



THE CORPORATION OF THE CITY OF COURTENAY

STAFF REPORT

To: Council
From: Chief Administrative Officer
Subject: 2019-2023 General Capital Financial Plan

File No.: 1705-20
Date: April 3, 2019

PURPOSE:

The purpose of this report is to consider the proposed 2019-2023 General Capital Financial Plan.

POLICY ANALYSIS:

Section 165 of the *Community Charter* requires a municipality to have a five year financial plan. The 2019-2023 General Capital Financial Plan is a component of the annual City of Courtenay five year financial plan bylaw and has been prepared in accordance with Council's Asset Management Policy 1670.00.02.

The 2019-2023 General Capital Financial Plan has been guided by Council's Asset Management Policy. Sound Asset Management practices enable sustainable service delivery by integrating community values, priorities and an informed understanding of the trade-offs between risks, costs, service levels, and the public's willingness to pay.

Section 166 of the *Community Charter* requires that "A council must undertake a process of public consultation regarding the proposed financial plan before it is adopted".

EXECUTIVE SUMMARY:

The five year general capital financial plan is prepared annually and sources of funding are determined each year. A determination of the level of funding required from general property taxation is important, as an increase in capital funding required from taxation results directly in an increase in property tax rates to supply the funds required.

The 2019 financial plan year proposes a total of \$9.2 million in planned capital expenditures, excluding debt servicing cost. Capital project funding sourced from taxation is \$939,200, which is a decrease of \$480,000 from the 2018 budget requirement of \$1,419,100.

CAO RECOMMENDATIONS:

That based on the April 3, 2019 staff report "2019-2023 General Capital Financial Plan" Council approve the 2019-2023 General Capital Financial Plan", and

That staff be directed to include the 2019-2023 General Capital Financial Plan into the 2019-2023 Financial Plan Bylaw.

Respectfully submitted,



David Allen, BES, CLGEM, SCLGM
Chief Administrative Officer

BACKGROUND:

Consideration and approval of a five year financial plan is an annual requirement under the *Community Charter*. The proposed Financial Plan for the general capital fund presented at the April 3rd Council Meeting provides detail for the 2019 year, as well as projections for the four years following.

The general capital financial plan is partially funded from the general property taxation levy. With Council's approval, the proposed capital projects will be included in the 2019-2023 Financial Plan Bylaw.

DISCUSSION:

The proposed 2019 – 2023 General Capital Financial Plan has been constrained to a scope and scale that recognizes the City's capacity to realistically complete the planned capital projects within existing staff and financial capacity, and with priority given to finalization of in-progress 2018 projects which complete in 2019. Other identified asset renewal projects or new capital projects have been identified and reviewed by the Asset Management Working Group, approved by the Chief Administrative Officer, and included in the proposed General Capital Financial Plan.

The 2019 financial plan year includes a total of \$9,173,400 in projected capital expenditures. Capital funding for the 2019 projects is sourced from a variety of reserves, prior year unexpended funds, grants, developer contributions, general taxation, and prior years surplus. Of the capital funding sources, approximately 10% is identified as being sourced from general taxation.

Attached are Schedule 1 – 2019-2023 General Capital Expenditures and Schedule 2 – General Capital Expenditures for 2019 with Source of Funding, providing with detailed capital project lists at the departmental level. Senior staff from each of the departments will be in attendance to speak and respond to queries for each of their respective areas of responsibility.

The following provides additional information in regards to special capital funding sources.

Use of Community Works Fund – Gas Tax Grant Revenues

The Community Works Fund – Gas Tax Grant Revenues are used to fund a variety of operating and capital projects. Staff propose to use those funds as primary source of funding for the capital projects listed in Table 1. In the general operating fund, Gas Tax Grant Revenues are also used for the asset management condition assessment and for the master plans.

Table 1: Use of the Gas Tax Grant funding proposed in the 2019 budget year:

2019 Gas Tax Fed Grant			Total
Department	Category	Project description	Total
▣ Parks	▣ Land and improvements	Rotary Trail Extension North 5th St to McPhee Meadows	7,000
Parks Total			7,000
▣ Road Paving	▣ Renewal	ROAD PAVING - Grind and Pave program	894,090
Road Paving Total			894,090
▣ Storm Drainage	▣ Renewal	STORM DRAINAGE - 200 Back Rd Storm Culvert improvement	27,534
		STORM DRAINAGE - Glacier View Plaza Drainage improvements	135,724
Storm Drainage Total			163,258
Grand Total			1,064,348

Borrowing

No new borrowing is proposed for the current 2019 budget year. The capital projects listed for 2020 in Table 2 are intended to be primary funded by borrowing, which requires a lengthy statutory process including public approval prior to proceeding. Staff recommend starting that process shortly after the 2019-2023 Financial Plan Bylaw has been adopted to ensure the funds are available when required.

Table 2: Use of borrowing in the proposed General Capital Financial Plan for 2020

2020 Debt			Total
Department	Project description		Total
▣ Fire	FIRE - NEW SATELLITE FIREHALL		483,000
▣ Major Road Construction	MAJOR ROAD CONS - 5th ST Bridge Updgrade - Deck renewal & Painting		4,000,000
▣ Public Works	PUBLIC WORKS - New Public Works Building		7,000,000
▣ Storm Drainage	Braidwood Road Design - Storm & Road		3,250,000
Grand Total			14,733,000

The City currently utilizes 12.3% of its total allowable debt servicing capacity. The total allowable debt servicing capacity represents 25% of the prior year operating revenues.

Borrowing is the principal source of funding for several large projects included in the general capital plan, for a total of \$30,242,300 over 4 years as detailed in Schedule 3. Including the new debt for Water (\$6 million) and Sewer (\$9.5 million) projects, the City would then be using 32% of its allowable debt servicing capacity.

Staff also watches for potential grant opportunity that could be used as alternative source of funding.

FINANCIAL IMPLICATIONS:

Capital project expenditures planned for 2019 total \$9.2 million dollars.

ADMINISTRATIVE IMPLICATIONS:

Subsequent to Council approval of the proposed 2019-2023 General Fund Capital Plan, the schedules will be included in the consolidated financial plan and form part of the 2019-2023 Financial Plan Bylaw which will be brought forward for Council consideration and adoption later in April 2019.

The financial plan information will be posted on the City’s website for review and comment, and all public feedback will be provided to Council prior to adoption of the Financial Plan bylaw.

ASSET MANAGEMENT IMPLICATIONS:

The Asset Management Working Group collects and analyses information provided by condition and risk assessments of the City's infrastructure. Preventative maintenance programs extend the life of the infrastructure and future years capital costs can be deferred. The General Capital financial plan includes use of funds for renewal projects prioritized by the Asset Management Working Group, and as approved by the Chief Administrative Officer.

STRATEGIC PLAN REFERENCE:

In preparing the 2019 General Fund Capital budget staff considered Council's 2019-2022 Strategic Priorities, the capacity of staff to deliver services and projects in a timely manner, and also considered the public's willingness to pay. The following strategic priorities informed the preparation of the proposed 2019 General Fund Capital budget.

We focus on organizational and governance excellence

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

We proactively plan and invest in our natural and built environment

- Focus on asset management for sustainable service delivery
- ▲ Look for regional infrastructure solutions for shared services

We plan and invest in methods of multi-modal transportation

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

We support diversity in housing and reasoned land use planning

- Assess how city-owned lands can support our strategic land purchases and sales
- Continue to develop and revisit all infrastructure master plans

● **AREA OF CONTROL:** The policy, works and programming matters that fall within Council's jurisdictional authority to act

▲ **AREA OF INFLUENCE:** Matters that fall within shared or agreed jurisdiction between Council and another government or party

■ **AREA OF CONCERN:** Matters of interest that are outside Council's jurisdictional authority to act

OFFICIAL COMMUNITY PLAN REFERENCE:

The 2019–2023 General Fund Capital Plan touches several of the OCP Goals including:

- ❖ Balanced growth
- ❖ Parks and publicly accessible natural open spaces
- ❖ Sustainable development
- ❖ Provision of community services including fire/rescue and policing
- ❖ An effective transportation system

REGIONAL GROWTH STRATEGY REFERENCE:

The 2019–2023 General Fund Capital Plan is presented to encourage sound financial management of City assets in order to provide services to all residents within the municipality and region. It touches on:

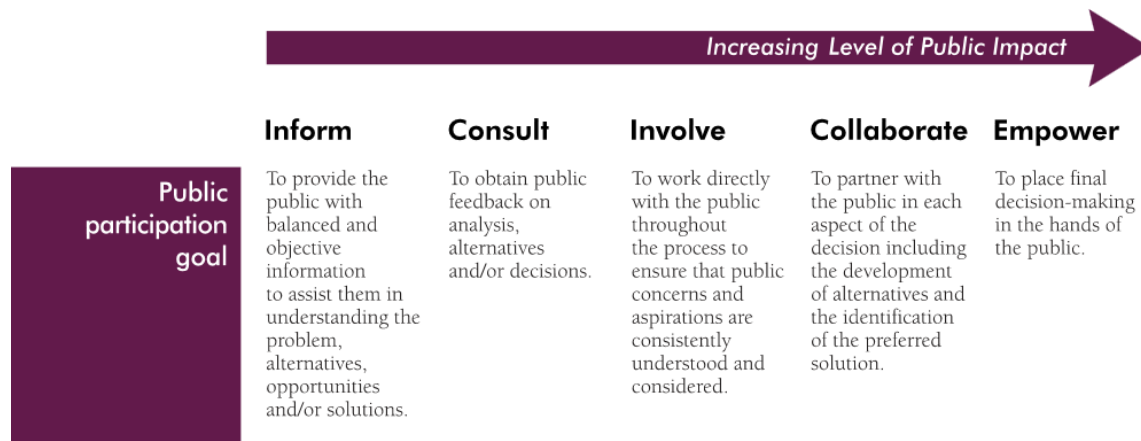
- ❖ Ecosystems, Natural Areas and Parks
- ❖ Transportation and Infrastructure
- ❖ Local Economic Development
- ❖ Climate Change

CITIZEN/PUBLIC ENGAGEMENT:

Section 166 of the *Community Charter* requires that “A council must undertake a process of public consultation regarding the proposed financial plan before it is adopted”.

The City of Courtenay consults with the public about the 2019-2023 Financial Plan through regular and special council meetings, media webcasts, and information posted on the City’s website. In addition, further public consultation will occur prior to three readings of 2019-2023 Financial Plan Bylaw.

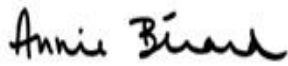
http://c.ymcdn.com/sites/www.iap2.org/resource/resmgr/imported/IAP2%20Spectrum_vertical.pdf



OPTIONS:

- OPTION 1: That Council approves the 2019-2023 General Capital Financial Plan as proposed, and directs staff to include the capital schedules in the 2019-2023 Financial Plan Bylaw.
- OPTION 2: That Council amends the proposed 2019-2023 General Capital Financial Plan, and directs staff to include the amended capital schedules in the 2019-2023 Financial Plan Bylaw.
- OPTION 3: That Council defer the endorsement of the proposed 2019-2023 General Capital Financial Plan for further discussion at a later Council meeting.

Prepared by:



Annie Bérard, CPA, MBA
Manager of Financial Planning



Jennifer Nelson, CPA, CGA
Director of Financial Services

- Attach:
- Schedule 1 – General Capital Expenditures 2019-2023
 - Schedule 2 – General Capital Expenditures for 2019 with Source of Funding
 - Schedule 3 – General Capital Borrowing and Debt Servicing Costs
 - Schedule 4 – General Capital Surplus and Reserves

Project Manager	Area	Category	Project description	Values					Total		
				2019 Proposed Budget	2020 Proposed Budget	2021 Proposed Budget	2022 Proposed Budget	2023 Proposed Budget			
Public Works	Cemetery	Land and improvements	CEMETERY - NICHE DESIGN/DEVELOPMENT	108,000	35,000	40,000	40,000	40,000	263,000		
			CEMETERY - CEMETERY GENERAL WORK	50,000	50,000	40,000	60,000	50,000	250,000		
			CEMETERY - LAWN CRYPTS	32,000		35,000	35,000	35,000	137,000		
			CEMETERY - IRRIGATION	15,000	10,000			15,000	40,000		
			CEMETERY - NEW PLANTINGS		30,000				30,000		
			Cemetery Total			205,000	125,000	115,000	135,000	140,000	720,000
	Fleet	Equipment	FLEET MANAGEMENT - PW SERV - HEAVY VEHICLES	524,370	250,000	250,000	250,000	250,000	1,524,370		
			FLEET MANAGEMENT - PW SERV - LIGHT VEHICLES	248,481	125,000	125,000	125,000	125,000	748,481		
			FLEET MANAGEMENT - PARKS SERV- LIGHT VEHICLES	236,000	125,000	125,000	125,000	125,000	736,000		
			Electric car and charging station for Council use	75,000					75,000		
			2 Double Electric car charging stations Level 1 220V		100,000				100,000		
			2 Electric car charging stations EV DC Fast Charger 440V		200,000				200,000		
	Fleet Total			1,083,851	800,000	500,000	500,000	500,000	3,383,851		
	Infrastructure	Land and improvements	26 St & Rotary Rail Trail - Ped Crossing Lights 'Below' (East) of the tracks	30,000					30,000		
			New		103,695				103,695		
		Renewal	ROAD PAVING - Grind and Pave program	1,200,000	1,300,000	1,400,000	1,500,000	1,600,000	7,000,000		
			Lerwick Overlay project Grind & Pave	800,000					800,000		
			MAJOR ROAD CONS - Future years				1,500,000	2,000,000	3,500,000		
			STORM DRAINAGE - Future years				300,000	500,000	800,000		
	Infrastructure Total			2,030,000	1,403,695	1,400,000	3,300,000	4,100,000	12,233,695		
	Parks	Land and improvements	Buckstone to Island Hwy trail (PW project)	300,000					300,000		
			Misc Playground (1 replacement per year + next year design)	120,000	120,000	120,000	120,000	120,000	600,000		
			Puntledge Park Playground replacement and Bridge improvement	25,000					25,000		
			Valleyview Greenway Erosion Remediation (2018 quick fix Ops, 2019-20 long term)	25,000	150,000				175,000		
			Tarling Park (Lake Trail / Arden Trail construction)	5,000	50,000	50,000			105,000		
			Bill Moore - Irrigation System Replacement		150,000				150,000		
			Misc Parks (future year estimate)				140,000	140,000	280,000		
			WALKWAYS & BIKEWAYS (furtur year estimate)		20,000	20,000	20,000	20,000	80,000		
			Anderton Park Exercise equipment in Marine Env is susceptible to early deterioration				100,000		100,000		
			Woodcote - Irrigation System Replacement			80,000			80,000		
			New	Dingwall to Muir Road trail development - stairs		15,000	250,000			265,000	
			Parks Total			475,000	505,000	520,000	380,000	280,000	2,160,000
			Public Works Total			3,793,851	2,833,695	2,535,000	4,315,000	5,020,000	18,497,546

Project Manager	Area	Category	Project description	Values					Total		
				2019 Proposed Budget	2020 Proposed Budget	2021 Proposed Budget	2022 Proposed Budget	2023 Proposed Budget			
PW - Civic Properties	Cemetery	Buildings	Courtenay Civic Cemetery Building- Roof Replacement	35,000					35,000		
	Cemetery Total			35,000					35,000		
	Parks	Buildings	Woodcote Park - Roof Replacement			45,000			45,000		
			Park Café - Roof Replacement			75,000			75,000		
			Lagoon Walkway Lookouts - Roof Replacement			30,000			30,000		
			Lewis Washroom - Roof Replacement			25,000			25,000		
	Parks Total					175,000			175,000		
	Property Services	Buildings	CITY HALL - Building Energy Reduction (roof ventilation)	280,000					280,000		
			CITY HALL - Roof Replacement	220,500					220,500		
			Renovation of City Hall - Foyer area	100,000					100,000		
			FIRE HALL - Building Energy Reduction (replacement 4 roof top units)		60,000				60,000		
			Coop Building - Roof Replacement			75,000			75,000		
	Property Services Total			600,500	60,000	75,000			735,500		
	Public Works	Buildings	CARPENTRY SHOP - Carpenter / Electrician Bay	270,000					270,000		
			PUBLIC WORKS - New Public Works Building	102,967	7,000,000				7,102,967		
			PW Yard Admin - HVAC replacement				80,000		80,000		
			PW Yard Admin - Roof Replacement				150,000		150,000		
	Public Works Total			372,967	7,000,000		230,000		7,602,967		
	Rec & Culture	Buildings	NATIVE SONS HALL - Roof Replacement	200,000					200,000		
			NATIVE SONS HALL - Shingles replacement	120,985					120,985		
			YOUTH CENTRE - Heating System Replacement	53,913					53,913		
			FILBERG CENTRE - Building Energy Reduction	45,000					45,000		
			SID THEATRE - Building Energy Reduction	35,000					35,000		
			NATIVE SONS HALL - Building Energy Reduction	20,000					20,000		
			MEMORIAL POOL - REPAIR CRACKS MAIN POOL	20,000		50,000		20,000	90,000		
			MEMORIAL POOL - MECH/ELEC UPGRADES HEAT/CHEMICAL	15,000	15,000	15,000	20,000	25,000	90,000		
			MEMORIAL POOL - VIHA INFRA/STRUCTURE UPGRADES	15,000	15,000	15,000	20,000	25,000	90,000		
			FILBERG - Hydraulic Passenger Elevator replacement	11,500	92,000				103,500		
			ART GALLERY - Hydraulic Passenger Elevator replacement	11,500	86,300				97,800		
			ART GALLERY - Building Energy Reduction	7,500					7,500		
			SID THEATRE - Stage Lift replacement (elevator)			9,200	57,500		66,700		
			LIBRARY - Building Energy Reduction		55,500				55,500		
			YOUTH CENTRE - Roof Replacement (2023)					250,000	250,000		
			LEWIS CENTRE - Squash Court Wall Replacement		72,000				72,000		
			MUSEUM - Hydraulic Freight Elevator replacement	40,300		178,300			218,600		
			SID THEATRE - Hydraulic Vertical Platform Lift replacement (elevator)			11,500	63,300		74,800		
			MUSEUM - Replace windows	50,000		50,000			100,000		
			MEMORIAL POOL - INFRASTRUCTURE ASSESSMENT	40,000					40,000		
			FILBERG - Roof Top Units				200,000		200,000		
			LEWIS CENTRE - Squash Court Floor Replacement		80,000				80,000		
			MEMORIAL POOL - New Pool Covers				25,000		25,000		
			FILBERG - Roof Replacement		60,000				60,000		
			LEWIS CENTRE - Roof Replacement			200,000			200,000		
			Rec & Culture Total			555,398	606,100	529,000	385,800	320,000	2,396,298
			PW - Civic Properties Total				1,563,865	7,666,100	779,000	615,800	320,000

Project Manager	Area	Category	Project description	Values					Total	
				2019 Proposed Budget	2020 Proposed Budget	2021 Proposed Budget	2022 Proposed Budget	2023 Proposed Budget		
Engineering	Infrastructure	Renewal	MAJOR ROAD CONS - 5th ST Bridge Updgrade - Deck renewal & Painting	423,000	7,302,945				7,725,945	
			MAJOR ROAD CONS - 5th Street - Fitzgerald to Mezies Complete Streets	212,500					212,500	
			STORM DRAINAGE - Glacier View Plaza Drainage improvements	146,149					146,149	
			Braidwood Road Design - Storm & Road	110,097	3,250,000				3,360,097	
			STORM DRAINAGE - Willemar Culvert	50,000	500,000				550,000	
			STORM DRAINAGE - 200 Back Rd Storm Culvert improvement	37,959	200,000				237,959	
			TRAFFIC PROJECTS - Advanced Warning Light - 8th and Fitzgerald		180,000				180,000	
			TRAFFIC PROJECTS - Signal Upgrade - Old Island Highway at Comox Road		20,000	75,000			95,000	
			STORM DRAINAGE - WOODS PARK STORM OUTFALL			617,500			617,500	
			MAJOR ROAD CONS - Cousins Ave - 20th to Willemar	-		3,224,000			3,224,000	
			MAJOR ROAD CONS - 13 St - Burgess to Willemar Road Reconstruction			570,000			570,000	
			TRAFFIC PROJECTS - Future years				200,000	200,000	400,000	
			STORM DRAINAGE - 13 St - Burgess to Willemar Storm Reconstruction				570,000		570,000	
			TRAFFIC PROJECTS - Signal Upgrade - 5th St and Cliffe Ave			20,000	220,000		240,000	
			TRAFFIC PROJECTS - Signal Upgrade - 8th St and Cliffe Ave				160,000		160,000	
			New			240,000			240,000	
			Bike Lane Fitzgerald Avenue (3 sections)			120,000			120,000	
			MAJOR ROAD CONS - Cowichan / Ryan crossing			100,000			100,000	
		Infrastructure Total		1,439,705	11,632,945	5,276,500	200,000	200,000	18,749,150	
Engineering Total			1,439,705	11,632,945	5,276,500	200,000	200,000	18,749,150		
Rec & Culture	Parks	Land and improvements	Courtenay Riverway South Extension Sandpiper to Beachwood - Phase 1	30,000	200,000				230,000	
			Tarling Park gate, fencing and Hydro service	15,000					15,000	
			Park Development - McPhee Meadows	12,000	30,000	200,000			242,000	
			Rotary Trail Extension North 5th St to McPhee Meadows	7,000	20,000		180,000		207,000	
			Courtenay Riverway South Extension City Park to Regional Trail - Phase 3				30,000	200,000	230,000	
			Courtenay Riverway South Extension Beachwood to City Park - Phase 2		30,000	200,000			230,000	
			Access and Parking to McPhee Meadows			30,000	200,000		230,000	
			New			50,000	50,000	50,000	50,000	250,000
			Partners in Parks	50,000	50,000				100,000	
				114,000	330,000	510,000	630,000	50,000	1,634,000	
			Parks Total							
			Rec & Culture	Buildings	Renewal	LEWIS CENTRE - New AC system	330,000			
	SID THEATRE - LIGHTING UPGRADE - LED THEATRE LIGHTS	25,000				25,000				50,000
	LEWIS CENTRE - Parking Lot Reconfiguration	20,000				100,000				120,000
	NATIVE SONS HALL - Accessible Parking Spot	15,000				75,000				90,000
	SID THEATRE - THEATRE CAPITAL EQUIPMENT	10,000				10,000	10,000	10,000		40,000
	FILBERG CENTRE - Future year estimation								100,000	100,000
	SID THEATRE - Future year estimation						20,000	20,000	20,000	60,000
	LEWIS CENTRE - Future year estimation							100,000	100,000	200,000
	YOUTH CENTRE - Freestanding sign & Exterior Facia sign					15,000	60,000			75,000
	MUSEUM - Future year estimation							50,000	50,000	100,000
	FILBERG CENTRE - Accoustic upgrades						70,000			70,000
	LEWIS CENTRE - Shower Lift (accessibility funding)		20,000				20,000			
Equipment			45,000	45,000	45,000	45,000	225,000			
Land and improvements			50,000				50,000			
New					100,000		100,000			
Renewal			50,000	200,000			250,000			
	Rec & Culture Total		545,000	490,000	305,000	225,000	315,000	1,880,000		
Rec & Culture Total			659,000	820,000	815,000	855,000	365,000	3,514,000		

Project Manager	Area	Category	Project description	Values					Total		
				2019 Proposed Budget	2020 Proposed Budget	2021 Proposed Budget	2022 Proposed Budget	2023 Proposed Budget			
IT	Corporate Services	Other Tangible Assets	Recreation Software	105,000					105,000		
			New softwares	50,000	50,000	50,000	50,000	50,000	250,000		
			OFFSITE BACKUP DEVELOPMENT	36,000	36,000	40,000	40,000	40,000	192,000		
			Disaster Recovery Plan - Phase 1	35,000					35,000		
			*Hyper-Convergence Software (complement to back up solution)	30,000	30,000	35,000	35,000	35,000	165,000		
			IT security (PEN Test)	25,000					25,000		
			Equipment	MIS PC REPLACEMENT	60,000	60,000	60,000	60,000	60,000	300,000	
				PHOTOCOPIERS	54,000	36,000	40,000	40,000	40,000	210,000	
				LARGE FORMAT PLOTTER	30,000		30,000		30,000	90,000	
				SERVER REPLACEMENT	20,000	20,000	20,000	20,000	20,000	100,000	
		COUNCIL CHAMBERS AUDIO/VISUAL REPLACE		15,000					15,000		
			Asset Management GIS/Tablets	5,000	6,000	6,000	7,000	7,000	31,000		
		Corporate Services Total				465,000	238,000	281,000	252,000	282,000	1,518,000
		IT Total				465,000	238,000	281,000	252,000	282,000	1,518,000
		Strategic Initiatives / IT	Corporate Services	Other Tangible Assets	Organization objective setting and performance measurement Software	100,000					100,000
Strategic Initiatives / IT Total				100,000					100,000		
Fire Department	Fire Services	Equipment	FIRE DEPT LIGHT VEHICLES	87,000				140,000	227,000		
			FIRE DEPT - Ladder Truck (replacement truck #12)				1,500,000		1,500,000		
	Property Services	Buildings	FIRE - NEW SATELLITE FIREHALL	100,000	483,000	6,000,000			6,583,000		
Fire Department Total				187,000	483,000	6,000,000	1,500,000	140,000	8,310,000		
Finance / IT	Corporate Services	Other Tangible Assets	Finance Budget Software	50,000					50,000		
			Great Plain Electronic Workflow	15,000					15,000		
Finance / IT Total				65,000					65,000		
Development Services	Infrastructure	Renewal	Road, Storm, Parks DCC Projects	400,000	400,000	400,000	400,000	400,000	2,000,000		
Development Services Total				400,000	400,000	400,000	400,000	400,000	2,000,000		
Corporate Services	Corporate Services	New	Strategic Land Acquisition	500,000					500,000		
Corporate Services Total				500,000					500,000		
Grand Total				1,252,000	883,000	6,400,000	1,900,000	540,000	10,975,000		
Grand Total				9,173,421	24,073,740	16,086,500	8,137,800	6,727,000	64,198,461		

Project Manager	Area	Category	Project description	Values														
				2019 Proposed Budget	2019 General Revenues	2019 New Works Reserve	2019 Reserve for Future	2019 Unexpended Funds	2019 DCC Reserve	2019 Fed / Prov Funding	2019 Gas Tax Fed Grant	2019 CVRD Grant	2019 Proceeds - Asset Sales	2019 Donation	2019 Debt			
Public Works	Cemetery	Land and improvements	CEMETERY - NICHE DESIGN/DEVELOPMENT	108,000									108,000					
			CEMETERY - CEMETERY GENERAL WORK	50,000										50,000				
			CEMETERY - LAWN CRYPTS	32,000											32,000			
			CEMETERY - IRRIGATION	15,000											15,000			
	Cemetery Total			205,000									205,000					
	Fleet	Equipment	FLEET MANAGEMENT - PW SERV - HEAVY VEHICLES	524,370		524,370												
			FLEET MANAGEMENT - PW SERV - LIGHT VEHICLES	248,481		248,481												
			FLEET MANAGEMENT - PARKS SERV- LIGHT VEHICLES	236,000		236,000												
			Electric car and charging station for Council use	75,000		75,000												
	Fleet Total			1,083,851		1,083,851												
	Infrastructure	Renewal	ROAD PAVING - Grind and Pav program	1,200,000							305,910		894,090					
			Lerwick Overlay project Grind & Pav	800,000	36,838						763,162							
		Land and improvements	26 St & Rotary Rail Trail - Ped Crossing Lights 'Below' (East) of the tracks	30,000		30,000												
	Infrastructure Total			2,030,000	36,838	30,000					1,069,072		894,090					
	Parks	Land and improvements	Buckstone to Island Hwy trail (PW project)	300,000			20,538										279,462	
			Misc Playground (1 replacement per year + next year design)	120,000	120,000													
			Puntledge Park Playground replacement and Bridge improvement	25,000				25,000										
Valleyview Greenway Erosion Remediation (2018 quick fix Ops, 2019-20 long term fix)			25,000	18,800						6,200								
Tarling Park (Lake Trail / Arden Trail construction)			5,000	5,000														
Parks Total			475,000	143,800	20,538	25,000				6,200					279,462			
Public Works Total			3,793,851	180,638	1,134,389	25,000				1,075,272		894,090	205,000		279,462			
PW - Civic Properties	Cemetery	Buildings	Courtenay Civic Cemetery Building- Roof Replacement	35,000		35,000												
			Cemetery Total	35,000		35,000												
	Property Services	Buildings	CITY HALL - Building Energy Reduction (roof ventilation)	280,000		280,000												
			CITY HALL - Roof Replacement	220,500		220,500												
			Renovation of City Hall - Foyer area	100,000	74,981		25,019											
			Property Services Total	600,500	74,981	500,500	25,019											
	Public Works	Buildings	CARPENTRY SHOP - Carpenter / Electrician Bay	270,000	3,981		266,019											
			PUBLIC WORKS - New Public Works Building	102,967	-		102,967											
	Public Works Total			372,967	3,981		368,986											
	Rec & Culture	Buildings	NATIVE SONS HALL - Roof Replacement	200,000		200,000												
			NATIVE SONS HALL - Shingles replacement	120,985	99,985		21,000											
			YOUTH CENTRE - Heating System Replacement	53,913	35,000		18,913											
			FILBERG CENTRE - Building Energy Reduction	45,000		45,000												
			SID THEATRE - Building Energy Reduction	35,000		35,000												
			NATIVE SONS HALL - Building Energy Reduction	20,000		20,000												
			MEMORIAL POOL - REPAIR CRACKS MAIN POOL	20,000								20,000						
			MEMORIAL POOL - VIHA INFRA/STRUCTURE UPGRADES	15,000								15,000						
			MEMORIAL POOL - MECH/ELEC UPGRADES HEAT/CHEMICAL	15,000								15,000						
			FILBERG - Hydraulic Passenger Elevator replacement	11,500		11,500												
			ART GALLERY - Hydraulic Passenger Elevator replacement	11,500		11,500												
ART GALLERY - Building Energy Reduction			7,500		7,500													
Rec & Culture Total					555,398	134,985	330,500	39,913						50,000				
PW - Civic Properties Total			1,563,865	213,947	866,000	433,918						50,000						
Engineering	Infrastructure	Renewal	MAJOR ROAD CONS - 5th ST Bridge Upgrade - Deck renewal & Painting	423,000		342,348	80,652											
			MAJOR ROAD CONS - 5th Street - Fitzgerald to Mezies Complete Streets	212,500		120,510	72,973		19,017									
			STORM DRAINAGE - Glacier View Plaza Drainage improvements	146,149			10,425					135,724						
			Braidwood Road Design - Storm & Road	110,097			110,097											
			STORM DRAINAGE - Willemar Culvert	50,000		50,000												
			STORM DRAINAGE - 200 Back Rd Storm Culvert improvement	37,959			10,425					27,534						
			Bike Lane Fitzgerald Avenue (3 sections)	240,000		120,000				120,000								
			Bike Lane Hobson Neighbourhood Route	120,000		60,000				60,000								
			MAJOR ROAD CONS - Cowichan / Ryan crossing	100,000	75,250					24,750								
			Infrastructure Total	1,439,705	75,250	692,858	284,572			24,750	199,017	163,258						
			Engineering Total	1,439,705	75,250	692,858	284,572			24,750	199,017	163,258						

Project Manager	Area	Category	Project description	Values													
				2019 Proposed Budget	2019 General Revenues	2019 New Works Reserve	2019 Reserve for Future	2019 Unexpended Funds	2019 DCC Reserve	2019 Fed / Prov Funding	2019 Gas Tax Fed Grant	2019 CVRD Grant	2019 Proceeds - Asset Sales	2019 Donation	2019 Debt		
Rec & Culture	Parks	Land and improvements	Courtenay Riverway South Extension Sandpiper to Beachwood - Phase 1	30,000	30,000												
			Tarling Park gate, fencing and Hydro service	15,000	15,000												
			Park Development - McPhee Meadows	12,000	12,000												
			Rotary Trail Extension North 5th St to McPhee Meadows	7,000									7,000				
			Partners in Parks	50,000	40,000											10,000	
		Parks Total		114,000	97,000						7,000				10,000		
	Rec & Culture	Buildings	LEWIS CENTRE - New AC system	330,000				255,000								75,000	
			SID THEATRE - LIGHTING UPGRADE - LED THEATRE LIGHTS	25,000		25,000											
			LEWIS CENTRE - Parking Lot Reconfiguration	20,000		20,000											
			NATIVE SONS HALL - Accessible Parking Spot	15,000	15,000												
			SID THEATRE - THEATRE CAPITAL EQUIPMENT	10,000		10,000											
			Equipment	LEWIS CENTRE - Equipments > 5k	45,000		45,000										
			Land and improvements	Martin Park Lacrosse box repair - new pickleball courts	50,000	50,000											
			Renewal	FILBERG CENTRE - Drive Thru Repair	50,000	50,000											
		Rec & Culture Total		545,000	115,000	100,000		255,000							75,000		
Rec & Culture Total				659,000	212,000	100,000		255,000			7,000			85,000			
IT	Corporate Services	Other Tangible Assets	Recreation Software	105,000		105,000											
			New softwares	50,000		50,000											
			OFFSITE BACKUP DEVELOPMENT	36,000		36,000											
			Disaster Recovery Plan - Phase 1	35,000		35,000											
			*Hyper-Convergence Software (complement to back up solution)	30,000		30,000											
			IT security (PEN Test)	25,000		25,000											
			Equipment	MIS PC REPLACEMENT	60,000		60,000										
			PHOTOCOPIERS	54,000		54,000											
			LARGE FORMAT PLOTTER	30,000		30,000											
			SERVER REPLACEMENT	20,000		20,000											
			COUNCIL CHAMBERS AUDIO/VISUAL REPLACE	15,000		15,000											
			Asset Management GIS/Tablets	5,000		5,000											
				Corporate Services Total		465,000		465,000									
			IT Total				465,000		465,000								
			Corporate Services	Corporate Services	New	Strategic Land Acquisition	500,000		83,471								416,529
Corporate Services Total				500,000		83,471								416,529			
Corporate Services Total				500,000		83,471								416,529			
Development Services	Infrastructure	Renewal	Road, Storm, Parks DCC Projects	400,000	248,000				152,000								
	Infrastructure Total			400,000	248,000				152,000								
Development Services Total				400,000	248,000				152,000								
Fire Department	Fire Services	Equipment	FIRE DEPT LIGHT VEHICLES	87,000		87,000											
	Fire Services Total			87,000		87,000											
	Property Services	Buildings	FIRE - NEW SATELLITE FIREHALL	100,000	9,414			90,586									
	Property Services Total			100,000	9,414			90,586									
Fire Department Total				187,000	9,414			87,000			90,586						
Strategic Initiatives / IT	Corporate Services	Other Tangible Assets	Organization objective setting and performance measurement Software	100,000		100,000											
	Corporate Services Total			100,000		100,000											
Strategic Initiatives / IT Total				100,000		100,000											
Finance / IT	Corporate Services	Other Tangible Assets	Finance Budget Software	50,000		50,000											
			Great Plain Electronic Workflow	15,000		15,000											
	Corporate Services Total			65,000		65,000											
Finance / IT Total				65,000		65,000											
Grand Total				1,252,000	257,414	335,471		90,586	152,000				416,529				
Grand Total				9,173,421	939,249	3,593,718	743,490	345,586	1,252,022	199,017	1,064,348	255,000	416,529	364,462			

General Capital Borrowing

Area	Project description	Values					Total Debt
		Total 2019-2023 Budget	2020 Debt	2021 Debt	2022 Debt	2023 Debt	
Infrastructure	Braidwood Road Design - Storm & Road	3,360,097	3,250,000				3,250,000
	MAJOR ROAD CONS - Future years	3,500,000	-	-	1,500,000	2,000,000	3,500,000
	STORM DRAINAGE - Future years	800,000	-	-	300,000	500,000	800,000
	STORM DRAINAGE - WOODS PARK STORM OUTFALL	617,500		617,500			617,500
	MAJOR ROAD CONS - 5th ST Bridge Updgrade - Deck renewal & Painting	7,725,945	4,000,000				4,000,000
	MAJOR ROAD CONS - Cousins Ave - 20th to Willemar	3,224,000		3,091,800			3,091,800
	MAJOR ROAD CONS - 13 St - Burgess to Willemar Road Reconstruction	570,000		500,000			500,000
	STORM DRAINAGE - 13 St - Burgess to Willemar Storm Reconstruction	570,000		500,000			500,000
Infrastructure Total		20,367,542	7,250,000	4,709,300	1,800,000	2,500,000	16,259,300
Public Works	PUBLIC WORKS - New Public Works Building	7,102,967	7,000,000				7,000,000
Public Works Total		7,102,967	7,000,000				7,000,000
Property Services	FIRE - NEW SATELLITE FIREHALL	6,583,000	483,000	6,000,000			6,483,000
Property Services Total		6,583,000	483,000	6,000,000			6,483,000
Fire Services	FIRE DEPT - Ladder Truck (replacement truck #12)	1,500,000			500,000		500,000
Fire Services Total		1,500,000			500,000		500,000
Grand Total		35,553,509	14,733,000	10,709,300	2,300,000	2,500,000	30,242,300

General Debt Servicing Costs

Department	Category	Values				
		2019 Proposed Budget	2020 Proposed Budget	2021 Proposed Budget	2022 Proposed Budget	2023 Proposed Budget
Debt	Debt Interest	530,000	522,900	513,700	450,700	431,500
	Debt Principal	839,500	840,200	790,500	715,600	637,700
Debt Total		1,369,500	1,363,100	1,304,200	1,166,300	1,069,200
New Debt	Debt Interest		233,518	636,779	842,976	919,056
	Debt Principal		-	548,299	946,853	1,032,449
New Debt Total			233,518	1,185,078	1,789,829	1,951,505
Grand Total		1,369,500	1,596,618	2,489,278	2,956,129	3,020,705

GENERAL Surplus, Reserves and DCC Summary	Unaudited	Budget	Proposed Budget			
	Actual 2018	2019	2020	2021	2022	2023
Estimated Closing Balances						
General Capital Surplus						
Reserve For Future Expenditure (Unspent Capital 2018)	769,000	-	-	-	-	-
Unexpended Debt	1,668,464	1,322,878	70,492	6,293	6,293	6,293
	2,437,464	1,322,878	70,492	6,293	6,293	6,293
General Capital Reserves						
Machinery and Equipment	1,211,200	1,214,700	1,389,700	1,589,700	814,700	924,700
Land Sale	152,600	69,100	69,100	69,100	69,100	69,100
New Works and Equipment	3,577,800	2,026,900	1,570,400	1,486,800	1,472,700	1,630,300
New Works - Community Gas Tax Funds	1,954,700	1,425,300	1,030,300	885,300	550,200	310,200
Infrastructure Reserve	663,000	560,200	248,000	153,900	310,400	669,500
Housing Amenity	669,500	669,500	565,800	565,800	565,800	565,800
Park Amenity	554,800	554,800	454,800	254,800	54,800	54,800
Public Parking	53,700	60,300	67,000	73,800	80,600	87,500
Parkland Acquisition	271,700	271,700	271,700	271,700	271,700	271,700
	9,109,000	6,852,500	5,666,800	5,350,900	4,190,000	4,583,600
Total General Capital Surplus and Reserves	11,546,464	8,175,378	5,737,292	5,357,193	4,196,293	4,589,893
Development Cost Charges (DCC)						
Highways Facilities	3,239,800	2,757,200	2,147,500	1,653,300	1,276,300	884,300
Storm Drain Facilities	1,504,800	1,504,800	1,504,800	1,480,800	1,480,800	1,480,800
Park Land Acquisition	370,700	364,500	166,500	33,000	33,000	33,000
Total DCC	5,115,300	4,626,500	3,818,800	3,167,100	2,790,100	2,398,100