		
ANNUAL SURPLUS	2,451,089	\$10,230,465	\$15,981,978
Acquisition of tangible capital assets	(16,215,000)	(10,920,734)	(10,131,262)
Amortization of tangible capital assets	6,400,000	6,660,570	6,465,930
Losses and other adjustments to tangible capital assets	-	38,725	108,969
Proceeds on sale of tangible capital assets	-	24,954	5,826
Developer tangible capital asset contribution	-	(3,621,460)	(7,502,551)
	(9,815,000)	(7,817,945)	(11,053,088)
Acquisition of supplies inventories	-	(585,415)	(727,169)
Acquisition of prepaid expense	-	(1,195,524)	(1,121,040)
Consumption of supplies inventories	-	562,603	639,866
Use of prepaid expense	-	890,077	1,071,587
	-	(328,259)	(136,756)
CHANGE IN NET FINANCIAL ASSETS	(7,363,911)	2,084,261	4,792,134
NET FINANCIAL ASSETS AT BEGINNING OF YEAR	31,322,813	31,322,813	26,530,679
NET FINANCIAL ASSETS AT END OF YEAR	23,958,902	33,407,074	31,322,813

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

The Corporation of the City of Courtenay

Consolidated Statement Of Cash Flow - Statement D For the year ended December 31, 2022

	2022	2021
CASH PROVIDED BY (APPLIED TO) FINANCING TRANSACTIONS		
OPERATING TRANSACTIONS		
Annual Surplus	10,230,465	15,981,978
Changes in non-cash items		
Amortization	6,660,570	6,465,930
Change in receivables	(1,402,670)	(490,167)
Change in accounts payable	(752,072)	2,648,935
Change in trust and other deposits	398,317	1,148,383
Change in deferred revenue	657,027	1,097,625
Change in inventories	(22,812)	(87,304)
Change in prepaids	(305,446)	(49,453)
Net (gains)/losses and other adjustments to tangible capital assets	38,725	108,969
Developer Tangible Capital Asset Contribution	(3,621,460)	(7,502,551)
Actuarial adjustment	(478,179)	(543,357)
	11,402,465	18,778,988
CAPITAL TRANSACTIONS		
Cash used to acquire tangible capital assets	(10,920,734)	(10,131,262)
Proceeds on sale of tangible capital assets	24,954	5,826
	(10,895,780)	(10,125,436)
INVESTING TRANSACTIONS		
Purchase of term deposits	(828,660)	(224,254)
Cash Provided by (applied to) Investing Transactions	(828,660)	(224,254)
FINANCING TRANSACTIONS		
Repayment of long-term debt	(1,064,633)	(1,003,030)
Long-term debt proceeds	-	3,400,000
Cash applied to Financing Transactions	(1,064,633)	2,396,970
CHANGE IN CASH ON HAND AND ON DEPOSIT	(1,386,608)	10,826,268
CASH ON HAND AND ON DEPOSIT AT BEGINNING OF YEAR	37,888,848	27,062,580
CASH ON HAND AND ON DEPOSIT AT END OF YEAR	\$36,502,240	\$37,888,848
Interest paid on outstanding debt and included in annual surplus above	\$524,723	\$523,095

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

The Corporation of the City of Courtenay

Notes to Consolidated Financial Statements

Year ended December 31, 2022

The Corporation of the City of Courtenay (“the City”) 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.

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.

The Corporation of the City of Courtenay

Notes to Consolidated Financial Statements

Year ended December 31, 2022

(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.

(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.

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.

(i) Debt Charges

Interest payments are charged against current fund balances in the period they become payable and have been accrued to December 31, 2022. 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, 2022

(j) Receivables

Following is a breakdown of receivables outstanding at December 31, 2022 with 2021 comparatives:

	2022	2021
Federal Government	\$1,590,449	\$939,046
Provincial Government	1,174,270	667,957
Regional and other Local Governments	579,745	471,171
Property Taxes	1,249,034	929,666
Other	1,063,194	1,246,184
Total Receivables	\$5,656,692	\$4,254,024

(k) Accounts Payable

Following is a breakdown of accounts payable and accrued liabilities outstanding at December 31, 2022 with 2021 comparatives:

	2022	2021
Federal Government	\$3,128,561	\$2,905,643
Provincial Government	665,871	925,818
Regional and other Local Governments	533,967	854,245
Employee Retirement Benefits (Note 11)	1,307,000	1,205,200
Trade and accrued liabilities	7,150,280	7,646,845
Total Accounts Payable	\$12,785,679	\$13,537,751

(l) 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, 2022.

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.

(m) Recent Accounting Pronouncements

PS 3280 Asset Retirement Obligations, issued August 2018, establishes standards for recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of tangible capital assets and is effective for the Municipality as of January 1, 2023. A liability will be recognized when, as at the financial reporting date:

- a. There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- b. The past transaction or event giving rise to the liability has occurred;
- c. It is expected that future economic benefits will be given up; and
- d. A reasonable estimate of the amount can be made.

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related tangible capital asset. In subsequent periods, the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and accretion expense is included in the Statement of Operations.

The Corporation of the City of Courtenay

Notes to Consolidated Financial Statements

Year ended December 31, 2022

Management is in the process of assessing the impact of adopting this standard on the Municipality's financial results.

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 2022 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:

2023	1,008,264
2024	986,177
2025	829,644
2026	766,012
2027	661,455
	\$4,251,552

(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, 2022, 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.

3. PENSION LIABILITY

The employer and its employees contribute to the Municipal Pension Plan (a jointly trusteed 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, 2021, the plan has about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 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, 2021, indicated a \$3.761 billion funding surplus for basic pension benefits on a going concern basis.

The City of Courtenay paid \$1,193,865 (2021 - \$1,215,326) for employer contributions to the plan in fiscal 2022.

The Corporation of the City of Courtenay

Notes to Consolidated Financial Statements

Year ended December 31, 2022

The next valuation will be as at December 31, 2024, with results available in 2025.

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.

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 2022 with comparatives to 2021.

	2022	2021
Opening Balance of Unspent Funds	\$3,051,945	\$2,550,961
Additions:		
Amounts Received During the Year	1,184,542	2,317,692
Interest Earned	60,965	5,293
Deductions:		
Amount Spent on Projects	(2,227,566)	(1,822,002)
Closing Balance of Unspent Funds	\$2,069,886	\$3,051,945

The Corporation of the City of Courtenay

Notes to Consolidated Financial Statements

Year ended December 31, 2022

6. PROVINCIAL COVID-19 – SAFE RESTART GRANT

COVID-19 Safe Restart Grant for Local Governments was provided to local governments to assist with the increased operating costs and revenue short falls as a result of the Covid-19 pandemic. Covid-19 Safe Restart Grant may be used towards specific eligible costs for funding such as addressing revenue short falls, facility reopening and operating costs, emergency planning and response costs, bylaw enforcement and protective services, computer and other technology costs, services for vulnerable persons.

The City of Courtenay received \$4,149,000 in Covid-19 Safe Restart Grant and reports the balance in a General Fund Reserve – New Works Covid-19 Restart Grant (Schedule 2) until it is used to fund the eligible costs. Interest is accrued and allocated monthly to the balance.

Following is a schedule of Covid-19 Safe Restart Grant receipts and disbursements received in 2022 with comparatives to 2021.

	2022	2021
Opening Balance of Unspent Funds	\$159,500	2,005,246
Additions:		
Interest Earned	2,836	2,957
Deductions:		
Lush Valley Food Action Society - Good Food Box Program		(60,000)
City Hall Foyer Renovation	(19,500)	(80,561)
Downtown Washroom for Public and Vulnerable		(180,949)
Gaming Revenue Shortfall - Infrastructure Reserve contribution		(320,000)
Gaming Revenue Shortfall - Police Contract		(405,000)
Additional Bylaw Enforcement Support		(84,000)
Temp. Manager of Bylaw & additional Bylaw Officer	(142,836)	
Community Services Revenue Shortfalls		(718,194)
Other Revenue Shortfalls		-
Closing balance of Unspent Funds	\$(0)	\$159,500

The Corporation of the City of Courtenay

Notes to Consolidated Financial Statements

Year ended December 31, 2022

7. DEFERRED REVENUE - DEVELOPMENT COST CHARGES

In order to conform to 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 2022 and 2021.

2022 Development Cost Charge Reserves

	General BL #2840	Water Utility BL #2840	Sewer Utility BL #2840	Sewer Utility BL #1638	2022 Total
Balance Forward	\$8,580,411	\$679,567	\$1,263,638	\$35,042	\$10,558,658
Increases					
Interest	158,066	12,514	24,291	623	195,494
Other Contributions	408,646	32,107	127,860	-	568,613
	566,712	44,621	152,151	623	764,107
Decreases					
Revenue Recognized to Fund Capital Projects	(228,822)	-	-	-	(228,822)
Reclassifications, redemptions, refunds	-	-	-	-	-
	(228,822)	-	-	-	(228,822)
Ending Balance Deferred Revenue - DCC	\$8,918,301	\$724,188	\$1,415,789	\$35,665	\$11,093,943

2021 Development Cost Charge Reserves

	General BL #2840	Water Utility BL #2840	Sewer Utility BL #2840	Sewer Utility BL #1638	2021 Total
Balance Forward	\$7,191,100	\$537,996	\$1,121,402	\$34,989	\$8,885,487
Increases					
Interest	11,855	919	2,042	53	14,868
Other Contributions	1,423,735	140,653	460,195	-	2,024,583
	1,435,590	141,571	462,236	53	2,039,451
Decreases					
Revenue Recognized to Fund Capital Projects	(46,280)	-	(320,000)	-	(366,280)
Reclassifications, redemptions, refunds	-	-	-	-	-
	(46,280)	-	(320,000)	-	(366,280)
Ending Balance Deferred Revenue - DCC	\$8,580,411	\$679,567	\$1,263,638	\$35,042	\$10,558,658

The Corporation of the City of Courtenay

Notes to Consolidated Financial Statements

Year ended December 31, 2022

8. 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 2022 and 2021, which has been excluded from the City's consolidated financial statements.

CEMETERY PERPETUAL CARE FUND FINANCIAL POSITION	2022	2021	CEMETERY PERPETUAL CARE FUND FINANCIAL ACTIVITIES	2022	2021
Financial Assets			Revenue		
Cash on Hand	\$148,871	\$133,978	Fees Levied	\$13,135	\$13,391
Investments - MFA	255,186	249,265	Interest Revenue	9,094	1,416
Liabilities			Expenditure		
Interest Payable to City		1,416	Interest Expense		1,416
Net Financial Position	\$404,057	\$381,827	Excess Revenue over Expenditure	\$22,229	\$13,391

9. 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 2022 and 2021:

	2022	2021
Opening Balance	\$2,133,611	\$2,709,157
Additions to Deferred Revenue	2,255,353	2,133,611
Revenue Recognized	(2,133,611)	(2,709,157)
Ending Balance Deferred Revenue Other	\$2,255,353	\$2,133,611

10. 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, 2022 the City had debt reserve funds of \$336,570 (\$353,360 in 2021).

The Corporation of the City of Courtenay

Notes to Consolidated Financial Statements

Year ended December 31, 2021

11. 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 2022 were based on an interest (discount) rate of 4.4% per annum (2021 – 2.5%) and an inflation rate of 4.4% (2021 – 2.5%). The total estimated employee retirement benefit liability at December 31, 2022 is \$1,307,000 (\$1,205,200 in 2021) and is included in the accounts payable balance on Statement A.

Following is a breakdown of the benefit liability:

	2022	2021
Accrued benefit liability at beginning of year	\$1,205,200	\$1,150,700
Expense	163,048	161,515
Benefit Payments	(61,248)	(107,015)
Accrued benefit liability at end of year	\$1,307,000	\$1,205,200

12. 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 2022 revenues and expenses with 2021 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.

13. 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 2022 is \$3,621,460 (\$7,502,551 in 2021).

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.

14. RESTATEMENT OF 2022 BUDGET

The budget amounts presented throughout these consolidated financial statements are based upon the Five Year Financial Plan approved by Council on April 25, 2022 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 25, 2022 budget approved by Council and reflected in these consolidated financial statements:

Adjustments to 2022 Budgeted Annual Surplus

Budgeted Surplus per Council approved Budget	\$
Purchase of Capital Assets	16,215,000
Amortization Budgeted	(6,400,000)
Transfer from Reserves	(9,469,600)
Transfer to Reserves	4,095,200
Use of Prior Year Surplus	(6,678,200)
Debt Issues in Financial Plan	-
Debt principle repayments in Financial Plan	1,064,700
Budgeted Deficit per Consolidated Statement of Operations	\$(1,172,900)

15. CONTRACTUAL RIGHTS

Following is the breakdown of the contractual rights at December 31, 2022:

Contractual Right with	Description of Contractual Right	2023	Total
Courtenay Fire Protection District	Courtenay Fire Protection	499,136	\$499,136

The Corporation of the City of Courtenay

Consolidated Schedule of Segment Disclosure by Service - Schedule 1 Year ended December 31, 2022

(Note 12)
Page 1 of 3

	General Government Services		Protective Services		Transportation Services		Environmental Health Services	
	2022	2021	2022	2021	2022	2021	2022	2021
REVENUE								
Taxation	28,937,219	27,141,965	-	-	-	-	-	-
Sales of Services	-	-	672,140	844,686	-	-	4,010,017	3,889,359
Revenue from Own Sources	-	-	987,632	1,590,245	107,774	234,865	-	-
Government Transfers	1,470,880	825,948	76,246	162,261	3,050,125	4,182,434	-	-
Transfer from Other Funds	-	-	-	-	-	-	-	-
Other Revenue	101,938	107,757	-	-	220,073	158,199	-	25,000
Other Contributions	-	50,029	-	-	3,359,059	4,606,424	-	1,604,605
Interest Earned	1,697,439	817,427	45,927	2,750	138,162	10,278	-	-
Gain on sale of TCA	6	-	-	-	4,939	4,826	-	-
Total Revenues	32,207,482	28,943,126	1,781,945	2,599,942	6,880,132	9,197,026	4,010,017	5,518,964
EXPENSES								
Salaries and Benefits	4,467,140	4,295,673	3,210,689	2,808,800	3,022,955	2,859,471	161,280	105,798
Goods and Services	1,773,663	1,416,932	7,369,711	6,133,026	3,614,839	1,226,835	3,626,604	3,569,472
Amortization Expense	249,698	337,521	348,997	327,208	3,500,431	3,401,551	419,634	397,321
Debt Servicing	-	-	(16,079)	(10,364)	25,368	11,132	-	-
Other Expenditures	166,249	176,365	1,976	2,504	92,750	261,744	15,000	93,761
Loss on Disposal of TCA	31,053	54,012	-	-	4,091	14,072	-	-
Total Expenses	6,687,803	6,280,503	10,915,294	9,261,174	10,260,434	7,774,805	4,222,518	4,166,352
ANNUAL SURPLUS (DEFICIT)	\$25,519,679	\$22,662,623	\$(9,133,349)	\$(6,661,232)	\$(3,380,302)	\$1,422,221	\$(212,501)	\$1,352,612

The Corporation of the City of Courtenay

Consolidated Schedule of Segment Disclosure by Service - Schedule 1 (continued) Year ended December 31, 2022

(Note 12)
Page 2 of 3

	Public Health & Welfare Services		Environmental Development Services		Recreational and Cultural Services		Water Utility Services	
	2022	2021	2022	2021	2022	2021	2022	2021
REVENUE								
Taxation	-	-	-	-	-	-	\$1,229,645	\$1,215,773
Sales of Services	-	-	-	-	-	-	7,831,087	7,377,099
Revenue from Own Sources	-	-	533,768	619,452	1,507,540	1,049,110	234,808	406,759
Government Transfers	714,852	84,788	173,082	69,402	482,797	283,570	-	-
Transfer from Other Funds	-	-	-	-	-	-	-	-
Other Revenue	140,543	166,755	795,248	488,000	-	-	-	-
Other Contributions	-	-	234,700	141,259	126,529	175,534	486,750	927,867
Interest Earned	-	-	34,520	2,384	24,133	1,838	59,013	4,983
Gain on sale of TCA	-	-	-	-	7,091	-	-	-
Total Revenues	855,395	251,543	1,771,318	1,320,497	2,148,090	1,510,052	9,841,303	9,932,481
EXPENSES								
Salaries and Benefits	267,564	261,901	1,066,648	1,082,067	5,236,190	4,727,108	974,355	837,736
Goods and Services	120,632	121,468	1,487,785	691,230	3,189,876	2,720,656	5,702,485	5,973,871
Amortization Expense	45,075	40,657	-	-	1,075,117	1,049,754	555,565	536,784
Debt Servicing	-	-	-	-	32,867	(33,847)	(6,744)	(5,006)
Other Expenditures	-	-	764	434	265,348	263,142	-	-
Loss on Disposal of TCA	-	-	-	-	-	15,110	14,092	30,601
Total Expenses	433,271	424,026	2,555,197	1,773,731	9,799,398	8,741,923	7,239,753	7,373,986
ANNUAL SURPLUS (DEFICIT)	\$422,124	\$(172,483)	\$(783,879)	\$(453,234)	\$(7,651,308)	\$(7,231,871)	\$2,601,550	\$2,558,495

The Corporation of the City of Courtenay

Consolidated Schedule of Segment Disclosure by Service - Schedule 1 (continued) Year ended December 31, 2022

(Note 12)
Page 3 of 3

	Sewer Utility Services		Consolidated	
	2022	2021	2022	2021
REVENUE				
Taxation	2,111,108	2,086,472	32,277,972	30,444,210
Sales of Services	6,326,863	5,669,152	18,840,107	17,780,296
Revenue from Own Sources	23,940	107,628	3,395,462	4,008,059
Government Transfers	-	-	5,967,982	5,608,403
Transfer from Other Funds	-	-	-	-
Other Revenue	-	-	1,257,802	945,711
Other Contributions	700,592	1,191,022	4,907,630	8,696,740
Interest Earned	72,746	7,074	2,071,940	846,734
Gains on sale of TCA	-	-	12,036	4,826
Total Revenues	9,235,249	9,061,348	68,730,931	68,334,979
EXPENSES				
Salaries and Benefits	606,934	561,600	19,013,755	17,540,154
Goods and Services	375,636	971,824	27,261,231	22,825,314
Amortization Expense	466,052	375,134	6,660,569	6,465,930
Debt Servicing	11,132	17,823	46,544	(20,262)
Other Expenditures	4,925,519	4,630,120	5,467,606	5,428,070
Loss on Disposal of TCA	1,525	-	50,761	113,795
Total Expenses	6,386,798	6,556,501	58,500,466	52,353,001
ANNUAL SURPLUS (DEFICIT)	\$2,848,451	\$2,504,847	\$10,230,465	\$15,981,978

The Corporation of the City of Courtenay

Consolidated Schedule Of Accumulated Surplus & Reserves - Schedule 2 Year ended December 31, 2022

	2022	2021
Surplus		
Invested in Tangible Capital Assets	\$170,008,982	\$160,673,223
General Operating Fund	13,399,070	12,501,874
General Capital Fund	733,665	1,112,772
Water Utility Operating Fund	5,920,905	4,822,489
Water Utility Capital Fund	108,869	108,869
Sewer Utility Operating Fund	3,197,321	3,671,054
Sewer Utility Capital Fund	21,706	21,706
Gaming Fund	1,951,345	1,876,417
Total Surplus	195,341,863	184,788,404
Reserves		
General Fund Reserves:		
Machinery and Equipment	1,767,915	2,358,700
Land Sale	793,955	780,085
New Works and Equipment	4,428,655	4,055,274
New Works - Community Gas Tax Funds (Note 5)	2,069,886	3,051,945
New Works - Covid-19 Restart Grant (Note 6)	-	159,500
General Asset Management Reserve	786,262	869,859
Risk Reserve	106,544	104,682
Public Parking	126,991	122,578
Parkland Acquisition	342,452	311,723
Police Contingency Reserve	792,286	771,211
Assessment Appeal	435,878	319,870
Housing Amenity	1,258,566	1,012,922
Tree Reserve	118,555	120,052
Amenity	680,776	669,693
	13,708,721	14,708,094
Water Utility Reserves:		
Water Utility	1,795,546	1,734,832
Water Asset Management Reserve	1,341,848	1,038,778
Machinery and Equipment	347,794	311,891
	3,485,188	3,085,501
Sewer Utility Reserves:		
Sewer Utility	1,091,521	843,982
Sewer Asset Management Reserve	1,886,448	1,946,031
Machinery and Equipment	810,916	722,180
	3,788,885	3,512,193
Total Reserves	20,982,794	21,305,788
ACCUMULATED SURPLUS (Statement A)	216,324,657	206,094,192

Consolidated Schedule of Tangible Capital Assets - Schedule 3
For the year ended December 31, 2022

COST	Land		Equipment/ Furniture/ Vehicles		Engineering Structures			Other Tangible Capital Assets		Total	2021
	Land	Improvements	Buildings	Vehicles	Roads	Water	Sewer	Other	Capital Assets		
Operating Balance	-	39,984	414,921	27,452	6,429,247	156,969	5,899,116	159,789	-	\$13,127,478	5,208,890
Construction-in-progress (CIP)	-	-	-	-	-	-	-	-	-	-	-
Add: Construction-in-progress	-	36,332	217,170	112,827	302,161	181,484	224,495	138,719	-	1,213,188	8,026,320
Less: Transfers into Service	-	-	-	-	(6,186,344)	-	(5,730,301)	-	-	(11,916,645)	(107,732)
Closing Balance	-	76,316	632,091	140,279	545,064	338,453	393,310	298,508	-	2,424,021	13,127,478
Construction-in-progress	-	-	-	-	-	-	-	-	-	-	-
Operating Balance	25,523,735	8,028,260	32,742,331	20,042,266	109,702,103	28,029,792	14,577,315	29,508,545	1,233,264	269,387,611	260,047,022
Tangible Capital Assets	-	-	-	-	-	-	-	-	-	-	-
Add: Additions (including Transfers into Service)	340,608	455,208	205,290	3,912,034	11,840,618	553,576	6,207,344	1,707,041	23,932	25,245,651	9,715,225
Less: Disposals	-	-	-	(185,899)	(155,344)	(27,672)	(11,438)	-	(17,466)	(397,819)	(374,636)
Closing Balance Tangible Capital Assets and CIP	25,864,343	8,559,784	33,579,712	23,908,680	121,932,441	28,894,149	21,166,531	31,514,094	1,239,730	296,659,464	282,515,089
ACCUMULATED AMORTIZATION											
Operating Balance	-	3,874,633	14,127,959	12,751,791	54,233,594	8,470,662	2,813,356	11,140,437	1,031,068	108,443,500	102,237,410
Add: Amortization	-	301,060	766,257	974,604	2,874,958	525,039	313,762	815,612	89,277	6,660,569	6,465,930
Less: Accum Amortization on Disposals	-	-	-	(139,545)	(153,636)	(13,580)	(9,913)	-	(17,466)	(334,140)	(259,840)
	-	4,175,693	14,894,216	13,586,850	56,954,916	8,982,121	3,117,205	11,956,049	1,102,879	114,769,929	108,443,500
Net Book Value for year ended December 31, 2022	\$25,864,343	\$4,384,091	\$18,685,496	\$10,321,830	\$64,977,525	\$19,912,028	\$18,049,326	\$19,558,045	\$136,851	\$181,889,535	174,071,589

The Corporation of the City of Courtenay

Consolidated Schedule of Debenture and Other Long-Term Debt - Schedule 4 Year ended December 31, 2022

Bylaw Number		Term Years	Maturity Date	Interest Rate	Principal Outstanding Dec 31/21	Current Year Borrowing	Actuarial Adjustment/ Princ. Reduct.	Principal Outstanding Dec 31/22
General Capital Fund								
2227	Fifth Street Bridge	15	2023	2.90	77,609	-	38,044	39,565
2304	Lerwick Road Ext. Prop Acquisition	25	2029	2.85	458,581	-	48,023	410,558
2354	Repaving Program	20	2025	5.10	121,085	-	29,138	91,947
2355	Lerwick Road Extension	25	2030	0.91	331,733	-	32,654	299,079
2425	Lerwick Road Construction	20	2026	1.53	235,852	-	43,545	192,307
2453	Police Property Acquisition	20	2026	1.53	468,266	-	86,455	381,811
2458	Public Works Maintenance Building	15	2022	2.25	136,209	-	136,209	-
2539	Capital Infrastructure Work	15	2024	2.25	786,223	-	251,865	534,358
2538	Native Sons Hall Renovation	15	2025	1.28	195,441	-	46,369	149,072
2680	Lewis Centre Renovation	15	2027	3.39	1,980,231	-	298,544	1,681,687
2681	Infrastructure Works - Road Paving	15	2027	3.39	735,514	-	110,887	624,627
2978	Fifth Street Bridge Rehabilitation	20	2041	2.58	3,400,000	-	136,483	3,263,517
TOTAL GENERAL CAPITAL FUND					8,926,744	-	1,258,216	7,668,528
Water Capital Fund								
Debenture Debt								
2424	Water Extension - Lerwick Road	20	2026	1.53	196,544	-	36,288	160,256
TOTAL WATER CAPITAL FUND					196,544	-	36,288	160,256
Sewer Capital Fund								
Debenture Debt								
2305	Sewer Extension	25	2029	2.85	343,937	-	36,017	307,920
2353	Sewer Extension	25	2030	0.91	933,593	-	91,897	841,696
2423	Sewer Extension - Lerwick Road	20	2026	1.53	119,236	-	22,014	97,222
2985	Sewer Extension - Greenwood Trunk	25	2045	0.91	2,903,311	-	98,381	2,804,930
TOTAL SEWER CAPITAL FUND					4,300,077	-	248,309	4,051,768
TOTAL ALL CAPITAL FUNDS					13,423,365	-	1,542,813	11,880,552

The Corporation of the City of Courtenay

Consolidated Schedule Of Investments - Schedule 5 For the year ended December 31, 2022

	2022	2021
GENERAL OPERATING FUND		
Cash on Hand	\$34,816,708	\$36,173,464
GAMING FUND		
Cash on Hand	1,685,532	1,715,384
Total Cash on Hand and on Deposit	\$36,502,240	\$37,888,848
GENERAL OPERATING FUND TERM DEPOSITS		
Municipal Finance Authority, Money Market Fund at fluctuating rate, no maturity date	\$15,332,338	15,042,244
The Bank of Nova Scotia, various guaranteed investment certificates	\$21,527,940	20,989,374
Total Term Deposits	36,860,278	36,031,618
TOTAL CASH AND INVESTMENTS	73,362,518	\$73,920,466



CITY OF
COURTENAY

830 CLIFFE AVENUE, COURTENAY, BC V9N 2J7
Tel 250-334-4441 | Fax 250-334-4241 | Email info@courtenay.ca

courtenay.ca
follow us  