



City of
Courtenay

2023 Annual Report





Courtenay, British Columbia

2023 Annual Report

January 1 - December 31, 2023

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

Cover photo by Nick Thornton.
Photos on inner pages by Kim Stallknecht and
the City of Courtenay unless otherwise noted.

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**Guardian Pole at the
Courtenay Riverway Trail
Artist: Karver Everson,
K'ómoks First Nation**



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."

Courtenay's commitment to Reconciliation is enshrined as a community value within our Official Community Plan's four cardinal directions: Reconciliation, Community Well-Being, Equity and Climate Action.

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.

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 is a growing community, census data reveals that population growth for 2016-2021 was at 10.8%. This is higher than Vancouver Island at 8.2% and B.C. at 7.6% for the same time period.

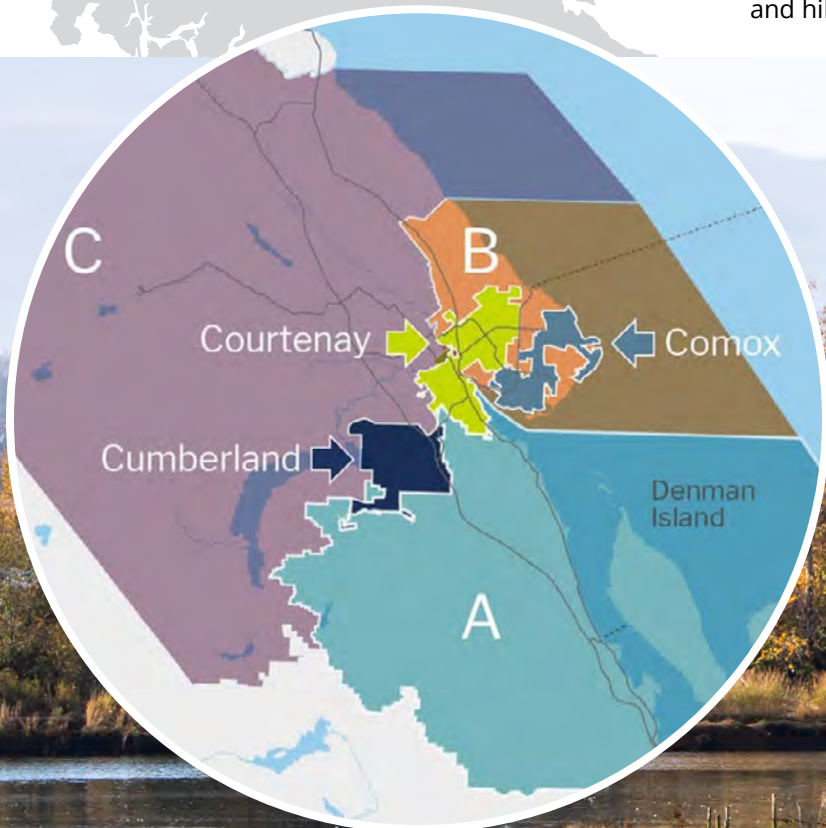
Courtenay's lively downtown core features an assortment of shops, galleries, and restaurants highlighting locally sourced ingredients from the thriving agricultural community, along with unique local art and goods.

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, snowshoeing, skiing, and hiking.



COURTENAY

A map of Vancouver Island showing its coastline and major towns. A dark green speech bubble with the word "COURTENAY" in white capital letters points to the location of Courtenay on the east coast.



City land area: 32.42 square kilometres



population 28,420



population growth, 2016 to 2021



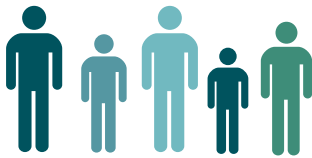
46.8 YEARS
VAN. ISLE 46.2
B.C. 43.1
CANADA 41.9

average age



28%
VAN. ISLE 26%
B.C. 20%
CANADA 19%

% population age 65+



density per square kilometre:
877 people



private dwellings occupied
by usual residents
12,992



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

% households in
single-residential dwellings





Message from the Mayor

I am honoured to introduce the City of Courtenay's 2023 Annual Report from the unceded territory of the K'ómoks First Nation, the traditional keepers of this land. Gila'kasla.

This was an incredibly busy and productive year as our newly-elected Council identified how we intended to fulfill the vision and goals outlined in numerous community planning documents adopted over the previous four-year term, including plans for transportation networks, parks and recreation, infrastructure, and of course the Official Community Plan adopted in 2022.

This comprehensive community planning is having tangible results. It is one of the primary ways the City identifies the need for specific short, medium and long-term projects. It also helps the City secure grant funding for projects like the Dingwall Steps connecting Dingwall Road to Carmanah Drive. Construction on this project began in the summer, and was ongoing for the rest of the year and into early 2024. This year, the City secured \$775,000 in provincial funding for a new multi-use path along Lake Trail Road and cycling upgrades on upper 5th Street, and federal and provincial funding totaling \$3.5 million for the 6th Street Active Transportation Bridge.

Support from federal and provincial partners isn't just about securing grants, although we are incredibly grateful for the funding the City has received.

We have been strongly advocating for support for some of the biggest challenges faced by our community including housing, substance use, flood mitigation and transportation.

I was pleased to have met with the Federal Minister of Housing and the Parliamentary Secretary to the Minister of Mental Health and Addictions at the National Housing Conference this spring to discuss ways the federal government could better support communities like ours.

We also continue to advocate for affordable and supportive housing with the Provincial Minister of Housing, including at the recent UBCM Housing Summit.

Closer to home, I am proud of our close working relationship with local organizations such as the Downtown Courtenay BIA, Chamber of Commerce, and countless others. Our ongoing partnerships and collaborations are excellent ways to identify how the City can support the important work of these hard-working, dedicated groups. We also continue to work closely with other Comox Valley regional governments at K'ómoks First Nation, Comox Valley Regional District, Town of Comox and Village of Cumberland. Sharing information and working together on areas of mutual interest and concern is great for our organizations and our community as a whole.



On behalf of Courtenay Council, thank you for reviewing this report and learning more about some of the many projects and initiatives delivered by the City in 2023 for this amazing community.

To discuss any municipal matters, members of the public can set up a meeting with me, email info@courtenay.ca

Mayor Bob Wells

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 on page 11 were assigned by Council in November and were in effect at December 31, 2023.



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 and are also streamed live on the City of Courtenay's YouTube page. For more information on City Council, including meeting schedules, agendas, minutes, and video, and appearing as a delegation, go to courtenay.ca/council

Top photo (left to right) Top row: Wendy Morin, Will Cole-Hamilton, Doug Hillian, Melanie McCollum.
Bottom row: David Frisch, Bob Wells, Evan Jolicoeur.

Appointments	Appointed Members	Alternates
CVRD Board of Directors	Cole-Hamilton, Hillian, McCollum, and Morin	Jolicoeur, Wells
Comox Valley Sewage Commission	Cole-Hamilton, Hillian, McCollum	Jolicoeur, Morin, Wells
Comox Valley Water Committee	Cole-Hamilton, Hillian, Morin, Wells	Jolicoeur, McCollum
Comox Valley Recreation Commission	Hillian, Jolicoeur, McCollum, Morin	Cole-Hamilton, Wells
Regional Parks and Trails Committee	Cole-Hamilton, McCollum, Morin	Hillian, Jolicoeur, Wells
Comox Strathcona Regional Hospital District Board	Cole-Hamilton, Hillian, Jolicoeur, Morin	McCollum, Wells
Comox Strathcona Solid Waste Management Board	Cole-Hamilton, McCollum, Morin, Wells	Hillian, Jolicoeur
Heritage Commission	Wells	Hillian
Court of Revision (Parcel Tax Review Panel)	Jolicoeur, Wells	Cole-Hamilton, Hillian, McCollum, Morin
Parks and Recreation Advisory Committee	McCollum	Morin
Comox Valley Coalition to End Homelessness	Jolicoeur	Wells
Comox Valley Community Justice Society	Hillian	Cole-Hamilton
Downtown Courtenay Business Improvement Association (DCBIA) Board	Wells	Cole-Hamilton
Comox Valley Substance Use Collaborative	Jolicoeur	Cole-Hamilton, Morin
Comox Valley Community Action Team	Jolicoeur	Cole-Hamilton, Morin
Comox Valley Social Planning Society	Morin	Jolicoeur
Physician Recruitment Committee	Hillian, Jolicoeur	Wells
Vancouver Island Regional Library Board	Cole-Hamilton	McCollum
Kus-kus-sum Restoration Project Watershed	Hillian	Wells
Comox Valley Early Years Collaborative	McCollum	Cole-Hamilton
Junction Community Advisory Committee	Wells	McCollum
Comox Valley Food Policy Council	Morin	Jolicoeur

Message from the City Manager

2023 marked the first full year of Council's four-year term. It was a year of renewal, and a testament to the continued resilience of our organization and our staff following extended operational impacts in previous years during the pandemic.

The start of any Council term means a lot of heavy lifting, and it's an opportunity to review the important role of local government as well as the City's wide range of services.

Our collective focus with Council and staff in the beginning of the year was reviewing and updating the City's strategic priorities. This comprehensive plan, developed over several months in collaboration with Council and senior staff, is aligned with the four cardinal directions of the City's Official Community Plan: Reconciliation, climate action, equity and community well-being.

One of the recurring themes of the strategic priorities process was the importance of continuing to identify ways to support more affordable housing.

The City is advocating at every level of government for greater housing supports in Courtenay and the Comox Valley, and clarifying roles and responsibilities related to current and emerging housing regulations in BC. Within our City we have focused on access to new housing through a combination of updates including permitting secondary suites throughout the community, amending our development approval processes, and updating the building bylaw, all helping to support the development of a significant number of new units of housing.

Our organization's foundation is our City staff and their strength and perseverance have kept us strong. A priority in 2023 was investing in their expertise and well-being. A core group of staff participated in Critical Incident Stress Management Training, establishing an in-house team with the skills necessary to support other employees following a crisis.

Staff also participated in training through The Village Workshop Series to explore how residential schools and other colonialist policies and practices have impacted Indigenous peoples, and reflect on how each of us can play a part in the journey of reconciliation.

This will also be the focus of our work to develop a Reconciliation Framework, another of Council's strategic priorities. This project will provide guidance on culturally-appropriate approaches that are also tailored to the specific needs and priorities of K'ómoks First Nation, on whose unceded territory we reside, as well as plan to work with all Indigenous peoples in our community.

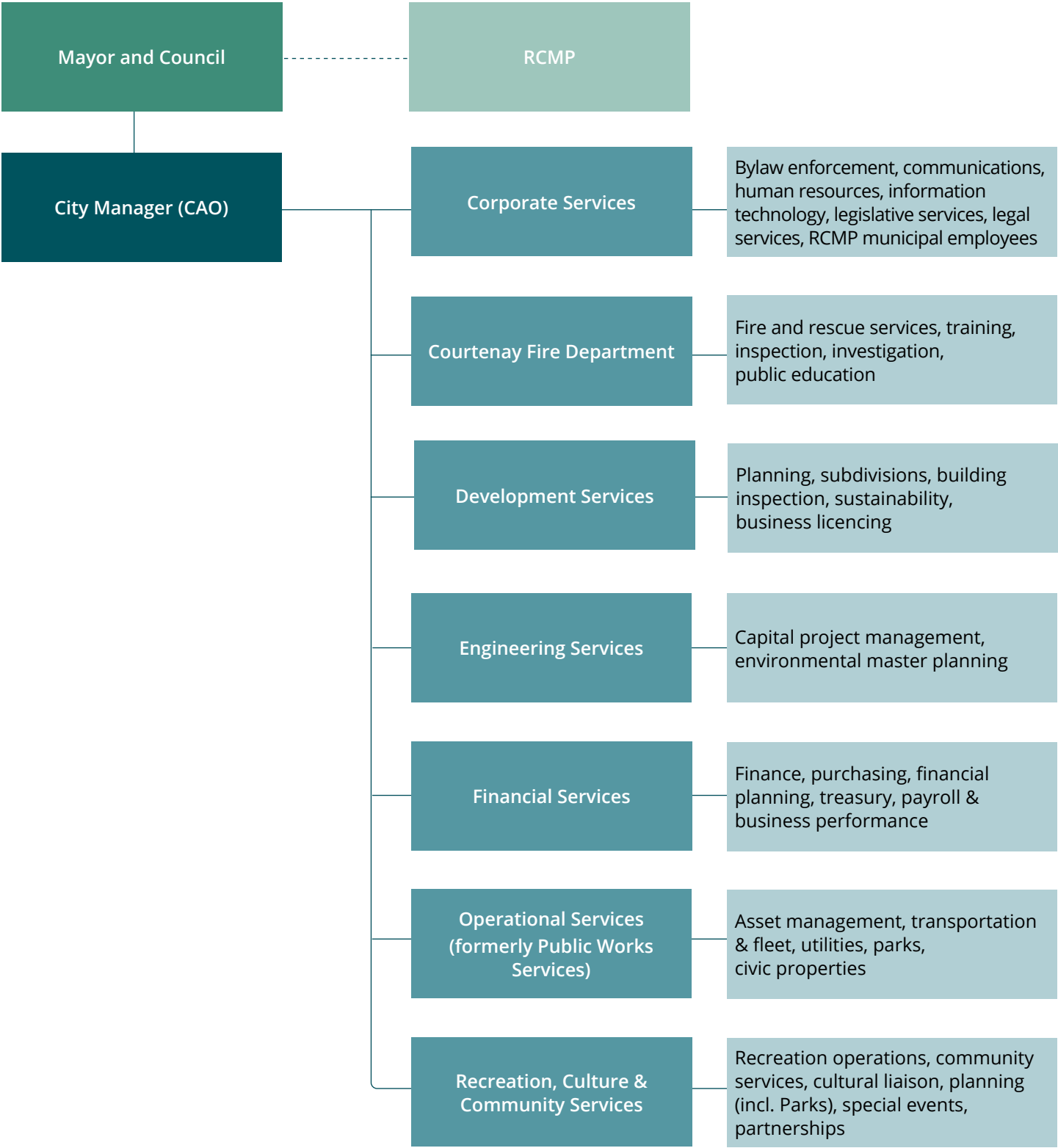
The City's efforts toward reconciliation last year also included formalizing economic opportunities for Indigenous businesses. Our updated Procurement Policy includes one of the first Indigenous procurement sections at the local government level in BC.



Thank you for reviewing this annual report. I am very proud of the work our organization accomplished in 2023, and excited about the opportunity to continue to provide essential services to residents, business and visitors to the City.

*Geoff Garbutt, MCIP RPP
City Manager*

Organizational Chart



2023 Highlights and Metrics



Streets and Transportation

Prioritizing walking, wheeling, cycling, and transit modes of transportation – and integrating them with land use and urban form – are the greatest steps Courtenay can take to supporting mobility in the community and reducing the amount of energy used in the transportation system, the greatest source of Courtenay's GHG emissions.

Strategic Priorities 2023 - 2026	Status	Notes
Develop traffic calming plans, related policies, and specific implementation when and where, speed limits, school zones, cycling education/awareness.	In Progress	Work is underway on traffic calming plans and policies. Updates will be incorporated into the transportation plan and a revised Subdivision and Development Servicing Bylaw.
Update Cycling Network Plan and implementation strategy	Complete	Updates focus on integrating alternative road designs into the existing road hierarchy. This project aims to improve cycling infrastructure and routes throughout the city.
Advocate for work with Ministry of Transport and Infrastructure (MOTI) on bypass and 17th intersection congestion & improvements	In Progress	The City is actively engaging with the Ministry of Transportation to advance these necessary upgrades for the Highway19A bypass to improve traffic flow and ease congestion.
Parking restrictions and ticketing	Planned	Following a downtown parking review, the City will consider options including parking time limits and restrictions, ways to support bylaw compliance, and evaluating fines for infractions.
Bylaw Enforcement Policy review and update	Complete	<p>This policy addresses activities that can harm the environment and public health, while promoting accountability and compliance.</p> <p>Council adopted the policy in late 2023, signaling a commitment to fairness, education, and community involvement in bylaw compliance.</p>
Dingwall stairs construction: pedestrian and cycling network improvement	Completed early 2024	The Dingwall Steps in East Courtenay enhance connectivity for pedestrians and cyclists and improve access to key destinations such as the college, schools, hospital, transit and commercial areas. This project was completed in early 2024.
6th Street Bridge design and funding	Complete	<p>As noted in several master plans, this active transportation bridge will connect downtown and Simms Park and link to current and future pedestrian and cycling networks.</p> <p>Detailed design is complete, with \$3.5 million in federal and provincial funding secured.</p>



Pavement-scanning Vehicle Helps Plan and Prioritize Replacements and Repairs

During the month of September cutting-edge technology helped the City measure pavement performance which is used to plan and prioritize repairs. The van drove all roads maintained by the City. The van used multiple scanners mounted on various parts of the vehicle to collect pavement condition data, including surface irregularities, cracking, and pavement rutting.

This was the third time this technology has been used in Courtenay, with previous road scans completed in 2014 and 2018. Past and current survey data will be used to prioritize road repairs, identify areas with accelerated deterioration, and help guide renewal projects over the next several years.

The project is part of the City's asset management and transportation program, helping extend the lifespan of Courtenay's infrastructure and lowering long-term costs.

The scans done in previous years have been very useful in planning road maintenance, setting budgets, and applying for grants. It's also much more efficient than manual inspections or drilling for pavement samples. This approach helps our Operational Services department plan and stretch our road repair budget over the long term, by informing necessary road repairs before they become critical.

Bikeways and Reduced Speeds in two Neighbourhoods

Reduced speeds are now in effect on several roads leading to École Puntledge Park Elementary in West Courtenay, as well as a section of Piercy Avenue, with a goal of improving safety and comfort for people who walk, roll, or drive to the school and beyond.

These projects are the first of several outlined in Courtenay's five-year Cycling Network Capital Plan, approved in 2023, which prioritizes active transportation for all ages and abilities. The speed limit on sections of 4th Street, Pidcock, Woods, Willemar and Piercy Avenues, has been reduced from 50 km/hour to 40 km/hour.

New pavement markings and signage identify these specific street sections as "neighbourhood bikeways," helping connect people to schools, parks, and surrounding areas.

Neighbourhood bikeways are local streets with lower vehicle speeds and volumes, where cyclists share the same space with vehicles.

When the City asked the community for feedback during the development of Courtenay's Cycling Network Plan, almost a third of respondents said gaps in the cycling network to key destinations were a concern.

The active transportation network has expanded throughout Courtenay in recent years, through a combination of newly painted and protected bike lanes, shorter road crossing distances and pedestrian-controlled flashing beacons.

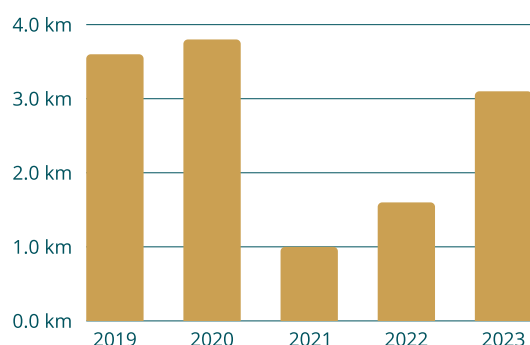


The speed limit has been reduced from 50 km/hour to 40 km/hour in some places in the City

Cycling Network Upgrades

Year	2019	2020	2021	2022	2023	Total
Neighbourhood bikeway	2.1 km				3.1 km	5.2 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: 13.1 km						

Total Cycling Network Upgrades





Dingwall Steps Project and Trail Connection Improvements

The Province of British Columbia announced funding for the Dingwall Steps project in early 2023 and work began in September. The Dingwall Steps create a formal trail connection from Dingwall Road to Carmanah Drive and beyond – filling a gap in the trail network for pedestrians and cyclists traveling and from North Island College, Queneesh Elementary School, North Island Hospital – Comox Valley, transit connections, and the commercial centre at Ryan and Lerwick roads.

The project includes structural steel and concrete steps, rest areas, benches and railings, asphalt pavement connecting to the trail network, bike channels to walk bikes up and downhill, lighting, trees and landscaping. Construction was completed in early 2024.

The Dingwall Steps were ranked as the highest priority trail improvement in Courtenay's Parks and Recreation Master Plan adopted in 2019.

The Province of British Columbia contributed \$275,738 towards this cost-shared project through the BC Active Transportation Infrastructure Grant Program.

Cousins Avenue Upgrades: Public Input on Design

The City started the planning process for upgrades on a stretch of Cousins Avenue between Willemar Avenue and 20th Street, and sought the public's input on what should be included.

The project will include road improvements, repaving and replacement of underground services that have either reached the end of their life, or require upsizing to serve our growing community. Traffic flow and parking challenges in the area are under review along with road and pedestrian improvements such as parking, sidewalks and trail connections.

The project team developed three options for the Cousins Avenue Upgrades Project, and asked the community for feedback on designs for above-ground improvements that could impact businesses, residents and area users.

The City hosted a drop-in open house in October to share information and gather feedback as well as an online survey to provide an opportunity for for input on project design options.

Feedback from community engagement will be presented to Council for consideration in 2024, to be followed in future years by detailed design and construction.

For project updates visit courtenay.ca/CousinsUpgrades

- 145 Steps
- 2 Rest Areas
- 1 Bike Channel







Buildings and Landscape

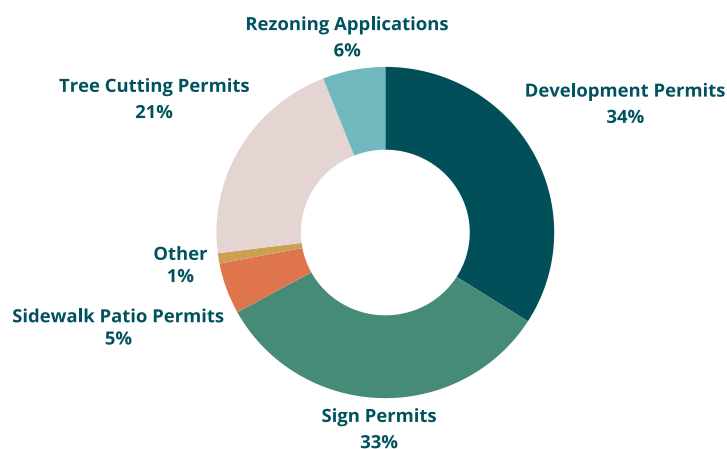
As existing buildings are renovated or redeveloped, and new buildings meet efficiency and performance standards, Courtenay's buildings will become increasingly accessible, electric, healthy, and affordable to operate, while reflecting Courtenay's character, identity, and sense of place.

Strategic Priorities 2023 - 2026	Status	Notes
Update Subdivision Bylaw, including offsite frontage improvements	In Progress	<p>Updates and additions to the Subdivision Bylaw will include offsite frontage improvements and potential amendments to street standards to incorporate bioswales.</p> <p>These updates are necessary to ensure compliance with new legislative requirements.</p>
Update Development Cost Charges (DCC) Bylaw	In Progress	<p>The City is updating master plans to inform the upcoming Development Cost Charge (DCC) update, as outlined in the Ministry of Municipal Affairs and Housing's Best Practices Guide.</p> <p>This update will also expand DCCs to incorporate fire and recreation infrastructure under new provincial regulations, ensuring that growth projections and project equivalencies are accurately reflected in DCC rates for future development projects.</p>
Develop a short-term rental policy	In Progress	<p>The Short Term Rental policy will reflect the latest provincial legislation, and aims to address housing concerns and establish necessary regulations.</p> <p>This project will balance the needs of the community while ensuring compliance with legal standards surrounding short term rentals.</p>
Update Zoning Bylaw - review maximum building heights	In Progress	<p>The Zoning Bylaw update will review maximum building heights and align with provincial regulations, including Bills 44 and 47. By June 30, 2024, the City will implement changes to allow increased density and transit-oriented development, along with necessary housekeeping amendments.</p>
Review and update land use regulations and bylaws for consistency with OCP	In Progress	<p>Updates to land use regulations and bylaws will align with the Official Community Plan (OCP) taking advantage of streamlined provincial legislation to facilitate the process.</p> <p>Zoning bylaw updates must meet key dates set by the Province.</p>

Development Activity

Land Use Applications

The volume of land use applications has remained steady over the past five years, with a peak in 2021 and then a slow decrease from 2022 to 2023 which may be an impact of higher interest rates. With the adoption of the Official Community Plan (OCP) in July 2022 the number of OCP amendments has decreased. Also, with the inclusion of secondary suites in low-density residential zones, there has been a decrease in rezoning applications.



	2019	2020	2021	2022	2023
Development permits (including variances)	29	31	38	36	34
Rezoning applications	15	15	9	9	6
Combined OCP and rezoning applications	2	3	4	2	0
Sidewalk patio permits	4	5	7	3	5
Sign permits	43	42	42	52	33
Tree cutting permits	17	15	19	22	21
Building permit applications	308	283	335	216	238

Construction Activity

Courtenay's 2016-2021 population growth, at 10.8% per Census data, was higher than Vancouver Island (8.2%), BC (7.6%), and Canada (5.2%). This trend is anticipated to continue, in particular with the recent Bill 44 density changes prescribed for the City.

Toward the end of that Census interval and into the current one, residential unit construction completions were near or above 400 units each year from 2019-2022. This activity added about 3% to the City's housing stock each year.

In 2023 there were fewer (180) residential unit completions but building permits were issued for 738 residential units, which is considerably higher than the previous years.

Depending on the size of the residential development, construction activity can span over two or three years. Residential units constructed will be captured in the year that it is completed.

	2019	2020	2021	2022	2023
Subdivision lots approved	213	83	95	18	72
Total residential units issued	387	343	336	143	738
Building inspections completed	3,971	3,537	4,635	3,610	2,372
Residential units constructed	410	399	443	438	180

Modernizing Development Processes and Standards

A number of land use development bylaws were adopted in 2023 to meet OCP policy objectives including streamlining development application processes.

The Building Bylaw has been updated to enshrine the OCP policy that energy standards for buildings are one step higher than the Provincial Energy Step Code requirements.

This will ensure new buildings in Courtenay are increasingly more energy efficient over time. The City will explore options to reduce new building GHG emissions in 2025.

The Development Application Procedures Bylaw created a new classification for minor development variance permits that can be delegated to the Director of Development

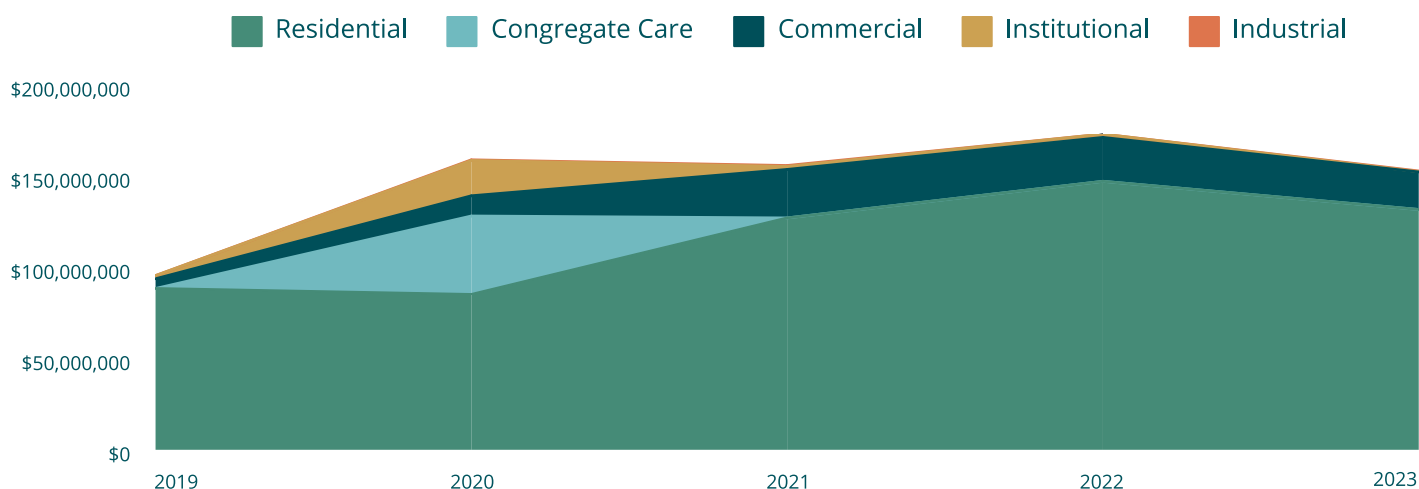
Services, thus reducing application processing time related to neighbourhood notification and Council meeting schedules.

The bylaw also provides clarity on when public hearings are not required, such as when the proposal is consistent with the land use designation in the OCP. More options for public notification have also been adopted such as the use of social media and websites instead of notification only by the printed community newspaper.

In addition, the Fees and Charges Bylaw has been updated to reflect the application process and administration costs to the city including inflation.

Construction Value

Commercial construction value decreased slightly in 2023 after an all time high in 2022, while residential units have consistently increased over the past 5 years.



	2019	2020	2021	2022	2023
Residential construction	\$88,144,885	\$84,892,320	\$126,702,940	\$146,720,522	\$190,526,817
Congregate care construction	\$0	\$42,866,572	\$0	\$0	\$0
Commercial construction	\$5,321,517	\$11,040,650	\$26,499,091	\$23,988,325	\$22,646,134
Industrial construction	0	\$350,000	\$500,000	\$12,000	\$380,000
Institutional construction	\$1,735,000	\$19,312,667	\$1,644,000	\$1,807,720	\$150,000
Total value of construction	\$95,201,402	\$158,462,209	\$155,346,032	\$172,528,567	\$213,702,951



Affordable Housing

More than a roof over one’s head, adequate housing is a fundamental human right in Canada, and an important social determinant of health. It impacts the community’s ability to attract and retain employees and sustain a vibrant economy.

Strategic Priorities 2023 - 2026	Status	Notes
Clarify municipal role in housing affordability	Ongoing	The City is collaborating with BC Housing to explore housing opportunities and clarify responsibilities in providing affordable housing. By developing policies aligned with housing regulations, the City aims to enhance housing affordability and meet municipal government expectations.
Develop strategy for the housing amenity fund	Ongoing	The strategy will consider changes in provincial regulations surrounding community amenity contributions. As part of this project, the City is reviewing the use of existing funds and establishing clear policies for their allocation.
Review potential of city property for housing partnerships with BC Housing	Ongoing	<p>The City is partnering with BC Housing to review city-owned properties for housing development opportunities and create a strategic 3-5 year plan to address housing needs and promote diverse housing options in Courtenay.</p> <p>A partnership has been developed with Habitat for Humanity for property at 2140 Lake Trail Road.</p>

Small-Scale Multi-Unit Housing (SSMUH)

With the adoption of Bill 44, the provincial government directed that local governments update their Zoning Bylaws to support Small-Scale Multi-Unit Housing (SSMUH) as a form of 'missing middle housing' in existing neighbourhoods by June 30, 2024.

This can take the form of:

- Small housing plexes (e.g. two, three, or four units)
- Secondary suites
- Detached accessory dwelling units such as carriage, laneway and garden suites

The gradual integration of new infill housing into Courtenay's neighbourhoods aligns with the OCP policies and will amend the Zoning Bylaw to align with new legislation.

The Provincial legislation now provides consistent direction to communities across BC for minimal requirements to accommodate small-scale multi-unit housing and to increase housing supply.

Short-term Rentals

The Provincial government has also adopted legislation to restrict short-term rentals across most communities in BC to increase housing availability for residents. Regulating short-term rentals through business licencing is another OCP policy that was being developed when provincial legislation was announced. Provincial short-term rental regulations will come into effect on May 1, 2024.

Supportive and Emergency Housing

Throughout 2023 the City continued building partnerships and planning for housing developments with BC Housing. The existing temporary supportive housing was relocated within the City and a commitment from the province to secure a purpose built shelter continues with BC Housing and the City.

A Bylaw was adopted to waive Development Cost Charge fees for non-profit affordable housing to reduce construction costs which reduces impacts on operating costs for the society to aid in lower rents.



2024 Development Services Team Photo



Natural Environment

Nature-based solutions in the form of protecting, restoring, and managing natural and semi-natural ecosystems to slow and adapt to climate change is at the heart of Courtenay's approach to the caring for the natural environment.

Strategic Priorities 2023 - 2026	Status	Notes
Develop and implement a strategy for parkland acquisition	Planned	<p>The strategy will address park needs, zoning processes and subdivision guidelines in accordance with new legislation and the OCP.</p> <p>This initiative aims to tackle challenges posed by population growth and increasing costs of acquiring new park lands, leading a discussion on future park acquisition goals and priorities to enhance livability for future generations of Courtenay residents.</p>
Include climate change lens in staff reports	In Progress	<p>The City is updating its Council reporting templates to identify climate impacts.</p> <p>This update will enhance Council and the public's understanding of the potential environmental consequences or improvements of proposed actions and establish effective strategies for climate resilience.</p>
Update Corporate Climate Action Plan	In Progress	<p>The Corporate Climate Action Plan update will set targets and report on achievements and challenges in reducing greenhouse gas emissions.</p> <p>This initiative will identify areas for improvement and establish new goals to advance the City's commitment to sustainability and climate action.</p>

Flood Management Plan

In 2023, the City of Courtenay advanced the Flood Management Plan to understand the risk of flooding to the community, and develop flood risk reduction strategies that reflect community priorities. Consequence maps were developed to understand the impacts of a flood on people, buildings, the environment, the economy, recreation and culture. Options to reduce the impacts of future flood events were considered, with public input collected through surveys and an information session.

The complete Flood Management Plan will be presented for adoption in 2024. Once adopted, the City will work to implement the recommendations of the plan.

More info: courtenay.ca/FloodReady



Air Quality

In 2023, the City addressed air quality concerns in the following ways:

Installing air quality monitors. The City has installed PurpleAir monitors on public buildings across the City, adding to the growing network of monitors across the Comox Valley. These monitors measure fine particulate matter (PM_{2.5}), which is the primary source of air quality concerns in our region. Monitoring results are reported in real time to an [online map](https://courtenay.ca/airquality) available at courtenay.ca/airquality.

Educating the Public. Resources for residents to learn more about air quality were posted on the City website, and a seasonal public education campaign highlighted key messages and directed residents to online resources.

Updating Bylaws. The Prevention of Public Nuisances Bylaw was updated to regulate smoke that is causing a nuisance.

Collaborating Regionally. The City of Courtenay contributed to the development of the Regional Airshed Protection Strategy, led by the Comox Valley Regional District.



BC Hydro Funding Supports Habitat Restoration

The City of Courtenay completed a substantial restoration planting project in 2023 thanks to \$7,500 in grant funding from BC Hydro's Community ReGreening Program.

The project revitalized habitat areas and tree canopy cover in several Courtenay areas where nature had been impacted over time by our built environment. This effort marks a significant step towards addressing the impacts of disturbance on local natural areas, reinforcing the City's dedication to environmental sustainability.

The main planting areas included Northridge Trail, Riverway Trail, and Piercy Greenspace.

By incorporating native and adaptable non-native species, the City aims to develop a resilient urban forest capable of withstanding the challenges posed by longer and drier warm seasons. Invasive and non-native vegetation was removed, and mulch and compost were added.

Over 1,000 indigenous shrubs and trees, mostly in the

one-gallon pot size, were planted in the spring and fall of 2023 in designated areas. Plants were selected based on current local conditions and the impacts of our changing climate.

The City's commitment extends beyond planting. The Parks Division has designed an ongoing maintenance plan to nurture the newly-established trees and shrubs, including monitoring, targeted irrigation, replenishing mulch, ongoing invasive plant removal, and selective pruning.

Local Government Climate Action Program

The City successfully met the requirements of the Local Government Climate Action program and received funding of \$173,082 from the BC Ministry of Environment and Climate Change Strategy in 2023. This funding will support the development of programs to mitigate and adapt to the effects of climate change.



Community Members Gathered for Spring Clean-up Event

On June 3, nearly two-dozen volunteers collected about 15 bags of garbage and recycling during a community-initiated spring clean-up effort.

This initiative aimed to inspire environmental stewardship and community engagement while fostering a sense of pride and responsibility for our local environment.

Over a two-hour period, volunteers removed garbage and debris in urban and natural environments, preventing these unwanted materials from being washed into storm drains, creeks and waterways.

Keeping our parks, streets, and sidewalks clean helps keep debris out of the estuary and the ocean.



Collaborative Effort Restores Lands Around Millard Park

Landowners, community volunteers, private business, the Comox Valley Coalition to End Homelessness, Community Cares Peer Outreach, and Youth and Ecological Restoration joined forces with the City of Courtenay on a coordinated, collaborative effort to clean up a forested area spanning both public and private property near Millard Nature Park in south Courtenay.

The large-scale restoration on May 11 netted over 35,000 pounds of accumulated debris, collected by nearly two dozen people over the course of one day.

The clean-up included six large construction bins full of debris, 27 tires, and one bin of scrap metal to be recycled.



Millard Area Clean-Up
Before and After



Parks and Recreation

The parks, trails and recreational system of programs and indoor and outdoor facilities is at its heart an opportunity for connectivity. Whether that be to each other, the natural world, K'ómoks First Nation history and practices, in how we get around, or through the ecosystems across the city and region.

Strategic Priorities 2023 - 2026	Status	Notes
Provision of public amenities through development (requirements for parks, trees, accessible benches, and public art)	In Progress	This project will incorporate the Park Playground Design Standards, the planned Parkland Acquisition Strategy, and anticipated development needs to enhance public spaces and amenities in the community.
Advocate to the Province for new Development Cost Charge (DCC) eligibility for recreation and emergency services	In Progress	<p>The City is reviewing new Provincial legislation for Amenity Cost Charges (ACCs) and Development Cost Charges (DCCs) to identify potential opportunities to cover the capital costs associated with a wide range of amenity projects.</p> <p>Examples of eligible DCC projects include fire protection or police facilities, solid waste and recycling facilities. ACCs can fund amenities such as community, youth, or seniors' centres, recreational or athletic facilities, libraries, public squares, community arts spaces, museums, and streetscape gardens.</p>
Florence Filberg Centre needs assessment and capital improvements	Planned	The facilities needs assessment will identify capital improvements for the Florence Filberg Centre to better cater to the recreational, cultural, and community needs of residents, with a goal of elevating the quality of available amenities and program offerings in Courtenay.
Courtenay and District Memorial Outdoor Pool needs assessment and capital improvements	Ongoing	<p>With condition assessments now complete, capital improvements for the Outdoor Pool will include necessary repairs in 2024.</p> <p>The City is analyzing options to determine the future of the pool and enhance its functionality for the community.</p>
Review recreation programs and engage with community on current and future needs, changing demographics	Planned	The City will be engaging with the community on current and future recreation needs. The Recreation Needs Assessment project will launch in 2025.

Mile of Flowers

Every year in late May, community volunteers gather to fill the garden beds on both sides of Cliffe Avenue from 8th to 21st Streets with summer flowers provided by the City of Courtenay.

This event is a tradition dating back to 1967, when Kathleen (Kath) 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.

Following the plant-in, the City of Courtenay maintains the flower beds, watering as needed and 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.



Free Swim Pilot Project

Courtenay Recreation offered free swims at the Courtenay Outdoor Pool in Lewis Park from August 8 until the end of the season on September 1. The goal of the swim for free initiative was to eliminate barriers to participation.

The free public admission applied to all ages during open swim, family swim, adapted swim and length swim (including early bird and evening lanes).

The pilot did not include outdoor pool programs where an instructor or additional staff were required to deliver the programs, such as AquaFit and lessons (swimming and kayak) or private pool rental bookings.

The pilot emphasized the value of the outdoor pool to the community as an informal and low-barrier gathering place that provides water safety, drowning prevention, and respite from the heat during lengthy hot, dry conditions.



Parks and Recreation Master Plan Implementation Strategy

Courtenay's Parks and Recreation Master Plan (PRMP), adopted in 2019, informs planning and decision-making for our community's parks, trails, recreation facilities and programs for the next 10 years.

An Implementation Strategy was outlined as the next step in the process for the Parks and Recreation Master Plan. The work on this strategy was delayed due to the COVID-19 pandemic but it remained a priority for the City to support the implementation of recommendations contained within the PRMP.

The Implementation Strategy was approved by Council in October. The Strategy prioritizes and guides the City's work plan, capital and operation expenditures and strategic initiatives for park and recreation over the next ten years.

It defines the priorities, phasing, departmental responsibilities, and estimated costs for implementing PRMP recommendations. It also links recommendations with the Official Community Plan adopted in 2022, and identifies other relevant strategic documents that should be considered when carrying out each recommendation.

To facilitate the prioritization of the PRMP recommendations, a set of criteria was developed using the OCP Cardinal Directions and the PRMP vision.

Completed projects under the Implementation Strategy include:

- Crown Isle 150 Year Grove renamed Stan Hagen Nature Park.
- A conceptual design completed for McPhee Meadows.
- Air-conditioning upgrade in the older section of the Lewis Centre.
- A policy was prepared to guide decision-making in setting fees and charges for programs and services.

Many other projects are underway or planned in the short, medium or long-term.

For plan details visit: courtenay.ca/ParksRecPlan



Nature Park in East Courtenay Renamed After Stan Hagen

A four-acre forested area on the corner of Lerwick Road, Malahat Drive, and Crown Isle Drive was formally renamed "Stan Hagen Nature Park" in a dedication ceremony on August 24th, hosted by the City of Courtenay and attended by members of the Hagen family and invited guests.

The Honourable Stanley B. Hagen served as MLA for the Comox riding until his passing in 2009.

The park was originally assigned the temporary name "150 Year Grove" when first established in 2009 in honour of B.C.'s 150 year celebrations. The decision to rename the park in honour of Stan Hagen was made by Courtenay Council in 2010, recognizing his long-running involvement as a community leader and participation in parks, heritage, and community matters.

Hagen served the residents of British Columbia in ten cabinet portfolios. To represent the ministries Hagen served, the City of Courtenay planted ten dogwood trees in the park.

Draft Aquatic Services Strategy

In 2023 the draft Aquatic Services Strategy was presented to Council and in January 2024, Council adopted the strategy.

The draft commissioned by the City of Courtenay and the Comox Valley Regional District (CVRD), was presented to City Council and the Comox Valley Recreation Commission and was available to the public for review in 2023.

The Comox Valley is served by three publicly-funded aquatics facilities: CVRD Sports Centre Pool, the Courtenay and District Memorial Outdoor Pool, and the CVRD Aquatics Centre.

Key Recommendations Include:

- Supporting equitable access to facilities and services for all residents.
- Increasing capacity and participation in water sports and activities.
- Efficient and effective use of resources such as reducing greenhouse gas emissions.
- Aligning facilities with the changing trends in pool use to provide better service.
- Additional capacity for aquatic services in the Comox Valley will not be required for at least two decades
- Planning for long term investment in public aquatic facilities will require cooperation between all local public entities and agencies.

The Aquatics Services Strategy considers various aquatic facility options, including maintaining or reconstructing these pools at their current locations; relocating facilities to the site of the Comox Valley Aquatic Centre; or relocating the outdoor pool or indoor/outdoor pools to a new location elsewhere in the Comox Valley.

The report and its analysis will inform long-term planning processes for the Comox Valley Recreation Commission, as well as future considerations for recreation services operated by the City of Courtenay. Before any decision is made on specific future upgrades to aquatics services, comprehensive community consultation would occur.

Outdoor Pool Survey

Community feedback through the draft Aquatic Needs Strategy showed that the outdoor pool is well-used and highly valued in the community. The strategy also noted that the outdoor pool doesn't meet current physical accessibility requirements and is located in a flood plain. The pool is also showing its advanced age, and in the coming years requires either significant repairs or potential replacement.

An online survey in August 2023 gathered feedback from the community on the outdoor pool. The survey asked about specific options impacting the outdoor pool that were presented in the aquatic strategy, including pool repair, replacement, relocation, and closure, with estimated costs for each.

A What We Heard report was released in January 2024 to summarize engagement and survey results. Over half of respondents (56%) preferred to keep the outdoor pool at its current site.

To learn more visit courtenay.ca/AquaticStrategy



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.

Indoor Facility Rentals

Year	2019	2020	2021	2022	2023
# of Rental Bookings	3,539	478	823	3,560	1,702
Rental Hours	25,700	9,598	23,628	18,044	15,062
Rental Revenues	\$214,659	\$35,900	\$88,683	\$135,540	\$149,850

Outdoor Rentals (pool, parks, sports fields)

Year	2019	2020	2021	2022	2023
# of Rental Bookings	6,742	1,539	1,742	2,935	3,633
Rental Hours	8,642	5,136	6,339	9,955	11,587
Rental Revenues	\$43,758	\$11,100	\$20,500	\$42,943	\$43,591

Leisure for Everyone Accessibility Program (LEAP) Becomes Permanent

In 2021 Courtenay Recreation, in partnership with the Town of Comox, Comox Valley Regional District, and the Village of Cumberland began exploring options for a regional recreation subsidy program with consistent eligibility requirements to make recreation services more inclusive and accessible across municipalities.

The resulting Leisure for Everyone Program (LEAP) launched in 2021 as a one-year pilot program for youth 18 and under. In 2022 the pilot program was expanded to include 19 years & over. Over those two years, Courtenay Recreation issued 772 LEAP memberships.

Due to the success of the two-year pilot program, each municipality moved forward with making LEAP a permanent membership within recreation departments. Courtenay Council adopted LEAP permanently in November 2023.

The LEAP pass provides 52 free drop ins to each municipal recreation department and discounts on CVRD programs for eligible participants living in the Comox Valley.

At Courtenay Recreation, LEAP is offered in addition to the Recreation Access Pass, which is a subsidy program for individuals/families with low income living in the City of Courtenay.



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

Year	2019	2020	2021	2022	2023
Activities Offered	1,909	937	1,037	1,338	1,556
Program Registrations	13,365	1,742	5,140	5,928	10,756
Wellness Centre Visitors	56,022	13,638	33,000	7,897	53,480
Fitness Class Drop-ins	<i>Not available</i>	3,277	8,536	5,625	10,731
LINC Youth Centre Drop-ins	7,944	2,143	2,155	6,253	8,033
People Funded by Recreation Access Program	349	471	187	599	802
LEAP Memberships Issued	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	116	1685
Cozy Corner Registrations	54	39	35	54	49
Outdoor Pool Visits	12,476	<i>Pool closed (COVID)</i>	7,159	8,222	11,144
Volunteer Hours	<i>Not available</i>	<i>Not available</i>	4,624	<i>Not available</i>	1368
Kids in Camps	<i>Not available</i>	<i>N/A</i>	914	915	2,544

New Equipment for Riverside Fit Park

The City installed new equipment at Riverside Fit Park in October 2023.

A free orientation on October 27 invited the community to try the new equipment, with fitness staff on hand offering demonstrations and answering questions.

The new equipment is easy to maintain and well-suited for outdoor conditions and includes an elliptical machine, step machine, chest press, squat press, balance step, stretch station, pull up bars, ab crunch, hand cyler and mobility station.

The Fit Park is open to all but especially geared toward the life-long needs of older adults. It is in a convenient downtown location across from the Florence Filberg Centre which is the hub of many older adult programs and the Evergreen Club.

Look for Courtenay Recreation classes at the updated Fit Park starting in 2024.





Municipal Infrastructure

While traditional municipal infrastructure – such as underground pipes and treatment facilities – is often hidden from public view, it’s a complex system that forms a vital part of Courtenay’s urban system contributing to the health, sustainability, and fiscal success of Courtenay.

Strategic Priorities 2023 - 2026	Status	Notes
Complete accessibility audit of public facilities and develop implementation policy for capital improvements.	In Progress	The City is collaborating regionally on accessibility matters. Audits of public facilities and the implementation policy for capital improvements will be based on the region's shared Accessibility Framework to enhance access across public facilities.
Continued Regional Collaboration:		
Regional Growth Strategy	In Progress	The City is actively collaborating on updates to the Comox Valley's Regional Growth Strategy that will align with regional goals and priorities. Updates to the plan are informed by input from various Technical Advisory Committee groups.
Liquid Waste Management Plan	In Progress	Regional collaboration on the Liquid Waste Management Plan is ongoing. This effort aims to optimize waste management practices and ensure environmentally-sustainable solutions for the community and region.
South Sewer Conveyance	In Progress	The City is collaborating regionally on the South Sewer Conveyance project to reroute sewer pipes inland, protecting this essential infrastructure from potential damage by waves, rocks and logs in the Estuary, Comox Bay and surrounding areas.
Organics/solid waste	In Progress	Collaboration on solid waste initiatives includes the new weekly organics collection (yard and kitchen waste.) With the launch of this new service, garbage volumes to the landfill in 2023 were less than anticipated.
Air quality	Ongoing	The City is implementing measures to address concerns related to fine particulate in our air, such as installing air quality monitors, public education initiatives, and new bylaws to regulate nuisance smoke. The City also contributed to the Regional Airshed Protection Strategy with the CVRD.
Regional parks	In Progress	The City is supporting the development of a Regional Parks and Trails Strategic Plan to establish criteria and priorities for area interests, conservation, recreation, and future park and trail distribution. This process is underway until Fall 2024, and involves input from various interest holders including the K'ómoks First Nation, municipalities, community groups and individuals.

Launch of City Organics Program Results in Greater than Expected Diversion of Waste

In January 2023 the City launched a new organics program service, allowing for co-mingled yard and kitchen waste to be collected at the curb.

This organic waste is now turned into nutrient-rich compost at the new Comox Strathcona Waste Management (CSWM) Regional Compost Facility. The new service is diverting garbage volumes going to the regional landfill in Cumberland, extending its lifespan and reducing greenhouse gas emissions that contribute to climate change.

Organics composting is essential for the CSWM service to manage solid waste cost-effectively, achieve the waste diversion goals, and align with the province's disposal target of 350 kilograms per person per year.

It is estimated that organics makes up around 30% of materials disposed at the landfill. The City anticipates the program could divert 1,200 tonnes of organics out of the landfill annually.

Since the curbside organics collection service launched in Courtenay in 2022, there has been a consistent and notable shift away from garbage to organics. Last year, the collection contractor collected nearly 1000 tonnes less garbage than in 2021. Each truck holds about 7.5 tons of garbage, which is over 130 truck loads of garbage not going to the landfill!

Over 3,000 tonnes of organic material were collected by the contractor in 2023, slightly over the previous record high in 2020. That year there was a temporary spike in yard waste disposal as COVID-19 kept people closer to home.

Since 2018, Courtenay's Student Ambassadors have visited public events and gone door-to-door in Courtenay with helpful tips on reducing garbage as well as residential water use. The primary focus of the ambassador program is creating positive interactions that support our region's shared waste diversion goals – not enforcement.

Reducing our community's impact on the landfill is better for the environment, and our wallets.

Annual solid waste fees paid by residents directly reflect the City's cost to deliver this service. By diverting waste, residents are helping with costs in the short and long term, and extending the life of the regional landfill.

Over 3,000 tonnes of organic material were collected by the contractor in 2023, slightly over the previous record high in 2020.
courtenay.ca/organics



Automated Collection Preparation and Roll Out

The City of Courtenay and the Town of Comox worked together on the rollout of the automated residential curbside collection service that launched in January.

The new automated collection service uses specially designed, easy-to-roll carts with lids. The new collection trucks have mechanical arms operated by the driver inside the truck's cab. The arms grab, lift and empty the materials in the carts, and then return the carts to the curb.

The City and Town distributed three new wheeled carts to households in the fall before the launch of automated service in January – one cart for each material, for bi-weekly recycling and garbage, and weekly organics.

The shift to automated collection followed a competitive bid process in summer 2022. Halton Environmental (operating as Emterra Environmental) was awarded the contract to provide three-stream automated curbside collection over a ten-year term.

Comox and Courtenay worked together with a shared goal of making the transition to automated curbside collection as easy as possible including direct mailouts, guides, and a media campaign.



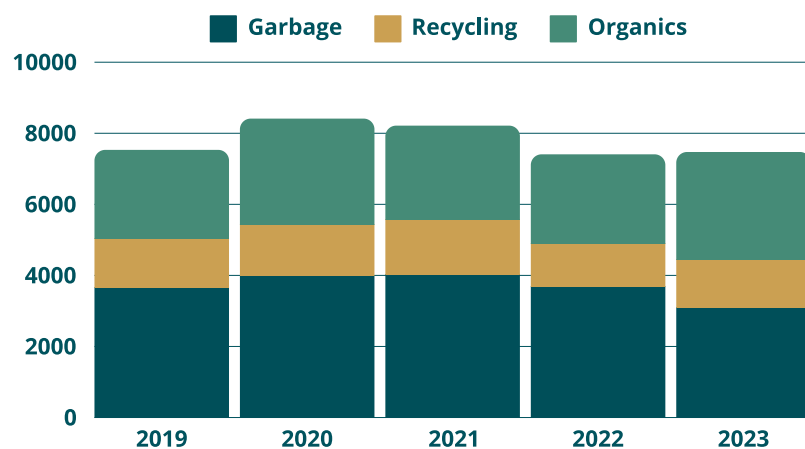
Solid Waste Courtenay Collects App

The Courtenay Collects app is a convenient way for households with curbside collection to subscribe to weekly reminders, service alerts and customized calendars. Over the last five years there has been a substantial increase to the number of household subscribed.

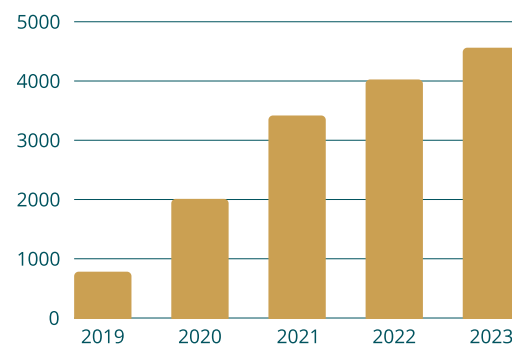
Since 2019, the % of households subscribed to Courtenay Collects has increased from 9% to 49%.

To download the app or view the Waste Wizard visit courtenay.ca/collects.

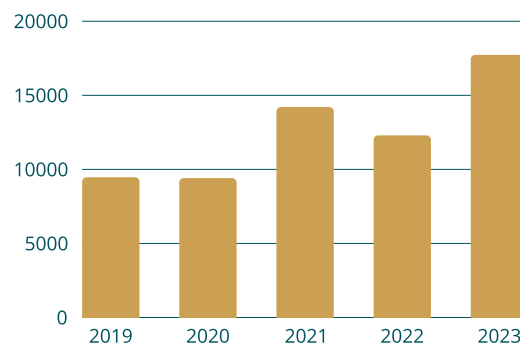
Tonnages for Garbage, Recycling & Yard Waste/Organics



Households Subscribed to Courtenay Collects



Waste Wizard Material Views



Infrastructure Maintenance

In 2023, Public Works Services made steady progress with proactive maintenance, such as flushing water mains and roadway paving, while keeping up with reactive maintainance – responding to to issues like potholes and watermain leaks, as they are discovered or reported.

Parks and Green Spaces

Type of asset	Totals
Trees planted in 2023	434
Total planted trees	4,742
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

Utilities

Type of asset	Totals
Sanitary sewer main	169 km
Sanitary sewer connections	8124
Sanitary Lift Stations	9
Pump stations	17
Water main	173.7 km
Water main connections	9020
Water meter setters	2917
Storm main	169 km
Storm connections (estimate)	7,411
Catch basins	4,409

Transportation

Type of asset	Totals
Roads (total lane km)	170 km (354 lane km)
Sidewalks	178 km
Garbage cans	159
Fire hydrants	816
Street lights	1,535

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.

Public Works Asset Lifecycle Activities by Year

Activity	2019	2020	2021	2022	2023
Public Works service requests	1,576	2,206	2,202	2,106	2,804
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)	2.7km (4.52 lane km)
Potholes repaired	196	301	200	321	487
Watermains flushed	24 km	21 km	19 km	N/A	56 km
Watermain breaks	2	3	3	5	7
Watermain leaks	42	20	33	81	98



Sandwich Watermain Upgrades

The Sandwich watermain upgrades improved fire flows in five neighborhoods in the Sandwich area providing better access to fire suppression equipment and ensuring the water infrastructure meets regulatory standards. New water hydrants and valves were also installed in addition to the new watermains.

Neighborhood areas included:

- Cliffe Road (North Island Hwy Frontage Road) and Cotton Road
- Oakridge Drive
- Muir Road and Cherry Ridge Drive
- Reinhard Place
- Kirkland Road



Canada Community-Building 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.

2023 Project Description	2023 Total Federal Grant: \$1,148,636
Cycling Network Plan Improvements	48,636
Pedestrian, Cycling and Pavement Renewal Program	1,100,000

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

Social Infrastructure

Social infrastructure is made up of foundational services and networks that support local quality of life. They are provided in response to the basic needs of communities and to provide more equity, stability, and social well-being.

The development of a Community & Social Development Framework in 2024 will guide many of these strategic priorities below.

Strategic Priorities 2023 - 2026	Status	Notes
Participate in discussion on regional childcare space development, and explore incentives to support development of childcare spaces.	In Progress	The City is in active discussions regarding regional childcare space. The development of a Community and Social Development Framework will establish priorities and initiatives that support the growth and enhancement of childcare services in the community.
Continue working with community agencies to deliver day services. Explore role in the provision of social support services, including future of Connect Centre.	In Progress	<p>The City is collaborating with community agencies to provide day services, and exploring its role in offering social support services, including future plans for the current overnight shelter at the Connect Centre.</p> <p>The City is administering the Strengthening Communities Grant and partnering with BC Housing to find an alternative location for Connect. The upcoming Community and Social Development Framework in 2024 will provide guidance for future work in this area.</p>
Review City operations with a social equity, reconciliation and anti-racism lens and develop corporate policy.	In Progress	<p>The City is reviewing and updating its policies to incorporate an anti-racism strategy, with a focus on creating and safeguarding an inclusive and safe environment for both staff and residents.</p> <p>This project aims to ensure that all policies, procedures and corporate culture align with the principles of equity, diversity, inclusion, and access, fostering a welcoming and respectful environment for all community members.</p>
Develop measures and criteria to track progress for the OCP's four cardinal directions: reconciliation, community well-being, equity, and climate action.	In Progress	The City is establishing metrics to track progress of the OCP's key focus areas to ensure that City policies and initiatives align with the overarching goals of promoting a sustainable, inclusive, and thriving community for all residents.
Identify roles for the City in the delivery of social infrastructure outlined in the OCP	In Progress	The roles and responsibilities of the City and community partners engaged in strengthening the social fabric of our community will be clarified through the process of co-creating a Community and Social Development Framework.
Implementation plan for delivery of social infrastructure	Planned	<p>Once the Community and Social Development Framework is complete, the City will create an implementation plan that defines roles within the organization and among external partners.</p> <p>This project aims to build connections within community, illuminating assets and priority areas for collaborative action. This serves to meet not only basic social needs but to transform systems and creative public policy to address the factors that give rise to such issues.</p>



Strengthening Communities Services Grant

The Strengthening Communities' Services Grant (SCG) awarded by the Union of BC Municipalities in 2021 is administered by the City on behalf of the Comox Valley region, and supports the response to the increased need for critical homelessness support services.

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

In 2023, the City received approval for a one-year extension of the SCG and associated funds to continue to provide approved services through to June 30, 2024.

As part of the extension, the City received an additional \$898,603, bringing the total funding to \$1,961,763.

The Strengthening Communities' Services Grant supports:

- A Daytime Community Access Hub six days a week providing services focused on health, hygiene, personal safety, and administrative support to those in need.
- Rural outreach on Denman and Hornby Islands to facilitate connections to housing and support services.
- Staff and security at Connect for daytime services and peer outreach.
- Community engagement and training.

Since its launch in 2021, the SCG has not only had significant and immediate impact on the daily health and wellness of people living without homes in the Comox Valley, it has contributed to longer term impact.

In 2023 alone, nearly 73,000 interactions between service agency staff and individuals experiencing homelessness were recorded, resulting in referrals to health and social professionals, the provision of shelter, beds, food, showers and other basic needs.

In that same period, 28 training sessions were held with 455 people completing the training, including 87 City staff. Eight Homelessness Society Association of BC annual memberships were purchased on behalf of local agencies to provide ongoing support and training opportunities related to supporting those who are unhoused.

A sample of training programs included Managing Hostile Interactions, Not Just Naloxone, Introduction to Trauma Informed Practice, The Village Workshop, Gender Diversity in the Workplace/Community, Cultural Safety, Safe Harbour and Mental Health First Aid.

The stories and metrics collected over the course of the project have been instrumental in advocacy efforts that have contributed to the establishment of a 35-bed shelter in Courtenay as well as momentum towards additional subsidized housing units, and an additional separate, purpose-built bed shelter.

To learn more about the program and free training opportunities visit courtenay.ca/scgrant

City Procurement Policy Updated

The City has updated and modernized its policy on purchasing goods and services. The new guidelines support sustainable procurement goals including the environment, social value, living wage and opportunities for Indigenous businesses. The last update to the City's procurement policy was in 2011.

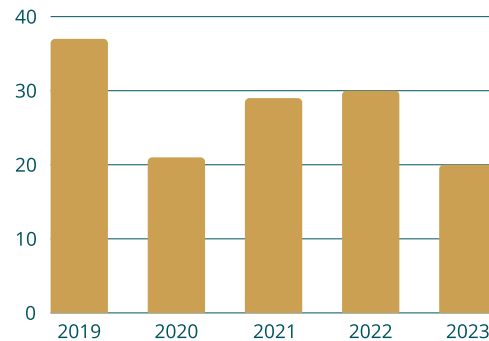
The policy includes one of the first Indigenous procurement sections at the local government level in BC. Additional efforts continue to be focused on change management to include Indigenous procurement into City capital construction project opportunities.

The policy includes updated thresholds for various procurement methods for goods and general services, professional and consulting services, and construction services.

Spending through the City's purchasing division is typically \$20 to \$25 million annually, ranging from low-dollar value goods to complex multi-million-dollar service agreements.

The updated policy reflects best-practices developed over the past decade based on analysis of other local governments and government organizations, the BC Social Procurement Initiative, and feedback from various City departments and divisions to ensure the new policy would meet the City's diverse needs.

Public Procurements Issued



Age-friendly Grant for Accessibility Audit

Grant funding was awarded in 2022 by BC Healthy Communities, Age-friendly Communities program.

The funds are supporting accessibility audits on key public open spaces and multi-modal transportation networks within Courtenay's new growth centres.

City staff are leading the accessibility audits and are working with the Social Planning and Research Council of BC (SPARC) on preparing a report. The draft of the report is completed and will be finalized in 2024.

The areas targeted for assessment are where future development is expected. 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, and 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.



Community Substance Use Strategy

In the fall of 2019, the City commissioned the Comox Valley Community Health Network (CVCHN) to start working on a Community Substance Use Strategy.

The City asked CVCHN to build upon the work carried out by the City's Community Drug Strategy Committee since 2002, but to take a more regional approach to a strategy that would reduce substance related harms in the Comox Valley.

The Community Substance Use Strategy - Phase One report focused on learning and documenting the current state of substance use in the Comox Valley as well as listening to community members and contributors.

Phase Two of the report was presented to Council in September. It included the implementation of 21 recommendations and ongoing recommendations identified in the report. View the full report: courtenay.ca/substancestrategy

Phase three of the report is underway and when completed CVCHN will provide the report and discuss next steps with Council.



Phase 2 Recommendations:

Walking Together Report Recommendations (Walk With Me)

1. Create and implement medical detox service in the Comox Valley.
2. Create and implement a recovery-based supportive housing service.
3. Expand managed alcohol program services.
4. Expand safer supply services.
5. Relocate and expand overdose prevention site (OPS) and services.
6. Pursue Improvements in opioid agonist therapy (OAT) delivery.
7. Pursue a series of networking improvements.
8. Create a services hub.
9. Pursue service and transportation improvements for remote places, and places without strong transit systems (Hornby and Denman Islands, Cumberland, and others).
10. Address the need for culturally safe services.
11. Work to reduce/eliminate stigma in the system.
12. Actively engage and support peers to be involved in every aspect of planning and implementation of the recommendations in the Strategy.
13. Actively practice cultural safety and humility, anti-racism; anti-queer-phobia; anti-ableism, anticlassism and anti-ageism and ensure that Cultural Safety principles are enacted in implementation of all Strategy Actions.
14. Comox Valley Substance Use Collaborative will provide oversight and leadership to Implement Phase Three and ongoing recommendations.
15. Update and increase substance use awareness programs for youth and their families.
16. Increase awareness about substance use and access to substance use services specifically for seniors.
17. Launch a project that focuses on including business owners and employers as part of the conversation on substance use and harm reduction.
18. Develop or review existing municipal bylaws and policies related to alcohol and cannabis selling establishments to reduce negative impacts to community health, safety, and liveability. Work with municipalities to obtain the necessary data.
19. Actively advocate to Federal and Provincial governments for an easily accessible safer supply of drugs.
20. Implement a Peer Assisted Care Team (PACT) in the Comox Valley.
21. Advocate for more non-market affordable housing for all ages and circumstances.

Community Substance Use Strategy Recommendations

Note: Recommendations 12 and 13 are overarching recommendations and apply to all other recommendations and work of the Collaborative.

12. Actively engage and support peers to be involved in every aspect of planning and implementation of the recommendations in the Strategy.



Arts, Culture and Heritage

Culture is the representation of who we are. It speaks to our values from the past and present, our traditions, and our expressions. Arts, culture, and heritage help re-frame and engage on important social topics such as climate change, reconciliation and equity, and provide for creative and safe opportunities to explore our complex and changing world.

Strategic Priorities 2023 - 2026	Status	Notes
Complete Strategic Cultural Plan	In Progress	<p>The City is developing a Strategic Cultural Plan, informed by community priorities, to guide the implementation of cultural services and infrastructure in the short, medium and long term.</p> <p>This plan will identify gaps and opportunities in cultural services, inform City processes, and support investment that will enhance cultural services and assets.</p>
Implement Strategic Cultural Plan	Planned	<p>The City is developing an implementation plan for the Strategic Cultural Plan to guide the delivery of cultural services and infrastructure over the next ten years.</p> <p>The plan will outline specific targets to address key gaps, opportunities, and areas for investment to enhance the City's cultural services and assets in alignment with community preferences for the next 10 years and beyond.</p>

Strategic Cultural Plan

Plan Background

The Strategic Cultural Plan is a 2023 Council strategic priority to provide a framework and roadmap to support arts and culture in Courtenay over the next ten years.

The Strategic Cultural Plan will seek to ensure that arts and culture is integrated into the community and representative of all residents.

The development of the Strategic Cultural Plan will assist the City in achieving the following key outcomes:

- Highlight importance of cultural services, cultural awareness, and cultural activities
- Evaluate and benchmark impact of the cultural community
- Build investment and promotion of cultural tourism, economic development, and social cohesion
- Identify cultural service needs, and analyze facilities options
- Identify best practices to inform cultural service policies
- Develop an implementation plan: identify roadmap, timeline, and responsible parties)

The development of the plan involves a five-phase process, with research, community engagement, analysis (including facility options and economic and social impact analysis, municipal benchmarking), followed by the development of a draft strategy and recommendations for community feedback and review, and lastly, the creation of a final plan in 2024.

Community Engagement

From May through July 2023 engagement activities included an Arts and Culture Round Table Focus Group, One on one interviews, group conversations with equity priority communities, and an online community survey which gathered responses from around 700 people.

Engagement was guided by Courtenay's Official Community Plan Cardinal Directions and sought to ensure that a diverse and representative range of voices was heard through community consultation with an equity lens.

Historically under-represented groups and individuals were connected via community organizations representing equity priority groups including Indigenous peoples, people of colour, people with disabilities, youth, new and emerging artists, people who are unhoused, 2SLGBTQIA+, and newcomers.

Community Check-In Event

Over 40 people attended a check-in event in November.

The event included a 20-minute presentation, interactive self-guided activities, and a musical performance by local duo Café Olé.

The project consultants, Nordicity, presented findings from community consultation, including the draft vision and preliminary strategic directions for the cultural plan.



What We Heard Report

The report, published in September, summarized findings from the community engagement research, highlighting community-identified needs relating to arts and culture in Courtenay. It provided a detailed description of the engagement activities, survey results, and community identified needs, challenges, strengths, and opportunities.

The community survey provided opportunities for both members of the public and those who work in the arts and culture industry to provide feedback. As such, responses are sometimes separated to show these unique perspectives.

The survey reached a wide range of identities as demonstrated by individuals identifying as Indigenous (17%), racialized (Black or person of colour) (16%), and or 2SLGBTQIA+ (14%) which is greater than the Statistics Canada Census Profile for the City of Courtenay which shows that 8% of the population identify as a visible minority and 8% of the population are of Indigenous ancestry.

Survey highlights include that a high number of respondents are culturally engaged and that arts and culture encourage social participation and sense of belonging. Barriers to accessing culture included limited options nearby, limited options of interest, and not having enough time, while critical needs identified by the culture sector respondents include more space for performance / exhibitions, more rehearsal and creation space, and supportive bylaws and policies for arts and culture.

Respondents would like to see more live performances, education, programming, workshops, and Indigenous arts and culture. The report includes recommendations on enhancing indoor and outdoor space for arts and culture, and using arts and culture as a way to enhance community well-being.



The combined findings from the community engagement activities identified strengths, challenges and gaps when it comes to arts and culture in Courtenay. In addition, community-identified priority needs include:

- Engaging K'ómoks First Nation, Metis, Inuit, and other Urban Indigenous Communities.
- More cultural spaces / facilities, and better availability and affordability.
- Developing more diverse and affordable cultural programming.
- Further promotion of community partnerships and collaboration.
- Increased municipal support – financial and in-kind, local, and regional.
- Further development of cultural tourism.
- Attraction and training of technical cultural workers.
- Development of a Public Arts Policy.

Next Steps

Now that the community engagement phase of the project is complete, the consultant is developing a draft strategy. Final draft recommendations and implementation plan will be presented to Council for approval in the summer of 2024.

To learn more visit about the Strategic Cultural Plan visit courtenay.ca/CulturePlan

Cultural Organizations

The City of Courtenay owns and maintains three major cultural facilities downtown including the Sid Williams Theatre, Courtenay and District Museum and 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.

Through these agreements, the organizations receive operating and management grant funding in return for

the delivery of core arts and culture services on behalf of the City.

As non-profits, the cultural societies then leverage City funding in order to expand their reach and programming to meet the needs of Courtenay residents and visitors, and enable them to maintain their role as anchors within the City's downtown cultural hub.

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

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.

Comox Valley Arts	
30 Day Drawing Challenge Online Participants	10,000
Art kits distributed	200
Studio Tour Participation	5,050
Volunteer hours	598

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 500 seat 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.

Sid Williams Theatre	
Live performances	149
Virtual performances	2
Rehearsals, workshops, recording sessions	77
"Front door" public attendance	41,838
"Stage door" performer/cast attendance	10,359
Virtual event viewers	1,412
Volunteer hours	5,710

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.

In the fall of 2023, the Museum's Elasmosaur was officially adopted in the Provincial Symbols and Honours Act as British Columbia's official fossil emblem. The Elasmosaur is a large marine reptile dating back to the Cretaceous period, approximately 80 million years ago.

Courtenay and District Museum

Total visits (includes field trips, special events)	27,853
Volunteer hours	650

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.

CVAG offers 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.

The art gallery took an innovative approach to creating community awareness of the illicit drug toxicity deaths in the province and also affecting our local community through Walk With Me.

"Walk With Me convenes bold conversations between diverse interest holders to re-examine the crisis and imagine new ways forward."

Comox Valley Art Gallery

Total visits	25,115
School tour participants	2,300
Community make-art workshop participants	2,500
Youth Media Project new films	20
Volunteer hours	1,100

Community Events

Courtenay Recreation Special Events

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.

Events in 2023 included Family Day Activities, Easter Promenade, Volunteer Appreciation, Courtenay Canada Day, Simms Park Concert Series, Nickel Carnival, Poochapoolooza, Halloween Parade and Party, The LINC Haunted House, Gnarly Youth Christmas Craft Fair and Children's Christmas Party.



Simms Park Summer Concert Series

Free concerts featuring local and regional performers were held on Sunday evenings throughout the summer at Simms Park.

A total of nine performances took place from June to August.

A big THANK YOU to our 2023 performers including Mark R. Isfeld Jazz Band, Women of the Valley, Stealing Dan, Pan Wizards Steel Orchestra, Time Well Wasted, Mary Murphy & Celtic Cargo Cult, Rock or Bust, Stardust7 and Jeff Plankenhorn.

There were many wonderful moments throughout the season including the season finale performance on August 27 with Jeff Plankenhorn and band wowing the crowd with soulful rock, blues and folk. This concert included a Food Bank Drive, collecting over 500 lbs of food and \$1,200 for the Comox Valley Food Bank.

Thank you to everyone who made this season a success including:

- Steve Adamson from VI Sound
- Season Sponsors, 98.9 Jet FM and Comox Valley Record
- Edwin Grieve for his wonderfully creative MC services and support
- Brian (Fuzz) Morissette for concert production and support

A Food Bank Drive at the final 2023 Simms concert collected over 500 lbs of food and \$1,200 for the Comox Valley Food Bank



Simms Concert
Series 2023

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. An estimated 20,000 people came out over two days for the celebrations.

On June 30th performances included Dolyna Dancers, Laurie Tinkler Dancers, Moonshine Band, Rock Cod and headliner Yukon Blonde!

July 1st celebrations in downtown included Comox Valley Concert Band, 5th Street Mile Race, Canada Day Parade, Courtenay and District Museum's event and the Tea Dance at the Native Sons Hall with Georgia Strait Big Band.

Celebrations in Lewis Park started after the parade with Kids Zone, free outdoor swim at Courtenay and District Memorial Pool, opening ceremonies, Costco Canada Day birthday cake, and the children's bike draw.

Performances at the Lewis Park mainstage included Brodie Lee Dawson with Ashley Sykes & Christy Vanden, Completely Creedence and headliner Fred Penner.

Thank you to the Canada Day organizing team for making such a memorable event: Jim Benninger, Blair Bentley, Rachel Carter, Edwin Grieve, Alice Hansen, Ken Hansen, Wendy Harris, Penny Leslie, Jin Lin, Brian "Fuzz" Morissette, Napik Neill, Michelle Sandiford, Doris Weiseman and City of Courtenay Staff

The Province of BC - Fairs, Festivals and Events provided a grant of \$8,400 for the event.







Food Systems

A food secure community is one in which everyone has access to food that is affordable, culturally preferable, nutritious, and safe.

Strategic Priorities 2023 - 2026	Status	Notes
Engage with Agricultural Community and Food Policy Council to identify needs and support relevant OCP policies.	Ongoing	<p>This collaboration will look for ways to support local agricultural producers and food security. Making progress on the policies outlined in the OCP, this initiative will aim to increase access to affordable, healthy, locally-sourced food outlets and growing opportunities within walking distance.</p> <p>This initiative aims to protect agricultural lands and traditional foods, promoting sustainable food systems as integral components of social infrastructure and local economic development within the OCP framework.</p>

Municipal Support of Food Policy

Municipal support of food policy and programs to strengthen the sustainability of local food systems is expanding across the region and province.

This comes with the recognition that resilient food systems contribute to the health of people and cities in multiple diverse ways – from reducing inequities in access to healthy affordable food, to reducing the impacts of pollution and climate change and strengthening the local economy.

Municipalities are now often participating at food policy tables to advance system changes where resources are leveraged across networks to support projects such as community gardens, food box distribution programs, sustainable food procurement programs, food hubs, and farmers markets.

Farm Route Signs

The Comox Valley is known for its rich agricultural lands, with many independent producers/farmers in and around the region sustaining a diverse and ever-expanding range of vegetables, fruit, livestock and grains.

Farm vehicles traveling in and around the community may be oversized and traveling below posted speed limits.

Following consultation with the Comox Valley Farmers Institute on ways to increase awareness of agricultural activity on local roads, in spring 2023 the City of Courtenay installed new “Farm Route” signs on sections of 17th Street, Fitzgerald Avenue, and Cumberland Road. The signs identify roadways maintained by the City of Courtenay that are most commonly used by the agricultural community for traveling to and from local farmland.

While farm activity generally increases in the spring and fall, commuters should expect farm vehicles on local roads at any time of the year – and give them plenty of space and patience so they can continue their work to grow the food that feeds us.



LUSH Valley's Share the Harvest Garden

The Share the Harvest Community Garden has been serving the community since it was established in 2012 through a partnership between the City and the Lush Food Action Society.

This community garden is a place where anyone can have access to land to grow food for themselves and for their community, where gardening education and mentorship are provided, and where social capital is nurtured and grows.

This garden continues to play an important role in the lives of not only the gardeners – the volunteers who maintain the garden – but also in the community in the neighbourhood. The benefit is universal and results in an increase in social capital, civic engagement, sustainability and food security.



Beekeeping at Share the Harvest Garden
Photo by Alison Peill



Local Economy

The City of Courtenay is committed to creating the physical conditions for high quality of life and economic success. Attractive communities attract businesses. The most attractive places for the next generation of workers must have a thriving downtown core, inclusive neighbourhoods with a strong sense of place, a wide range of housing and recreational options, a vibrant arts and culture scene, and an openness and celebration of cultural and population diversity.

Strategic Priorities 2023 - 2026	Status	Notes
Explore a business attraction and retention service.	Planned	The City is in discussions about a potential collaboration and partnership with the Comox Valley Chamber of Commerce to support local businesses, foster economic growth, and create a more vibrant business community in Courtenay.
Identify appropriate roles and responsibilities for the City in the delivery of economic development services in the region.	Planned	<p>An analysis will be conducted to clarify the City's involvement in economic development services.</p> <p>This project will enhance the coordination of services that support economic growth and prosperity in Courtenay and the surrounding area.</p>
Review City processes that may be barriers to economic development.	Planned	<p>The City is collaborating with the business community and other community partners to identify areas for improvement with City processes.</p> <p>This project seeks to streamline procedures, enhance efficiency, and create a more conducive environment for economic growth and investment in Courtenay.</p>

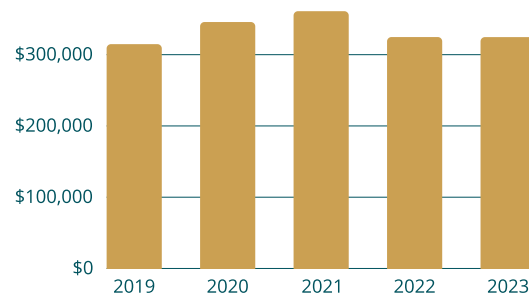
Business Licencing

Business License revenue and activity remained steady from 2022 to 2023.

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 License Revenue



	2019	2020	2021	2022	2023
City business licences:	1,833	1,124	1,345	1,270	1,391
• New Applications*				105	137
• Renewals				1,165	1,254
Intercommunity licences:	208	313	400	434	401
• New Applications				71	54
• Renewals				363	347
Intermunicipal licences:	203	303	356	310	308
• New Applications				42	31
• Renewals				310	277

* Tracking of new business licence applications vs renewals commenced in 2022. Data not available for 2019-2021.

Good Governance

Good governance is at the very heart of the work of the City of Courtenay ensuring public engagement, transparency, equity and inclusion, effectiveness and efficiency, and accountability.

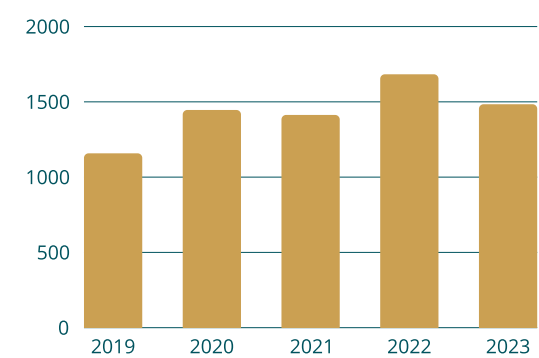
Strategic Priorities 2023 - 2026	Status	Notes
Develop an assignment and tracking system for public enquiries	In Progress	The City is establishing a Council Correspondence and Public Inquiry Policy to enhance communication and responsiveness to community inquiries, while reviewing and streamlining internal workflow processes involved in addressing public concerns.
Establish an OCP Implementation Townhall Forum	On hold	Recent changes to provincial legislation may impact this priority, which is under review. Concurrently, the City is developing an Engagement Strategy that will guide public engagement options and opportunities, ensuring meaningful community involvement in decision-making processes.
Explore procurement practices to include a social equity lens, reconciliation for contracted services, and climate change factors.	Complete	<p>The City has updated and modernized its policy on purchasing goods and services. The new guidelines support sustainable procurement goals, the environment, and social value, including a living wage and opportunities for Indigenous businesses.</p> <p>Provisions specific to K'ómoks First Nation include the potential for procurement opportunities to support building capacity and supporting their long-term economic interests and development.</p>
Hold Council open houses in community locations.	In Progress	As an outcome of the Engagement Strategy, the City will assess opportunities for Council to host open houses and similar events in community locations to enhance public engagement, create meaningful opportunities for dialogue, collaboration, and community involvement in decision-making processes to strengthen relationships with residents.
Increase community engagement for all segments of the community: complete communication strategy, community survey, and community engagement strategy	Ongoing	<p>After finalizing the Communications Strategy and conducting a Resident Survey in 2023, the City is prioritizing the development of the Engagement Strategy in 2024, with a focus on enhancing communication and engagement practices while remaining mindful of the unique needs of equity-deserving groups.</p> <p>This initiative prioritizes inclusive and responsive communications, fostering meaningful and inclusive engagement and participation in City initiatives.</p>
Review operations and terms of reference for City committees	In Progress	<p>This review of City committees is investigating ways to support diverse representation and meaningful outcomes for their work.</p> <p>Exploring different administration models, including decentralized, centralized and hybrid approaches, will improve the efficiency and transparency of committee operations while supporting consistency in documentation and alignment with Council procedures.</p>
Develop a land strategy for acquisition, devolution, and disposal of property, including inventory of all City folios over 400 m2	Planned	<p>The Land Strategy for Courtenay will align with growth management policies outlined in the OCP, aligning planning and development of City-owned properties with long-term community objectives.</p> <p>The strategy will integrate recommendations from the Parkland Acquisition Strategy.</p>

Strategic Priorities 2023 - 2026	Status	Notes
Review and streamline development process and set targets for application processing times	Ongoing	This initiative is focused on improving efficiency. It includes a newly-adopted Development Procedures Bylaw, digitizing application forms, introducing concurrent applications, pre-application meetings, establishing an internal development review team, and website updates to improve accessibility and transparency.
Develop a Reconciliation Framework.	In Progress	<p>The City's adoption of the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP) reaffirms the commitment to Indigenous reconciliation.</p> <p>This includes efforts to strengthen relationships between Councils and staff from both the City and K'ómoks First Nation, collaborate in planning and decision-making, and provide educational programs to City staff on UNDRIP principles and the history and culture of K'ómoks First Nation.</p>
Strengthen relationship with the RCMP and enhance police and crime data reporting	Ongoing	<p>The City is focused on strengthening partnerships with key agencies, including building stronger connections with the RCMP and improving reporting mechanisms for police and crime data.</p> <p>This initiative aims to enhance collaboration, communication, and data-sharing to support effective crime prevention and community safety efforts in Courtenay. Twice yearly meetings are held with Council and the RCMP.</p>
Establish regular meetings for Council with the development community	Planned	<p>Council's commitment to meetings with the development community is intended to gain a deeper understanding of development needs, objectives, and insights.</p> <p>This collaborative approach aims to enhance communication and build relationships for more informed decision-making and successful development outcomes. As an outcome of the engagement strategy, hold open houses in community locations.</p>
Explore and establish a partnership approach with School District No. 71 on topics of mutual interest such as active school travel planning, traffic planning, community use of schools, shared facilities, climate action, reconciliation, child care and youth engagement.	Ongoing	<p>The City is strengthening partnerships with key agencies and is exploring a collaborative partnership with School District No. 71 to address mutual interests.</p> <p>This initiative seeks to enhance cooperation, coordination, and engagement between the City and the school district to support community well-being, sustainable development and shared priorities.</p>
Hold regular City and School District trustee meeting(s) for partnerships and shared interests/goals	Complete	The City has established twice yearly meetings with School District officials to explore partnership and initiative opportunities on issues of mutual interest to enhance communication and joint planning efforts on shared priorities.
Include School District No. 71, 19 Wing Comox, and other significant Comox Valley employers in housing discussions	In Progress	<p>The City of Courtenay is focused on fostering partnerships with key agencies, including School District No. 71, 19 Wing Comox, and other significant Comox Valley employers, as part of housing discussions and initiatives.</p> <p>By involving these community partners in housing discussions, the City aims encourage collaboration to better address the community's housing needs.</p>

Information Technology (IT)

Overall tickets for service were down 11% from previous years. Part of the reason could be due to aggregation of tickets through larger coordinated projects, office moves, and set up. IT experienced more walk-ins and phone requests. Some projects included support for City affiliated projects that do not have internal access to the help-desk system.

Help Desk Tickets



**Note that these numbers do not include additional walk-ins, phone or in-person requests, or major projects.*

Internal Network Overhaul

The City of Courtenay began steps to extensively upgrade its internal network including security gateways and switching gear. This process began in the latter stages of 2023 and is expected to be finished in 2024.

Backup and Disaster Recovery

The IT division examined information systems backup and recovery process and discovered that there were efficiencies needed for quicker restore and disaster recovery options. IT was able to leverage existing hardware and improve redundancy in three locations, including one in an offsite backup. The process included testing and procedures set-up for disaster recovery.

Cyber Security

Courtenay's IT team monitors and protects the City network and systems in a variety of ways, with tools including a firewall and threat detection software. IT was able to detect about 100-200 incidents a month including ransomware, potentially unwanted applications, and Malware.

Everyone hates spam, and the City is no exception. The City's systems blocks tens of thousands of spam emails throughout the year.





Legislative Services



Accessibility Framework

The Accessible BC Act is provincial legislation that required local governments to establish an accessibility committee, develop an accessibility plan, and establish a process for receiving public feedback on accessibility by September 2023.

Corporate and Legislative Services worked with the Comox Valley Accessibility Committee, CVRD, Town of Comox and Village of Cumberland in spring and summer on a collaborative approach. The result was the Comox Valley Accessibility Framework, which establishes shared accessibility principles to support a consistent regional approach to accessibility in the Comox Valley. The City and other local governments will continue this important work in 2024 with individual action plans and projects. The Accessibility Framework, feedback form, and future updates about accessibility can be found at courtenay.ca/accessibility.

The Accessibility Framework, feedback form, and future updates about accessibility can be found at courtenay.ca/accessibility

2023 Elector Approval Processes

In 2023, Legislative Services was responsible for two elector approval processes. Elector approval is a democratic process that is required when a local government decision may have a significant, long-term impact on the community.

This includes processes like long-term borrowing, parkland disposition, local service areas, and municipal boundary extensions. This can be done by referendum or alternative approval process (AAP). Since referendums can be as costly as an election, many municipalities use the AAP process. Both approval processes were successful in gaining the approval of the electors.

This included approval for the Downtown Courtenay Business Improvement Association to renew its business improvement area bylaw.

Council Procedure Bylaw

In 2023, Council carefully reviewed and endorsed a new Council Procedure Bylaw.

The newly drafted Bylaw governs the conduct of council meetings and decision-making processes in alignment with the mandates of the Community Charter and recent legislative adjustments, particularly for electronic meetings.

These amendments addressed various aspects, including the establishment of standards for hybrid meetings, the delegation of authority to change meeting formats, adjustments to meeting schedules and locations, updates to promote inclusive language, and clarification of procedures for notices of motion and delegations.

Freedom of Information (FOI) Request

Legislative Services is responsible for coordinating the City's response to FOI (Freedom of Information) requests for access to City records. Responding to FOI requests is a vital service to increase access and transparency to government decision-making processes.

The City received 18 FOI requests in 2022, and 35 in 2023, representing a 94% increase. Many records are available on the website or can be requested directly from departments, including bylaws, permits, policies, and property records. The City of Courtenay prioritizes transparency in government and when a request is required, does not charge an application fee.

Resident Survey

The 2023 Resident Survey, "Your Courtenay, Your Voice" included a statistically-valid, phone-based survey with a target of 300 responses, along with an open online survey.

The survey inquired about perceptions the City's identity, public awareness of initiatives, desired improvements, and views on the City's efforts to promote diversity, equity and inclusion.

Findings analyzed by an external research firm reaffirmed anticipated concerns, notably homelessness and housing affordability, while highlighting a range of perspectives on the community's character and priorities.

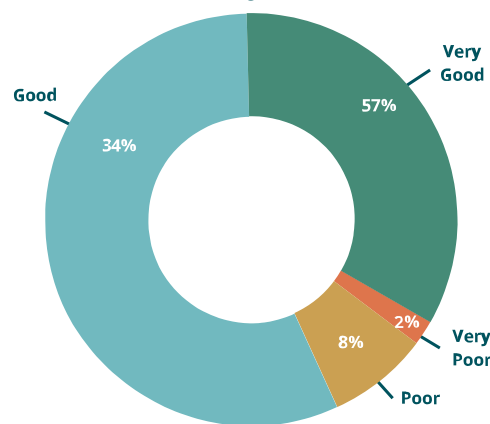
Despite identified challenges, the survey underscored a prevailing sense of satisfaction with Courtenay's quality of life and perceived value for taxes. Scoring also suggested opportunities for enhancing the city's reputation. The survey showed high satisfaction with fire services, recreation, and parks, while pinpointing areas for improvement, particularly in traffic management and online services.

Looking ahead, the City is committed to leveraging the insights gleaned from the survey to guide strategic decisions and actions when determining how to allocate resources to address the most pressing needs of the community. This may involve re-evaluating existing policies, launching new programs, or adjusting service delivery models to better meet the evolving needs of the community.

By actively listening to the voices of residents and incorporating their input into decision-making processes, Courtenay strives to build a stronger, more resilient community where everyone has the opportunity to thrive.

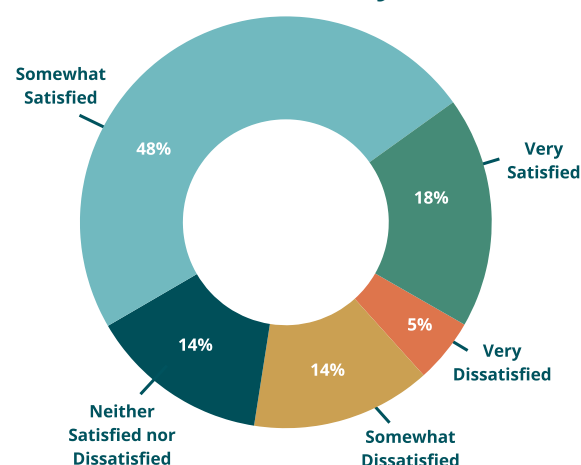


Quality of Life



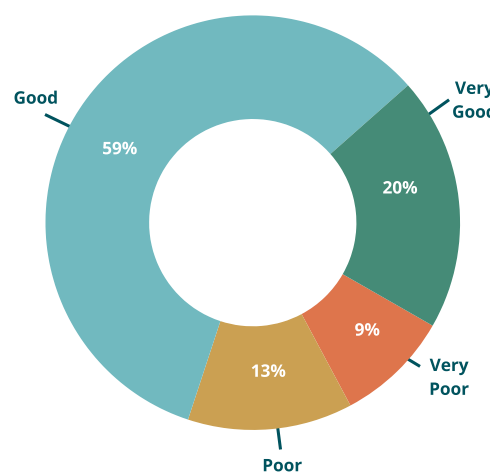
How would you rate the overall quality of life in the City of Courtenay today?

Satisfaction with City Services



How satisfied/dissatisfied are you with the overall level and quality of services provided by the City?

Value for Tax Dollars



Thinking about all the programs and services you receive from the City, how would you rate the value you receive for your tax dollars?

Bylaw Compliance Policy and Strategic Plan

Courtenay is a growing community. Changing expectations and emerging challenges associated with our increasing population identified a need for the City of Courtenay to launch a proactive review of the Bylaw Enforcement Policy.

Courtenay Council identified this project as one its strategic priorities for the year.

The outcome was a new Strategic Plan for Bylaw Compliance and updated Bylaw Compliance Policy that align municipal service with modern demands.

Policy Development and Community Engagement

As part of the process, the City completed an extensive review of bylaw services by engaging with a wide variety of community partners, including Island Health, the Comox Valley RCMP, local business associations, community services, internal City departments, other levels of government and the general public to gather insights on priorities, expectations and operational capacity.

Over 400 people responded to a resident survey providing valuable feedback on community needs, expectations and aspirations for bylaw enforcement.

These comprehensive efforts ensured a diverse range of perspectives were considered in shaping the policy and strategy.

Bylaw Compliance Policy

The new Bylaw Compliance Policy emphasizes the importance of maintaining a safe and harmonious community through a balanced approach of education and enforcement.

The Policy aims to provide understanding and encourage compliance with activities that impact public health, safety and well-being, while promoting accountability and fostering community involvement.

Prioritizing fairness, education and community engagement will help the City support Courtenay's unique character and quality of life.

The policy outlines principles of compliance, including:

- A balanced approach to enforcement
- Trauma-informed responses
- Engagement with curiosity
- Commitment to safety
- Commensurate intervention
- Confidentiality protocols
- Responsible service delivery
- Procedures for requests for service
- Handling of frivolous and anonymous complaints
- Reporting outcomes

Through proactive communication, advice, reinforcement of regulations and enforcement strategies, the City will prioritize a balanced and considerate approach while maximizing community partnerships and promoting voluntary adherence to bylaws.



Strategic Plan for Bylaw Compliance

The Strategic Plan for Bylaw Compliance will be the foundation for municipal bylaw regulations, promoting public safety and enhancing the overall quality of life for residents.

The plan outlines six strategic objectives to guide efforts in bolstering community cohesion and regulatory efficacy:

1. Forging robust collaborations with community partners
2. Fostering transparent communication channels
3. Facilitating seamless inter-departmental coordination
4. Standardizing operational workflows
5. Optimizing resource allocation
6. Integrating trauma and culture-informed practices into enforcement methodologies

The plan underscores the importance of nurturing strategic partnerships, promoting regulatory transparency and enhancing operational efficiencies.

By embracing a proactive approach to bylaw compliance and prioritizing community-centric solutions, Courtenay will seek to build a culture of trust, cooperation and regulatory integrity.

With implementation over a three-year period, rigorous monitoring and evaluation mechanisms will enabling ongoing assessment of progress and feedback, recalibrating as needed. The ultimate goal of the plan is cultivating a safe, harmonious, and resilient community.



Communications

Communication Strategy

Work progressed throughout much of the year on a comprehensive new Communication Strategy for the City, targeted to the specific needs of people who live, work, play and learn in Courtenay.

The strategy includes recommendations, guidelines, and various tools and resources and an actionable communication plan to effectively inform residents. Public consultation on the project in 2023 included a workshop with organizations that serve equity-deserving communities as well as a youth survey.

Council adopted the new Communication Strategy in early 2024, with updated processes and tools rolling out over time. Analysis completed for the Communication Strategy will also help shape a new Engagement Strategy project launching in 2024.

With an actionable Communication Strategy, the City can more effectively inform residents about City services, policies, initiatives, processes, and operations.

City Website

Website Active Users

The City uses Google Analytics to track traffic to the City’s website, courtenay.ca. In 2023 the City moved from Google’s Universal Analytics to Google Analytics 4. With this change, the benchmark for measuring website traffic has changed from “total visits” to “active users.”

The Courtenay website saw 237,206 active users in 2023. This is a more accurate measure of actual traffic to the City website than previous metrics. Going forward, the City will report on total “active users” as the new benchmark for measuring traffic to the City website.

How You Visit Us

Mobile devices continue to be the most popular method for people to visit the City website. The City is working on a website upgrade starting in 2024 that will make it easier for mobile users to navigate the site and find what they’re looking for. The website redesign will update and enhance access to information using modern web design standards that meet current international Web Content Accessibility Guidelines (WCAG). This includes prioritizing equitable access for all users including those using assisted devices such as screen readers.

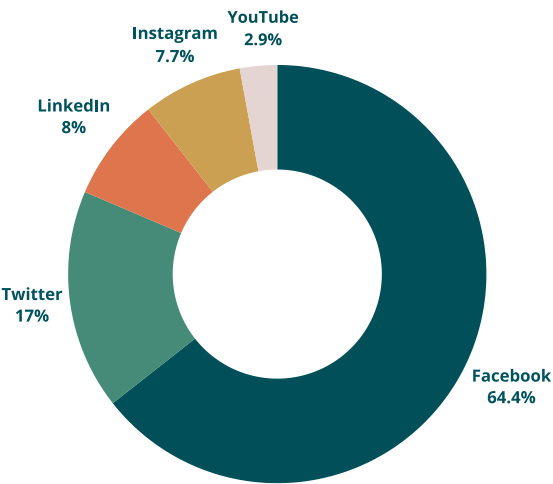
Social Media

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

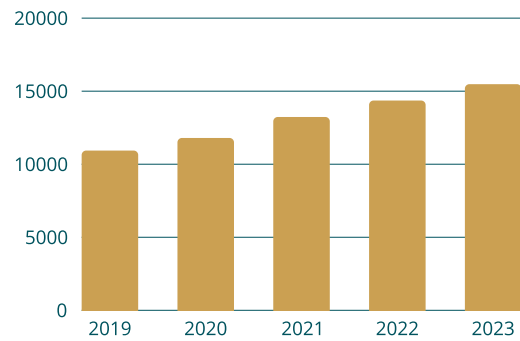
The City’s total social media followers increased by 7.2% in 2023.

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

Where You Follow Us:



Social Media Followers



New Graphic Standards

In 2023, the City revitalized its visual identity and graphic standards to improve the efficiency, accessibility, and functionality of communication materials.

The update included new templates as well as a simplified version of the City's official crest. The crest, designed decades ago when communication channels and techniques were vastly different from today were no longer meeting the City's needs.

The limited and outdated branding posed logistical challenges, particularly in the realm of digital communication, as well as printing and scaling across various mediums. This realization fueled a strong desire for renewal and innovation, while addressing the practical concerns associated with existing branding practices.

Accessibility emerged as a crucial aspect of this process, ensuring that materials prepared by the City would be more compatible with assisted devices for individuals with disabilities.

The new graphic standards enhance usability for a wider audience, including those who rely on screen readers, captioning, or other assistive technologies. This approach aligns with ethical principles and standards outlined in the Accessible Canada Act. Ultimately, prioritizing accessibility in design standards enhances the user experience for all, contributing to a more inclusive and equitable digital landscape.

In addition to addressing accessibility and digital media needs, the City also established new templates and a distinctive color palette to uniquely identify its brand. Recognizing the importance of visual consistency across platforms, the development of new templates provides a cohesive identity for the City's communication materials. The templates were designed with flexibility in mind, accommodating various content types and communication channels while maintaining the City's brand integrity.

Courtenay Recreation's Graphic Standards

The wide range of events, programs, facilities and activities at Courtenay Recreation were given special attention in this update to the City's graphic standards. A vibrant colour palette reflects their unique marketing and communication needs for all ages and interests, while maintaining a visual connection to the City's overall brand.



City of Courtenay

Mile of Flowers Plant-In

Tuesday, May 27
Starting at 5:00 pm

Join hundreds of volunteers for Courtenay's annual Mile of Flowers Plant-In. A local tradition since 1967!

Free BBQ
Join us at Standard Park (located at Cliffe Avenue and 14th Street for a free BBQ courtesy of Courtenay Rotary and the City of Courtenay.

Event Details
Contact the following for more information:
Tel: 250-334-4441
Email: communityservices@courtenay.ca

What to Bring:

- Gloves and trowel
- Drinking Water
- Community Spirit

Where to Plant:
Anywhere on Cliffe Ave, between 8th Street and 21st Street

courtenay.ca/plantin



Courtenay Recreation



Public Safety

Public safety allows residents and businesses to perceive the city as a safe place to work, live and play. It also means the City and citizens are prepared for emergencies and resilient in the face of them.

Strategic Priorities 2023 - 2026	Status	Notes
Update design and consider potential partnerships for the East Side Fire Hall	Ongoing	<p>The City of Courtenay is enhancing public safety by updating the design of the East Side Fire Hall and considering potential partnerships and co-location opportunities to optimize emergency response services.</p> <p>An Options Analysis is underway to evaluate various designs for the proposed East Side Fire Hall, with concurrent efforts to explore partnerships with different organizations to enhance emergency response capabilities and community safety.</p>
Long term staffing plan for Fire Services	In Progress	<p>The Fire Department is developing a long-term staffing plan for Fire Services, taking into account the community's needs and the planned construction of the East Side Fire Hall to ensure effective emergency response and public safety.</p> <p>This initiative aims to align staffing resources with the evolving requirements of the community and the strategic infrastructure development of the East Side Fire Hall.</p>

Comox Valley RCMP Launched Downtown Foot Patrols

The Comox Valley RCMP launched an initiative that will enhance police presence in the downtown Courtenay area. Foot patrols started May long weekend and continued until Labour Day in September to support community safety and increase engagement with residents, businesses, and visitors.

With the advent of the summer season, downtown areas tend to experience increased activity. The new foot patrols focused on building positive relationships with community members, public safety, and crime prevention.

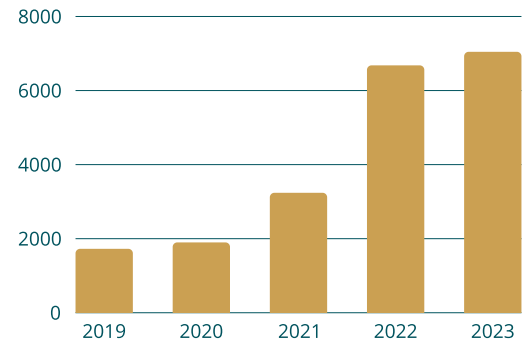
The introduction of foot patrols aligns with the Comox Valley RCMP's community-oriented policing approach, allowing officers to engage directly with individuals, business owners, and patrons. By regularly patrolling the downtown core, officers had a greater opportunity to address concerns, offer crime prevention tips, and establish a visible presence that promoted a sense of security.

During the foot patrols, RCMP officers focused on various aspects of community safety, including:

- Conducting regular patrols of high-traffic areas, parks, and public spaces.
- Engaging with business owners to address security concerns and offer crime prevention strategies.
- Providing safety tips and information to residents and visitors.
- Responding to public inquiries and providing assistance where needed.



Bylaw Enforcement Hours



Bylaw Division Resourcing

Based on feedback gathered from the 2023 Courtenay Resident Survey and the Bylaw Policy Engagement Survey, the City of Courtenay expanded the capacity of its Bylaw Services division to better serve the diverse needs of our community.

This included enhancing operational safety, addressing new regulatory areas, and improving overall service. Over the past five years, there has been a significant 308% increase in annual bylaw enforcement hours to meet the growing demands.

The Bylaw Services team comprises the Manager of Bylaw Services and four full-time Bylaw Enforcement Officers. This increase in staffing will support the planned transition from a five-day to a seven-day service model starting in 2024.

Bylaw Enforcement Officer Training and Development

In 2023, the Bylaw Services team focused on expanding their knowledge base. They recognized the significance of understanding complex social, cultural, and health matters in enhancing their enforcement approaches.

Bylaw Enforcement Officers took part in various training programs, such as Introduction to Trauma Informed Practice, Responding with Respect on the Front Lines, Managing Hostile Interactions, Naloxone Administration, and Gender Diversity in the Workplace.

Courtenay Fire Department

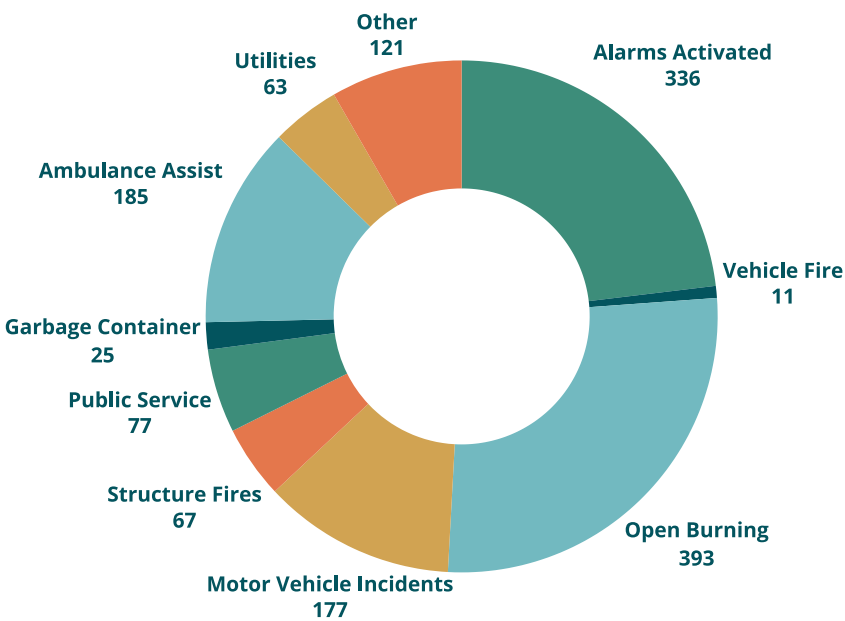
Record Number of Calls

The Courtenay Fire Department responded to 1,455 incidents in 2023 within the City of Courtenay and Courtenay Fire Protection Districts, breaking the previous record of 1,053 fire department responses which was set last year. This total reflects an 80.5% increase in fire department responses over the last 5 years.

The Fire Department responds to a wide range of incidents, including fires, motor vehicle incidents, rescues and medical emergencies.

The top five incident callouts for 2023 were outdoor burning incidents, fire alarm activations, medical responses, motor vehicle incidents and incidents involving utilities such as hydro, natural gas and propane.

Fire Department Responses by Type



Member Deployments

The 2023 wildfire season was the most destructive in British Columbia’s recorded history, with more than 2.84 million hectares of forest and land burned. The Courtenay Fire Department helped the Province of BC fight these fires, with crews deployed throughout the Kelowna/Kamloops region.

During 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 the fires around populated areas.

Courtenay firefighters continually performed at a high level during these deployments, and the experience gained from participating in these operations is an enormous benefit to our community should we ever have a similar situation happen here. The revenue generated from this assistance is saved for future fire department capital purchases.



Wildfire fighting operations in the Kelowna/Kamloops region



**Courtenay Fire Department
2023 New Recruits Grad**

Fire Prevention

Full time Fire Department staff conducted 1,770 fire inspections in the city and fire protection districts, most of which were found to be free of any major fire code or life safety violations. Code violations included burned out emergency lighting and exit signs or fire extinguishers that required annual servicing.

Members completed a renovation of the Fire Safety House, which delivered valuable fire safety training in 2023 to over 600 students attending elementary schools within the City of Courtenay and Courtenay Fire Protection District. This renovation included turning one of the bedrooms into a kitchen which allowed instructors to deliver a more comprehensive kitchen safety program, as well as replacing the roof, siding and windows that were originally installed in the mid 1980s.

Fire Department by the Numbers

	2019	2020	2021	2022	2023
Emergency calls	566	553	740	871	913
Duty calls	240	281	313	331	542
Fire inspections	1,608	1,712	1,761	1,725	1,770
Full time staff	6	6	6	7	7
Paid-for-call firefighters	46	50	50	50	50
Provisional firefighters (waitlist)	8	8	11	10	20

Training

2023 was a very busy year for firefighter training, with members investing over 3,700 hours on subjects including fire suppression, auto extrication, rope rescue and self-rescue techniques.

The W.A. Lane MacDonald Fire Training Centre in East Courtenay continues to be a valuable asset to the department by greatly enhancing skill levels of firefighters and reducing the recruit training period from 18 months to 12 months.

Thank you to Firefighters

Our community owes a debt of gratitude to the exceptional residents who volunteer their time, skills, and courage as firefighters. Their unwavering commitment to ensuring the safety and well-being of our residents is truly commendable, and we are honored to have such selfless individuals protecting and serving our community.



Organizational Well-Being and Sustainability

The City of Courtenay organization must be strong and sustainable to deliver the services and programs Courtenay citizens and businesses expect. It must be an employer of choice attracting top talent in the sector.

Strategic Priorities 2023 - 2026	Status	Notes
Ensure capacity to accommodate big change resulting from direct and indirect impacts to our community	Ongoing	<p>To support organizational well-being and sustainability, the City is conducting organizational reviews and exploring options to enhance staff capacity.</p> <p>This initiative seeks to strengthen the City's ability to adapt and respond effectively to evolving challenges and opportunities, fostering resilience and organizational readiness for future developments.</p>
Research and consult on Speculation Tax.	No longer required	The Council Strategic Priority "Research and consult on Speculation Tax" is no longer required as the City of Courtenay is now subject to the Speculation Tax under newly adopted legislative amendments.

Human Resources Team

Building on the policy work of 2022 and 2023, the Human Resources (HR) team has been working on training and development programs that include Mental Health Awareness and strategies, Critical Incident Stress Management and leadership.

In 2023, City staff were provided the opportunity to participate in an experiential workshop. The Village Workshop Series, led by a Cultural Safety Practitioner, explored in-depth the effects of Residential Schools and Canada's Policy of Assimilation. This emotion-evoking workshop enhanced staff's understanding of colonial histories on a deep emotional level.

Further training in development includes reconciliation, diversity, equity, accessibility and inclusion. Job hiring practices will be aligned with our new Communication Strategy and ensure that communications reflect best practices in inclusion and align with the City's Strategic Priorities.

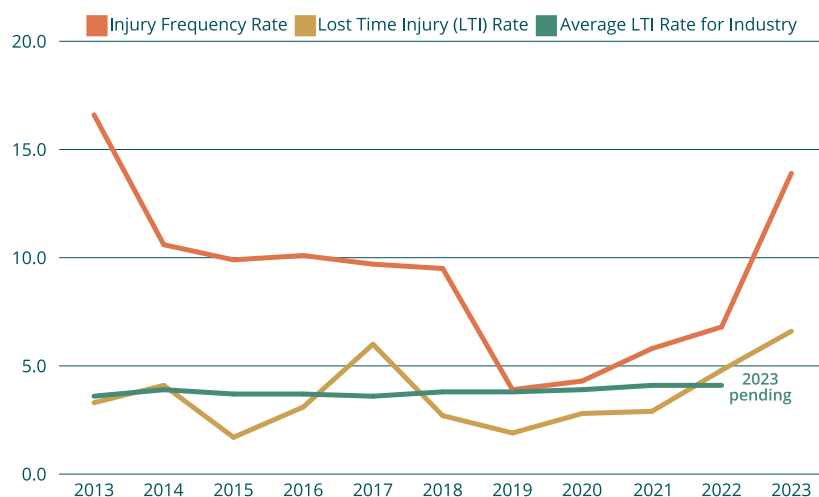
Health and Safety

In 2023 the City worked on improving the mental health resiliency of staff. A key part of those improvements was Critical Incident Stress Management training and the creation of a peer support team among City staff. These initiatives resulted in a 46% decrease in workplace violence reports in 2023 compared with 2022.

The City continues to have a robust Occupational Health and Safety program and holds a WorkSafeBC Certificate of Recognition.

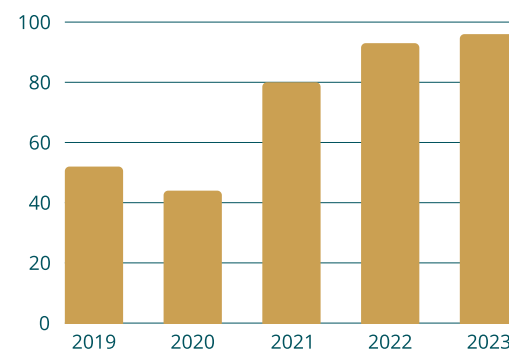
While there were fewer injuries among City staff in 2023 than 2022, there were more injuries resulting in medical treatment and time lost from work.

The graph below illustrates City's injury frequency and lost-time injuries from 2013 to 2023, compared to the average lost-time injuries for industry (municipalities).



Recruitment Activities

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



Local government recruitment activity increases are consistent with the BC Labour Market Outlook 2022-2032 Forecast, as the public sector is anticipated to experience an approximate 30% replacement rate, and an additional 9% growth rate in the predicted period.

Critical Incident Stress Management Training

The City of Courtenay maintains an ongoing commitment to promoting the wellbeing and health of employees. Work-related, critical or traumatic incidents have the potential to cause significant physical, cognitive and psychological impact.

It is recognized that early and appropriate intervention following traumatic incidents can minimize the long-term impact of these events and assist employees in their recovery.

Critical Incident Stress Management (CISM) training was completed by a handful of City of Courtenay staff in March. These individuals were trained to assist employees experiencing a crisis. By holding an in-person meeting to help minimize impact/trauma, normalizing reactions and assisting in getting further professional help (if required).

CISM is a comprehensive crisis intervention system. It may be applied to individuals, small functional groups, large groups, families, organizations, and even communities.



Financial Sustainability

The long-term financial health of the City is central to ensuring services, facilities and infrastructure will be secure for current and future generations. Long term asset management and financial planning are essential to the financial sustainability of the City.

Strategic Priorities 2023 - 2026	Status	Notes
Advocate for review of small business taxes and differentiated tax rate	Ongoing	<p>The City of Courtenay is advocating for a review of small business taxes and exploring the implementation of a differentiated tax rate.</p> <p>This initiative aims to support small businesses, promote economic vitality, and create a tax structure that is reflective of their unique needs and contributions to the community.</p>

Growing Communities Fund

In March 2023, the Province of BC announced funding for communities through the Growing Communities Fund. Courtenay received \$7.65 million which will be used for the following projects:

Growing Communities Fund Allocation	Funding
Eastside Fire Hall	\$2,000,000
McPhee Meadows	1,500,000
Playgrounds	1,000,000
Implementation of Parks & Recreation Master Plan	1,000,000
6th Street Bridge	1,000,000
Affordable Housing	655,000
Renewable Energy Options	400,000
Small Tool Electrification	100,000
Total grant funding	\$7,655,000

This \$7.65 million investment in the community, is equivalent to 25% of 2023 property taxation. This grant funding reduces the City's costs to deliver key infrastructure and strategic priorities.

- Eastside Firehall project \$2 million grant funding allocation will reduce long-term debt interest payments by \$1.6 million over 20 years (at 4% interest).
- Playground equipment funding of \$1 million.
- 6th Street Bridge project \$1 million grant funding allocation reduces long-term debt interest payments by \$800,000 over 20 years (at 4% interest).



Online Budget Engagement

The budget simulation tool was designed to give residents greater understanding of the City's annual budget. It asked residents to make budget choices for both revenue and expenditures for the General and Utility Funds.

Additionally, specific proposals were placed before residents to consider:

- Should the City increase recreation fees to pay for Recreation Services?
- Should the City increase Building Permit Fees to offset review and issuing costs?
- Should the City hire additional Bylaw Officers?
- Should the City save money for future capital projects and reduce reliance on debt?

Budgets were grouped by function (i.e. Public Safety, Recreation). Respondents could increase or decrease revenue and expenditure allocations at the department level. Prior to submitting their budget, they needed to balance the budget (revenue greater or equal to expenditures) as municipalities are required to balance budgets each year.

Budget simulation stats:

- Total pageviews: 842
- Average time on site: 6 minutes
- Total time on site: 85 hours, 22 minutes
- Total submissions: 125

The Balancing Act Budget Survey will be offered again in 2024.

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.

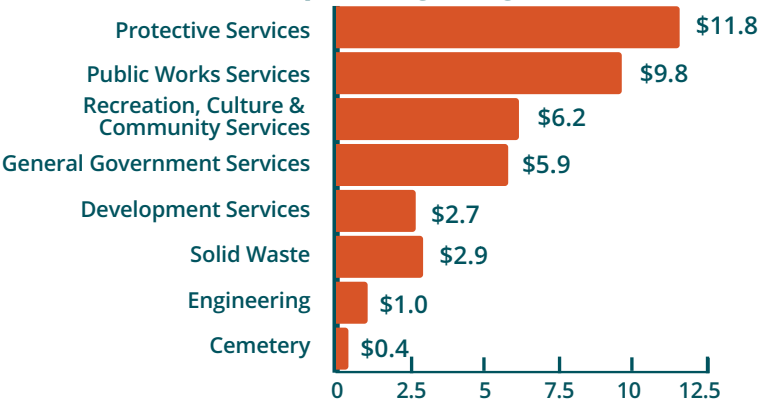
The City's financial plan includes all revenues and expenses in the general, water, and sewer funds. This includes operating costs to maintain infrastructure and provide services to our residents, as well as the costs associated with major capital projects.

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 2024 Property Tax Dates

Late May 2024	<ul style="list-style-type: none">• 2024 Property Tax Notices mailed
	<ul style="list-style-type: none">• Tax payments due• Provincial Home Owner Grant applications due to the province
July 2, 2024	<ul style="list-style-type: none">• Tax Deferment applications due to the province• Last day to avoid 10% penalty on unpaid current taxes and unclaimed grants
July 3, 2024	<ul style="list-style-type: none">• 10% penalty added to all unpaid current taxes and unclaimed grants
August 1, 2024	<ul style="list-style-type: none">• Tax Installment Preauthorized Payment Plan (TIPP) deductions start for the next taxation year
October 7, 2024	<ul style="list-style-type: none">• Statutory property tax sale for all properties three years in arrears of taxes.
December 31, 2024	<ul style="list-style-type: none">• Last day to pay current year taxes prior to rollover into arrears category. (<i>Arrears and delinquent category taxes are subject to a daily interest</i>). Last day to claim Home Owner Grants and retroactive Home Owner Grants.

For more information regarding City Property Taxes visit: courtenay.ca/tax

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 2023, the following exemptions were approved by Council.

Registered Owners	Exempt Amount of City Property Taxes
Aaron House Ministries	\$3,103
Alano Club of Courtenay	4,096
AVI Health & Community Services	1,137
Canadian Red Cross Society	2,006
City of Courtenay - Leased Office Space	3,364
Comox Valley Boys and Girls Club	890
Comox Valley Canoe Racing Club	586
Comox Valley Child Development Association	16,602
Comox Valley Curling Club	10,500
Comox Valley Family Services Association	7,899
Comox Valley Food Bank Society	2,328
Comox Valley Kiwanis Village Society	14,606
Comox Valley Recovery Centre Society	2,580
Comox Valley Rowing Club	597
Comox Valley Transition Society	5,682
Community Justice Centre of the Comox Valley	1,410
Courtenay & District Historical Soc. In Trust	2,671
Courtenay Elks Lodge	2,791
Dawn to Dawn Action on Homelessness Society	940
Eureka Support Society	3,678
Glacier View Lodge Society	31,268
Habitat for Humanity V.I. North Society	442
John Howard Society of North Island	5,345
L'Arche Comox Valley	5,956
Lush Valley Food Action Society	2,015
Nesting Place Society	1,969
Old Church Theatre Society	9,351
Royal Cdn. Legion, Courtenay Br. (Pacific) No. 17	9,765
Salvation Army	2,806
Stepping Stones Recovery House for Women Soc.	581
Upper Island Women of Native Ancestry	842
Wachiay Friendship Centre	5,882
Youth for Christ Comox Valley	800
Total Non-Profit Annual Tax Exemptions	\$164,488

Council adopted a ten year Permissive Tax Bylaw to exempt the following City owned properties, managed/occupied by non-profit societies. The 2023 value of properties exempt is as follows:

Island Corridor Foundation	\$29,166
Kus-kus-sum - Project Watershed	45,951
M'Akola Housing Society	19,974
Nature Trust of B.C. - Arden Rd	3,797
Nature Trust of B.C. - Sandpiper Park	7,423
Total 10 year bylaw exemptions	\$106,311

Council adopted a five-year Permissive Tax Bylaw to exempt the following City-owned properties, managed/occupied by non-profit societies. The 2023 value of properties exempt is as follows:

Comox Valley Centre of the Arts	\$27,761
Courtenay & District Museum	15,223
Courtenay Airpark	44,101
Courtenay Marina	15,935
McPhee Meadows	2,172
Sid Williams Theatre	25,128
Total City-owned properties	\$130,320

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 2023, Council adopted a bylaw to exempt the following surrounding lands:

Anglican Synod Diocese of BC	\$2,321
Bishop of Victoria-Catholic Church	1,285
Central Evangelical Free Church	3,605
Courtenay Baptist Church	1,390
Elim Gospel Hall	1,671
Foursquare Gospel Church of Canada	3,684
Grace Baptist Church	258
Kingdom Hall of Jehovah Witnesses	717
LDS Church	2,329
Lutheran Church	992
River Heights Church Society	1,468
Salvation Army Canada West	1,143
Seventh Day Adventist Church	780
St. George's Church	859
New Life Apostolic Church	725
Total Permissive Surrounding Statutory Land Tax Exemptions	\$23,227
Total Permissive Exemptions - Overall	\$424,346

Financial Statements





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, 2023, and the consolidated statements of operations, change 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, 2023, and the results of its consolidated operations, change in 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.

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 8, 2024

MNP LLP
Chartered Professional Accountants



The Corporation of the City of Courtenay

Consolidated Statement Of Financial Position - Statement A As at December 31, 2023

	2023	2022
FINANCIAL ASSETS		
Cash on Hand and on Deposit (Schedule 5)	29,812,771	36,502,240
Receivables (Note 1j)	4,243,795	5,656,692
Term Deposits (Schedule 5)	61,544,657	36,860,278
	95,601,223	79,019,210
FINANCIAL LIABILITIES		
Accounts Payable (Note 1k)	10,176,278	12,785,679
Trust and Other Deposits	6,766,816	7,596,609
Deferred Revenue - Development Cost Charges (Note 7)	14,364,562	11,093,943
Deferred Revenue - Other (Note 9)	3,278,368	2,255,353
Long-Term Debt (Schedule 4)	10,419,070	11,880,552
Asset Retirement Obligation (Note 13)	330,800	
	45,335,894	45,612,136
NET FINANCIAL ASSETS	50,265,329	33,407,074
NON-FINANCIAL ASSETS		
Inventories	419,577	335,996
Prepaid Expenses	401,172	692,052
Tangible Capital Assets (Note 13 & Schedule 3)	184,768,531	181,889,535
	185,589,280	182,917,583
ACCUMULATED SURPLUS (Schedule 2)	\$235,854,609	\$216,324,657
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, 2023

	2023 Budget (Note 16)	2023	2022
REVENUE			
Taxes for Municipal Purposes	35,603,400	35,481,555	32,277,972
Sale of Services	17,706,400	19,216,157	18,840,107
Revenue From Own Sources	4,823,100	4,730,657	3,395,462
Federal Transfers	1,133,800	1,240,152	2,662,750
Provincial Transfers	5,099,000	10,503,606	2,794,856
Other Local Government Transfers	659,700	800,749	510,376
Contributions	109,000	3,806,801	4,678,808
DCC Revenue	-	-	228,822
Investment Income and Taxation Penalties	1,102,600	4,364,286	2,071,940
Other	787,900	991,168	1,257,802
Gain on Sale of Tangible Capital Assets	-	2,622	12,036
TOTAL REVENUE	67,024,900	81,137,753	68,730,931
EXPENSES			
General Government Services	6,150,027	5,675,508	6,687,803
Protective Services	12,209,583	10,898,248	10,915,294
Transportation Services	14,702,995	9,229,936	10,260,434
Sewer and Water Facilities	17,818,410	18,738,968	13,626,551
Environmental Health Services	3,163,669	3,119,883	4,222,518
Public Health and Welfare Services	473,082	477,899	433,271
Environmental Development Services	2,994,000	2,724,023	2,555,197
Recreational and Cultural Services	7,489,934	10,743,336	9,799,398
TOTAL EXPENSES	65,001,700	61,607,801	58,500,466
ANNUAL SURPLUS (DEFICIT) (Schedule 1)	2,023,200	19,529,952	10,230,465
ACCUMULATED SURPLUS AT BEGINNING OF YEAR	216,324,657	216,324,657	206,094,192
ACCUMULATED SURPLUS AT END OF YEAR	\$218,347,857	\$235,854,609	216,324,657

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, 2023

	2023 Budget	2023	2022
	(Note 14)		
ANNUAL SURPLUS	2,023,200	19,529,952	\$10,230,465
Acquisition of tangible capital assets	(25,039,200)	(6,713,027)	(10,920,734)
Amortization of tangible capital assets	6,661,000	6,937,531	6,660,570
Losses and other adjustments to tangible capital assets	-	462,525	38,725
Asset retirement obligation	-	(330,800)	-
Proceeds on sale of tangible capital assets	-	25,450	24,954
Developer tangible capital asset contribution	-	(3,260,675)	(3,621,460)
	(18,378,200)	(2,878,996)	(7,817,945)
Acquisition of supplies inventories	-	(563,809)	(585,415)
Acquisition of prepaid expense	-	(1,079,731)	(1,195,524)
Consumption of supplies inventories	-	480,227	562,603
Use of prepaid expense	-	1,370,612	890,077
	-	207,299	(328,259)
CHANGE IN NET FINANCIAL ASSETS	(16,355,000)	16,858,255	2,084,261
NET FINANCIAL ASSETS AT BEGINNING OF YEAR	33,407,074	33,407,074	31,322,813
NET FINANCIAL ASSETS AT END OF YEAR	\$17,052,074	\$50,265,329	33,407,074

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, 2023

	2023	2022
CASH PROVIDED BY (APPLIED TO) FINANCING TRANSACTIONS		
OPERATING TRANSACTIONS		
Annual Surplus	19,529,952	10,230,465
Changes in non-cash items		
Amortization	6,937,531	6,660,570
Change in receivables	1,412,897	(1,402,670)
Change in accounts payable	(2,609,401)	(752,072)
Change in trust and other deposits	(829,793)	398,317
Change in deferred revenue	4,293,634	657,027
Change in inventories	(83,581)	(22,812)
Change in prepaids	290,880	(305,446)
Net (gains)/losses and other adjustments to tangible capital assets	462,525	38,725
Developer Tangible Capital Asset Contribution	(3,260,675)	(3,621,460)
Actuarial adjustment	(453,218)	(478,179)
	25,690,751	11,402,465
CAPITAL TRANSACTIONS		
Cash used to acquire tangible capital assets	(6,713,027)	(10,920,734)
Proceeds on sale of tangible capital assets	25,450	24,954
	(6,687,577)	(10,895,780)
INVESTING TRANSACTIONS		
Purchase of term deposits	(24,684,379)	(828,660)
Cash Applied to Investing Transactions	(24,684,379)	(828,660)
FINANCING TRANSACTIONS		
Repayment of long-term debt	(1,008,264)	(1,064,633)
Cash applied to Financing Transactions	(1,008,264)	(1,064,633)
DECREASE IN CASH ON HAND AND ON DEPOSIT	(6,689,469)	(1,386,608)
CASH ON HAND AND ON DEPOSIT AT BEGINNING OF YEAR	36,502,240	37,888,848
CASH ON HAND AND ON DEPOSIT AT END OF YEAR	\$29,812,771	\$36,502,240
Interest paid on outstanding debt and included in annual surplus above	\$536,434	\$524,723

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, 2023

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, 2023

(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. Asset retirement obligations are estimated based on the best information available related to the costs associated with retiring, decommissioning or otherwise removing an asset from productive service.

(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.

The Corporation of the City of Courtenay

Notes to Consolidated Financial Statements

Year ended December 31, 2023

(h) Financial Instruments

The City of Courtenay recognizes its financial instruments when Courtenay becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at fair value.

At initial recognition, Courtenay may irrevocably elect to subsequently measure any financial instrument at fair value. Courtenay has made such an election during the year.

Courtenay subsequently measures investments in equity instruments quoted in an active market and all derivative instruments, except those that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, at fair value. Fair value is determined by published price negotiations. Transactions to purchase or sell these items are recorded on the trade date. Net gains and losses arising from changes in fair value are recognized in the statement of remeasurement gains and losses. Interest income is recognized in the statement of operations. Investments in equity instruments not quoted in an active market and derivatives that are linked to, and must be settled by delivery of, unquoted equity instruments of another entity, are subsequently measured at cost. With the exception of those instruments designated at fair value, all other financial assets and liabilities are subsequently measured at amortized cost using the effective interest rate method.

Transaction costs directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in operating annual surplus. Conversely, transaction costs are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

All financial assets except derivatives are tested annually for impairment. Any impairment, which is not considered temporary, is recorded in the statement of operations. Write-downs of financial assets measured at cost, and/or amortized cost, to reflect losses in value are not reversed for subsequent increases in value. Reversals of any net measurements of financial assets measured at fair value are reported in the statement of remeasurement gains and losses.

The City of Courtenay has not presented a statement of remeasurement gains and losses as it does not have any items giving rise to remeasurement gains (losses).

(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.

(j) Receivables

Following is a breakdown of receivables outstanding at December 31, 2023 with 2022 comparatives:

	2023	2022
Federal Government	\$164,050	\$1,590,449
Provincial Government	317,156	1,174,270
Regional and other Local Governments	653,512	579,745
Property Taxes	1,262,714	1,249,034
Other	1,846,363	1,063,194
Total Receivables	\$4,243,795	\$5,656,692

The Corporation of the City of Courtenay

Notes to Consolidated Financial Statements

Year ended December 31, 2023

(k) Accounts Payable

Following is a breakdown of accounts payable and accrued liabilities outstanding at December 31, 2023 with 2022 comparatives:

	2023	2022
Federal Government	\$2,948,061	\$3,128,561
Provincial Government	705,436	665,871
Regional and other Local Governments	526,624	533,967
Employee Retirement Benefits (Note 11)	1,343,900	1,307,000
Trade and accrued liabilities	4,652,257	7,150,280
Total Accounts Payable	\$10,176,278	\$12,785,679

(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, 2023.

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) Asset Retirement Obligations

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:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and
- 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. The capitalized asset retirement cost is amortized on the same basis as the related asset is included in the Statement of Operations. The City will not inflate and discount current valuations due to the uncertainty surrounding the actual settlement of the asset retirement obligations included in scope.

2. CHANGE IN ACCOUNTING POLICY

(a) Asset Retirement Obligations

Effective, January 1, 2023 Courtenay adopted PS 3280, Asset Retirement Obligations. The new standard establishes guidelines for acknowledging, assessing, presenting, and disclosing legal responsibilities connected with the retirement of tangible capital assets. The Municipality has chosen the prospective approach where liabilities are recognized on a forward-looking basis for the current and subsequent periods only. The valuation and accounting of the asset retirement obligation is completed at the time of adoption without consideration for previous years.

The Corporation of the City of Courtenay

Notes to Consolidated Financial Statements

Year ended December 31, 2023

(b) Financial Instruments

Effective January 1, 2023, the City of Courtenay adopted the Public Sector Accounting Board's (PSAB) new recommendations for the recognition, measurement, presentation and disclosure of financial assets, financial liabilities and derivatives, under Section PS 3450 Financial Instruments. The new Section is applied prospectively, and prior periods have not been restated. There was no material impact on the financial statements from the prospective application of the new accounting recommendations.

3. 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 2023 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:

2024	986,177
2025	843,732
2026	780,099
2027	675,542
2028	366,337
	\$3,651,887

(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, 2023, there existed outstanding claims against the City. These claims have been referred to legal counsel and to the City's liability insurers. It is not possible to determine the City's potential liability, if any, with respect to these matters. Management has determined that any potential liabilities arising from these outstanding claims are not significant.

The Corporation of the City of Courtenay

Notes to Consolidated Financial Statements

Year ended December 31, 2023

4. PENSION LIABILITY

The employer and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2022, the plan has about 240,000 active members and approximately 124,000 retired members. Active members include approximately 43,000 contributors from local governments.

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 actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The City of Courtenay paid \$1,302,301 for employer contributions to the plan in fiscal 2023.

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, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

5. 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.

6. CANADA COMMUNITY BUILDING FUND (PREVIOUSLY GAS TAX AGREEMENT)

The City received transfers of Canada Community Building Fund (CCBF) through the Union of BC Municipalities. The use of the funding is established by a funding agreement between the local government and the Union of British Columbia Municipalities. Funds 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 CCBF in 2005 and reports the balance in a General Fund Reserve – New Works Canada Community Building Fund (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.

The Corporation of the City of Courtenay

Notes to Consolidated Financial Statements

Year ended December 31, 2023

Following is a schedule of CCBF receipts and disbursements received in 2023 with comparatives to 2022.

	2023	2022
Opening Balance of Unspent Funds	\$2,069,886	\$3,051,945
Additions:		
Amounts Received During the Year	1,235,824	1,184,542
Interest Earned	108,069	60,965
Deductions:		
Amount Spent on Projects	(1,148,636)	(2,227,566)
Closing Balance of Unspent Funds	\$2,265,143	\$2,069,886

7. GROWING COMMUNITIES FUND

The Growing Communities Fund (GCF) was provided to local governments to assist with increasing the local housing supply with investments in community infrastructure and amenities. The GCF may be used towards one-off costs needed to build required infrastructure and amenities rather than funding ongoing or operational activities. These funds are to be incremental to currently planned investments and should accelerate the delivery of capital projects. The GCF provided a one-time total of \$1 billion in grants to all 161 municipalities and 27 regional districts in British Columbia. The City of Courtenay received \$7,655,000 in March 2023 and reports the balance in a General Fund Reserve – Growing Communities Reserve Fund (Schedule 2) until it is used to fund eligible costs. Interest is accrued and allocated monthly to the balance.

Following is a schedule of the GCF receipts and disbursements received in 2023.

	2023
Growing Communities Grant Received	\$7,655,000
Additions:	
Interest Earned	277,334
Deductions:	
Playground Development	(168,848)
Closing Balance of Unspent Funds	\$7,763,486

The Corporation of the City of Courtenay

Notes to Consolidated Financial Statements

Year ended December 31, 2023

8. 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 2023 and 2022.

2023 Development Cost Charge Reserves

	General BL #2840	Water Utility BL #2840	Sewer Utility BL #2840	Sewer Utility BL #1638	2023 Total
Balance Forward	\$8,918,301	\$724,188	\$1,415,789	\$35,665	\$11,093,943
Increases					
Interest	461,121	38,559	80,444	1,687	581,811
Other Contributions	1,864,899	199,498	624,411	-	2,688,808
	2,326,020	238,057	704,855	1,687	3,270,619
Ending Balance Deferred Revenue - DCC	\$11,244,321	\$962,245	\$2,120,644	\$37,352	\$14,364,562

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)
	(228,822)	-	-	-	(228,822)
Ending Balance Deferred Revenue - DCC	\$8,918,301	\$724,188	\$1,415,789	\$35,665	\$11,093,943

The Corporation of the City of Courtenay

Notes to Consolidated Financial Statements

Year ended December 31, 2023

9. TRUST AND ENDOWMENT FUNDS

- (a) The Cemetery Perpetual Care Fund has been assigned to the City to be administered as directed by statute. The City holds the assets for the benefit of, and stands in fiduciary relationship to, the beneficiary. Following is a summary of the financial position and activities for 2023 and 2022, which has been excluded from the City's consolidated financial statements.

CEMETERY PERPETUAL CARE FUND FINANCIAL POSITION			CEMETERY PERPETUAL CARE FUND FINANCIAL ACTIVITIES		
	2023	2022		2023	2022
Financial Assets			Revenue		
Cash on Hand	\$173,413	\$148,871	Fees Levied	\$16,191	\$13,135
Term Deposits	271,001	255,186	Interest Revenue	24,166	9,094
Net Financial Position	\$444,414	\$404,057	Excess Revenue over Expenditure	\$40,357	\$22,229

10. 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 2023 and 2022:

	2023	2022
Opening Balance	\$2,255,353	\$2,133,611
Additions to Deferred Revenue	3,278,368	2,255,353
Revenue Recognized	(2,255,353)	(2,133,611)
Ending Balance Deferred Revenue Other	\$3,278,368	\$2,255,353

11. MFA DEBT RESERVE FUNDS

The City secures its long term borrowing through the Municipal Finance Authority. As a condition of these borrowings a portion of the debenture proceeds are retained by the Authority as a debt reserve fund. These funds are not reported in the financial statements as they are eliminated upon consolidation. As at December 31, 2023 the City had debt reserve funds of \$340,109 (\$336,570 in 2022).

12. EMPLOYEE RETIREMENT BENEFIT LIABILITY

Employees with 10 years of continuous service retiring under the terms of the Municipal Superannuation Act are entitled to a payout of up to 72 days of their accumulated unused sick leave bank and up to a maximum of 8 additional severance

The Corporation of the City of Courtenay

Notes to Consolidated Financial Statements

Year ended December 31, 2023

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 2023 were based on an interest (discount) rate of 4.1% per annum (2022 – 4.4%) and an inflation rate of 2.5% (2022 – 2.5%). The total estimated employee retirement benefit liability at December 31, 2023 is \$1,343,900 (2022 - \$1,307,000) and is included in the accounts payable balance on Statement A.

Following is a breakdown of the benefit liability

	2023	2022
Accrued benefit liability at beginning of year	\$1,307,000	\$1,205,200
Expense	135,400	163,048
Benefit Payments	(98,500)	(61,248)
Accrued benefit liability at end of year	\$1,343,900	\$1,307,000

13. ASSET RETIREMENT OBLIGATION

The City owns and operates the following asset that have asset retirement obligations associated with them:

Well Decommissioning Obligation:

The Groundwater Protection Regulation provides specific guidelines for decommissioning wells which give rise to a retirement obligation. The City must recognize an asset retirement obligation related to three wells owned by the City that will be required to be decommissioned at the end of life. This resulted in an increase of \$45,000 to the asset retirement liability. These wells were previously unrecognized and as a result the corresponding amount was recognized as an expense.

Underground Tank Obligation:

The Storage Tank Systems for Petroleum Products and Allied Petroleum Products Regulations dictate the requirements for the proper removal and disposal of underground fuel storage tanks upon the expiration of their useful life. This legislated regulation gives rise to an asset retirement obligation for the City for any underground fuel tanks they own. As a result, the City recognized an increase in the asset retirement liability of \$52,700 with a corresponding increase to the historical cost base of the associated asset which will be amortized over the remaining useful life.

Asbestos obligation:

Asbestos and other designated hazardous materials represent a health hazard upon disturbance and as a result carry a legal obligation to remove them when a facility undergoes a significant renovation or demolition. The City owns and operates several facilities that are known to have asbestos and as a result recognized an obligation relating to the removal of the hazardous materials upon adoption of the PS 3280 Asset Retirement Obligations. An asset retirement obligation associated with asbestos within several facilities owned by the City that will need to be abated upon retirement. This resulted in a \$233,100 increase in the asset retirement liability and an equal increase in the historical costs base of the associated building assets.

Asset Retirement Obligation	Well Decommissioning	Underground Tank Removal	Asbestos Abatement	Balance December 31, 2023
Balance	\$45,000	\$52,700	\$233,100	\$330,800

The Corporation of the City of Courtenay

Notes to Consolidated Financial Statements

Year ended December 31, 2023

14. 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 2023 revenues and expenses with 2022 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.

15. 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 2023 is \$3,260,675 (\$3,621,460 in 2022).

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

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

The Corporation of the City of Courtenay

Notes to Consolidated Financial Statements

Year ended December 31, 2023

16. RESTATEMENT OF 2023 BUDGET

The budget amounts presented throughout these consolidated financial statements are based upon the Five Year Financial Plan approved by Council on April 26, 2023 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 2023-2027 Consolidated Financial Plan Bylaw 3096, 2023 adopted by Council on April 26, 2023 and reflected in these consolidated financial statements:

Adjustments to 2023 Budgeted Annual Surplus

Budgeted Surplus per Council approved Budget	\$
Purchase of Capital Assets	25,039,200
Amortization Budgeted	(6,661,000)
Transfer from Reserves	(12,528,500)
Transfer to Reserves	4,391,100
Use of Prior Year Surplus	(3,947,900)
Debt Issues in Financial Plan	(5,278,000)
Debt principle repayments in Financial Plan	1,008,300
Budgeted Surplus per Consolidated Statement of Operations	\$2,023,200

17. CONTRACTUAL RIGHTS

Following is the breakdown of the contractual rights at December 31, 2023:

Contractual Right with	Description of Contractual Right	2024	2025	2026	2027	2028	Total
Courtenay Fire Protection District	Courtenay Fire Protection	687,495	700,790	732,650	825,627	850,396	\$3,796,958

18. FINANCIAL INSTRUMENTS

The City, as a part of its operations, carries a number of financial instruments. It is management's opinion that the City is not exposed to significant interest, currency or credit risks arising from these financial instruments except as otherwise disclosed.

The Corporation of the City of Courtenay

Consolidated Schedule of Segment Disclosure by Service - Schedule 1 Year ended December 31, 2023

(Note 14)
Page 1 of 3

	General Government Services		Protective Services		Transportation Services		Environmental Health Services	
	2023	2022	2023	2022	2023	2022	2023	2022
REVENUE								
Taxation	32,130,499	28,937,219	-	-	-	-	-	-
Sales of Services	-	-	696,088	672,140	-	-	2,814,002	4,010,017
Revenue from Own Sources	-	-	1,982,918	987,632	205,578	107,774	-	-
Government Transfers	9,113,034	1,470,880	169,473	76,246	1,616,124	3,050,125	-	-
Other Revenue	101,469	101,938	-	-	214,766	220,073	-	-
Other Contributions	17,410	-	-	-	2,759,693	3,359,059	-	-
Interest Earned	3,456,923	1,697,439	67,202	45,927	335,546	138,162	-	-
Gain on sale of TCA	750	6	-	-	1,309	4,939	-	-
Total Revenues	44,820,085	32,207,482	2,915,681	1,781,945	5,133,016	6,880,132	2,814,002	4,010,017
EXPENSES								
Salaries and Benefits	4,856,898	4,467,140	3,787,600	3,210,689	2,747,446	3,022,955	211,736	161,280
Goods and Services	459,206	1,773,663	6,544,886	7,369,711	2,635,922	3,614,839	2,470,560	3,626,604
Amortization Expense	190,496	249,698	381,834	348,997	3,645,828	3,500,431	437,319	419,634
Debt Servicing	-	-	(19,328)	(16,079)	57,805	25,368	-	-
Other Expenditures	168,908	166,249	-	1,976	100,962	92,750	-	15,000
Loss on Disposal of TCA	-	31,053	203,256	-	41,973	4,091	268	-
Total Expenses	5,675,508	6,687,803	10,898,248	10,915,294	9,229,936	10,260,434	3,119,883	4,222,518
ANNUAL SURPLUS (DEFICIT)	\$39,144,577	\$25,519,679	\$(7,982,567)	\$(9,133,349)	\$(4,096,920)	\$(3,380,302)	\$(305,881)	\$(212,501)

The Corporation of the City of Courtenay

Consolidated Schedule of Segment Disclosure by Service - Schedule 1 (continued)

Year ended December 31, 2023

(Note 14)
Page 2 of 3

	Public Health & Welfare Services		Environmental Development Services		Recreational and Cultural Services		Water Utility Services	
	2023	2022	2023	2022	2023	2022	2023	2022
REVENUE								
Taxation	-	-	-	-	-	-	\$1,233,274	\$1,229,645
Sales of Services	-	-	-	-	-	-	8,907,429	7,831,087
Revenue from Own Sources	-	-	553,963	533,768	1,562,225	1,507,540	409,549	234,808
Government Transfers	929,971	714,852	185,082	173,082	530,823	482,797	-	-
Other Revenue	212,233	140,543	462,700	795,248	-	-	-	-
Other Contributions	-	-	209,100	234,700	10,813	126,529	407,870	486,750
Interest Earned	-	-	77,904	34,520	64,203	24,133	172,509	59,013
Gain on sale of TCA	-	-	-	-	563	7,091	-	-
Total Revenues	1,142,204	855,395	1,488,749	1,771,318	2,168,627	2,148,090	11,130,631	9,841,303
EXPENSES								
Salaries and Benefits	273,430	267,564	1,242,915	1,066,648	5,796,260	5,236,190	1,114,227	974,355
Goods and Services	153,626	120,632	1,479,257	1,487,785	3,714,281	3,189,876	8,584,386	5,702,485
Amortization Expense	50,843	45,075	1,095	-	1,096,358	1,075,117	579,332	555,565
Debt Servicing	-	-	-	-	48,093	32,867	(8,105)	(6,744)
Other Expenditures	-	-	756	764	47,929	265,348	-	-
Loss on Disposal of TCA	-	-	-	-	40,415	-	133,655	14,092
Total Expenses	477,899	433,271	2,724,023	2,555,197	10,743,336	9,799,398	10,403,495	7,239,753
ANNUAL SURPLUS (DEFICIT)	\$664,305	\$422,124	\$(1,235,274)	\$(783,879)	\$(8,574,709)	\$(7,651,308)	\$727,136	\$2,601,550

The Corporation of the City of Courtenay

Consolidated Schedule of Segment Disclosure by Service - Schedule 1 (continued) Year ended December 31, 2023

(Note 14)
Page 3 of 3

	Sewer Utility Services		Consolidated	
	2023	2022	2023	2022
REVENUE				
Taxation	2,117,782	2,111,108	35,481,555	32,277,972
Sales of Services	6,798,638	6,326,863	19,216,157	18,840,107
Revenue from Own Sources	16,424	23,940	4,730,657	3,395,462
Government Transfers	-	-	12,544,507	5,967,982
Other Revenue	-	-	991,168	1,257,802
Other Contributions	401,915	700,592	3,806,801	4,907,630
Interest Earned	189,999	72,746	4,364,286	2,071,940
Gains on sale of TCA	-	-	2,622	12,036
Total Revenues	9,524,758	9,235,249	81,137,753	68,730,931
EXPENSES				
Salaries and Benefits	666,053	606,934	20,696,565	19,013,755
Goods and Services	1,427,065	375,636	27,469,189	27,261,231
Amortization Expense	554,426	466,052	6,937,531	6,660,569
Debt Servicing	4,749	11,132	83,214	46,544
Other Expenditures	5,637,600	4,925,519	5,956,155	5,467,606
Loss on Disposal of TCA	45,580	1,525	465,147	50,761
Total Expenses	8,335,473	6,386,798	61,607,801	58,500,466
ANNUAL SURPLUS (DEFICIT)	\$1,189,285	\$2,848,451	\$19,529,952	\$10,230,465

The Corporation of the City of Courtenay

Consolidated Schedule Of Accumulated Surplus & Reserves - Schedule 2

Year ended December 31, 2023

	2023	2022
Surplus		
Invested in Tangible Capital Assets	\$174,018,659	\$170,008,982
General Operating Fund	19,318,822	13,399,070
General Capital Fund	733,665	733,665
Water Utility Operating Fund	5,830,425	5,920,905
Water Utility Capital Fund	108,869	108,869
Sewer Utility Operating Fund	3,461,914	3,197,321
Sewer Utility Capital Fund	21,706	21,706
Gaming Fund	2,142,538	1,951,345
Total Surplus	205,636,598	195,341,863
Reserves		
General Fund Reserves:		
Machinery and Equipment	1,739,055	1,767,915
Land Sale	827,696	793,955
New Works and Equipment	4,849,625	4,428,655
New Works - Canada Community Building Fund (Note 6)	2,265,143	2,069,886
General Asset Management Reserve	1,186,695	786,262
Risk Reserve	111,582	106,544
Public Parking	291,648	126,991
Parkland Acquisition	358,647	342,452
Police Contingency Reserve	1,284,719	792,286
Assessment Appeal	480,677	435,878
Housing Amenity	1,196,760	1,258,566
Tree Reserve	148,354	118,555
Amenity	685,590	680,776
Growing Communities Fund (Note 7)	7,763,486	-
	23,189,677	13,708,721
Water Utility Reserves:		
Water Utility	1,860,360	1,795,546
Water Asset Management Reserve	486,274	1,341,848
Machinery and Equipment	394,913	347,794
	2,741,547	3,485,188
Sewer Utility Reserves:		
Sewer Utility	1,137,957	1,091,521
Sewer Asset Management Reserve	2,282,368	1,886,448
Machinery and Equipment	866,462	810,916
	4,286,787	3,788,885
Total Reserves	30,218,011	20,982,794
ACCUMULATED SURPLUS (Statement A)	\$235,854,609	216,324,657

The Corporation of the City of Courtenay

Consolidated Schedule of Tangible Capital Assets - Schedule 3 For the year ended December 31, 2023

COST	Land	Improvements	Land	Equipment/ Furniture/			Engineering Structures			Other Tangible Capital Assets		Total	2022
				Buildings	Vehicles		Roads	Water	Sewer	Other			
Opening Balance Construction-in-progress (CIP)	-	-	76,316	632,091	140,279		545,064	338,453	393,310	298,508	-	\$2,424,021	13,127,478
Add: Construction-in-progress	3,805	-	-	76,445	-		153,252	13,642	309,928	101,945	-	659,017	1,213,188
Less: Transfers into Service	-	-	(40,385)	(145,509)	(79,041)		-	-	-	(41,524)	-	(306,459)	(11,916,645)
Writedowns & Reallocations	-	-	-	(179,196)	(45,580)		(6,140)	(88,655)	-	(20,194)	-	(339,765)	-
Closing Balance Construction-in-progress	3,805	35,931	35,931	383,831	15,658		692,176	263,440	703,238	338,735	-	2,436,814	2,424,021
Operating Balance Tangible Capital Assets	25,864,343	8,483,468	32,947,621	23,768,401	121,387,377		28,555,696	20,773,221	31,215,586	1,239,730	294,235,443	269,387,611	
Add: Writedown	-	-	-	-	-		-	-	-	-	-	-	-
Add: Additions (including Transfers into Service)	-	-	527,080	633,332	1,540,585		2,816,207	2,246,441	497,042	1,845,035	94,315	10,200,037	25,245,651
Less: Disposals	-	(188,801)	-	-	(251,749)		(249,350)	(23,975)	(36,250)	(57,493)	-	(807,618)	(397,819)
Closing Balance Tangible Capital Assets and CIP	25,868,148	8,857,678	33,964,784	25,072,895	124,646,411		31,041,602	21,937,251	33,341,863	1,334,045	306,064,676	296,659,464	
ACCUMULATED AMORTIZATION													
Operating Balance	-	-	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
Add: Amortization	-	-	314,162	785,392	1,020,639		2,971,595	550,039	369,928	852,094	73,682	6,937,531	6,660,569
Less: Accum Amortization on Disposals	-	-	(99,710)	-	(189,222)		(115,499)	(400)	(604)	(5,880)	-	(411,315)	(334,140)
	-	-	4,390,145	15,679,608	14,418,267		59,811,012	9,531,760	3,486,529	12,802,263	1,176,561	121,296,145	114,769,929
Net Book Value for year ended December 31, 2023	\$25,868,148	\$4,467,533	\$18,285,175	\$10,654,629	\$64,835,399	\$21,509,842	\$18,450,722	\$20,539,600	\$157,483	\$184,768,531	\$181,889,535		

The Corporation of the City of Courtenay

Consolidated Schedule of Debenture and Other Long-Term Debt - Schedule 4 Year ended December 31, 2023

Bylaw Number		Term Years	Maturity Date	Interest Rate %	Principal Outstanding Dec 31/22	Current Year Borrowing	Actuarial Adjustment/ Princ. Reduct.	Principal Outstanding Dec 31/23
General Capital Fund								
2227	Fifth Street Bridge	15	2023	2.90	39,565	-	39,565	-
2304	Lerwick Road Ext. Prop Acquisition	25	2029	2.85	410,558	-	50,425	360,133
2354	Repaving Program	20	2025	0.63	91,947	-	29,881	62,066
2355	Lerwick Road Extension	25	2030	0.91	299,079	-	33,633	265,446
2425	Lerwick Road Construction	20	2026	1.53	192,307	-	45,286	147,021
2453	Police Property Acquisition	20	2026	1.53	381,811	-	89,913	291,898
2539	Capital Infrastructure Work	15	2024	2.25	534,358	-	261,940	272,418
2538	Native Sons Hall Renovation	15	2025	1.28	149,072	-	47,991	101,081
2680	Lewis Centre Renovation	15	2027	3.39	1,681,687	-	313,603	1,368,084
2681	Infrastructure Works - Road Paving	15	2027	3.39	624,627	-	116,481	508,146
2978	Fifth Street Bridge Rehabilitation	20	2041	2.58	3,263,517	-	139,554	3,123,963
TOTAL GENERAL CAPITAL FUND					7,668,528	-	1,168,272	6,500,256
Water Capital Fund								
Debenture Debt								
2424	Water Extension - Lerwick Road	20	2026	1.53	160,256	-	37,739	122,517
TOTAL WATER CAPITAL FUND					160,256	-	37,739	122,517
Sewer Capital Fund								
Debenture Debt								
2305	Sewer Extension	25	2029	2.85	307,920	-	37,820	270,100
2353	Sewer Extension	25	2030	0.91	841,696	-	94,655	747,041
2423	Sewer Extension - Lerwick Road	20	2026	1.53	97,222	-	22,895	74,327
2985	Sewer Extension - Greenwood Trunk	25	2045	0.91	2,804,930	-	100,101	2,704,829
TOTAL SEWER CAPITAL FUND					4,051,768	-	255,471	3,796,297
TOTAL ALL CAPITAL FUNDS					11,880,552	-	1,461,482	10,419,070

The Corporation of the City of Courtenay

Consolidated Schedule Of Investments - Schedule 5 For the year ended December 31, 2023

	2023	2022
CASH ON HAND		
General Fund	\$27,892,728	\$34,816,708
Gaming Fund	1,920,043	1,685,532
Total Cash on Hand	\$29,812,771	\$36,502,240
TERM DEPOSITS AND POOLED FUNDS		
Municipal Finance Authority, Money Market Fund at fluctuating rate, no maturity date	\$26,123,436	\$15,332,338
Guaranteed Investment Certificates	10,421,221	\$21,527,940
Municipal Finance Authority, Pooled Government Focused Ultra-Short Bond	15,000,000	-
Municipal Finance Authority, Pooled BC Fossil Fuel Free Bond	10,000,000	-
Total Term Deposits and Pooled Funds	61,544,657	36,860,278
TOTAL CASH AND INVESTMENTS	\$91,357,428	73,362,518

