



THE CORPORATION OF THE CITY OF COURTENAY

## STAFF REPORT

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**To:** Council  
**From:** Chief Administrative Officer  
**Subject:** 2020-2024 Consolidated Financial Plan Bylaw 2983

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**File No.:** 1705-20  
**Date:** April 6, 2020

### PURPOSE:

The purpose of this report is for Council to consider three readings of the 2020-2024 Consolidated Financial Plan Bylaw 2983, 2020 ('Financial Plan'), and further to ALSO consider whether to approve adoption of the Financial Plan as permitted under Ministerial Order M083

### POLICY ANALYSIS:

Section 165 of the *Community Charter* requires a municipality to adopt a Five-Year Financial Plan. The Water, Sewer, and General Fund budgets have been previously presented to Council and approved. This document compiles them all together to form the Consolidated Five-Year Financial Plan and supports the 2020–2024 Financial Plan Bylaw that must receive Final Adoption by May 15, 2020.

Section 166 of the *Community Charter* directs that Council must undertake a process of public consultation regarding the proposed financial plan prior to finally adopting the annual bylaw.

On March 26, 2020 the Minister of Public Safety and Solicitor General under the authority of the *Emergency Program Act*, R.S.B.C. 1996, c. 111, s. 10 approved the Local Government Meetings and Bylaw Process (COVID-19) order to allow bylaws to be finally adopted at the same meeting they receive third reading.

### EXECUTIVE SUMMARY:

The 2020–2024 Consolidated Financial Plan (combined General, Solid Waste, Water, and Sewer Budgets) provides for a total of \$55.615 million in operating expenditures, \$11.78 million in capital expenditures, \$1.511 million in long-term debt payments and \$4.381 million distributed to various surpluses and reserves.

All 2020-2024 Financial Plan documents and presentations have been made available on the City's website for public feedback until March 31 and Staff have received no comments or questions from the public.

### CAO RECOMMENDATIONS:

That based on the April 6, 2020 Staff Report "2020-2024 Consolidated Financial Plan Bylaw 2983" Council endorse OPTION 1 and approve the 2020-2024 Consolidated Financial Plan; and

That Council proceed to first, second, third reading and final adoption of the 2020-2024 Consolidated Financial Plan Bylaw number 2983, 2020.

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 Section 165 of the *Community Charter*. Council approved, in separate reports, the Solid Waste, Water, Sewer and General Fund budgets. The proposed 2020-2024 Consolidated Financial Plan combines these budgets into one document.

The 2020–2024 Water and Sewer budgets were presented to Council on December 11, 2019 at which time the following resolutions were passed:

**.01**  
2020 - 2024  
WATER FUND  
FINANCIAL PLAN  
1705-20/1715-20

Moved by Cole-Hamilton and seconded by Morin that the 2020 - 2024 Water Fund Financial Plan presentation be received for information.

**Carried**

Moved by Hillian and seconded by McCollum that based on the December 11<sup>th</sup>, 2019 staff report “2020 - 2024 Water Fund Financial Plan”, Council approve OPTION 1, and proceed with the proposed 2020 - 2024 Water Fund Financial Plan; and, that water user fee revenue be increased by 1.63% for 2020.

**Carried**

**.02**  
2020 - 2024  
SEWER FUND  
FINANCIAL PLAN  
1705-20/1715-20

Moved by Cole-Hamilton and seconded by Frisch that the 2020 - 2024 Sewer Fund Financial Plan presentation be received for information.

**Carried**

Moved by Frisch and seconded by McCollum that based on the December 11<sup>th</sup>, 2019 staff report “2020 - 2024 Sewer Fund Financial Plan”, Council approve OPTION 1, and proceed with the proposed 2020 - 2024 Sewer Fund Financial Plan; and, that sewer user fee revenue be increased by 1.27% for 2020.

**Carried**

Council was presented with the 2020-2024 Solid Waste, Recyclables, and Yard Waste Budget on February 20, 2020 and passed the following resolution:

<p><b>.05</b> 2020 - 2024 MUNICIPAL SOLID WASTE, RECYCLABLES, AND YARD WASTE BUDGETS 1705-20/1830-05</p>	<p>Moved by McCollum and seconded by Frisch that based on the February 20<sup>th</sup>, 2020 staff report “2020 - 2024 Municipal Solid Waste, Recyclables, and Yard Waste Budgets” Council approve OPTION 1 and increase 2020 user fees by 5.5%, and;</p> <p>That Bylaw No. 2982, 2020 a bylaw to amend the “City of Courtenay Fees and Charges Bylaw No. 1673, 1992”, proceed to first, second and third reading in order to revise the proposed 2020 Municipal Solid Waste, Recyclables and Yard Waste user fees.</p> <p><b>Carried</b></p>
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The 2020-2024 General Fund Operating and Capital Financial Plans were presented to Council on February 24, 2020 and Council directed staff to make some modifications. On March 2, 2020 the adjustments were presented to Council and approved.

All of the above approved budgets have been incorporated into the 2020-2024 Consolidated Financial Plan. (Attachment # 1). All 2020-2024 Financial Plan documents and presentations have been made available on the City’s website for public information and feedback until March 31, 2020. Staff have received no comments or questions from the public in regards to the 2020-2024 Consolidated Financial Plan.

## **DISCUSSION**

The Five-Year Financial Plan Bylaw is one of the most important public documents a local government produces, as it establishes the government’s taxing and spending direction. It is Council’s primary policy document and establishes explicit service priorities. As an operation guide, it identifies departments that will be responsible for achieving the service priorities and that will be accountable for spending. It is also a communication tool that seeks to demonstrate how Council will meet the community’s needs and maintain existing levels of service.

The attached City of Courtenay 2020-2024 Consolidated Financial Plan compiles all of the financial plans for the General, Water, and Sewer Funds into one document and supports transparency and communication to the Public.

## **FINANCIAL IMPLICATIONS:**

All of the financial implications for the various funds have been presented and discussed in separate reports and presentations to Council at previous public meetings and made available to the public on the City’s website. The attached document compiles them together for clarity, and final approval.

Overall, the City’s operating budget in 2020 is comprised of of \$55.615 million in operating expenditures, \$11.78 million in capital expenditures, \$1.511 million in long-term debt payments and \$4.381 million distributed to various surpluses and reserves.

### **ADMINISTRATIVE IMPLICATIONS:**

Preparation of the annual consolidated financial plan is a collaborative effort that involves all departments. Due to the COVID-19 pandemic and the uncertainty of staff and Council capacity for future meetings, as well as having the ability to move ahead on essential projects only as soon as possible, staff are recommending three readings and final adoption of the 2020-2024 Consolidated Financial Plan Bylaw 2983, 2020 at the April 6<sup>th</sup> 2020 council meeting. The authority to do so comes from the Local Government Meetings and Bylaw Process (COVID-19) order approved by the Minister of Public Safety and Solicitor General on March 26, 2020.

### **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 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 PRIORITIES REFERENCE:**

In preparing the 2020-2024 Consolidated Financial Plan 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 2020-2024 Consolidated Financial Plan.

#### **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 actively pursue vibrant economic development**

- ▲ Continue to support Arts and Culture

#### **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**

- Complete an update of the City's OCP and Zoning Bylaws

- Continue to develop and revisit all infrastructure master plans

### **We continually invest in our key relationships**

- Value and recognize the importance of our volunteers

- **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 2020–2024 Consolidated Financial 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 2020–2024 Consolidated Financial 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:

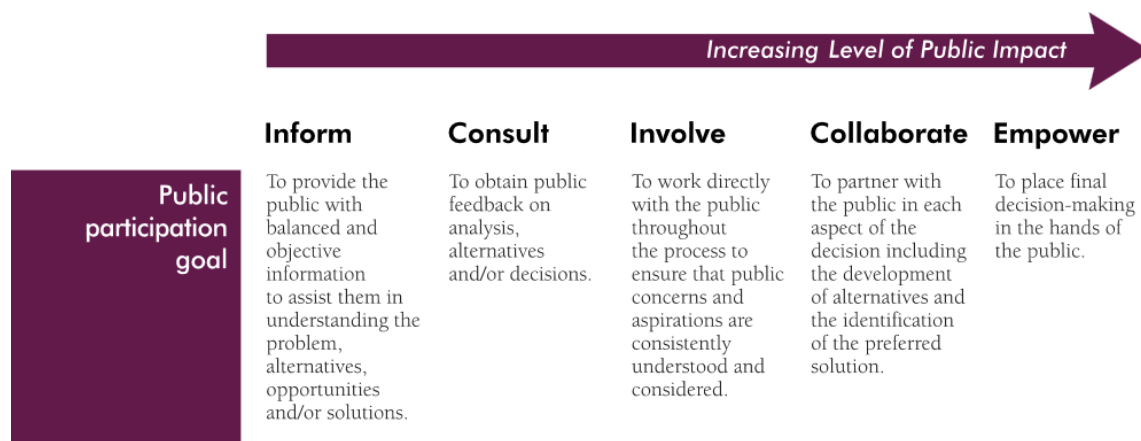
- ❖ Ecosystems, Natural Areas and Parks
- ❖ Transportation and Infrastructure
- ❖ Local Economic Development
- ❖ Climate Change

### **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 **informs** and **consults** with the public about the 2020-2024 Financial Plan through regular and special council meetings, media webcasts, and information posted on the City's website.

[http://c.ymcdn.com/sites/www.iap2.org/resource/resmgr/imported/IAP2%20Spectrum\\_vertical.pdf](http://c.ymcdn.com/sites/www.iap2.org/resource/resmgr/imported/IAP2%20Spectrum_vertical.pdf)



**OPTIONS:**

- OPTION 1:** That Council approve the 2020-2024 Consolidated Financial Plan; and
- That Bylaw number 2983, 2020, a bylaw to adopt the 2020-2024 consolidated five year financial plan proceed to first, second, third reading and final adoption. (Recommended)
- OPTION 2:** That Council approve the 2020-2024 Consolidated Financial Plan; and
- That Bylaw number 2983, 2020, a bylaw to adopt the 2020-2024 consolidated five year financial plan proceed to first, second, and third reading.
- OPTION 3:** That Council amends the 2020-2024 Consolidated Financial Plan.
- OPTION 4:** That Council defer the endorsement of the proposed 2020-2024 Consolidated Financial Plan for further discussion at a later Council meeting.

It should be noted that deferring endorsement of this financial plan may hinder Council's ability to meet the May 15, 2020 deadline to adopt a five year financial plan and therefore impact the City's ability to generate tax notices and revenue on time.

Prepared by:

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Payroll and Business Performance

Concurrence:

Jennifer Nelson, CPA, CGA  
Director of Financial Services

Attachments:

1. 2020-2024 Consolidated Financial Plan
2. 2020-2024 Consolidated Financial Plan Bylaw No. 2983, 2020



# 2020 Five Year Financial Plan



photo by:  
Kim Stallknecht



CITY OF  
**COURTENAY**  
Financial Services



# 2020 – 2024 Five-Year Financial Plan DRAFT

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## City of Courtenay – Quick Facts



Official City Crest

Coordinates-City Hall  
UTM Zone 10:  
X: 356077 | Y: 5506012

Long: -124°59' 44" W  
Lat: 49° 41' 22" N

- **Incorporated:** January 1, 1915
- **Population:** 25,599 (2016 Census) | Comox Valley RD: 66,527 (2016 Census)
- **City Area:** 33.7 km<sup>2</sup> | 3,369 ha. | 8,324 acres
- **City Land Area** (not incl Courtenay R. or Harbour): 32.7 km<sup>2</sup> | 3,267 ha. | 8,075 acres
- **Private Dwellings:** 12,013 (2016 Census)
- **Private Dwellings occupied by usual residents:** 11,704 (2016 Census)
- **Density per km<sup>2</sup>:** 783
- **Population Growth (2011 – 2016):** +5.7 %

Courtenay is a city on the east coast of Vancouver Island in the province of British Columbia, Canada. The city was named after the Courtenay River, which in turn, was named after George William Courtenay, captain of the British ship HMS Constance, which was stationed in the area between 1846 and 1849. Courtenay is the largest, and only, city in the Comox Valley Regional District.

## Statistics

### Utilities

#### Sanitary

- Sanitary Sewer Mains:** 163.1 km (Jan 2020) incl 6.2km forcemain
- Sanitary Sewer Connections:** 8,392 (Estimate, based on Water)
- Sanitary Lift Stations:** 11 Stations (20 Pumps)

#### Storm

- Storm Sewer Mains:** 165.3 km (Jan 2020)
- Storm Catch basins:** 4,194 (Jan 2020)
- Storm Sewer Connections\*\*:** 7,550 (Estimate)

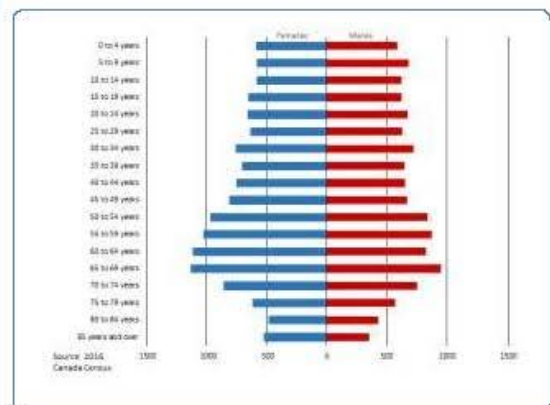
#### Water

- Water Mains\*:** 172.9 (Jan 2020)
- Water Service Connections:** 8,392 (Jan 2019)
- Water Meters Setters (SFD):** 2,385 (Jan 2020)
- Fire Hydrants:** 791 (Jan 2020) **Blow-off Valves:** 146 (Jan 2020)
- Mainline Valves:** 1,724 (Jan 2020) **Air Valves:** 94 (Jan 2020)
- Booster Station:** 5 pumps **PRV's:** 7 (Jan 2020)

#### Transportation

- Roads:** 165 km | 350 lane km (Jan 2020)  
Arterial: 64 lane km | Collector: 87 lane km | Local: 199 lane km
- Sidewalks:** 170km (Jan 2020) **Paved Walkways:** 11.5 km (2020)
- Streetslights:** 1,474 (Jan 2020) incl. 375 Ornamental
- BCH Rate: 1701:** 1,295 **BCH Rate: 1702:** 1,356 (Jan 2020)
- Signalized Intersect's:** 20 **Ped Controlled X-ings:** 13 (Jan 2020)

## Age Pyramid for Courtenay, BC (Census 2016)



## Environment

- Oceanfront:** 3.1 km
- Riverfront:** 12.0 km
- Max Elevation:** 94m (Waters PI Reservoirs)
- Min Elevation:** 0m (Comox Harbour)

### Notes:

\*\* Storm Connections based on number of parcels in area with Storm utilities, where connections are known to have been installed.  
\*The Comox Valley Regional District transmission water mains throughout the City of Courtenay not included in the numbers posted.  
Numbers posted included the Sandwich water district mains and hydrants.

All Data compiled by the City of Courtenay AMTS (2019-01-10)





## Introduction

The five year financial plan provides a framework for planning and managing the City's resources, revenues and expenditures each year under the umbrellas of the City's strategic priorities and long-term asset management plans.

This 2020-2024 financial plan was developed as a broad-based, collective effort and was strongly influenced by the six themes of Council's 2019-2022 Strategic Priorities as presented on the next page. Efforts were also made to remain within Council's "Area of Control", "Area of Influence" and "Area of Concern" as defined in the adopted strategic priorities document.

The *Community Charter* outlines the purposes and fundamental powers of a municipality under sections 6 and 7, and establishes Council as the governing body.

Municipal purposes include:

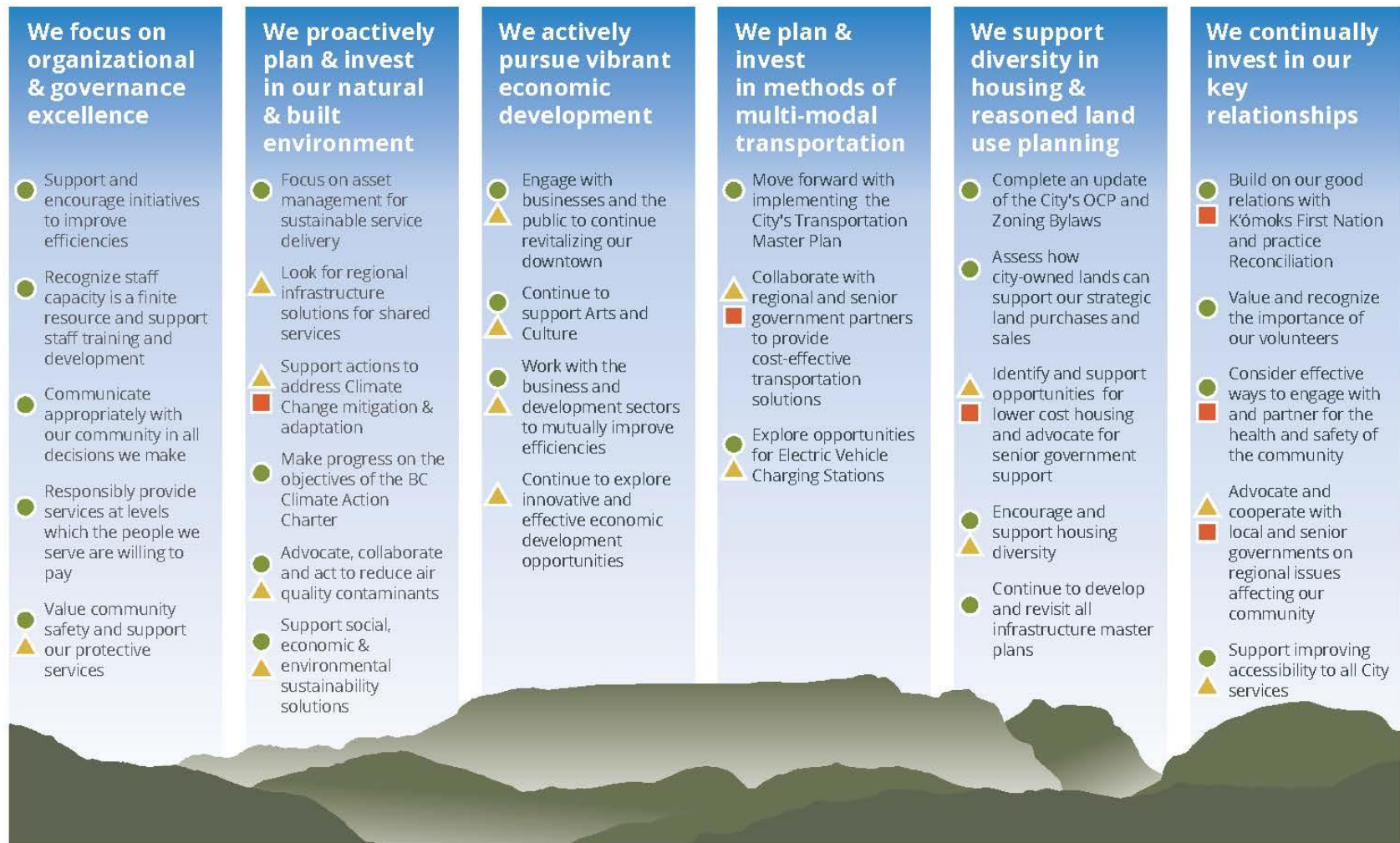
- a. Providing for good government of its community;
- b. Providing for services, laws and matters of community benefit;
- c. Providing for the stewardship of the public assets of its community; and,
- d. Fostering the economic, social and environmental well-being of its community.

Section 165 of the *Community Charter* requires that a local government adopt an annual five-year balanced financial plan bylaw before the annual tax rate bylaw is adopted each year prior to May 15.

Section 166 of the *Community Charter* states that Council must undertake a process of public consultation regarding the proposed financial plan before it is adopted.

Spending for service provision or for capital programs cannot move forward without Council's approval and direction. While the Financial Plan lays the groundwork for the organization and is the City's principal document, nothing is accomplished without Council approving or directing how finite resources will be allocated to pay for operational costs and capital programs.

## STRATEGIC PRIORITIES 2019 – 2022



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

**Area of Influence**  
Matters that fall within shared or agreed jurisdiction between Council and another government or party

**Area of Concern**  
Matters of interest outside Council's jurisdictional authority to act



**CITY OF  
COURTENAY**

## Asset Management

In accordance with Council's Strategic Priorities and the newly adopted Asset Management Bylaw, the 2020-2024 Capital Financial Plan has been guided by the principles of Asset Management. Two concepts explain its purpose and scope: first, the objective of Asset Management is to meet a required or agreed of level of service, in the most cost effective manner, through the management of the City's assets to deliver services for present and future users. Second, full lifecycle costs are considered in the renewal, upgrade, acquisition, operation and maintenance of the City's assets.

Sound Asset Management practices enable Sustainable Service Delivery by integrating community values, priorities and an informed understanding of the trade-offs between risks, costs and services. This focus is summarized by the following excerpt from Council's Asset Management Bylaw adopted in December 2, 2019:

*The Asset Management Program means a corporation-wide program for the management of the City's Tangible Capital Assets aimed at achieving Sustainable Service Delivery;...*

*a) The Chief Administrative Officer will establish and maintain an Asset Management Plans, directives, practices, and procedures in accordance with best practices;*

*b) ensure personnel, financial resources, and other operational capabilities deemed necessary by the Chief Administrative Officer are provided and that responsibilities under the Assessment Management Program are effectively delegated;*

*c) create a corporate culture where all departments, officers, and employees have a role to play in Asset Management by providing awareness and professional development opportunities; and*

*d) regularly identify new opportunities for achieving Sustainable Service Delivery, including by identifying opportunities for incorporating Natural Assets into the Asset Management Program.*





## Financial Plan Overview

The Financial Plan information in this report is presented in four sections:

- Consolidated Financial Plan
- General Fund
- Sewer Fund
- Water Fund

It is intended to provide the reader with a perspective of what the City is working toward over the next five years and provide complementary information to the annual municipal report issued before June 30<sup>th</sup> each year.

## Budgeting by Funds

The City provides a variety of services that are budgeted through three different operating funds, and three different capital funds. Annual property taxation and most other types of revenue are recognized in the General Fund whereas the Water and Sewer utility operating funds are intended to be self-supporting through separate and specific user fees and taxes.

## The General Fund

The General Fund is divided into seven standard divisions utilized by most local governments. Within each division is the plan for each department and functional area. These plans are presented in a summarized format that is intended to facilitate the budget decision-making process.

The General Fund accounts for the widest variety of City activities. The costs of policing, fire and emergency services, engineering, streets and roads, planning and development, parks, recreation, culture, building maintenance, animal control, bylaw enforcement, solid waste services, and the majority of administrative costs of the City are shown in this fund. Most service areas generate additional revenue sources that are used to offset the cost of the service provided, and reduce the reliance on property taxes.

## The Water and Sewer Utility Funds

The Water Utility fund accounts for the City's activities in distributing potable water to the community while the Sewer Utility fund accounts for the removal and treatment of the waste water generated by residents. The Comox Valley Regional District (CVRD) provides bulk water and waste water treatment to Courtenay and surrounding regional partners. The CVRD bills Courtenay for water based on bulk water utilized and sewer services based on recorded proportional flows.

The activities in the Water and Sewer funds are paid via User Fees and Frontage-Parcel taxes on properties. There is a budgeted transfer from the General Fund to the Water and Sewer Utility funds that represents the administrative costs associated with general government and public works providing services to each of these respective areas. Administrative costs includes the staff time and other resources required to provide support for each service.

# 2020 – 2024 Five-Year Financial Plan DRAFT

## Operating Budget Surplus

This budget follows generally accepted accounting principles by recording all revenues as operating revenues and only operating expenses as expenses. The result is a surplus from operations that is allocated to Capital purchases and projects, loan payments and contributions to reserves.

Unlike the federal and provincial levels of government in Canada, municipal governments are not allowed to run deficits. Each year, they must balance their budgets, as required under the provincial legislation that governs their operations.

## Capital Assets

The Capital budgets have been developed based on the City's Asset Management Program. They were collectively reviewed by the Asset Management Working Group for consideration by the Chief Administrative Officer, and developed from an organization-wide perspective, while also considering existing staff capacity and making best efforts to reduce the risk of in-service failures that might potentially lead to service disruption. A summary and detailed list of capital spending are available later in this document.

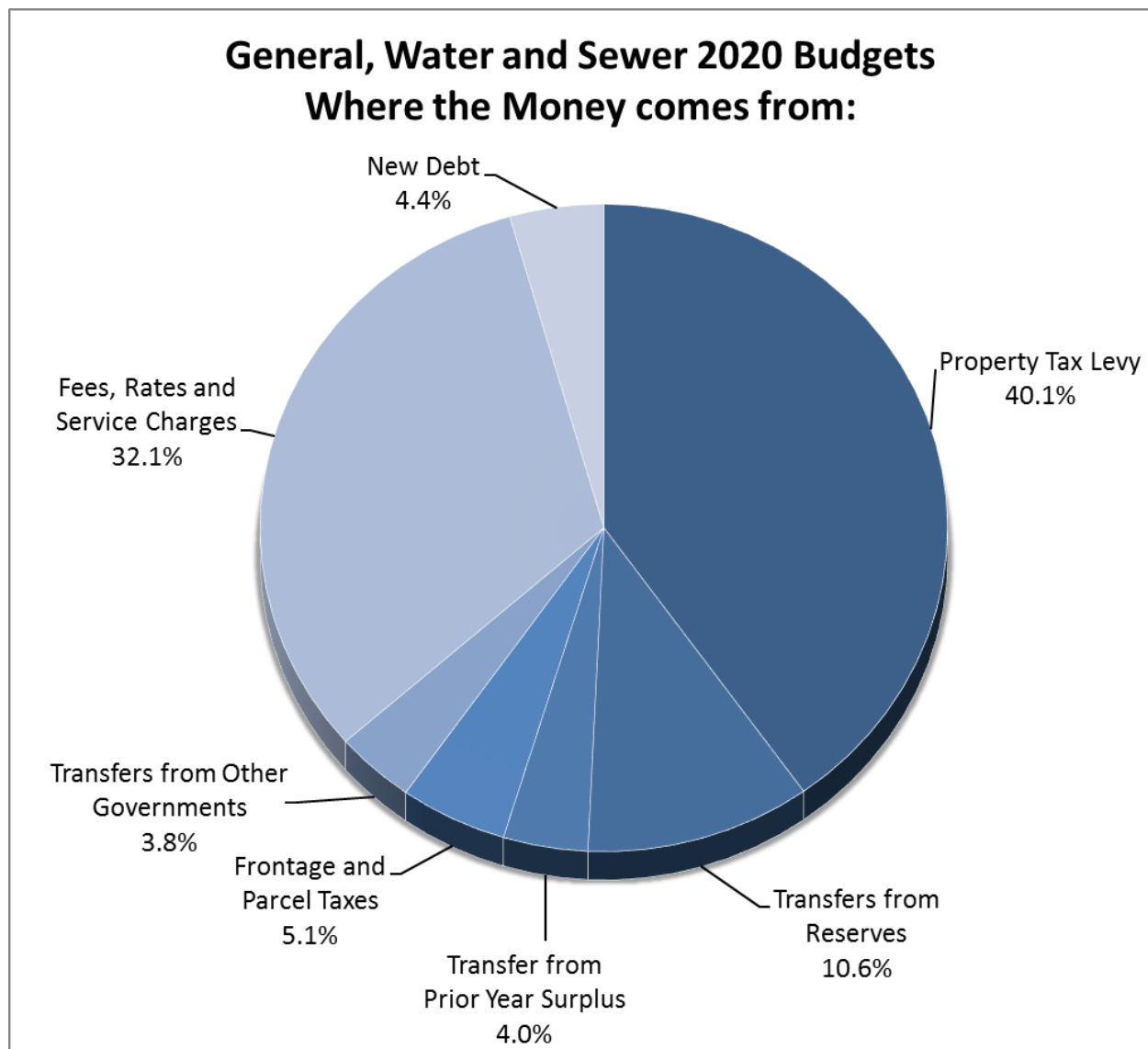
## Consolidated Financial Plan Table

<b>Consolidated Summary (without amortization)</b>	<b>2019 Budget</b>	<b>2020 Proposed Budget</b>	<b>2021 Proposed Budget</b>	<b>2022 Proposed Budget</b>	<b>2023 Proposed Budget</b>	<b>2024 Proposed Budget</b>
Operating Revenues	52,899,000	<b>54,939,500</b>	58,354,900	61,521,800	60,705,900	63,303,400
Reserves & Surplus	13,418,300	<b>9,898,900</b>	10,005,400	5,111,000	4,977,800	6,007,100
New Debt Financing	-	<b>3,000,000</b>	11,400,000	6,233,000	12,250,000	3,000,000
	<b>66,317,300</b>	<b>67,838,400</b>	<b>79,760,300</b>	<b>72,865,800</b>	<b>77,933,700</b>	<b>72,310,500</b>
Operating Expenses	47,226,400	<b>50,165,500</b>	49,950,200	51,147,200	52,176,700	53,350,600
Capital Assets	13,984,200	<b>11,780,600</b>	23,972,000	14,880,000	18,230,300	10,327,300
Capital Debt Payments	1,538,100	<b>1,511,100</b>	1,747,900	2,308,900	2,713,400	3,354,400
Transfers to Reserves & Surplus	3,568,600	<b>4,381,200</b>	4,090,200	4,529,700	4,813,300	5,278,200
	<b>66,317,300</b>	<b>67,838,400</b>	<b>79,760,300</b>	<b>72,865,800</b>	<b>77,933,700</b>	<b>72,310,500</b>



# 2020 – 2024 Five-Year Financial Plan DRAFT

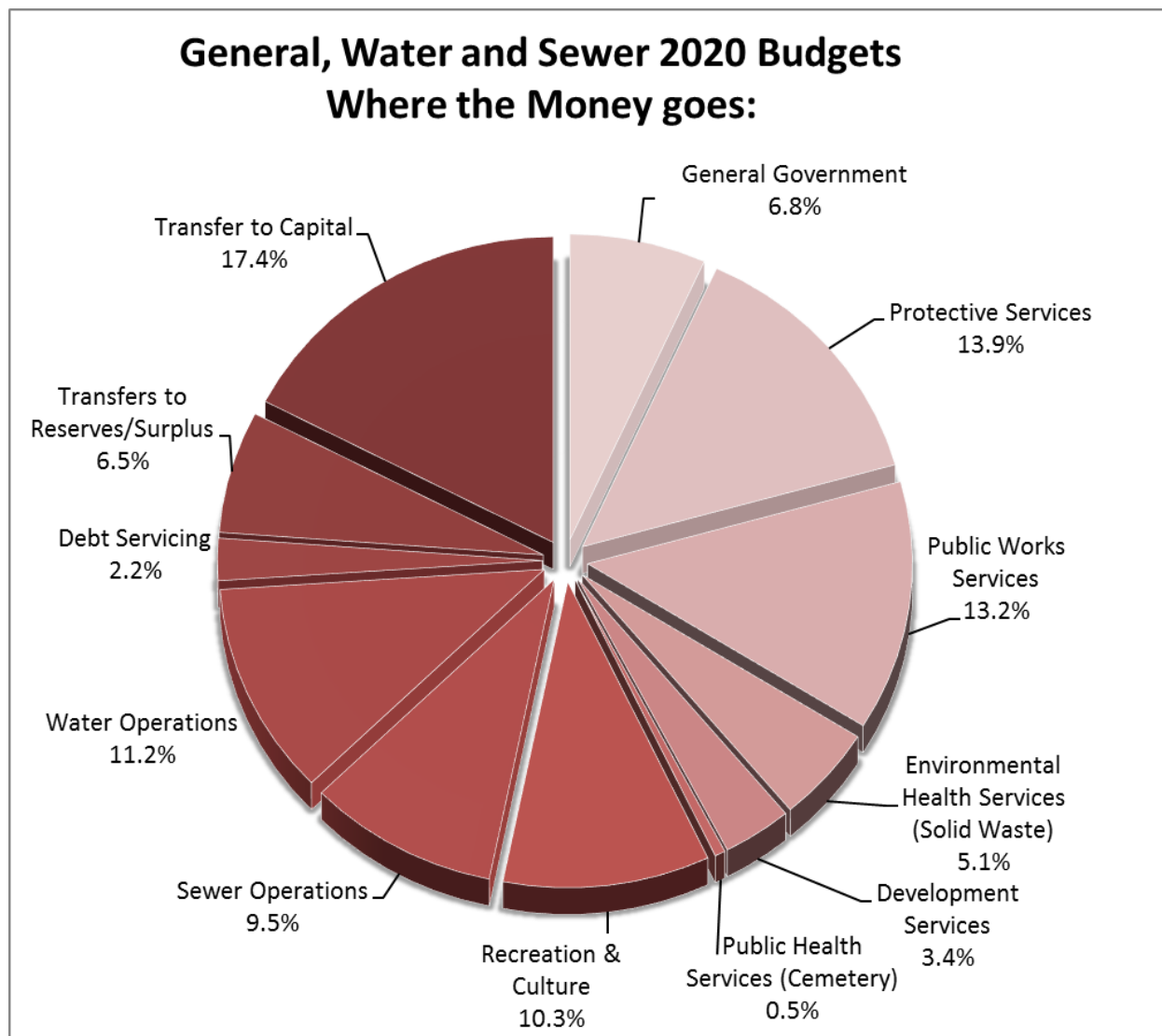
## Consolidated Financial Plan – Source of Funds Chart





# 2020 – 2024 Five-Year Financial Plan DRAFT

## Consolidated Financial Plan – Use of Funds Chart



# **Consolidated Financial Plan**



## Revenue and Funding Sources

The City's activities are supported by revenues from a variety of sources. This section provides information on the City's objectives and policies as established by Revenue and Tax Policy #1700.00.01. Some of the information reported in this section is included in Schedule A of the Financial Plan Bylaw 2983 to meet the reporting requirements of the BC *Community Charter*, the primary provincial legislation that governs the financial operations of municipalities.

The consolidated Financial Plan identifies 2020 revenue sources. The following table summarizes revenue sources. More detail is presented further in this section.

### Consolidated Financial Plan – Revenues Table

Consolidated Revenues	Budget 2019	Budget 2020	2021	Proposed Budget 2022	2023	2024
<b>Revenues</b>						
<b>Taxes</b>						
General Property Taxes	25,136,000	<b>26,482,300</b>	27,874,600	29,666,000	31,187,800	33,024,400
Collections for Other Governments (Estimate)	22,001,800	<b>22,876,600</b>	23,330,900	23,789,000	24,170,300	24,170,300
Total Property Taxes	47,137,800	<b>49,358,900</b>	51,205,500	53,455,000	55,358,100	57,194,700
Frontage & Parcel Taxes	3,186,500	<b>3,427,100</b>	3,458,500	3,489,400	3,524,100	3,559,100
Grants in Place of Property Taxes	489,000	<b>493,500</b>	508,800	503,500	518,900	513,500
% of Revenue Tax	410,000	<b>415,700</b>	415,700	415,700	415,700	415,700
Total Taxes Collected	51,223,300	<b>53,695,200</b>	55,588,500	57,863,600	59,816,800	61,683,000
Less: Transfers to Other Governments (Estimate)	(22,167,600)	<b>(23,045,800)</b>	(23,503,400)	(23,965,000)	(24,349,900)	(24,349,900)
<b>Net Taxes for Municipal Purposes</b>	<b>29,055,700</b>	<b>30,649,400</b>	<b>32,085,100</b>	<b>33,898,600</b>	<b>35,466,900</b>	<b>37,333,100</b>
<b>Other Revenues</b>						
Fees and Charges	19,093,000	<b>19,916,600</b>	20,470,300	21,050,000	21,603,200	22,107,200
Revenue from Other Sources	1,757,100	<b>1,415,800</b>	1,396,200	1,376,600	1,357,100	1,362,000
Other Contributions	818,500	<b>411,000</b>	200,000	200,000	-	200,000
Transfers from Other Govt & Agencies	2,174,700	<b>2,546,700</b>	4,203,300	4,996,600	2,278,700	2,301,100
Total Other Revenues	23,843,300	<b>24,290,100</b>	26,269,800	27,623,200	25,239,000	25,970,300
<b>Total Operating Revenues</b>	<b>52,899,000</b>	<b>54,939,500</b>	<b>58,354,900</b>	<b>61,521,800</b>	<b>60,705,900</b>	<b>63,303,400</b>
<b>Transfers From Reserves and Surplus</b>						
From Reserves	9,682,100	<b>7,199,100</b>	7,841,400	4,625,800	4,411,300	5,588,200
From Surplus	3,736,200	<b>2,699,800</b>	2,164,000	485,200	566,500	418,900
<b>Total from Reserves and Surplus</b>	<b>13,418,300</b>	<b>9,898,900</b>	<b>10,005,400</b>	<b>5,111,000</b>	<b>4,977,800</b>	<b>6,007,100</b>
<b>Funding from Debt</b>	-	<b>3,000,000</b>	<b>11,400,000</b>	<b>6,233,000</b>	<b>12,250,000</b>	<b>3,000,000</b>
<b>Total Revenues</b>	<b>66,317,300</b>	<b>67,838,400</b>	<b>79,760,300</b>	<b>72,865,800</b>	<b>77,933,700</b>	<b>72,310,500</b>

### Property value taxes and parcel taxes

About half of the City's total operating revenues are obtained through property value taxation. When determining the funding required from taxation, the City first identifies the amount of expenditures required to provide all of the desired municipal services to users. It then quantifies the amount of revenue from other sources (other than property taxes) that the City can expect to receive through fees and charges, federal and provincial government grants, transfers from reserves and surplus, etc. The difference between budgeted expenditures and other revenue sources is the amount of property tax revenue the City must collect to provide services and balance the budget.

The City is challenged to maintain stable or reduced taxation levels while maintaining or increasing service levels. When the cost of providing a service increases (through inflation, changes in statutory



# 2020 – 2024 Five-Year Financial Plan DRAFT

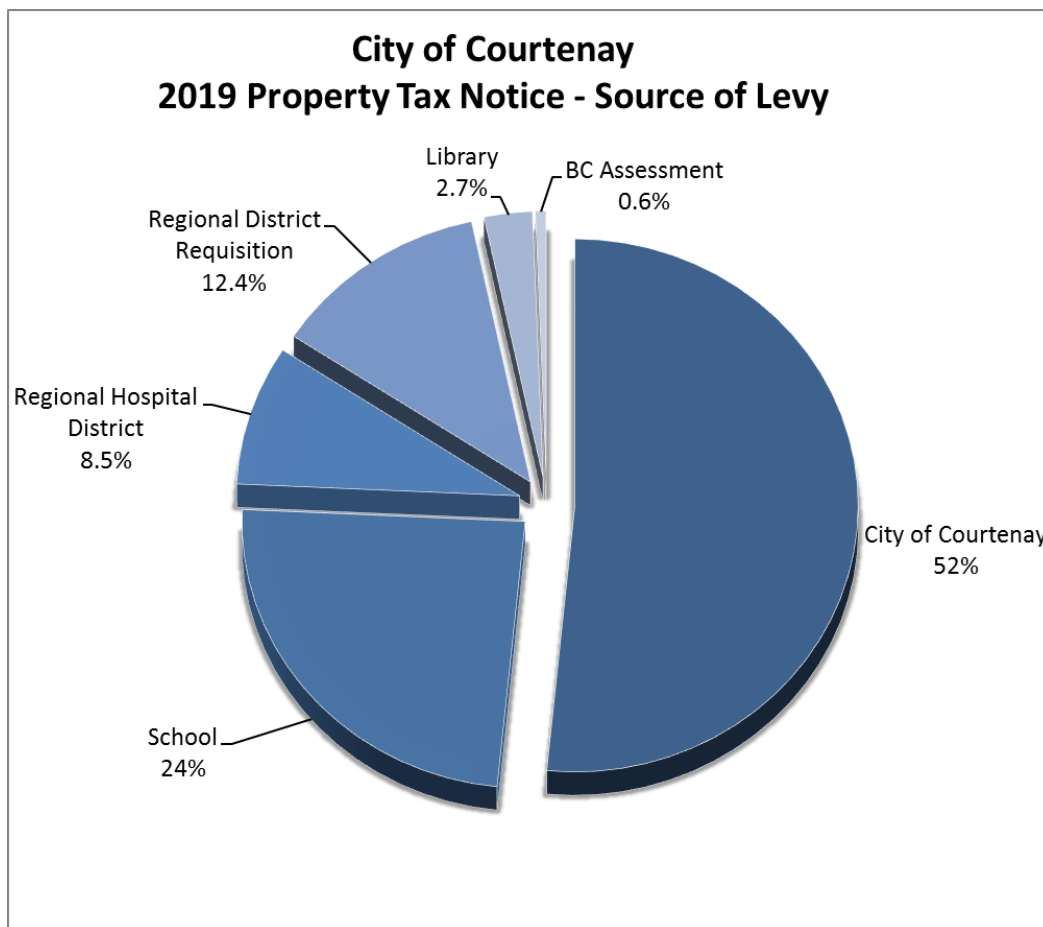
requirements, or increases to demand from growth), the City must either raise more revenue to provide the same level of service or reduce the level of service to maintain the same level of funding.

## Transfers to other governments

The City is required to collect and remit property taxes for other taxing authorities. In addition, a portion of the grants in place of property taxes received from federal and provincial Crown agencies are transferred to these agencies.

As can be seen in the graphic below, these costs make up almost half of the annual property tax bill, and are clearly outside Council's Area of Control: "The policy, works and programming matters that fall within Council's jurisdictional authority to act". In these instances, the City is mandated by legislation to act as the collection agent on behalf of the other agencies entitled to collect funds from property value taxation and the City must then convey the funds to them. The City receives no fees for carrying-out these functions and with the exception of representation at the Comox Valley Regional District, Council has no influence over how all these other funds are calculated or expended.

### 2019 Sources of Property Tax Levy Chart (2020 Tax Rates TBD)



# 2020 – 2024 Five-Year Financial Plan DRAFT

## Property Tax Increases

The 2020 budget for municipal property taxes reflects an overall increase of 3.22% over the previous year's taxes (2019) to fund general operations. This increase is to ensure levels of service are maintained in response to a number of cost drivers that mainly impact the City's operations. A more detailed list of specific external cost drivers is outlined in the "Cost Drivers" section of this report.

The infrastructure levy was originally established in 2015 at 0.25% and 2016 at 1.5%. After a pause in 2017 and 2018, Council approved a contribution for 2019 to the infrastructure reserve equivalent to 1% from the Gaming fund with no contribution from property taxation. The 2020 budget includes an infrastructure levy of 0.5% and an additional 1.0% funded by Gaming, totaling about 1.5% or \$336,200 to be contributed to the infrastructure reserve. This levy will be reviewed annually and informed by the refinement of specific asset management plans.

## Projected Taxes for Municipal Purposes Table

Taxes for Municipal Purposes	Budget 2019	Budget 2020	2021	Proposed Budget		
				2022	2023	2024
<b>REVENUES</b>						
<b>Property Taxes</b>						
General Property Taxes	22,245,100	<b>23,373,700</b>	24,744,300	25,903,700	27,169,100	28,429,200
General Property Taxes - New Construction	450,000	<b>550,000</b>	400,000	400,000	400,000	400,000
Infrastructure & Asset Management Levy	-	<b>116,200</b>	182,400	255,400	267,000	279,700
Debt Levy	1,250,100	<b>1,184,500</b>	1,261,800	1,792,100	2,007,600	2,541,500
General Tax Supplementary Adjustment	(150,000)	<b>(150,000)</b>	(150,000)	(150,000)	(150,000)	(150,000)
Library	1,340,800	<b>1,407,900</b>	1,436,100	1,464,800	1,494,100	1,524,000
Total Municipal Property Taxes	25,136,000	<b>26,482,300</b>	27,874,600	29,666,000	31,187,800	33,024,400
Collections for Other Governments (Estimate)	22,001,800	<b>22,876,600</b>	23,330,900	23,789,000	24,170,300	24,170,300
Total Property Taxes	47,137,800	<b>49,358,900</b>	51,205,500	53,455,000	55,358,100	57,194,700
<b>Less:</b>						
Property Taxes for Other Governments (Estimate)	(22,001,800)	<b>(22,876,600)</b>	(23,330,900)	(23,789,000)	(24,170,300)	(24,170,300)
Portion of Grants in Place of Taxes	(165,800)	<b>(169,200)</b>	(172,500)	(176,000)	(179,600)	(179,600)
	(22,167,600)	<b>(23,045,800)</b>	(23,503,400)	(23,965,000)	(24,349,900)	(24,349,900)
Net Municipal Taxes	24,970,200	<b>26,313,100</b>	27,702,100	29,490,000	31,008,200	32,844,800
Grants in Lieu of Taxes	489,000	<b>493,500</b>	508,800	503,500	518,900	513,500
% of Revenue Tax	410,000	<b>415,700</b>	415,700	415,700	415,700	415,700
<b>Taxes for Municipal Purposes</b>	<b>25,869,200</b>	<b>27,222,300</b>	<b>28,626,600</b>	<b>30,409,200</b>	<b>31,942,800</b>	<b>33,774,000</b>

# 2020 – 2024 Five-Year Financial Plan DRAFT

## Property Tax Rates

The City determines the “tax rate” (a charge per \$1,000 of assessed property value) by dividing the sum of all the assessed property values in the City by the amount of property tax revenue that must be collected. The “tax rate” is simply a means of determining the proportional amount each individual property owner must pay to receive the package of services provided by the City.

The variable tax rate system in BC levies a greater share of the property tax burden to owners of more valuable properties and improvements than to owners of less valuable properties, as individuals owning more valuable properties, in general, have an ability to pay more than those with lesser valued properties. These values are set annually by the Province of British Columbia through a provincial agency called the BC Assessment Authority in accordance with the *BC Assessment Act*. The City is entitled to set local annual tax rates based only on these assessed values, but has no authority to vary or influence the value of the assessments. Therefore, property owners who may wish to appeal the assessed value of their property and improvements may only seek a review from the BC Assessment Authority.

The tax rate each year is based on the revenue Council approves to be collected and the assessed values of all the properties in the City at that time. Changes in the total assessed property values in the City will cause the tax rate to change, but on its own, it has no effect on the amount each property owner must pay unless his/her assessed value change is different from the average change in value. The table below presents the changes to the rates since 2018.

### 2018 - 2020 Property Tax Rates Table (2020 Tax Rates TBD)

Class #	Class	2018 Rates	2019 Rates	2020 Rates
1	Residential	3.4289	3.0332	
2	Utilities	24.002	21.2324	
3	Supportive Housing	3.4289	3.0332	
4	Major Industry	13.3725	11.8295	
5	Light Industry	13.3725	11.8295	
6	Business	10.4232	10.1612	
8	Recreation/Non-Profit	3.4289	3.0332	
9	Farm	3.4289	3.0332	
	<b>Total</b>	<b>74.8858</b>	<b>67.1854</b>	
	<i>Percentage Change between Current Year and Prior Year Municipal Tax Rates</i>	<i>-11.67%</i>	<i>-10.28%</i>	

# 2020 – 2024 Five-Year Financial Plan DRAFT

## Proportion of revenue by source

The City's policy is to try to keep the proportional share of revenue from property taxes at a level similar to the average of comparable municipalities. The following table provides a summary of the total dollars and the percentage of revenue from the various sources, and a comparison of these values and percentages over the past two years.

## 2019 – 2020 Proportion of Revenue by Source Chart

	2018		2019		2020	
Revenue Source	Amount (\$)	% Total Revenue	Amount (\$)	% Total Revenue	Amount (\$)	% Total Revenue
Property Value Taxes	24,954,500	38.15%	25,869,200	39.01%	27,222,300	40.13%
Parcel Taxes	3,133,400	4.79%	3,186,500	4.80%	3,427,100	5.05%
Fees and Charges	18,612,300	28.45%	19,546,100	29.47%	19,916,600	29.36%
Other Sources	4,306,700	6.58%	4,297,200	6.48%	4,373,500	6.45%
Reserves/Surpluses	14,413,100	22.03%	13,418,300	20.23%	9,898,900	14.59%
Borrowing	0	0.00%	0	0.00%	3,000,000	4.42%
<b>TOTAL</b>	<b>\$65,420,000</b>	<b>100.00%</b>	<b>\$66,317,300</b>	<b>100.00%</b>	<b>\$67,838,400</b>	<b>100.00%</b>

## Frontage and Parcel Taxes

The City levies frontage taxes on all properties that are, or could be, connected to the City's water and sewer services. The purpose of these rates is to provide resources to support infrastructure maintenance and capital renewal for the water and sewer utilities. In 2020, the frontage tax rate for the sewer utility is unchanged at \$10.24 per meter of frontage and the 2020 frontage tax rate for the water utility is maintained at \$5.84 per meter.

The City levies parcel taxes for local area improvements provided to specific properties that have chosen to finance, over time, the cost to connect to the City's services as opposed to paying a one-time fee.

## Other Sources of Revenues

The City charges fees and levies for a number of services and activities, including charges for water, sewer and solid waste utilities, fees for recreation activities, charges for building, development and other permits, as well as fine revenue.

The City's 1700.00.01 Revenue and Tax Policy, adopted in 2008 and summarized in Schedule A of the Financial Plan Bylaw 2983, is that wherever possible, fees & charges will be used to assign costs to those who benefit from the service provided. The proportion of costs recovered by fees and charges will vary by each Council policy decision with respect to the nature of the service provided.

More detail regarding the various sources of revenue by fund is provided in the Schedules D, E and F of this report.



# 2020 – 2024 Five-Year Financial Plan DRAFT

## Revenue from other sources

The City also receives revenue from the following sources:

- a) Investment of reserves and surplus funds
- b) Penalties and interest on taxes and utilities
- c) Other contributions
- d) Grants
- e) Donations

## Permissive Tax Exemptions

The City grants permissive tax exemptions to qualifying organizations, as authorized by the *Community Charter*. A permissive tax exemption is approved at the discretion of Council. After careful consideration of all applications, Council may approve a full, partial, or zero tax exemption. The tax exemption may vary for different applicants.

The City's policy 1960.00.01 regarding permissive tax exemptions is that the cumulative value of permissive tax exemptions shall not exceed 2% of the total tax levy of the previous year. The permissive tax exemptions approved for 2020 are summarized below.

## Permissive Property Tax Exemptions Table

Permissive Property Tax Exemptions	2018 (\$)	2019 (\$)	2020 (\$) estimate
City owned properties / managed by not-for-profit groups	179,050	189,954	189,955
Not-for Profit Organizations	142,299	166,505	177,940
Churches	14,520	16,795	16,795
<b>TOTAL</b>	<b>335,869</b>	<b>373,254</b>	<b>384,691</b>
Prior year tax levy for municipal purposes	22,108,900	22,901,225	23,945,200
As a percentage of municipal tax levy	1.52%	1.63%	1.61%

# 2020 – 2024 Five-Year Financial Plan DRAFT

## Tax Comparisons

This section provides comparisons on the property value taxes and other taxes. These comparisons include a representative house, commercial taxes, and comparisons with other local governments. These comparisons are based on projected budgets.

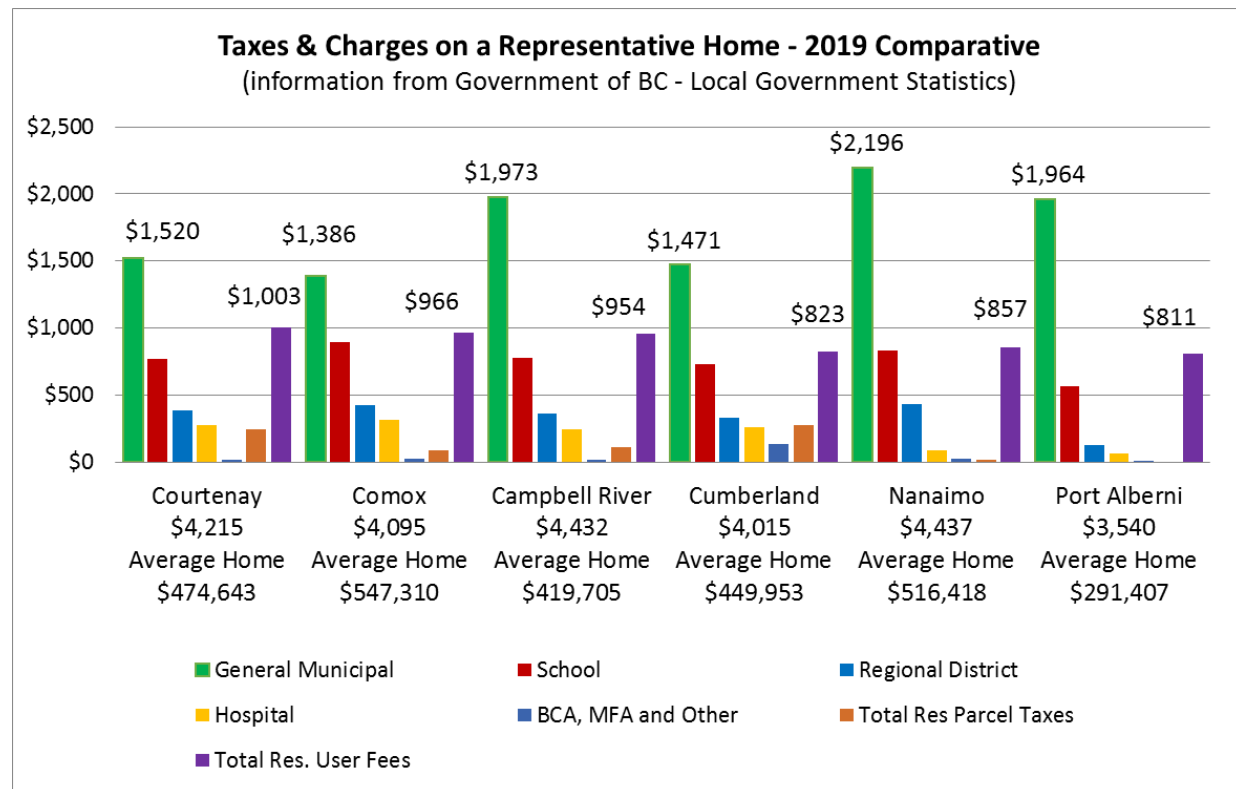
### 2020 Property tax on a representative home (estimate)

The property tax increase for an “average” residential property, valued at \$453,000 in 2020, is estimated to be an increase of approximately \$46.00 for the municipal taxation portion of the tax notice. This is equivalent to \$3.83 per month.



The following graph provides a comparison of the 2019 taxes and charges with other local governments on Vancouver Island.

### 2019 Taxes and Charges on a Representative House Graph



# 2020 – 2024 Five-Year Financial Plan DRAFT

## 2020 Property tax on a representative business (estimate)

Considering the “average” commercial property, valued at \$886,011 in 2020, the 2020 municipal annual property taxes are estimated to increase \$370, an approximate 4.4 % increase over the prior year. The Commercial Class includes a wide range of businesses, with a wide range of assessment valuations.



## Environmental Services - Utilities

The primary revenue source for Solid Waste and Water and Sewer utilities are user fees. In order to provide sufficient funding for utilities, the sewer user fee increases by 1.27% in 2020. The water utility increases by 1.63% in 2020. These increases have been approved by City Council in order to ensure the utilities remain self-funded and provide sustainable service delivery.



Tipping fees at the Regional District are currently set at \$130.00 per tonne and will be increasing to \$140.00 per tonne as of September 1, 2020. The City has increased solid waste rates by 5.5% to provide additional revenue to cover for the increase in tipping fee and increase in contractor costs for the waste and recyclable collection and transport.

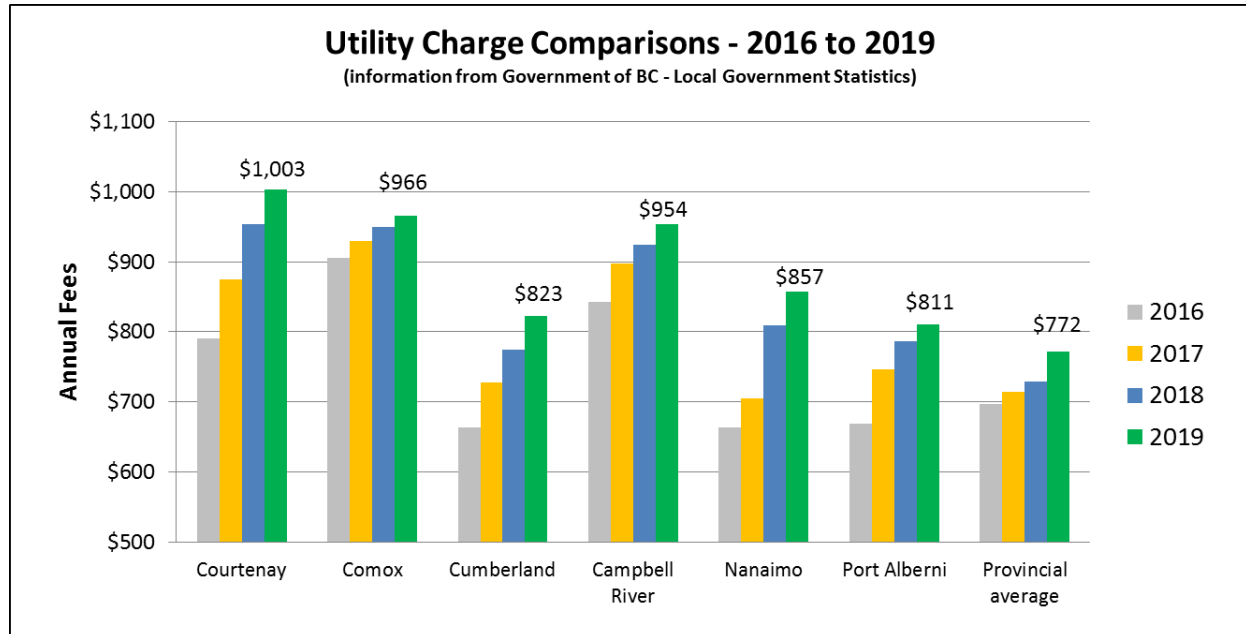
For 2020, the total increase for a single family dwelling is \$21.52 as presented in the table below.

Utility rates for Single Family	2019	2020	Increase	Increase %
Sewer	340.38	344.71	4.33	1.3%
Water	497.92	506.05	8.13	1.6%
Solid Waste	164.67	173.73	9.06	5.5%
<b>Total</b>	<b>1,002.97</b>	<b>1,024.49</b>	<b>21.52</b>	<b>2.1%</b>

# 2020 – 2024 Five-Year Financial Plan DRAFT

The following graph provides a comparison of the 2016-2019 user fees for utilities with other local governments on Vancouver Island.

## Utility User Fees on Single Family Dwelling Graph



## Borrowing Capacity

Borrowing is typically utilized to fund large capital projects that provide benefits to taxpayers over a long period of time.

In 2020, the City will be securing new borrowing for the Greenwood Trunk Sewer Connection. For 2020, long-term debt payments will total \$1,511,100.

The City's outstanding debt as of December 31, 2019 is presented below.

Outstanding debt	As of December 31, 2019
General	\$ 8,101,900
Sewer	\$ 1,676,400
Water	\$ 265,000
<b>Total</b>	<b>\$ 10,043,300</b>

The City follows *Community Charter* guidelines to determine long term debt capacity. Based on these guidelines, a municipality's long-term debt capacity is based on the total of all annual debt payments up to 25% of the municipality's prior year operating revenue from all funds (general, water and sewer).

For the City of Courtenay, this total payment ceiling would be \$12M. The City currently uses approximately 12.6% of the \$12M payment servicing limit, leaving the City in a strong position to determine future opportunities to borrow.

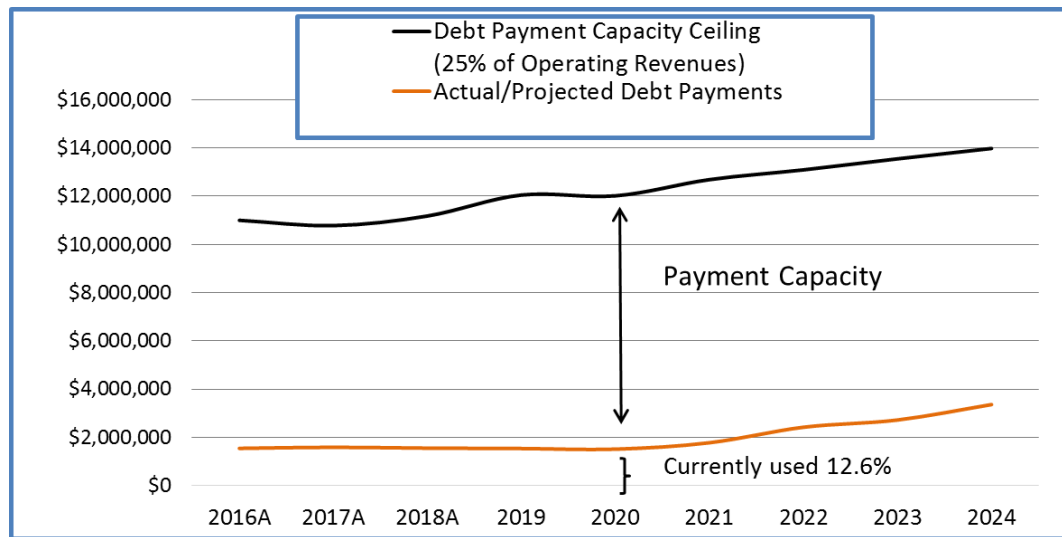


# 2020 – 2024 Five-Year Financial Plan DRAFT

With the objective of proactively managing the City's capital assets through the Asset Management program, the City will need to consider borrowing funds to facilitate future capital renewal. While some major capital renewal may be funded using grants and contributions from other sources, such as developer contributions through Development Cost Charges, new borrowing will be needed in future years. This will become more clear as the City continues to progress in developing its Asset Management Program.

The following graph depicts the City's borrowing capacity.

## Borrowing Capacity Graph



## Reserves and Surplus

The City plans for future projects by creating reserve funds for initiatives requiring significant capital investment. This section summarizes the use of reserve and surplus funds for 2020. A summary of the anticipated balances in the various reserves and surplus accounts is provided for each of the funds later in this report.

The 2020 Financial Plan requires to draw just under \$10 million from reserves and surplus to fund projects, initiatives, and operations as detailed below.

## Revenues from Reserves and Surplus for 2020 Table

Revenues from Reserves and Surplus 2020	General		Sewer		Water		Total
	Operating	Capital	Operating	Capital	Operating	Capital	
Reserves	1,719,700	4,152,800		1,050,000	26,600	250,000	7,199,100
Prior Year Surplus	1,115,100	602,300		567,300		114,600	2,399,300
Unexpended debt		300,500		-		-	300,500
Total	2,834,800	5,055,600	-	1,617,300	26,600	364,600	9,898,900

# **General Fund**

## **Operating Expenses**

## **Capital Transactions**

## **Reserves and Surplus**



# 2020 – 2024 Five-Year Financial Plan DRAFT

## General Fund

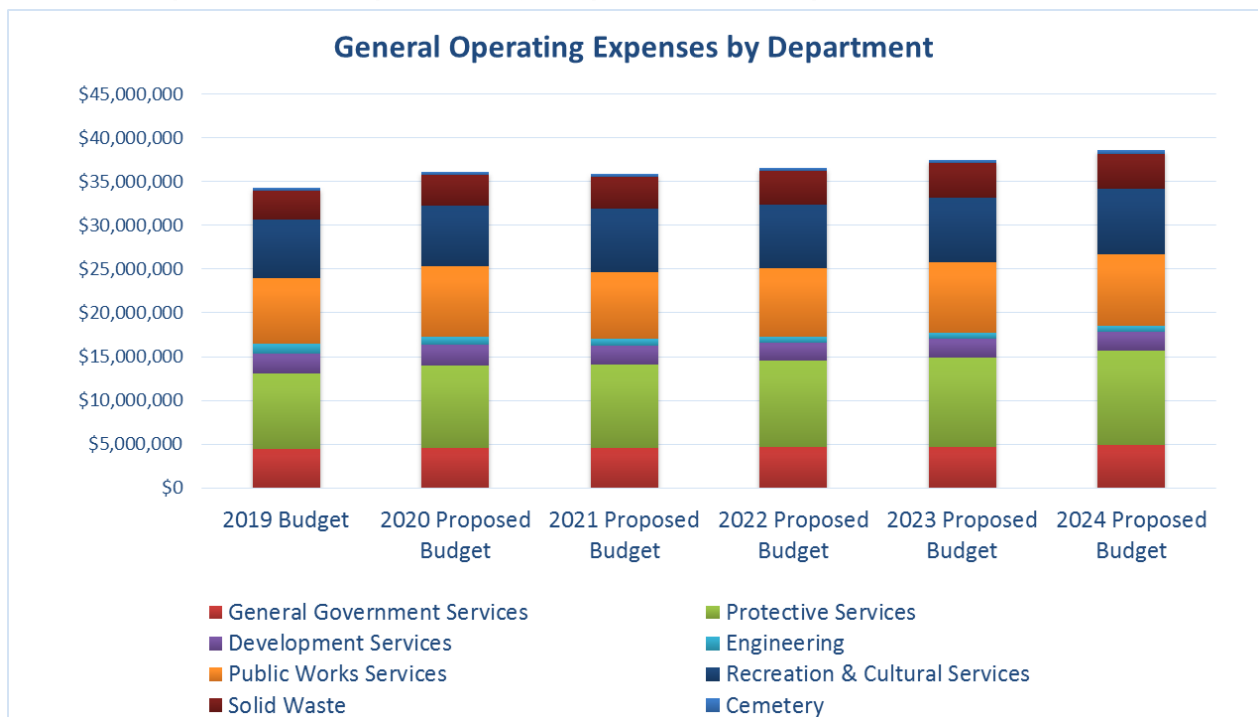
### General Operating Expenses

This section includes budget details on the operational functions of City Services. Operating expenses are separated into seven distinct service areas:

- General Government, providing governance and internal support for the entire organization
- Protective Services includes Police, Fire Protection and Bylaw Enforcement services
- Public Works Services includes Engineering, Asset Management, Roads, Walkways, Storm Sewer, Street Lighting services, Civic Properties Maintenance and Parks
- Environmental Health includes Solid Waste
- Public Health includes Cemetery services
- Development Services includes Land Use Planning, Community and Sustainability Planning, Subdivision Development and Building Inspection services
- Recreation and Cultural Services includes Recreation Facilities and Program services as well as buildings leased to various cultural and leisure activity providers.

The graph below illustrates the general operating expenses for 2019 budget and 2020 to 2024 proposed budget.

### General Operating - Expenses by Department Graph



# 2020 – 2024 Five-Year Financial Plan DRAFT

## Cost Drivers

External cost drivers are those that are outside of the direct control of the City, and typically represent energy costs, labour costs, and external contracts such as the RCMP contract and shared services such as utilities and waste management.

The City's operating costs are impacted by the following external cost drivers. The impacts are reflected in the proposed budgets.

### *Contract Salary and Benefit Increases*

The impact relating to annual contractual salary and wage increases for unionized, exempt staff, Volunteer firefighters, and Council amounts to approximately \$250,000 in 2020 in the General Fund. This increase also proportionally impacts benefit costs, raising them by about \$125,000.



### *Increase in minimum wage*

The Province of British Columbia is increasing the minimum wage from \$13.85 to \$14.60 an hour as of June 1, 2020. This impacts significantly the wages for instructor and summer staff working for Recreation Services, with an estimated impact of \$105,000.

### *Insurance and Utilities*

An average increase of 5% is included for the 2020 insurance expenses. This is largely related to increased insured values of City assets and market conditions, for an overall impact of \$58,600.

Electricity expenses are stable, in line with a BC Hydro proposal of a 1% rate reduction effective April 1, 2020. An increase is only included for electricity for street lighting in new subdivisions.

### *Consumer Price Index (CPI)*

The average CPI increase for the Province of British Columbia and Canada for 2019 is estimated at 2.2%. Some budget for goods and services were adjusted to reflect such an increase in 2020.

The following tables present a summary of the General Operating expenses by division and by economic segment for the 2019 budget and the 2020 – 2024 proposed budget.



# 2020 – 2024 Five-Year Financial Plan DRAFT

## General Operating - Expenses by Division Table

General Operating Expenses by Division (excluding amortization)	2019 Budget	2020 Budget	2021 Proposed Budget	2022 Proposed Budget	2023 Proposed Budget	2024 Proposed Budget
General Government Services	4,392,500	<b>4,604,300</b>	4,558,100	4,689,900	4,715,800	4,866,300
Protective Services	8,735,100	<b>9,418,000</b>	9,581,600	9,812,700	10,154,000	10,776,100
Development Services	2,207,500	<b>2,331,900</b>	2,086,300	2,112,900	2,149,100	2,185,800
Public Works Services	7,588,400	<b>8,060,400</b>	7,705,000	7,792,500	8,074,700	8,118,200
Engineering	1,097,300	<b>904,000</b>	773,800	709,000	719,500	730,000
Recreation & Cultural Services	6,657,000	<b>6,986,200</b>	7,214,800	7,248,600	7,362,300	7,465,600
Solid Waste	3,296,700	<b>3,432,900</b>	3,627,100	3,812,000	3,940,100	4,071,400
Cemetery	345,300	<b>355,700</b>	360,800	366,100	371,600	373,000
<b>Grand Total</b>	<b>34,319,800</b>	<b>36,093,400</b>	<b>35,907,500</b>	<b>36,543,700</b>	<b>37,487,100</b>	<b>38,586,400</b>

## General Operating - Expenses by Economic Segment Table

General Operating Expenses by Segment (excluding amortization)	2019 Budget	2020 Budget	2021 Proposed Budget	2022 Proposed Budget	2023 Proposed Budget	2024 Proposed Budget
Personnel	15,606,600	<b>16,209,500</b>	16,453,100	16,842,700	17,116,500	17,357,500
General Services	14,491,600	<b>15,334,900</b>	14,865,700	15,093,400	15,654,300	16,460,000
Materials and Supplies	1,871,600	<b>2,012,600</b>	1,870,100	1,869,600	1,871,000	1,917,100
Insurance	442,400	<b>501,000</b>	518,000	538,000	558,700	579,900
Utilities	1,253,900	<b>1,285,100</b>	1,307,900	1,315,000	1,346,100	1,346,300
Training and Conference	365,600	<b>321,600</b>	321,700	320,600	340,700	320,700
Travel, Hotel and Meals	217,600	<b>227,400</b>	227,700	228,100	229,100	229,100
Grants and Donations	514,400	<b>522,800</b>	637,300	647,500	661,300	670,600
Financial Charges	101,100	<b>105,700</b>	105,900	106,000	106,300	106,300
Requisition	1,340,800	<b>1,407,900</b>	1,436,100	1,464,800	1,494,100	1,524,000
Fleet Expenses	(174,700)	<b>(157,300)</b>	(157,300)	(157,300)	(157,300)	(157,300)
Internal Transfer	(1,711,100)	<b>(1,677,800)</b>	(1,678,700)	(1,724,700)	(1,733,700)	(1,767,800)
<b>Grand Total</b>	<b>34,319,800</b>	<b>36,093,400</b>	<b>35,907,500</b>	<b>36,543,700</b>	<b>37,487,100</b>	<b>38,586,400</b>

# 2020 – 2024 Five-Year Financial Plan DRAFT

## General Government Services

General Government Services are the centralized services common to all functions of the organization. This includes the offices of Council, the CAO, Corporate Services, Communications, Human Resources, Financial Services, Purchasing, Stores, Information Technology, GIS, and other general services.

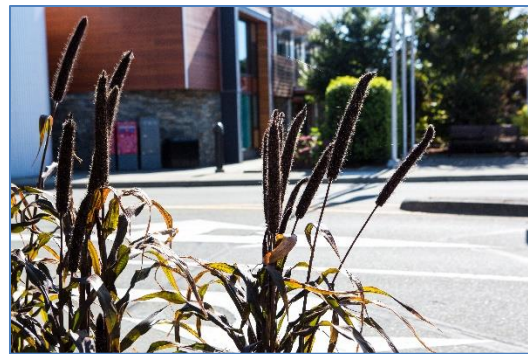
## Legislative Services

The Legislative Services supports the “offices” of Council. It includes Council expenses, training and travel costs, attendance at conferences, such as the Union of BC Municipalities and the Federation of Canadian Municipalities annual conventions.

## Corporate Administration

Corporate Administration includes the office of the CAO, the Corporate Officer, Human Resources, Corporate Communications, Occupational Health and Safety and Strategic Initiatives.

A new budget of \$50,000 is included in 2020 to support the property management activities now regrouped under Corporate Services.



## Financial Services and Business Performance

The Financial Services Department is responsible for overseeing the City's financial assets and long term financial planning. The department provides support to all other City departments and communicates financial information to Council, the general public, and other government agencies. Business Performance is a new group within the Finance Department supporting the development, implementation and management of the City's analytical and performance measurement strategies. A reduction of \$50,000 is included in the 2020 budget due to the combination of two positions.

## Purchasing Services

The Purchasing Division provides supply and risk management services to the City departments to ensure goods and services are sourced and provided in an ethical, transparent and efficient manner.

## Information Technology / Geographical Information System



The IT/GIS department provides computer systems and technology support to the organization.

The \$60,000 budget for small IT equipment has been moved this year from the capital to the operating budget to align with accounting standards. The 2020 budget also includes \$21,500 for new software designed to protect the City's network. An increase of \$50,000 is also included for additional licensing fees.

## Other Services

This section includes general expenses related to City Hall, insurance, and legal services. General government costs are also partially allocated to the water and sewer utilities via the interfund allocation.

### General Government Services - Expenses by Department Table

Expenses by Department	2019 BUDGET	2020 BUDGET	Budget increase (decrease)
City Council	329,800	<b>324,800</b>	(5,000)
Corporate Services	821,600	<b>872,700</b>	51,100
Corporate Communications	244,900	<b>251,200</b>	6,300
Finance	1,554,100	<b>1,574,400</b>	20,300
Business Performance	211,100	<b>160,700</b>	(50,400)
Purchasing	389,700	<b>400,800</b>	11,100
Human Resources	542,100	<b>537,200</b>	(4,900)
Occupational Health Safety	200,600	<b>211,700</b>	11,100
IT	1,156,500	<b>1,449,600</b>	293,100
Strategic Initiatives	202,900	<b>181,500</b>	(21,400)
Other General Government	81,700	<b>67,900</b>	(13,800)
City Hall Property Maintenance	155,400	<b>157,200</b>	1,800
Sub-total	5,890,400	<b>6,189,700</b>	299,300
Interfund Allocation	(1,497,900)	<b>(1,585,400)</b>	(87,500)
<b>Grand Total</b>	<b>4,392,500</b>	<b>4,604,300</b>	<b>211,800</b>

### General Government Services - Expenses by Economic Segment Table

Expenses by Segment	2019 BUDGET	2020 BUDGET	Budget increase (decrease)
Personnel	4,180,900	<b>4,296,500</b>	115,600
General Services	1,081,400	<b>1,164,700</b>	83,300
Materials and Supplies	117,200	<b>227,300</b>	110,100
Insurance	28,300	<b>30,500</b>	2,200
Utilities	125,300	<b>130,400</b>	5,100
Training and Conference	166,500	<b>132,300</b>	(34,200)
Travel, Hotel and Meals	107,600	<b>113,100</b>	5,500
Grants and Donations	7,000	<b>7,000</b>	-
Financial Charges	44,500	<b>44,500</b>	-
Fleet Expenses	31,700	<b>43,400</b>	11,700
Sub-total	5,890,400	<b>6,189,700</b>	299,300
Internal Transfer	(1,497,900)	<b>(1,585,400)</b>	(87,500)
<b>Grand Total</b>	<b>4,392,500</b>	<b>4,604,300</b>	<b>211,800</b>

# 2020 – 2024 Five-Year Financial Plan DRAFT

## Protective Services

Protective Services includes policing, fire protection, emergency measures, bylaw enforcement and animal control.

### Police Protection

The City contracts the RCMP to provide policing services within the City. The RCMP contract represents about 77% of the total budget under Protective Services.

The 2020 policing contract budget includes an increase of \$540,500, of which \$345,000 relates to reducing the expected vacancy rate by 2 members and \$195,500 for other increases in the cost to provide the service. Part of this increase will be offset by carrying forward \$200,000 from unused prior year surplus relating to policing contract vacancies in 2019. The City also uses Gaming funds, Traffic Fine revenues and funds from the Policing Reserve to help offset the cost of policing. The balance is funded from general tax revenue.

An amount of \$57,500 is included in this section for the Comox Valley Overdose Working Group and is entirely funded by a grant from the Canadian Mental Health Association (CMHA).

### Fire Protection

The Courtenay Fire Department provides fire protection and first responder services, including fire protection, prevention, suppression, and investigative services. The department conducts over 1,500 fire inspections annually.



The Courtenay Fire Department provides a cost effective mix of full-time and volunteer firefighters.

#### Number of Volunteers for 2020

- Full Time Firefighters: 6
- Total Volunteers: up to 50



# 2020 – 2024 Five-Year Financial Plan DRAFT

## Emergency Measures

This function supports the municipality in responding to emergency events and is relatively stable. The Comox Valley Regional District provides regional emergency services under contract with the City.

## Bylaw Enforcement, Animal Control, Parking Control

Animal control is contracted to a third party and the City supports the SPCA for costs incurred for a “spay and neuter” program.

The Bylaw Enforcement program encourages people to adhere to Bylaws, policies, procedures and guidelines set either by federal, provincial or municipal legislation held within the confines of the municipality. This budget provides funding that supports this particular function.



## Protective Services - Expenses by Department Table

Expenses by Department	Activity	2019 BUDGET	2020 BUDGET	Budget increase (decrease)
Police Protection		6,523,800	<b>7,170,400</b>	646,600
Fire Protection		1,887,500	<b>1,914,600</b>	27,100
Other Protective Services	Animal Control	69,500	<b>71,100</b>	1,600
	Bylaw Enforcement	91,700	<b>99,400</b>	7,700
	Emergency Programs	97,800	<b>96,800</b>	(1,000)
	Parking Control	64,800	<b>65,700</b>	900
Other Protective Services Total		323,800	<b>333,000</b>	9,200
Grand Total		8,735,100	<b>9,418,000</b>	682,900

## Protective Services - Expenses by Economic Segment Table

Expenses by Segment	2019 BUDGET	2020 BUDGET	Budget increase (decrease)
Personnel	1,568,100	<b>1,694,900</b>	126,800
General Services	6,514,600	<b>7,054,200</b>	539,600
Materials and Supplies	237,100	<b>240,300</b>	3,200
Insurance	50,300	<b>60,500</b>	10,200
Utilities	55,500	<b>54,500</b>	(1,000)
Training and Conference	84,000	<b>84,000</b>	-
Travel, Hotel and Meals	29,200	<b>29,400</b>	200
Grants and Donations	131,600	<b>133,600</b>	2,000
Fleet Expenses	8,500	<b>8,100</b>	(400)
Internal Transfer	56,200	<b>58,500</b>	2,300
Grand Total	8,735,100	<b>9,418,000</b>	682,900

# 2020 – 2024 Five-Year Financial Plan DRAFT

## Public Work Services

Public Works Services is responsible for the water and sewer utility infrastructure, storm water collection, civic facilities, parks, and transportation network for the community. Services include maintenance of trails, transit, water, sewer and solid waste collection, capital projects, cemetery maintenance, fleet maintenance, flood protection and dike maintenance.

## Engineering Services

The Engineering team provides technical support and project management oversight for all civic infrastructure capital projects within the framework of asset management. The group is also responsible to prepare and update the master plans. In 2020, Engineering will complete the Dike Replacement Strategy project, funded by the UBCM Community Emergency Preparedness Fund and will keep working on the Integrated Rain Water Master Plan, funded by Gas Tax.

A portion of the 2020 Engineering budget will be also be used towards the design of a sidewalk installation along the north-side of Ryan Road between Sandwich Road and Braidwood Road.

## Asset Management

The role of Asset Management Technical Services is to provide technical support and perform asset condition assessments, which informs the City's asset management needs, infrastructure replacement as well as renewal and maintenance programs.

The 2020 budget includes \$250,000 to complete the storm sewer condition assessment, funded by gas tax.

## Streets and Roads

The City maintains paved roads, as well as streets and lanes for vehicle and multi-modal traffic by:

- Streets and road maintenance, including pothole and crack sealing, milling or patching
- Street sweeping
- Snow and Ice Control
- Sidewalk inspection and maintenance
- Traffic signal maintenance



### Streets & Roads Quick Facts

- Roads: 165 km | 350 lane km (*Jan 2020*)
- Sidewalks: 170km (*2020*)
- Paved Walkways: 11.5 km (*2020*)

The budget for Roads and Streets includes \$60,000 for a Downtown Parking study approved by Council on Oct 28, 2019.

The Sidewalks Maintenance budget includes an additional \$15,000 for an increase in contracted services for repair of deficiencies identified in the City's inspection program.

## Street Lighting – Signs and Lines

This service includes street lighting maintenance and electricity cost, as well as street signs and lines maintenance. The City maintains 1,474 streetlights (as of January 2020).

The Street Lighting budget includes \$20,000 for material for the Re-lamp Program and an additional \$30,000 in electricity costs pending a street lights inventory review that is underway by BC Hydro.



The Street Signs and Lines budget includes \$40,000 for Wayfinding signs and an additional \$25,000 to maintain the newly constructed bike lane lines in a phased approach.

## Storm Sewers

Public Works Services maintains the storm sewer collection system throughout the City which is 165.3 km and includes 4,194 catch basins and 7,550 storm sewer connections (January 2020 estimate).

## Civic Properties Maintenance

The City owns and maintains a number of buildings, including City Hall, the Fire Hall, Public Works offices and shops, Recreation and Cultural facilities, the Marina, and a number of smaller buildings. The 2020 budget includes some money for the floor refurbishing at the Museum and the exterior painting at the Sid Williams Theatre and Native Sons Hall. These projects are a result of the 2019 Civic Buildings Condition Assessments.

## Parks and Playgrounds

The City's Parks employees maintain all parks, playgrounds and trails found throughout the community's green spaces.



### Parks and Playgrounds Quick Facts

The City maintains over 217 acres of green space, including 34 parks, sports fields, playground equipment, greenways, and picnic areas as well as the trail system across the City.



# 2020 – 2024 Five-Year Financial Plan DRAFT

## Public Works Services - Expenses by Department Table

Expenses by Department	2019 BUDGET	2020 BUDGET	Budget increase (decrease)
Public Works Administration	205,200	<b>197,700</b>	(7,500)
Public Works Operations	922,000	<b>954,300</b>	32,300
Asset Management	574,100	<b>605,300</b>	31,200
Transportation Services	2,652,500	<b>2,994,700</b>	342,200
Storm Sewer	633,700	<b>638,400</b>	4,700
Parks	2,485,900	<b>2,577,700</b>	91,800
Parks - Cultural Facilities Grounds Maintenance	8,600	<b>8,700</b>	100
Parks - Recreation Facilities Grounds Maintenance	44,000	<b>43,100</b>	(900)
Property Maintenance	204,100	<b>216,700</b>	12,600
Property Maintenance - Carpentry Shop	33,400	<b>32,100</b>	(1,300)
Property Maintenance - Cultural Facilities	275,200	<b>370,600</b>	95,400
Property Maintenance - Recreation Facilities	502,200	<b>511,500</b>	9,300
Property Maintenance - Miscellaneous Buildings	95,100	<b>109,100</b>	14,000
Property Maintenance - Park Buildings	77,500	<b>81,100</b>	3,600
Sub-total	8,713,500	<b>9,341,000</b>	627,500
Public Works Interfund Allocation	(1,125,100)	<b>(1,280,600)</b>	(155,500)
<b>Total Public Works</b>	<b>7,588,400</b>	<b>8,060,400</b>	<b>472,000</b>
Engineering	1,097,300	<b>904,000</b>	(193,300)
<b>Grand Total</b>	<b>8,685,700</b>	<b>8,964,400</b>	<b>278,700</b>

## Public Works Services - Expenses by Economic Segment Table

Expenses by Segment	2019 BUDGET	2020 BUDGET	Budget increase (decrease)
Personnel	4,185,500	<b>4,218,600</b>	33,100
General Services	2,579,400	<b>2,634,100</b>	54,700
Materials and Supplies	1,066,000	<b>1,136,500</b>	70,500
Insurance	306,200	<b>340,400</b>	34,200
Utilities	1,000,200	<b>1,021,400</b>	21,200
Training and Conference	55,300	<b>47,300</b>	(8,000)
Travel, Hotel and Meals	41,500	<b>40,000</b>	(1,500)
Financial Charges	7,600	<b>7,700</b>	100
Fleet Expenses	(286,600)	<b>(280,700)</b>	5,900
Internal Transfer	(269,400)	<b>(200,900)</b>	68,500
<b>Grand Total</b>	<b>8,685,700</b>	<b>8,964,400</b>	<b>278,700</b>





# 2020 – 2024 Five-Year Financial Plan DRAFT

## Environmental Health (Solid Waste)

The fees collected for the solid waste service cover the following two costs:

### *Solid waste and recyclables collection*

Through contract with a private sector provider, the City provides weekly curbside pickup of Municipal Solid Waste (MSW) and yard waste, bi-weekly pickup of recyclables for residential properties, and scheduled MSW/cardboard pickup for commercial properties. With the City continuing to grow, the MSW contract will also increase. This is largely due to increased labour, fuel, and insurance costs faced by the contractor. The cost of the solid waste and recyclables collection contract has increased by 7.5% in 2020.

### *Regional landfill fees for disposal of the mixed waste*

Tipping fees at the local regional landfill will increase from \$130 to \$140 per ton effective September 1, 2020.

In 2018, the City signed a five year agreement with RecycleBC to provide recycling services to residents in Courtenay. RecycleBC also provides the City with an annual educational grant that is used to offset the costs of educating the public on residential recycling.

Council has approved a 5.5% increase for the 2020 solid waste utility rates to ensure this program remains self-funding.



## Environmental Health – Revenues and Expenses by Function Table

Expense Type	Activity	2019 BUDGET	2020 BUDGET	Budget increase (decrease)
Revenue	Solid Waste	(2,999,100)	<b>(3,188,600)</b>	(189,500)
	Recycling	(355,000)	<b>(338,100)</b>	16,900
	Education	(30,000)	<b>(28,500)</b>	1,500
<b>Revenue Total</b>		<b>(3,384,100)</b>	<b>(3,555,200)</b>	<b>(171,100)</b>
Expense	Solid Waste	3,132,900	<b>3,303,800</b>	170,900
	Dog Stations/Bags	28,200	<b>28,500</b>	300
	Recycling	500	<b>500</b>	-
	Trash Cleanup	130,100	<b>95,100</b>	(35,000)
	Pesticide Awareness	5,000	<b>5,000</b>	-
<b>Expense Total</b>		<b>3,296,700</b>	<b>3,432,900</b>	<b>136,200</b>
<b>Sub-Total</b>		<b>(87,400)</b>	<b>(122,300)</b>	<b>(34,900)</b>
Expense Administrative / Staff Recovery		76,800	73,700	(3,100)
<b>Grand Total</b>		<b>(10,600)</b>	<b>(48,600)</b>	<b>(38,000)</b>



# 2020 – 2024 Five-Year Financial Plan DRAFT

## Public Health Services (Cemetery)

This includes the cost of the cemetery administration, maintenance, grave preparation, niche wall maintenance and new construction at the City's cemetery.

The Legislative Services Department is responsible for the administration of the services provided at the cemetery, including customer service, sales of niches and plots and interment authorizations. Legislative Services staff also work with operations staff and funeral service companies as well as maintaining the cemetery software records and mapping in accordance with government legislation.



The City's Parks employees are responsible for the maintenance and operations of the cemetery. The cemetery operating and maintenance costs have also increased in response to additional demand for cemetery services. The Cemetery Master Plan is being implemented in order to develop a sustainable service to the public.

## Public Health Table - Expenses by Economic Segment Table

Expenses by Activity	2019 BUDGET	2020 BUDGET	Budget increase (decrease)
Cemetery Administration	94,600	<b>93,800</b>	(800)
Cemetery Maintenance	184,100	<b>195,500</b>	11,400
Cemetery Graves	59,000	<b>59,500</b>	500
Cemetery Building - R & M	4,400	<b>4,400</b>	-
Cemetery Building Utilities	3,200	<b>2,500</b>	(700)
<b>Grand Total</b>	<b>345,300</b>	<b>355,700</b>	<b>10,400</b>

## Development Services

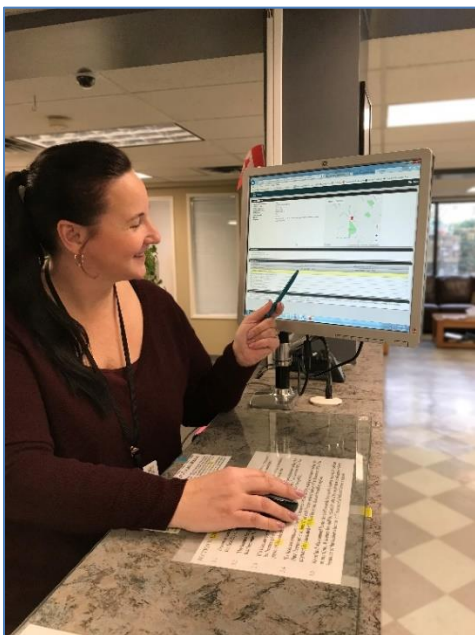
The Development Services Department provides current and long range planning, building inspection, business licensing, subdivision and the servicing of land development. Providing guidance to City Council, applicants and to the general public, the Development Services Department ensures that land development reflects the public's interest and follows the City's adopted land development policies and regulatory documents.

## Planning and Zoning

The Planning Division is responsible for processing development related applications such as rezoning, development permits, development variance permits, board of variance permits, tree permits, boundary extensions, sign permits, as well as keeping the related bylaws and policies up to date including long range planning.

## Community and Sustainability Planning

The Planning and Zoning Division was restructured in 2019 leading to the creation of Community and Sustainability Planning which is currently leading an extensive update of the City's 15 year old Official Community Plan.



## Subdivision and Development Servicing Division

The subdivision and Development Servicing Division reviews subdivision and land development servicing within the City of Courtenay to ensure municipal bylaws, policies and operational concerns are followed, as well as applicable provincial policies and regulations.

## Building Inspection Division

The Building Inspection Division is responsible for the enforcement of the British Columbia Building and Plumbing Codes and municipal bylaws relating to building construction, business licence administration, the review and investigation of complaints on building matters and the technical review of development applications

# 2020 – 2024 Five-Year Financial Plan DRAFT

## Development Services – Expenses by Department Table

Expenses by Department	2019 BUDGET	2020 BUDGET	Budget increase (decrease)
Building Inspections	600,700	<b>653,200</b>	52,500
Planning and Zoning	1,083,400	<b>640,000</b>	(443,400)
Subdivision and Development Servicing	493,200	<b>562,900</b>	69,700
Community and Sustainability Planning	-	<b>450,300</b>	450,300
Heritage Committee	30,200	<b>25,500</b>	(4,700)
<b>Grand Total</b>	<b>2,207,500</b>	<b>2,331,900</b>	<b>124,400</b>

## Development Services - Expenses by Economic Segment Table

Expenses by Segment	2019 BUDGET	2020 BUDGET	Budget increase (decrease)
Personnel	1,649,200	<b>1,754,100</b>	104,900
General Services	457,700	<b>418,300</b>	(39,400)
Materials and Supplies	39,600	<b>43,000</b>	3,400
Insurance	8,300	<b>9,500</b>	1,200
Utilities	5,400	<b>6,400</b>	1,000
Training and Conference	22,400	<b>18,600</b>	(3,800)
Travel, Hotel and Meals	12,600	<b>18,100</b>	5,500
Financial Charges	1,000	<b>1,000</b>	-
Fleet Expenses	11,300	<b>12,900</b>	1,600
Internal Transfer	-	<b>50,000</b>	50,000
<b>Grand Total</b>	<b>2,207,500</b>	<b>2,331,900</b>	<b>124,400</b>

## Recreation and Cultural Services

The Recreation and Cultural Services Department is responsible for providing quality recreation, leisure and cultural opportunities in a healthy and safe environment. Recreation and cultural services also oversees inclusive programming, special events, park and sport field bookings, recreation facility bookings and is responsible for long term planning for parks, recreation and cultural services to meet the diverse interests of the community.

The Department is comprised of the Recreation Facility Operations Division and the Recreation Programming Division. The department is also the liaison with the City's cultural partners such as the Comox Valley Art Gallery Society, Sid Williams Theatre Society and the Courtenay and District Historical Society through the Business Administration Division. Recreation and Cultural Services also liaises with associated organizations including the Drug Strategy Committee, the Comox Valley Community Arts Council, the Parks & Recreation Advisory Commission, the Courtenay Recreation Association (CRA) and the Evergreen Club.

Additional funds were included in the Recreation Administration budget to complete the implementation of the new recreation management software. \$20,000 is allocated to complete the Recreation Fees and Charges study and \$30,000 is included for the Greenspace Connectivity Plan. \$25,000 is carried forward from 2019 for the completion of the Parks and Recreation Master Plan implementation phase.

## Recreation Programming

The Recreation Programming Division is responsible for the provision of programs and leisure opportunities for all age groups. Program management staff oversee the delivery of programs through both contracted and staff instructors as well as volunteers. The Division promotes healthy lifestyles and works with individuals and community groups through the work of recreation programmers, coordinators, pre-school and pool staff.

## Recreation Facility Operations

The Recreation Facility Operations Division is responsible for the operation, booking and safe use of City owned facilities. This division oversees the reception staff, custodial staff, special event coordination, facility agreements and the marketing of facilities

## Lewis Centre

The Lewis Centre offers a variety of recreational programs and bookable meeting spaces for the general public to utilize. Its focus is the promotion of wellness and health for all ages and abilities in Courtenay, and includes a 4,000 square foot Wellness Centre, two gymnasiums, activity rooms, preschool, craft rooms, meeting rooms, and four squash courts. Adjacent to the Lewis Centre is the Courtenay Memorial Outdoor Pool, outdoor stage, Rotary Water Park and playground.





## Florence Filberg Centre

The Florence Filberg Centre is a multi-use facility that features larger spaces for weddings, conferences, seminars and special events. In addition to banquet and meeting room space, the facility is host to the CRA Evergreen Club.



## Native Sons Hall

The historic Native Sons Hall is the largest free span log building in Canada. Built in 1928 as Courtenay's original Recreation Centre, it has hosted numerous weddings, dances, concerts, and community events.

## LINC Youth Centre

The LINC Youth Centre provides healthy recreational opportunities for youth in the Comox Valley. The facility offers youth programs, low cost drop-in prices, out trips, skate programs, youth council, arts and technology programs. It includes an indoor skateboard park, concession, games room, digital arts lab, meeting room, and an outdoor basketball court.

## Courtenay & District Memorial Pool



The Memorial Pool, wading pool and Rotary Water Park are located across from the Lewis Centre and are open throughout the summer. Additional training is included for the pool staff to allow appropriate time for orientation, safety training and the needed equipment / site preparation to meet regulatory requirements.

## Business Administration

The Recreation and Cultural Business Administrative Services Division provides supports, guidance and analysis to the Recreation divisions and provides planning and performance management of the Cultural partners who operate and manage cultural facilities on behalf of the City. This division was developed from internal resources to improve the business practices of both internal and partner services. The manager of this division oversees the agreements with the City's cultural partners.



## Courtenay Library

The library provides a literary centre for the public and is managed by the Vancouver Island Regional Library.

The 2020 annual requisition is increasing by 5.0% to \$1,407,900 and is entirely funded by the library levy.



## Cultural groups

The Sid Williams Civic Theatre has been serving the Comox Valley for over 25 years as a performing arts facility, and has had professional administration since 1992. The Sid Williams Theatre Society operates the theatre for the benefit of all residents of the Comox Valley and strives to be inclusive and accessible for all. The Sid Williams is dedicated to the stimulation and enhancement of artistic, cultural, and recreation activities in the Comox Valley and surrounding regions through its operations.

The Courtenay and District Museum 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, riverway study, as well as a series of changing exhibitions spanning over 80 million years.



The Comox Valley Art Gallery was established in 1974 and since 2005 through a partnership with the City of Courtenay has occupied the main and lower level of the Comox Valley Centre of the Arts located at 580 Duncan Ave. The Comox Valley Art Gallery is a public art gallery featuring contemporary, experimental and applied art by regional, national and international artists presenting contemporary art issues and practices. CVAG actively engages the public, draws visitors, and enlivens the community through public events, performances, community collaborations, 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.

# 2020 – 2024 Five-Year Financial Plan DRAFT

## Recreation and Cultural Services – Revenue and Expenses Summary Table

Expense Type	Sub Department	2019 BUDGET	2020 BUDGET	Budget change
Revenue	Recreation Admin	(26,600)	<b>(27,000)</b>	(400)
	Recreation Services - Operations	(536,400)	<b>(546,800)</b>	(10,400)
	Recreation Services - Programming	(1,460,700)	<b>(1,549,800)</b>	(89,100)
<b>Revenue Total</b>		<b>(2,023,700)</b>	<b>(2,123,600)</b>	<b>(99,900)</b>
Expense	Recreation Admin	1,306,300	<b>1,365,700</b>	59,400
	Recreation Services - Operations	1,801,500	<b>1,828,300</b>	26,800
	Recreation Services - Programming	1,790,800	<b>1,970,600</b>	179,800
	Cultural Services - Administration	1,750,200	<b>1,813,900</b>	63,700
	Cultural Services - Operations	8,200	<b>7,700</b>	(500)
<b>Expense Total</b>		<b>6,657,000</b>	<b>6,986,200</b>	<b>329,200</b>
<b>Expenses net revenues</b>		<b>4,633,300</b>	<b>4,862,600</b>	<b>229,300</b>

## Recreation and Cultural Services - Expenses by Economic Segment Table

Expenses by Segment	2019 BUDGET	2020 BUDGET	Budget increase (decrease)
Personnel	3,711,500	<b>3,930,400</b>	218,900
General Services	688,100	<b>722,300</b>	34,200
Materials and Supplies	305,400	<b>296,700</b>	(8,700)
Insurance	49,300	<b>60,100</b>	10,800
Utilities	53,300	<b>50,400</b>	(2,900)
Training and Conference	37,400	<b>39,400</b>	2,000
Travel, Hotel and Meals	26,700	<b>26,800</b>	100
Grants and Donations	375,800	<b>382,200</b>	6,400
Financial Charges	48,000	<b>52,500</b>	4,500
Requisition	1,340,800	<b>1,407,900</b>	67,100
Fleet Expenses	20,700	<b>17,500</b>	(3,200)
<b>Grand Total</b>	<b>6,657,000</b>	<b>6,986,200</b>	<b>329,200</b>

# 2020 – 2024 Five-Year Financial Plan DRAFT

## Recreation and Cultural Services - Expenses by Department Table

Expenses by Department	Activity	2019 BUDGET	2020 BUDGET	Budget increase (decrease)
Cultural Services - Administration	Arts Centre Administration	15,400	<b>9,900</b>	(5,500)
	Library Administration	1,343,600	<b>1,411,000</b>	67,400
	Museum Administration	148,100	<b>148,400</b>	300
	Native Sons Administration	8,300	<b>9,400</b>	1,100
	Sid Williams Theatre Administration	234,800	<b>235,200</b>	400
<b>Cultural Services - Administration Total</b>		<b>1,750,200</b>	<b>1,813,900</b>	<b>63,700</b>
Cultural Services - Operations	Native Sons Operations	8,200	<b>7,700</b>	(500)
<b>Cultural Services - Operations Total</b>		<b>8,200</b>	<b>7,700</b>	<b>(500)</b>
Recreation Admin	July 1st Commission	64,800	<b>63,600</b>	(1,200)
	Recreation Admin	1,201,600	<b>1,260,900</b>	59,300
	Special Events	39,900	<b>41,200</b>	1,300
<b>Recreation Admin Total</b>		<b>1,306,300</b>	<b>1,365,700</b>	<b>59,400</b>
Recreation Services - Operations	Filberg Operations	615,200	<b>630,200</b>	15,000
	Lewis Centre Operations	1,076,800	<b>1,090,100</b>	13,300
	Pool Operations	58,100	<b>59,100</b>	1,000
	Washrooms	7,800	<b>6,000</b>	(1,800)
	Youth Centre Operations	43,600	<b>42,900</b>	(700)
<b>Recreation Services - Operations Total</b>		<b>1,801,500</b>	<b>1,828,300</b>	<b>26,800</b>
Recreation Services - Programming	Adapted Programs	121,600	<b>232,300</b>	110,700
	Adults Programs	500,400	<b>545,900</b>	45,500
	Childrens Programs	418,200	<b>439,900</b>	21,700
	Childrens Programs - Volunteer Development	2,200	<b>4,200</b>	2,000
	Pool Programs	121,100	<b>147,800</b>	26,700
	Preschool Programs	83,700	<b>103,000</b>	19,300
	Summer Programs	302,400	<b>226,700</b>	(75,700)
	Youth Centre Programs	241,200	<b>270,800</b>	29,600
<b>Recreation Services - Programming Total</b>		<b>1,790,800</b>	<b>1,970,600</b>	<b>179,800</b>
<b>Grand Total</b>		<b>6,657,000</b>	<b>6,986,200</b>	<b>329,200</b>



## General Capital Transactions

The summary table below provides a high level overview of the capital programs for the five year period for the general fund. The capital program is reviewed and updated annually based on the maturity of the City's Asset Management Program, funding opportunities, and Council's policy direction respecting services and service levels. A detailed project list is available in Schedule H.



## General Capital Expenditures Summary Table

General Capital Fund Expenditures	Budget	Budget	Proposed Budget			
	2019	2020	2021	2022	2023	2024
<b>Expenditures</b>						
<b>Capital Assets</b>						
Land and improvements	824,000	1,485,300	875,000	907,000	895,000	705,000
Buildings	2,063,800	945,300	387,000	675,000	405,300	818,300
Equipments / Furnitures / Vehicles	1,324,800	698,000	2,665,000	805,000	975,000	805,000
Engineering Structures - Renewal	3,429,700	2,243,200	8,460,000	3,545,000	6,190,000	5,874,000
Engineering Structures - New	1,010,000	681,900	5,400,000	4,483,000	6,000,000	-
Other Tangible Capital Assets	446,000	200,000	245,000	125,000	125,000	125,000
<b>Total Expenditures</b>	<b>10,467,800</b>	<b>6,253,700</b>	<b>18,032,000</b>	<b>10,540,000</b>	<b>14,590,300</b>	<b>8,327,300</b>

## General Capital Funding

The 2020 General Fund Capital budget uses reserves, grants and surplus funds in order to keep the municipal tax levy at a reasonable rate for the general public and Council. Funding from external sources is maximized and a balanced approach is preferred to determine the funding from general taxation, surplus, reserves and borrowing in order to keep the tax rate increase reasonable, while maintaining a sufficient balance in the various surplus and reserves to meet future year estimated needs.

The next table summarizes the planned source of funding for the 2020 to 2024 general capital projects.

# 2020 – 2024 Five-Year Financial Plan DRAFT

## General Capital Funding Table

General Capital Fund Revenue	Budget 2019	Budget 2020	2021	Proposed Budget		
				2022	2023	2024
<b>Revenues</b>						
Other Revenues	416,500	<b>411,000</b>	200,000	200,000		200,000
Grants	818,500	<b>411,000</b>	2,179,900	2,950,000	210,000	210,000
	1,235,000	<b>822,000</b>	2,379,900	3,150,000	210,000	410,000
<b>Transfers from Surplus</b>						
Operating Funds	2,308,700	<b>376,100</b>	1,082,100	773,100	1,025,600	930,700
Capital Surplus - RFE	743,500	<b>602,300</b>	-			
Unexpended Debt	345,600	<b>300,500</b>	584,100	64,200		
	3,397,800	<b>1,278,900</b>	1,666,200	837,300	1,025,600	930,700
<b>Transfers from Reserves</b>						
Community Works Reserve	1,064,300	<b>1,495,000</b>	1,190,000	1,275,000	1,360,000	1,960,000
Gaming Funds Reserve		<b>175,000</b>				
Other Reserve Funds	4,770,700	<b>2,482,800</b>	3,395,900	2,044,700	1,744,700	2,026,600
	5,835,000	<b>4,152,800</b>	4,585,900	3,319,700	3,104,700	3,986,600
Total Transfers	8,143,700		5,668,000	4,092,800	4,130,300	4,917,300
<b>Funding from Debt</b>	-	-	9,400,000	3,233,000	10,250,000	3,000,000
<b>Total Revenues</b>	<b>10,467,800</b>	<b>6,253,700</b>	<b>18,032,000</b>	<b>10,540,000</b>	<b>14,590,300</b>	<b>8,327,300</b>

Two major sources of external funding included in the 2020 Financial Plan are:

- Community Works Fund (CWF) – Gas Tax Grant Revenues.
  - CWF – Gas Tax grant funding of \$1,910,000 is proposed in the 2020 budget year:
    - \$1,495,000 is used for capital projects
    - \$415,000 is used in the General Operating Budget to fund the storm sewer infrastructure condition assessments and the Integrated Rain Water Master plan.
- Building Canada grant money provided to the City for:
  - 5th Street Bridge Rehabilitation project – just under \$2.0 million to be spent in 2021.

The various reserves provide just under \$2,5M of funding for the 2020 general capital projects.





# 2020 – 2024 Five-Year Financial Plan DRAFT

## Debt Payments and New Borrowing

The City has used long term debt to fund capital assets, in accordance with the borrowing requirements outlined in the *Community Charter*. The City must gain the assent of the electors prior to incurring new debt for capital assets.

For planning purposes, long term debt has been included in the 2020 five year Financial Plan to fund the projects below:

- 5th Street Bridge Rehabilitation Project
- Fire Ladder Truck replacement
- New Public Works facility
- Satellite Fire Hall facility in East Courtenay
- 6<sup>th</sup> Street Bridge
- Infrastructure development, renewal and replacement such as, street and road, storm draining, sewer and water projects

The New Debt included in the 2020-2024 Financial Plan is summarized below:

## New Debt Table

New Debt	2020	2021	2022	2023	2024	Total New Debt
General	-	9,400,000	3,233,000	10,250,000	3,000,000	25,883,000
Sewer	3,000,000	2,000,000	-	2,000,000		7,000,000
Water	-	-	3,000,000			3,000,000
<b>Total</b>	<b>3,000,000</b>	<b>11,400,000</b>	<b>6,233,000</b>	<b>12,250,000</b>	<b>3,000,000</b>	<b>35,883,000</b>

The planned use of debt funding results in an increase to debt payments in the year after the debt is incurred. The following table summarizes the projected change to the debt payments.

## Debt Payments Table

Debt Payment	2020	2021	2022	2023	2024	Total New Debt
General	1,303,900	1,381,200	1,792,100	2,007,500	2,541,500	9,026,200
Sewer	176,600	336,100	443,100	471,800	578,800	2,006,400
Water	30,600	30,600	73,700	234,100	234,100	603,100
<b>Total</b>	<b>1,511,100</b>	<b>1,747,900</b>	<b>2,308,900</b>	<b>2,713,400</b>	<b>3,354,400</b>	<b>11,635,700</b>

# 2020 – 2024 Five-Year Financial Plan DRAFT

## Reserves and Surplus

Annually the City plans for future projects. The City typically has a surplus from unspent funds at the end of each budget year, partly due to:

- Incomplete projects
- Weather constraints
- Capacity issues
- Priority changes
- Additional unanticipated external revenue sources (Federal / Provincial grants, donations)
- Staff turnover and attrition

As local governments in BC cannot operate with a deficit, reserve and surplus funds are used for current and future operating and capital projects. In order to balance the 2020 General Budget and keep property tax rates reasonable, the budget includes the use of \$1,115,800 in prior year surplus, which is consistent with the amount budgeted to utilize in 2020 in the 2019-2023 Financial Plan. Pending the final 2019 audited balances, the remaining surplus funds held in 2020 for the general operating fund are projected to total approximately \$3 million. The proposed 2020 - 2024 Financial Plan uses \$1.9 million of this balance over the next two years to assist with keeping property tax rates within a reasonable range and phases out reliance by 2022.

The table on the next page summarizes the estimated balances in the reserve funds and surplus accounts at the end of each budget year of this financial plan.

The City of Courtenay invests cash (operating and capital surplus and/or reserves) to minimize risk, provide flexibility, and maximize returns while meeting the short and long term cash flow demands of the municipality. Any investing must also comply with the statutory requirements of Section 183 of the *Community Charter* legislation.

# 2020 – 2024 Five-Year Financial Plan DRAFT

## Reserve and Surplus Projected Closing Balances Table (Unaudited)

GENERAL Surplus, Reserves and DCC Summary Estimated Closing Balances	Estimated Actual	Budget	Proposed Budget			
	2019	2020	2021	2022	2023	2024
<b>General Operating Surplus</b>						
Prior Year Surplus	2,888,300	1,773,200	821,000	1,031,200	1,506,800	2,427,300
Gaming Funds	1,804,800	1,538,000	1,274,500	1,183,500	1,092,500	1,001,500
	4,693,100	3,311,200	2,095,500	2,214,700	2,599,300	3,428,800
<b>General Capital Surplus</b>						
Reserve For Future Expenditure (Unspent Capital 2019)	529,100	25,400	25,400	-	-	-
Unexpended Debt	1,413,500	1,112,900	527,600	463,400	463,400	463,400
	1,942,600	1,138,300	553,000	463,400	463,400	463,400
<b>Total General Surplus</b>	<b>6,635,700</b>	<b>4,449,500</b>	<b>2,648,500</b>	<b>2,678,100</b>	<b>3,062,700</b>	<b>3,892,200</b>
<b>General Operating Reserves</b>						
Risk Reserve	104,000	104,000	104,000	104,000	104,000	104,000
Assessment Appeals	151,500	151,500	151,500	151,500	151,500	151,500
Police Contingency	574,819	379,619	389,319	404,019	423,819	448,819
Trees	58,500	58,500	58,500	58,500	58,500	58,500
	888,819	693,619	703,319	718,019	737,819	762,819
<b>General Capital Reserves</b>						
Machinery and Equipment	1,409,100	1,545,200	765,200	1,023,500	1,150,200	1,425,200
Land Sale	269,400	70,400	70,400	70,400	70,400	70,400
New Works and Equipment	3,114,900	2,890,000	2,850,000	2,885,000	2,875,000	2,925,000
New Works - Community Gas Tax Funds	3,194,200	2,404,200	2,284,200	2,129,200	1,889,200	1,049,200
Infrastructure Reserve	451,700	302,800	136,900	167,300	714,000	885,400
Housing Amenity	774,200	670,500	670,500	670,500	670,500	670,500
Park Amenity	612,900	446,500	346,500	246,500	146,500	46,500
Public Parking	54,600	59,700	64,900	70,200	75,600	81,000
Parkland Acquisition	309,800	309,800	309,800	309,800	309,800	309,800
	10,190,800	8,699,100	7,498,400	7,572,400	7,901,200	7,463,000
<b>Total General Reserves</b>	<b>11,079,619</b>	<b>9,392,719</b>	<b>8,201,719</b>	<b>8,290,419</b>	<b>8,639,019</b>	<b>8,225,819</b>
<b>Total General Surplus and Reserves</b>	<b>17,715,319</b>	<b>13,842,219</b>	<b>10,850,219</b>	<b>10,968,519</b>	<b>11,701,719</b>	<b>12,118,019</b>
<b>BYLAW #2755 RESERVE</b>						
Highways Facilities	3,570,000	3,370,000	2,697,300	2,272,300	1,832,300	1,260,100
Storm Drain Facilities	1,719,000	1,719,000	1,719,000	1,719,000	1,695,000	1,695,000
Park Land Acquisition	558,500	407,500	395,100	297,100	260,000	233,900
<b>Total DCC</b>	<b>5,847,500</b>	<b>5,496,500</b>	<b>4,811,400</b>	<b>4,288,400</b>	<b>3,787,300</b>	<b>3,189,000</b>

# 2020 – 2024 Five-Year Financial Plan DRAFT

## Gaming Fund

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.

In February 2020, City Council endorsed the 2020-2023 gaming fund distribution matrix recommended by the Finance Select Committee, which outlines the use of these funds over the next four years. This also includes a \$220,000 annual contribution to the infrastructure reserve to offset approximately 1% of the suggested infrastructure levy.

The table below shows the budgeted distribution of the gaming funds for 2020.

Distribution by Major Categories	Expenses	2020 Approved
	<b>Estimated Annual Funds Available</b>	<b>1,000,000</b>
<b>Support Downtown Arts and Culture</b>	<b>Annual Grants:</b>	
	CV Art Gallery	65,000
	Ctny & Dist Historical Society	50,000
	Sid Williams Theatre Society	105,000
	Downtown cultural events	5,000
		<b>225,000</b>
<b>Council Initiatives &amp; Projects</b>	Purple ribbon Campaign	3,500
	Feb 19, 2019 Resolution - LUSH Community Garden <b>Annual Grant</b>	10,000
	Annual Grants-in-Aid	50,000
	Other Council Initiatives/Projects	75,000
	Electric Charging Stations - Committed 2019-2023 Fin Plan	175,000
		<b>313,500</b>
<b>Public Safety / Security</b>	RCMP Contract Funding	<b>405,000</b>
<b>Infrastructure Works</b>	Annual Provision to Infrastructure Reserve	100,000
	Infrastructure Levy Reduction (Approx 1%)	220,000
		<b>320,000</b>
	<b>Total Annual Distribution</b>	<b>1,263,500</b>
	<b>Projected Gaming Fund Balance</b>	<b>1,567,738</b>

# **Sewer Fund**

## **Operating Revenues and Expenses**

## **Capital Transactions**

## **Reserves and Surplus**





## Sewer Fund

### Overview

The sewer utility service is a self-funding utility. The service collects and conveys effluent to the regional district service for disposal.

Sewer services are provided to property owners through two systems:

- Municipal sewer collection infrastructure owned and operated by the City.
- Regional infrastructure including sewer force mains, pumping stations and a wastewater treatment plant that is owned, operated, and managed by the Comox Valley Regional District.

The City of Courtenay and the Town of Comox share costs for this regional infrastructure based on their respective sewer flows to the water treatment plant.

#### *Quick Facts*

- Sanitary Sewer Mains: 163.1 km (*Jan 2020*)
- Sanitary Sewer Connections: 8,392 (*Estimate, based on Water*)
- Sanitary Lift Stations: 11 Stations (*22 Pumps*)

### Operating and Capital Revenues

There are two key sources of revenue for the Water and Sewer Funds:

- User Fees: typically used to fund operational costs. These are fees that are paid by anyone within the municipality currently connected to the sewer and water infrastructure in order to recover the cost of bulk wastewater processing or water purchases, chemicals, power-gas-telephone charges, monitoring, general payroll and maintenance of the service.
- Frontage and Parcel Taxes: used to fund capital programs. These are taxes that are levied on all properties whether they are or could be serviced by the City's water and sewer services. Municipal residents can connect to the utility if and when the property is developed since the capital infrastructure currently exists past their respective property.

The Sewer User Fee rates are set by Bylaw. The 2019 Sewer User Fee rate for a single family was set at \$340.38. For 2020, the user fees increase by 1.27% to \$344.71 and is expected to generate \$5,260,800 to cover operating expenditures. The change in the user fees since 2017 is detailed in the following table.

No rate increase is planned for the frontage and parcel taxes in 2020. The frontage fees will remain constant at \$10.24 per meter and are expected to generate \$2,224,800 mostly to cover for capital renewal.

# 2020 – 2024 Five-Year Financial Plan DRAFT

## Sewer user and frontage fees 2017-2020 Table

Annual	Sewer User Fee			Sewer Frontage Fee	
	One-time	Change	Change %	per meter	Change
2017	\$294.70	\$26.79	10.00%	\$10.24	\$ -
2018	\$324.17	\$29.47	10.00%	\$10.24	\$ -
2019	\$340.38	\$16.21	5.00%	\$10.24	\$ -
2020	\$344.71	\$4.33	1.27%	\$10.24	\$ -

## Operating Expenses

The table below provides a synopsis of the sewer operating budget expenditures incurred by activity.

## Sewer Operating Budget - Expenses by Activity Table

Activity	2019 BUDGET	2020 BUDGET	Variance 2020 Budget 2019 Budget
CVRD Sewer Requisition	4,124,400	<b>4,494,200</b>	369,800
Sewer Administration	268,600	<b>315,500</b>	46,900
Sewer Engineering Services	48,500	<b>73,000</b>	24,500
Sewer Training	11,000	<b>11,000</b>	-
Sewer Operations	372,400	<b>352,100</b>	(20,300)
Sewer Lift Station Maintenance	210,300	<b>217,200</b>	6,900
Sewer Inflow & Infiltration	46,500	<b>46,500</b>	-
Sewer Fleet	9,900	<b>41,700</b>	31,800
Sewer Work in Progress	47,800	<b>40,000</b>	(7,800)
Interfund Allocation	827,000	<b>856,200</b>	29,200
<b>Grand Total</b>	<b>5,966,400</b>	<b>6,447,400</b>	<b>481,000</b>

## Comox Valley Sewer Service

The Comox Valley Regional District 2019-2023 Financial Plan included a 6% increase for the Regional Sewer Service Requisition for the 2020 proposed budget. As the CVRD 2020-2024 Financial Plan was not finalized when Council considered this financial plan, a contingency of \$100,000 has been included for 2020 as the proportion of the sewer flows for Courtenay has increased in 2019, which will impact the City's share of the requisition.

The sewer service requisition is the largest expense in the Sewer Operating Fund and represents 70% of the total expenses. The table below presents the increase in Courtenay's share of the sewer service requisition since 2018 to the proposed budget for 2024.

# 2020 – 2024 Five-Year Financial Plan DRAFT

## Comox Valley Sewer Service Requisition, Courtenay's Share 2018 – 2024 Table

Comox Valley Sewer Service Requisition Courtenay share	\$	% increase
2018 Actual	3,890,928	6.0%
2019 Actual	4,145,491	6.5%
2020 Estimation	4,494,200	8.4%
2021 Proposed budget	4,494,200	0.0%
2022 Proposed budget	4,949,300	10.1%
2023 Proposed budget	4,949,300	0.0%
2024 Proposed budget	4,949,300	0.0%

### Sewer Administration

Sewer Administration costs include wages and benefits for staff working in sewer utility operations, and a portion of the salaries, wages and benefits of Public Works management staff and Engineering team. The increase is mostly due to a change in the allocation of the Engineering team expenses no longer transferred to capital projects.

### Sewer Engineering Services

An additional \$45,000 is included in 2020 to complete a sewer rates review. This review will be conducted simultaneously with the water rates review as recommended in the Water Smart Action Plan presented to Council on October 28, 2019. This increase is partially offset by a reduction of \$20,000 for the sewer master plan undertaken in 2018 and nearing completion.

### Sewer Operations

The sewer operations are expected to remain stable for 2020. A reduction of \$40,000 is included for the smoke testing program already included in the Sewer Inflow & Infiltration budget. An increase of \$5,000 is also required for SCADA data collection and \$15,000 for an increase in vehicle and equipment hourly usage to support sewer operations.



### Sewer Fleet

An increase of \$31,800 is included for the sewer fleet maintenance expenses and allocation based on prior year usage.

### Internal Allocations

Internal allocations is a percentage of the General Fund, Public Works and fleet expenses transferred to the Sewer Fund. The intent is to transfer a reasonable amount for General Government and Public Works expenditures (personnel, utilities, materials, insurance, contracted services and fleet costs) as

# 2020 – 2024 Five-Year Financial Plan DRAFT

recognition of the administrative costs necessary to provide the service. The variance represents the general increase in the General Government and Public Works expenses.

## Capital Transactions

The 2020-2024 Sewer Capital Plan is a collaborative effort of all the departments following the City's Asset Management Bylaw and the CAO Asset Management Working Group Directive. These processes effectively manage existing and new municipal infrastructure in a sustainable manner to maximize benefits, reduce risk and provide satisfactory levels of service to the community in an environmentally responsible manner.



The projects included in the 2020 Sewer Capital Budget are presented below. The projects scheduled for the four following years and sources of funding are detailed in Schedules K and L.

## Sewer Capital Budget Table

Category	Project description	2020 Proposed Budget
<b>New</b>	Sewer - Greenwood Trunk Construction	4,100,000
	Veterans Memorial Parkway Sewer Sleeve	50,000
	Sewer System Options Analysis	200,000
<b>New Total</b>		<b>4,350,000</b>
<b>Renewal</b>	Sewer - 1st Street Lift Station Replacement	341,100
	Comox Road, Lewis Park, River Crossing Sanitary Main Replacement	194,900
	Braidwood Road - Road & Utility - Sewer Component	31,300
	Sewer - Mansfield Drive Forcemain	50,000
<b>Renewal Total</b>		<b>617,300</b>
<b>Grand Total</b>		<b>4,967,300</b>

## Debt payments

The Sewer Operating Fund also includes the debt servicing costs related to Bylaw 2305, 2353 and 2423. For 2020, the interest payment is expected to be \$101,400, of which \$43,100 relates to the new borrowing for the Greenwood Trunk Connection project. A principal payment of \$75,200 on existing debt is also included for a total debt servicing costs for 2020 of \$176,600.

The principal balance as of December 31, 2019 for this long-term debt instrument is \$1,676,400.

# 2020 – 2024 Five-Year Financial Plan DRAFT

## Reserves and Surplus

The table below shows the sewer surplus, reserves and Development Cost Charges (DCC) estimated closing balances for 2019 and the next five years.

### Sewer Reserves and Surplus Table

SEWER Surplus, Reserves and DCC Summary	Estimated Actual 2019	Budget 2020	2021	Proposed Budget		
Estimated Closing Balance				2022	2023	2024
<b>Sewer Fund Surplus</b>						
Prior Year Surplus (unallocated)	1,273,500	1,480,400	1,185,400	925,000	757,000	404,000
Surplus Reserve For Future Expenditure (Unspent Capital 2019)	567,500	-	-	-	-	-
	1,841,000	1,480,400	1,185,400	925,000	757,000	404,000
<b>Sewer Capital Reserves</b>						
Sewer Reserve	514,000	514,000	514,000	514,000	514,000	514,000
Asset Management Reserve	1,920,200	1,620,200	370,200	420,200	720,200	770,200
Sewer Machinery and Equipment	486,800	561,800	636,800	711,800	786,800	861,800
	2,921,000	2,696,000	1,521,000	1,646,000	2,021,000	2,146,000
<b>Total Sewer Surplus and Reserves</b>	<b>4,762,000</b>	<b>4,176,400</b>	<b>2,706,400</b>	<b>2,571,000</b>	<b>2,778,000</b>	<b>2,550,000</b>
<b>Sewer Development Cost Charges (DCC)</b>						
Sewer DCC Bylaw #1638/2755	34,300	34,300	34,300	34,300	34,300	34,300
Sewer DCC Bylaw #2426/2755	876,900	426,900	426,900	426,900	426,900	426,900
<b>Total Sewer DCC</b>	<b>911,200</b>	<b>461,200</b>	<b>461,200</b>	<b>461,200</b>	<b>461,200</b>	<b>461,200</b>

## Operating Surplus

The 2020 sewer budget is expected to generate a surplus of \$206,900, which is then planned to be used in the proposed 2021 budget. A large portion of the prior year surplus is also used in the following years, mainly to fund capital projects.

The estimated reserve for future expenditures of \$567,500 represents unspent monies collected in 2019 to fund 2019 capital projects carried forward and to be used in 2020.

## Capital Reserves

The Asset Management reserve will provide \$600,000 in 2020 to fund a portion of the Greenwood Trunk Connection project.

A contribution of \$300,000 to the Asset Management Reserve and \$75,000 to the Machinery and Equipment Reserve are included for 2020, which is consistent with previous financial plans.

## Development Cost Charges (DCC)

DCC are presented as deferred revenues in the financial statements and are not included with the reserves.

DCC monies will be used towards the Greenwood Trunk Connection project in 2020 in the amount of \$450,000.



# **Water Fund**

## **Operating Revenues and Expenses**

## **Capital Transactions**

## **Reserves and Surplus**



## Water Fund

### Overview

The water utility service is a self-funding utility. This service is provided to property owners who use the City's municipal water network. Water services are not funded by property taxes. Citizens pay for these services through user fees listed on their annual tax notice. The water utility service is provided to property owners through two systems:

- Municipal water infrastructure owned and operated by the City.
- Regional water infrastructure which transports and treats the water supply from the Comox Lake Reservoir and transports it to the City's boundary.

The City of Courtenay purchases bulk water from the Comox Valley Regional District (CVRD) for water consumed within its distribution system. This bulk water purchase is a major component of the City's water budget.

#### *Quick Facts*

- Water Mains: 172.9km (Jan 2020)
- Water Service Connections: 8,392 (Jan 2019)
- Water Meters Setters: 2,385 (Jan 2020)
- Fire Hydrants: 791 (Jan 2020)
- Mainline Valves: 1,724 (Jan 2020)
- Booster Station : 5 pumps

## Operating and Capital Revenues

Similar to the Sewer Fund, there are two primary sources of revenue for the Water Fund:

- User Fees: used to fund operational costs, such as personnel, bulk water purchases, power-gas-telephone charges, chemicals, monitoring and maintenance of the water distribution service. These fees are paid by anyone within the municipality who is connected to the water and sewer infrastructure.
- Frontage and Parcel Taxes: used to fund capital programs. These are taxes levied on all properties whether they are, or could be, serviced by the City's water and sewer services. Municipal residents can connect to the utility if and when their property is developed since the capital infrastructure exists past their respective property.

# 2020 – 2024 Five-Year Financial Plan DRAFT

## Revenue User Fee Rates

### Frontage Fees

The 2020 rate remains unchanged at \$5.84 per meter and is expected to generate \$1,178,100 to support the capital renewal program for the existing water distribution network.

### User Fees

An increase of 1.63% to the water user fee is proposed for 2020. The water user fees are expected to generate \$6,814,900 for 2020. The change in the user and frontage fees since 2017 is detailed below.

## Water user and frontage fees 2017-2020 Table

Annual	Water User Fee			Water Frontage Fee		
	One-time	Change	Change %	per meter	Change	Change %
2017	\$425.03	\$55.44	15.00%	\$4.68	\$0.94	25.1%
2018	\$467.53	\$42.50	10.00%	\$5.84	\$1.16	24.8%
2019	\$497.92	\$30.39	6.50%	\$5.84	\$0.00	0.0%
2020	\$506.05	\$8.13	1.63%	\$5.84	\$0.00	0.0%

### Revenue additional

The water utility financial plan also includes miscellaneous revenues such as meter and hydrant rental and the park water user fees for a total of \$397,100 for 2020.



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## Operating Expenses

Over the past year, the City of Courtenay Water System Asset Management plan has been refined and is providing guidance with respect to the sustainable operation, maintenance, and the long-term infrastructure renewal needs of the City. The table below presents the water operating budget expenses by activity. The overall increase in operating costs between 2019 and 2020 budget is \$684,500 or 10%.

### Water Operating Budget - Expenses by Activity Table

Activity	2019 BUDGET	2020 BUDGET	Variance 2020 Budget 2019 Budget
CVRD Water Purchase	4,275,800	<b>4,436,400</b>	160,600
Water Administration	313,900	<b>385,900</b>	72,000
Water Training	36,700	<b>36,900</b>	200
Water Engineering Services	53,500	<b>78,000</b>	24,500
Water Condition Assessments	25,500	<b>200,000</b>	174,500
Water Transmission and Distribution	709,600	<b>845,600</b>	136,000
Water Booster Stations	17,800	<b>68,300</b>	50,500
Water Hydrant Maintenance	197,200	<b>191,900</b>	(5,300)
Water Meter Replacement	106,100	<b>103,900</b>	(2,200)
Water Meter Reading	10,800	<b>11,000</b>	200
Water Conservation Programs	25,000	<b>60,000</b>	35,000
Water Water Enforcement	26,000	<b>26,600</b>	600
Water Fleet	(27,700)	<b>(52,700)</b>	(25,000)
Water Work in Progress	100,400	<b>100,000</b>	(400)
Interfund Allocation	1,069,600	<b>1,132,900</b>	63,300
<b>Grand Total</b>	<b>6,940,200</b>	<b>7,624,700</b>	<b>684,500</b>

## Comox Valley Bulk Water Purchase

The purchase of potable water from the CVRD is the largest cost driver in the water operating fund, which represents 58% of the total operating expenses. The City reviews and adjusts the estimated consumption every year. The 2020 estimate is based on a total increase of 1.4%: 1.0% for annual population growth, 0.9% for historical demand increase and 0.5% decrease to account for various water efficiency initiatives.

Based on the CVRD financial plan available at the time of preparing the City's water fund financial plan, water rates are increasing in 2020 and 2021 in order to fund regional capital projects. The rate is expected to raise from \$0.80 in 2019 to \$0.83 per cubic meter for 2020 and to \$0.85 for 2021.

The combined financial impact of a greater consumption and higher rates is estimated to be 5.2% for 2020 as demonstrated in Table 2.

# 2020 – 2024 Five-Year Financial Plan DRAFT

## Courtenay Water Bulk Purchase 2016-2024

Courtenay Bulk Water Purchase	consumption m3	consumption % increase	CVRD rate \$ / m3	rate % increase	Courtenay Annual Cost	cost % increase
2016 Actual	4,971,328		\$0.66		\$3,292,153	
2017 Actual	5,369,875	8.0%	\$0.71	7.2%	\$3,812,611	15.8%
2018 Actual	4,947,081	-7.9%	\$0.75	5.6%	\$3,710,311	-2.7%
2019 Estimation *	5,271,157	6.6%	\$0.80	6.7%	\$4,216,926	13.7%
2020 Estimation *	5,345,000	1.4%	\$0.83	3.7%	\$4,436,350	5.2%
2021 Estimation *	5,419,800	1.4%	\$0.85	2.4%	\$4,606,830	3.8%
2022 Estimation *	5,495,700	1.4%	\$0.85	0.0%	\$4,671,345	1.4%
2023 Estimation *	5,572,600	1.4%	\$0.85	0.0%	\$4,736,710	1.4%
2024 Estimation *	5,650,600	1.4%	\$0.85	0.0%	\$4,803,010	1.4%

## Water Administration

Water Administration includes wages and benefits for staff working in water utility operations, and a portion of the salaries, wages and benefits of exempt staff. The increase is mostly due to a change in the allocation of the Engineering team expenses no longer transferred to capital projects.

## Water Engineering Services

An additional \$45,000 is included in 2020 to complete a water rates review as recommended in the Water Smart Action Plan presented to Council on October 28, 2019. This review will be conducted simultaneously with the sewer rates review.

## Water Condition Assessments

Another recommendation from the Water Smart Action Plan is the development of a Leak Detection and Repair Program. \$200,000 is included in 2020 and \$100,000 in 2021 and 2022 for this initiative.

## Water Transmission and Distribution



Water Transmission and Distribution budget reflects the increase due to higher statutory water permit requirements such as the weekly testing, unidirectional flushing, cross-connection control and industrial, commercial and institutional metering (ICI) programs.

## Water Booster Stations

A one-time \$50,000 is included in 2020 for minor upgrades to (SCADA) and operating maintenance required at the Dingwall Well being maintained by the City starting in 2020 as a result of the completion of the Sandwich Water System changeover.

## Water Conservation Programs

An additional \$50,000 is included in 2020 to conduct a study to prioritize the location of the zone meters to be installed to isolate the City's distribution system from the Regional transmission system.



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This is a requirement of the City's Cross Connection Control program as per Island Health operating permit conditions.

A reduction of \$20,000 is attributable to the onetime expense in 2019 for the Water Smart Action Plan.

## Water Fleet

A reduction of \$25,000 is included for the water fleet maintenance expenses and allocation based on prior year usage. This is a result of operational efficiencies and fleet preventative maintenance programs.

## Internal Allocations

Internal allocations is a percentage of the General Fund, Public Works and fleet expenses transferred to the Water Fund. The intent is to transfer a reasonable amount for General Government and Public Works expenditures (personnel, utilities, materials, insurance, contracted services and fleet costs) as recognition of the administrative costs necessary to provide the service. The variance represents the general increase in the General Government and Public Works expenses.

## Capital Transactions

The 2020-2024 Water Capital Plan is a collaborative effort of all the departments following the City's Asset Management Bylaw and the CAO's Asset Management Working Group Directive. These processes effectively manage existing and new municipal infrastructure in a sustainable manner to maximize benefits, reduce risk and provide satisfactory levels of service to the community in an environmentally responsible manner.

The projects included in the 2020 Water Capital Budget are presented in the table below. The source of funding and the projects scheduled for the four following years are detailed in Schedule N and O.

## Water Capital Budget Table

Category	Project description	2020 Proposed Budget
<b>New</b>	Water - City Cross Connection Control Program - Transmission/Distribution Metering	250,000
	Water - South Courtenay Secondary Transmission	83,600
	City Watermain on private property	70,000
	Water - Sandwick Area Fireflow Analysis	25,000
<b>New Total</b>		<b>428,600</b>
<b>Renewal</b>	Water - Highway 19A Loop - Christie Parkway	100,000
	Braidwood Road - Road & Utility - Water Component	31,000
<b>Renewal Total</b>		<b>131,000</b>
<b>Grand Total</b>		<b>559,600</b>

## Debt payments

The 2020 Water Operating Budget includes \$10,500 of interest payment and \$20,100 of principal payment for a total debt servicing cost of \$30,600 and relates to Bylaw 2424. The principal balance as of December 31, 2019 for this long-term debt instrument is \$265,000.

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## Reserves and Surplus

The table below shows the water surplus, reserves and Development Cost Charges (DCC) estimated closing balances for the 2019 and the next five years.

### Water Reserves and Surplus Table

<b>WATER</b>	Estimated	Budget	Proposed Budget			
<b>Surplus, Reserves and DCC Summary</b>	Actual					
Estimated Closing Balances	2019	2020	2021	2022	2023	2024
<b>Water Fund Surplus</b>						
Prior Year Surplus (unallocated)	1,525,200	1,706,900	1,374,200	1,363,600	1,065,100	1,049,200
Surplus Reserve for Future Expenditures (Unspent Capital 2019)	114,600	-	-	-	-	-
	1,639,800	1,706,900	1,374,200	1,363,600	1,065,100	1,049,200
<b>Water Capital Reserves</b>						
Water Reserve	1,660,400	1,441,300	1,373,000	1,405,200	1,438,200	1,472,300
Asset Management Reserve	358,100	658,100	458,100	758,100	808,100	858,100
Water Machinery and Equipment	186,100	216,100	246,100	276,100	306,100	336,100
	2,204,600	2,315,500	2,077,200	2,439,400	2,552,400	2,666,500
<b>Total Water Surplus and Reserves</b>	<b>3,844,400</b>	<b>4,022,400</b>	<b>3,451,400</b>	<b>3,803,000</b>	<b>3,617,500</b>	<b>3,715,700</b>
<b>Total Water DCC Bylaw #2426/2755</b>	<b>375,900</b>	<b>375,900</b>	<b>375,900</b>	<b>375,900</b>	<b>375,900</b>	<b>375,900</b>

## Operating Surplus

The 2020 budget includes an estimated surplus of \$181,700, which is then used in the proposed 2021 budget. A significant portion of the prior year surplus is also used in the following years, mainly to fund the capital projects.

The reserve for future expenditures of \$114,600 represents unspent monies collected in 2019 to fund 2019 capital projects carried forward and to be used in 2020.

## Capital Reserves

The Water Utility Reserve is to be used only to fund water efficiency programs and initiatives. In 2020, \$250,000 will fund the installation of distribution system zone meters at CVRD connection points.

For 2020, a recommended contribution of \$300,000 to the Asset Management reserve is included. This is more than the \$200,000 contribution approved for 2019 as the amount was lowered due to the funding required for the Sandwich conversion capital project.

A contribution of \$30,000 to the Water Machinery and Equipment reserve is also included, which is consistent with prior financial plans.

## Development Cost Charges (DCC)

DCC are presented as deferred revenues in the financial statements and are not included with the reserves.

# Appendices



## Appendices

The appendices provide the information used to prepare the Bylaw for the 2020 – 2024 Five Year Financial Plan, and includes the following.

1. OBJECTIVES AND POLICIES FOR SCHEDULE "A" BYLAW 2983
2. OBJECTIVES AND POLICIES FOR SCHEDULE "B" BYLAW 2983
3. CONSOLIDATED SUMMARY FOR SCHEDULE "C" BYLAW 2983
4. GENERAL OPERATING FUND SUMMARY FOR SCHEDULE "D" BYLAW 2983
5. SEWER OPERATING FUND SUMMARY FOR SCHEDULE "E" BYLAW 2983
6. WATER OPERATING FUND SUMMARY FOR SCHEDULE "F" BYLAW 2983
7. GENERAL CAPITAL FUND SUMMARY FOR SCHEDULE "G" BYLAW 2983
8. GENERAL CAPITAL EXPENDITURE PROGRAM FOR SCHEDULE "H" BYLAW 2983
9. GENERAL 2020 CAPITAL EXPENDITURE – SOURCE OF FUNDING FOR SCHEDULE "I" BYLAW 2983
10. SEWER CAPITAL FUND SUMMARY FOR SCHEDULE "J" BYLAW 2983
11. SEWER CAPITAL EXPENDITURE PROGRAM FOR SCHEDULE "K" BYLAW 2983
12. SEWER 2020 CAPITAL EXPENTIRURE – SOURCE OF FUNDING FOR SCHEDULE "L" BYLAW 2983
13. WATER CAPITAL FUND SUMMARY FOR SCHEDULE "M" BYLAW 2983
14. WATER CAPITAL EXPENDITURE PROGRAM FOR SCHEDULE "N" BYLAW 2983
15. WATER 2020 CAPITAL EXPENDITURE – SOURCE OF FUNDING FOR SCHEDULE "O" BYLAW 2983

# 2020 – 2024 Five-Year Financial Plan DRAFT

## 1. Objectives and Policies for Schedule “A” Bylaw 2983

### Proportion of Revenue by Source

#### City of Courtenay Revenue and Tax Policy 1700.00.01, 2008

##### Property Tax Policies

- ❖ The City of Courtenay will attempt to keep the proportional share of revenue from property taxes at a level similar to the average of comparable municipalities.
- ❖ Where new sources of revenue are made available to the City from senior governments, wherever possible these revenues will be used to reduce dependency on property taxation revenue.

##### Parcel Tax Policies

- ❖ Parcel taxes will be used whenever Council determines that they are more appropriate than property taxes.

##### Fees & Charges

- ❖ Wherever possible, fees & charges will be used to assign costs to those who benefit from the service provided. The proportion of costs recovered by fees and charges will vary with the nature of the service provided.

##### Proceeds of Borrowing

- ❖ Borrowing will be considered when determining the funding sources of large capital projects that provide benefits to taxpayers over a long period of time.

##### Other Sources of Revenue

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

	2018		2019		2020	
Revenue Source	Amount (\$)	% Total Revenue	Amount (\$)	% Total Revenue	Amount (\$)	% Total Revenue
Property Value Taxes	24,954,500	38.15%	25,869,200	39.01%	27,222,300	40.13%
Parcel Taxes	3,133,400	4.79%	3,186,500	4.80%	3,427,100	5.05%
Fees and Charges	18,612,300	28.45%	19,546,100	29.47%	19,916,600	29.36%
Other Sources	4,306,700	6.58%	4,297,200	6.48%	4,373,500	6.45%
Reserves/Surpluses	14,413,100	22.03%	13,418,300	20.23%	9,898,900	14.59%
Borrowing	0	0.00%	0	0.00%	3,000,000	4.42%
<b>TOTAL</b>	<b>\$65,420,000</b>	<b>100.00%</b>	<b>\$66,317,300</b>	<b>100.00%</b>	<b>\$67,838,400</b>	<b>100.00%</b>



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## 2. Objectives and Policies for Schedule “B” Bylaw 2983

### Permissive Tax Exemptions

- ❖ A permissive tax exemption is strictly at the discretion of the City of Courtenay Council. After careful consideration of all applications Council may approve a full, a partial, or no tax exemption. The tax exemption may vary for the different applicants.
- ❖ The cumulative value of permissive tax exemptions shall not exceed 2% of the total tax levy of the previous year.

Permissive Property Tax Exemptions	2018 (\$)	2019 (\$)	2020 (\$) estimate
City owned properties / managed by not-for-profit groups	179,050	189,954	189,955
Not-for Profit Organizations	142,299	166,505	177,940
Churches	14,520	16,795	16,795
<b>TOTAL</b>	<b>335,869</b>	<b>373,254</b>	<b>384,691</b>
Prior year tax levy for municipal purposes	22,108,900	22,901,225	23,945,200
As a percentage of municipal tax levy	1.52%	1.63%	1.61%

# 2020 – 2024 Five-Year Financial Plan DRAFT

## 3. Consolidated Summary for Schedule “C” Bylaw 2983

Consolidated Financial Plan		Budget		Proposed Budget		
		2020	2021	2022	2023	2024
Revenues						
Taxes						
General Property Taxes		26,482,300	27,874,600	29,666,000	31,187,800	33,024,400
Collections for Other Governments (Estimate)		22,876,600	23,330,900	23,789,000	24,170,300	24,170,300
Total Property Taxes		49,358,900	51,205,500	53,455,000	55,358,100	57,194,700
Frontage & Parcel Taxes		3,427,100	3,458,500	3,489,400	3,524,100	3,559,100
Grants in Place of Property Taxes		493,500	508,800	503,500	518,900	513,500
% of Revenue Tax		415,700	415,700	415,700	415,700	415,700
Total Taxes Collected		53,695,200	55,588,500	57,863,600	59,816,800	61,683,000
Less: Transfers to Other Governments (Estimate)		(23,045,800)	(23,503,400)	(23,965,000)	(24,349,900)	(24,349,900)
Net Taxes for Municipal Purposes		30,649,400	32,085,100	33,898,600	35,466,900	37,333,100
Other Revenues						
Fees and Charges		19,916,600	20,470,300	21,050,000	21,603,200	22,107,200
Revenue from Other Sources		1,415,800	1,396,200	1,376,600	1,357,100	1,362,000
Other Contributions		411,000	200,000	200,000	-	200,000
Transfers from Other Govt & Agencies		2,546,700	4,203,300	4,996,600	2,278,700	2,301,100
Total Other Revenues		24,290,100	26,269,800	27,623,200	25,239,000	25,970,300
Total Operating Revenues		54,939,500	58,354,900	61,521,800	60,705,900	63,303,400
Transfers From Reserves and Surplus						
From Reserves		7,199,100	7,841,400	4,625,800	4,411,300	5,588,200
Fom Surplus		2,699,800	2,164,000	485,200	566,500	418,900
Total from Reserves and Surplus		9,898,900	10,005,400	5,111,000	4,977,800	6,007,100
Funding from Debt		3,000,000	11,400,000	6,233,000	12,250,000	3,000,000
Total Revenues		67,838,400	79,760,300	72,865,800	77,933,700	72,310,500
Equity in Capital Assets		5,450,000	5,450,000	5,450,000	5,450,000	5,450,000
		73,288,400	85,210,300	78,315,800	83,383,700	77,760,500
Expenses						
Operating Expenses						
General Government		4,604,300	4,558,100	4,689,900	4,715,800	4,866,300
Protective Services		9,418,000	9,581,600	9,812,700	10,154,000	10,776,100
Public Works Services		8,964,400	8,478,800	8,501,500	8,794,200	8,848,200
Environmental Health Services		17,505,000	17,669,800	18,415,500	18,629,700	18,835,600
Public Health Services		355,700	360,800	366,100	371,600	373,000
Development Services		2,331,900	2,086,300	2,112,900	2,149,100	2,185,800
Recreation & Cultural Services		6,986,200	7,214,800	7,248,600	7,362,300	7,465,600
		50,165,500	49,950,200	51,147,200	52,176,700	53,350,600
Amortization		5,450,000	5,450,000	5,450,000	5,450,000	5,450,000
Total Operating Expenses		55,615,500	55,400,200	56,597,200	57,626,700	58,800,600
Capital Transactions						
Capital Assets						
Land and Improvements		1,485,300	875,000	907,000	895,000	705,000
Buildings		945,300	387,000	675,000	405,300	818,300
Equipment		698,000	2,665,000	805,000	975,000	805,000
Engineering Structures - Renewal		2,991,500	13,410,000	4,245,000	9,690,000	7,734,000
Engineering Structures - New		5,460,500	6,390,000	8,123,000	6,140,000	140,000
Other Capital Assets		200,000	245,000	125,000	125,000	125,000
		11,780,600	23,972,000	14,880,000	18,230,300	10,327,300
Debt for Capital Assets						
Interest		575,600	774,300	963,900	1,202,400	1,385,900
Principal		935,500	973,600	1,345,000	1,511,000	1,968,500
		1,511,100	1,747,900	2,308,900	2,713,400	3,354,400
Total Capital Transactions		13,291,700	25,719,900	17,188,900	20,943,700	13,681,700
Transfers to Reserves & Surplus						
To Reserves		3,992,600	4,090,200	4,169,500	4,237,700	4,306,700
To Appropriated Surplus		388,600	-	360,200	575,600	971,500
Total to Reserves and Surplus		4,381,200	4,090,200	4,529,700	4,813,300	5,278,200
		73,288,400	85,210,300	78,315,800	83,383,700	77,760,500

# 2020 – 2024 Five-Year Financial Plan DRAFT

## 4. General Operating Fund Summary for Schedule “D” Bylaw 2983

General Operating Fund	Budget		Proposed Budget		
	2020	2021	2022	2023	2024
<b>Tax rate increase</b>					
General Taxation	2.72%	3.20%	2.95%	2.95%	2.95%
Debt Levy	0.00%	0.54%	2.05%	1.10%	1.95%
Infrastructure Reserve Levy	0.50%	0.75%	1.00%	1.00%	1.00%
	3.22%	4.48%	6.00%	5.04%	5.90%
<b>REVENUES</b>					
<b>Taxes</b>					
General Municipal Taxes	26,482,300	27,874,600	29,666,000	31,187,800	33,024,400
Collections for Other Governments (Estimate)	22,876,600	23,330,900	23,789,000	24,170,300	24,170,300
Total Taxes Collected	49,358,900	51,205,500	53,455,000	55,358,100	57,194,700
<b>Less:</b>					
Property Taxes for Other Governments (Estimate)	(22,876,600)	(23,330,900)	(23,789,000)	(24,170,300)	(24,170,300)
Portion of Grants in Place of Taxes	(169,200)	(172,500)	(176,000)	(179,600)	(179,600)
	(23,045,800)	(23,503,400)	(23,965,000)	(24,349,900)	(24,349,900)
Net Municipal Taxes	26,313,100	27,702,100	29,490,000	31,008,200	32,844,800
Grants in Lieu of Taxes	493,500	508,800	503,500	518,900	513,500
% of Revenue Tax	415,700	415,700	415,700	415,700	415,700
Taxes for Municipal Purposes	27,222,300	28,626,600	30,409,200	31,942,800	33,774,000
<b>Fees and Charges</b>	7,663,300	7,890,900	8,135,800	8,345,400	8,495,700
<b>Revenue from Other Sources</b>	1,135,800	1,114,100	1,092,100	1,070,400	1,072,700
<b>Transfers from Other Govt &amp; Agencies</b>	2,135,700	2,023,400	2,046,600	2,068,700	2,091,100
<b>Transfers-Reserves</b>	1,894,700	1,078,500	1,028,500	1,028,500	1,073,500
<b>Transfers-Surplus</b>	1,717,400	952,200	150,000	100,000	50,000
General Operating Revenues	41,769,200	41,685,700	42,862,200	44,555,800	46,557,000
<b>Equity in Capital Assets</b>	4,800,000	4,800,000	4,800,000	4,800,000	4,800,000
	46,569,200	46,485,700	47,662,200	49,355,800	51,357,000
<b>EXPENDITURES</b>					
<b>Operating Expenditures</b>					
General Government	4,604,300	4,558,100	4,689,900	4,715,800	4,866,300
Protective Services	9,418,000	9,581,600	9,812,700	10,154,000	10,776,100
Public Works Services	8,964,400	8,478,800	8,501,500	8,794,200	8,848,200
Environmental Health Services	3,432,900	3,627,100	3,812,000	3,940,100	4,071,400
Public Health Services	355,700	360,800	366,100	371,600	373,000
Development Services	2,331,900	2,086,300	2,112,900	2,149,100	2,185,800
Recreation & Cultural Services	6,986,200	7,214,800	7,248,600	7,362,300	7,465,600
Total Operating Expenses	36,093,400	35,907,500	36,543,700	37,487,100	38,586,400
<b>Amortization</b>	4,800,000	4,800,000	4,800,000	4,800,000	4,800,000
<b>Debt Servicing Costs</b>	1,303,900	1,381,200	1,792,100	2,007,500	2,541,500
	42,197,300	42,088,700	43,135,800	44,294,600	45,927,900
<b>Transfer to Capital Fund</b>	1,153,400	1,082,100	773,100	1,025,600	930,700
<b>Transfer to Reserve Funds</b>	3,218,500	3,314,900	3,393,100	3,460,000	3,527,900
<b>Transfer to Surplus</b>	-	-	360,200	575,600	970,500
	4,371,900	4,397,000	4,526,400	5,061,200	5,429,100
	46,569,200	46,485,700	47,662,200	49,355,800	51,357,000

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## 5. Sewer Operating Fund Summary for Schedule “E” Bylaw 2983

Sewer Operating Fund	Budget 2020	2021	Proposed Budget		2024
	2022	2023			
Sewer Frontage Rate per taxable meter	\$ 10.24	\$ 10.24	\$ 10.24	\$ 10.24	\$ 10.24
Sewer Utility Rate - Single Family Unit	\$ 344.71	\$ 353.33	\$ 362.16	\$ 371.21	\$ 380.49
Proposed increase %	1.3%	2.5%	2.5%	2.5%	2.5%
<b>Revenues</b>					
<b>Operating</b>					
Frontage & Parcel Taxes	2,240,600	2,260,200	2,279,200	2,301,900	2,324,800
Sale of Services	5,260,800	5,419,200	5,582,100	5,749,900	5,922,600
Revenue from Own Sources	60,500	60,500	60,500	60,500	60,500
Total Operating Revenues	7,561,900	7,739,900	7,921,800	8,112,300	8,307,900
<b>Reserves &amp; Surplus</b>					
Future Expenditure Reserve	567,500	-	-	-	-
Surplus	-	295,000	260,400	168,000	353,000
Total Transfers from Reserves & Surplus	567,500	295,000	260,400	168,000	353,000
<b>Equity in Capital Assets</b>					
	250,000	250,000	250,000	250,000	250,000
	250,000	250,000	250,000	250,000	250,000
<b>Total Revenues</b>	<b>8,379,400</b>	<b>8,284,900</b>	<b>8,432,200</b>	<b>8,530,300</b>	<b>8,910,900</b>
<b>Expenses</b>					
<b>Operating</b>					
General Administration	1,297,400	1,261,400	1,290,100	1,302,800	1,326,400
CVRD	4,494,200	4,494,200	4,949,300	4,949,300	4,949,300
Collection	655,800	662,200	668,700	675,400	675,400
	6,447,400	6,417,800	6,908,100	6,927,500	6,951,100
Amortization	250,000	250,000	250,000	250,000	250,000
Debt Servicing Costs	176,600	336,100	443,100	471,800	578,800
Total Operating Expenses	6,874,000	7,003,900	7,601,200	7,649,300	7,779,900
<b>Transfers to Other Funds</b>					
Sewer Capital Fund - 2020 Revenues	567,500	-	-	-	-
Sewer Capital Fund - 2019 Revenues	350,000	900,000	450,000	500,000	750,000
	917,500	900,000	450,000	500,000	750,000
<b>Transfers to Reserves</b>					
Asset Management Reserve	300,000	300,000	300,000	300,000	300,000
Sewer Machinery/Equip Reserve	75,000	75,000	75,000	75,000	75,000
MFA Reserve Fund	500	500	500	500	500
Carbon Offsets Reserve	5,500	5,500	5,500	5,500	5,500
Total Transfers	381,000	381,000	381,000	381,000	381,000
<b>Transfer to Appropriated Surplus</b>					
Surplus contingency	206,900	-	-	-	-
	206,900	-	-	-	-
<b>Total Expenses</b>	<b>8,379,400</b>	<b>8,284,900</b>	<b>8,432,200</b>	<b>8,530,300</b>	<b>8,910,900</b>

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## 6. Water Operating Fund Summary for Schedule “F” Bylaw 2983

Water Operating Fund	Budget		Proposed Budget		
	2020	2021	2022	2023	2024
Water Frontage Rate per taxable meter	\$ 5.84	\$ 5.84	\$ 5.84	\$ 5.84	\$ 5.84
Water Utility Rate - Single Family Unit	\$ 506.05	\$ 516.17	\$ 526.49	\$ 537.02	\$ 547.76
Proposed increase %	1.6%	2.0%	2.0%	2.0%	2.0%
<b>Revenues</b>					
<b>Operating</b>					
Frontage & Parcel Taxes	1,186,500	1,198,300	1,210,200	1,222,200	1,234,300
Sale of Services	6,992,500	7,160,200	7,332,100	7,507,900	7,688,900
Revenue from Own Sources	219,500	221,600	224,000	226,200	228,800
Total Operating Revenues	8,398,500	8,580,100	8,766,300	8,956,300	9,152,000
<b>Reserves &amp; Surplus</b>					
Future Expenditure Reserve	114,600	-	-	-	-
Water Efficiency	26,600	27,000	27,600	28,100	28,100
Surplus	-	332,700	10,600	298,500	15,900
Total Transfers from Reserves & Surplus	141,200	359,700	38,200	326,600	44,000
<b>Equity in Capital Assets</b>	400,000	400,000	400,000	400,000	400,000
<b>Total Revenues</b>	<b>8,939,700</b>	<b>9,339,800</b>	<b>9,204,500</b>	<b>9,682,900</b>	<b>9,596,000</b>
<b>Expenses</b>					
<b>Operating</b>					
General Administration	1,867,600	1,728,300	1,720,000	1,706,600	1,691,300
CVRD - Supply	4,436,400	4,606,800	4,671,300	4,736,700	4,803,000
Transmission and Distribution	1,320,700	1,289,800	1,304,100	1,318,800	1,318,800
	7,624,700	7,624,900	7,695,400	7,762,100	7,813,100
Amortization	400,000	400,000	400,000	400,000	400,000
Debt Servicing Costs	30,600	30,600	73,700	234,100	234,100
Total Operating Expenses	8,055,300	8,055,500	8,169,100	8,396,200	8,447,200
<b>Transfers to Other Funds</b>					
Water Capital Fund - 2020 Revenues	114,600	-	-	-	-
Water Capital Fund - 2019 Revenues	195,000	890,000	640,000	890,000	750,000
	309,600	890,000	640,000	890,000	750,000
<b>Transfers to Reserves</b>					
Asset Management Reserve	300,000	300,000	300,000	300,000	300,000
Water Utility Reserve	57,500	58,700	59,800	61,100	62,200
Water Machinery & Equip Reserve	30,000	30,000	30,000	30,000	30,000
MFA Reserve Fund	100	100	100	100	100
Carbon Offsets Reserve	5,500	5,500	5,500	5,500	5,500
Total Transfers	393,100	394,300	395,400	396,700	397,800
<b>Transfer to Appropriated Surplus</b>					
Surplus contingency	181,700	-	-	-	-
Total Transfers	574,800	394,300	395,400	396,700	397,800
<b>Total Expenses</b>	<b>8,939,700</b>	<b>9,339,800</b>	<b>9,204,500</b>	<b>9,682,900</b>	<b>9,595,000</b>



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## 7. General Capital Fund Summary for Schedule “G” Bylaw 2983

General Capital Fund	Budget		Proposed Budget		
	2020	2021	2022	2023	2024
<b>Revenues</b>					
Other Revenues	411,000	200,000	200,000		200,000
Grants	411,000	2,179,900	2,950,000	210,000	210,000
	822,000	2,379,900	3,150,000	210,000	410,000
<b>Transfers from Surplus</b>					
Operating Funds	376,100	1,082,100	773,100	1,025,600	930,700
Capital Surplus - RFE	602,300	-			
Unexpended Debt	300,500	584,100	64,200		
	1,278,900	1,666,200	837,300	1,025,600	930,700
<b>Transfers from Reserves</b>					
Community Works Reserve	1,495,000	1,190,000	1,275,000	1,360,000	1,960,000
Gaming Funds Reserve	175,000				
Other Reserve Funds	2,482,800	3,395,900	2,044,700	1,744,700	2,026,600
	4,152,800	4,585,900	3,319,700	3,104,700	3,986,600
Total Transfers		5,668,000	4,092,800	4,130,300	4,917,300
<b>Funding from Debt</b>					
	-	9,400,000	3,233,000	10,250,000	3,000,000
Other	-	-	-	-	-
<b>Total Revenues</b>	<b>6,253,700</b>	<b>18,032,000</b>	<b>10,540,000</b>	<b>14,590,300</b>	<b>8,327,300</b>
<b>Expenditures</b>					
<b>Capital Assets</b>					
Land and improvements	1,485,300	875,000	907,000	895,000	705,000
Buildings	945,300	387,000	675,000	405,300	818,300
Equipments / Furnitures / Vehicles	698,000	2,665,000	805,000	975,000	805,000
Engineering Structures - Renewal	2,243,200	8,460,000	3,545,000	6,190,000	5,874,000
Engineering Structures - New	681,900	5,400,000	4,483,000	6,000,000	-
Other Tangible Capital Assets	200,000	245,000	125,000	125,000	125,000
<b>Total Expenditures</b>	<b>6,253,700</b>	<b>18,032,000</b>	<b>10,540,000</b>	<b>14,590,300</b>	<b>8,327,300</b>

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## 8. General Capital Expenditure Program for Schedule “H” Bylaw 2983

2020-2024 General Capital Expenditure Program (1 of 4)						2020	2021	2022	2023	2024		
Department Responsible	Department	Category	Project description			Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Total 2020-2024 Budget	
PW	Public Works	New	PUBLIC WORKS - New Public Works Building			3,700	5,400,000	-	-	-	5,403,700	
PW Total						3,700	5,400,000	-	-	-	5,403,700	
PW - Fleet	Fleet	Equipment	FLEET MANAGEMENT - PW SERV - HEAVY VEHICLES			350,000	350,000	350,000	350,000	350,000	1,750,000	
			FLEET MANAGEMENT - PW SERV - LIGHT VEHICLES			173,000	350,000	350,000	350,000	350,000	1,573,000	
		New	2 Electric car charging stations EV DC Fast Charger 440V			200,000	-	-	-	-	-	200,000
			2 Double Electric car charging stations Level 1 220V			100,000	-	-	-	-	-	100,000
			FLEET MANAGEMENT - NEW ASK for 2020			110,000	-	-	-	-	-	110,000
PW - Fleet Total						933,000	700,000	700,000	700,000	700,000	3,733,000	
PW - Roads	Road Paving	Renewal	ROAD PAVING - Grind and Pave program			1,400,000	1,400,000	1,500,000	1,600,000	1,600,000	7,500,000	
	Storm Drainage	New	Braidwood Affordable Housing - Storm & Road Servicing			103,700	-	-	-	-	103,700	
		Land and										
	Bike Lane	Improvements	Cycling Network Plan Improvements			130,000	-	-	-	-	130,000	
PW - Roads Total						1,633,700	1,400,000	1,500,000	1,600,000	1,600,000	7,733,700	
PW - Civic Properties	Art Gallery	Buildings	ART GALLERY - Hydraulic Passenger Elevator replacement			86,300	-	-	-	-	86,300	
	City Hall	Buildings	CITY HALL - Building Energy Reduction (roof ventilation)			10,000	-	-	-	-	10,000	
			CITY HALL - Roof Replacement			21,000	-	-	-	-	21,000	
			Renovation of City Hall - Foyer area			100,000	-	-	-	-	100,000	
			FILBERG - Hydraulic Passenger Elevator replacement			92,000	-	-	-	-	92,000	
	Fire	Buildings	FIRE HALL - Roof Replacement			-	-	-	-	500,000	500,000	
	Lewis Centre	Buildings	LEWIS CENTRE - Roof Replacement			-	-	250,000	-	-	250,000	
			LEWIS CENTRE - Squash Court Floor Replacement			-	80,000	-	-	-	80,000	
			LEWIS CENTRE - Squash Court Wall Replacement			-	72,000	-	-	-	72,000	
			LIBRARY - Building Energy Reduction			55,500	-	-	-	-	55,500	
	Memorial Pool	Buildings	MEMORIAL POOL - INFRASTRUCTURE ASSESSMENT			50,000	-	-	-	-	50,000	
			MEMORIAL POOL - MECH/ELEC UPGRADES HEAT/CHEMICAL			20,000	20,000	20,000	25,000	25,000	110,000	
			MEMORIAL POOL - New Pool Covers			10,000	-	25,000	-	-	35,000	
			MEMORIAL POOL - REPAIR CRACKS MAIN POOL			-	20,000	-	20,000	20,000	60,000	
			MEMORIAL POOL - VIHA INFRA/STRUCTURE UPGRADES			20,000	20,000	20,000	25,000	25,000	110,000	
	Museum	Buildings	MUSEUM - Hydraulic Freight Elevator replacement			-	-	-	40,300	178,300	218,600	
			MUSEUM - Replace windows			-	50,000	50,000	-	-	100,000	
	Native Sons Hall	Buildings	NATIVE SONS HALL - Roof Replacement			50,000	-	-	-	-	50,000	
	Parks	Buildings	Lewis Washroom - Roof Replacement			-	-	-	25,000	-	25,000	
			Woodcote Park - Roof Replacement			45,000	-	-	-	-	45,000	
			Park Café - Roof Replacement			-	75,000	-	-	-	75,000	
			CARPENTRY SHOP - Carpenter / Electrician Bay			265,500	-	-	-	-	265,500	
	Sid Theatre	Buildings	SID THEATRE - Hydraulic Vertical Plateform Lift replacement (eleva			-	10,000	125,000	-	-	135,000	
			SID THEATRE - Stage Lift replacement (elevator)			-	10,000	125,000	-	-	135,000	
	Youth Centre	Buildings	YOUTH CENTRE - Heating System Replacement			50,000	-	-	-	-	50,000	
			YOUTH CENTRE - Roof Replacement			-	-	-	250,000	-	250,000	
PW - Civic Properties Total						875,300	357,000	615,000	385,300	748,300	2,980,900	

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2020-2024 General Capital Expenditure Program (2 of 4)					2020	2021	2022	2023	2024	
Department Responsible	Department	Category	Project description		Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Total 2020-2024 Budget
PW - Parks	Cemetery	Land and improvements	CEMETERY - CEMETERY GENERAL WORK		50,000	40,000	60,000	50,000	50,000	250,000
			CEMETERY - IRRIGATION		10,000	-	-	15,000	15,000	40,000
			CEMETERY - LAWN CRYPTS		-	35,000	35,000	35,000	35,000	140,000
			CEMETERY - NEW PLANTINGS		30,000	-	-	-	-	30,000
			CEMETERY - NICHE DESIGN/DEVELOPMENT		70,000	40,000	40,000	40,000	40,000	230,000
	Parks	Land and improvements	Anderton Park Exercise equipment		-	-	-	100,000	-	100,000
			Bill Moore - Irrigation System Replacement		-	-	-	150,000	-	150,000
			Woodcote - Irrigation System Replacement		-	-	-	-	80,000	80,000
			Spray park resurfacing		-	80,000	-	-	-	80,000
			Misc Playground (1 replacement every second year)		-	120,000	-	120,000	-	240,000
		New	Tarling Park (Lake Trail / Arden Trail construction)		-	-	257,000	-	-	257,000
			Sheffield Park (located in Crown Isle)		25,000	-	-	-	-	25,000
	Walkways & Bikeways	Buildings	Lagoon Walkway Lookouts - Roof Replacement		-	-	30,000	-	-	30,000
		Land and improvements	Pedestrian Bridges replacement program		35,000	35,000	35,000	35,000	35,000	175,000
			Millard Trail Boardwalk Replacement		20,000	-	-	-	-	20,000
			Valleyview Greenway Erosion Remediation		50,000	50,000	-	-	-	100,000
			New	Buckstone to Island Hwy Trail		110,000	-	-	-	-
PW - Parks Total					400,000	400,000	457,000	545,000	255,000	2,057,000
Engineering	Major Road Construction	New	MAJOR ROAD CONS - 6th St Bridge		-	-	4,000,000	-	-	4,000,000
		Renewal	MAJOR ROAD CONS - Cousins Ave - 20th to Willemar		-	-	-	-	3,224,000	3,224,000
			MAJOR ROAD CONS - 5th St Bridge Rehabilitation		375,000	6,300,000	-	-	-	6,675,000
	Road Paving	Renewal	MAJOR ROAD CONS - 13 St - Burgess to Willemar Road Reconstruction		-	-	25,000	570,000	-	595,000
	Storm Drainage	Renewal	Braidwood Road Design - Storm & Road		93,200	-	-	3,250,000	-	3,343,200
			STORM DRAINAGE - Willemar Culvert		-	180,000	1,500,000	-	-	1,680,000
			STORM DRAINAGE - 13 St - Burgess to Willemar Storm Reconstruction		-	-	25,000	570,000	-	595,000
			STORM DRAINAGE - Woods Ave Out Fall Renewal		-	-	-	-	850,000	850,000
			STORM DRAINAGE - 200 Back Rd Storm Inlet improvement		175,000	-	-	-	-	175,000
			TRAFFIC PROJECTS - Signal Controller Renewal - 8th St and Cliffe Ave		-	160,000	-	-	-	160,000
	Traffic Projects	Renewal	TRAFFIC PROJECTS - Signal Controller Renewal - 5th St and Cliffe Ave		-	20,000	220,000	-	-	240,000
			TRAFFIC PROJECTS - Signal Controller Renewal - Old Island Highway at Corr		-	20,000	75,000	-	-	95,000
			TRAFFIC PROJECTS - Signal Controller Renewal - 8th and Fitzgerald		-	180,000	-	-	-	180,000
			Bike Lane Hobson Neighbourhood Route		50,000	-	-	-	-	50,000
Engineering Total					693,200	6,860,000	5,845,000	4,390,000	4,074,000	21,862,200

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2020-2024 General Capital Expenditure Program (3 of 4)						2020	2021	2022	2023	2024	
Department Responsible	Department	Category	Project description		Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Total 2020-2024 Budget	
Rec & Culture	Filberg Centre	Buildings	FILBERG CENTRE - Drive Thru Repair / Renovation		35,000	-	-	-	-	35,000	
	Lewis Centre	Equipment	LEWIS CENTRE - Equipments > 5k		45,000	45,000	45,000	45,000	45,000	225,000	
		New	LEWIS CENTRE - Shower Lift (accessibility funding)		20,000	-	-	-	-	20,000	
	Museum	Buildings	MUSEUM - Loading Dock Storage & Fencing		-	-	-	-	50,000	50,000	
	Parks	Land and improvements	Tarling Park gate, fencing and Hydro service		8,100	-	-	-	-	8,100	
			Marina Storage Compound Relocation		10,000	110,000	-	-	-	120,000	
		New	Park Development - McPhee Meadows		50,000	-	-	-	-	50,000	
			Rotary Trail Extension North 5th St to McPhee Meadows		-	20,000	-	-	-	20,000	
			Partners in Parks		50,000	50,000	50,000	50,000	50,000	250,000	
			Totem Pole at the Airpark		10,000	-	-	-	-	10,000	
	Sid Theatre	Buildings	SID THEATRE - Future year estimation		-	20,000	20,000	20,000	20,000	80,000	
			SID THEATRE - LIGHTING UPGRADE - LED THEATRE LIGHTS		25,000	-	-	-	-	25,000	
			SID THEATRE - THEATRE CAPITAL EQUIPMENT		10,000	10,000	10,000	-	-	30,000	
	Walkways & Bikeways	New	Access and Parking to McPhee Meadows		-	-	30,000	200,000	-	230,000	
			Courtenay Riverway South Extension Sandpiper to Beachwood - Phase 1		302,200	-	-	-	-	302,200	
			Courtenay Riverway South Extension Beachwood to City Park - Phase 2		-	45,000	400,000	-	-	445,000	
			Courtenay Riverway South Extension City Park to Regional Trail - Phase 3		-	-	-	100,000	400,000	500,000	
			Dingwall to Muir Road trail development - stairs		25,000	250,000	-	-	-	275,000	
					590,300	550,000	555,000	415,000	565,000	2,675,300	
Rec & Culture Total					590,300	550,000	555,000	415,000	565,000	2,675,300	

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2020-2024 General Capital Expenditure Program (4 of 4)					2020	2021	2022	2023	2024	
Department Responsible	Department	Category	Project description		Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Total 2020-2024 Budget
IT	IT	Equipment	LARGE FORMAT PLOTTER		-	30,000	-	30,000	-	60,000
			PHOTOCOPIERS		40,000	40,000	40,000	40,000	40,000	200,000
			SERVER REPLACEMENT		25,000	20,000	20,000	20,000	20,000	105,000
		Other Tangible Assets	*Hyper-Convergence Software (complement to back up solution)		30,000	35,000	35,000	35,000	35,000	170,000
			IT security (PEN Test)		14,000	-	-	-	-	14,000
			New softwares		50,000	50,000	50,000	50,000	50,000	250,000
			OFFSITE BACKUP DEVELOPMENT		36,000	40,000	40,000	40,000	40,000	196,000
			Recreation Software		55,000	-	-	-	-	55,000
IT Total					250,000	215,000	185,000	215,000	185,000	1,050,000
Purchasing / IT	IT	Other Tangible Assets	ProFuel	-	20,000	-	-	-	-	20,000
Purchasing / IT Total					-	20,000	-	-	-	20,000
Fire Department	Fire	Equipment	FIRE DEPT - Ladder Truck (replacement truck #12)		-	1,830,000	-	-	-	1,830,000
			FIRE DEPT LIGHT VEHICLES		65,000	-	-	140,000	-	205,000
		New	FIRE - NEW SATELLITE FIREHALL		94,500	-	483,000	6,000,000	-	6,577,500
Fire Department Total					159,500	1,830,000	483,000	6,140,000	-	8,612,500
Finance / IT	IT	Other Tangible Assets	Great Plain Electronic Workflow		15,000	-	-	-	-	15,000
			Organization Wide Software		-	100,000	-	-	-	100,000
Finance / IT Total					15,000	100,000	-	-	-	115,000
Coporate Services	Corporate Services	New	Strategic Land Acquisition		500,000	-	-	-	-	500,000
Coporate Services Total					500,000	-	-	-	-	500,000
Development Services	DCC Projects	Renewal	Road, Storm, Parks DCC Projects		200,000	200,000	200,000	200,000	200,000	1,000,000
Development Services Total					200,000	200,000	200,000	200,000	200,000	1,000,000
Grand Total					6,253,700	18,032,000	10,540,000	14,590,300	8,327,300	57,743,300



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## 9. General 2020 Capital Expenditure – Source of Funding for Schedule “I” Bylaw 2983

2020 General Capital Expenditure Source of Funding (1 of 3)				2020 Proposed Budget	2020 General Revenues	2020 Reserves	2020 Reserve for Future Expenditures	2020 Unexpended Funds	2020 Fed / Prov Funding	2020 Gas Tax Fed Grant	2020 Gaming Fund	2020 CVRD Grant
Project Manager	Area	Department	Project description									
[- PW	[- Public Works	[- Public Works	PUBLIC WORKS - New Public Works Building	3,700	-	-	3,700	-	-	-	-	-
	<b>Public Works Total</b>			<b>3,700</b>	-	-	<b>3,700</b>	-	-	-	-	-
<b>PW Total</b>				<b>3,700</b>	-	-	<b>3,700</b>	-	-	-	-	-
[- PW - Fleet	[- Fleet	[- Fleet	FLEET MANAGEMENT - PW SERV - HEAVY VEHICLES	350,000	-	350,000	-	-	-	-	-	-
			FLEET MANAGEMENT - PW SERV - LIGHT VEHICLES	173,000	49,100	123,900	-	-	-	-	-	-
			2 Electric car charging stations EV DC Fast Charger 440V	200,000	-	-	-	50,000	-	150,000	-	-
			2 Double Electric car charging stations Level 1 220V	100,000	-	-	-	75,000	-	25,000	-	-
			FLEET MANAGEMENT - NEW ASK for 2020	110,000	110,000	-	-	-	-	-	-	-
	<b>Fleet Total</b>			<b>933,000</b>	<b>159,100</b>	<b>473,900</b>	-	-	<b>125,000</b>	-	<b>175,000</b>	-
<b>PW - Fleet Total</b>				<b>933,000</b>	<b>159,100</b>	<b>473,900</b>	-	-	<b>125,000</b>	-	<b>175,000</b>	-
[- PW - Roads	[- Infrastructure	[- Road Paving	ROAD PAVING - Grind and Pave program	1,400,000	-	-	-	210,000	-	1,190,000	-	-
		[- Storm Drainage	Braidwood Affordable Housing - Storm & Road Servicing	103,700	-	103,700	-	-	-	-	-	-
		[- Bike Lane	Cycling Network Plan Improvements	130,000	-	-	-	-	-	130,000	-	-
	<b>Infrastructure Total</b>			<b>1,633,700</b>	-	<b>103,700</b>	-	<b>210,000</b>	-	<b>1,320,000</b>	-	-
<b>PW - Roads Total</b>				<b>1,633,700</b>	-	<b>103,700</b>	-	<b>210,000</b>	-	<b>1,320,000</b>	-	-
[- PW - Civic Properties	[- Parks	[- Parks	Woodcote Park - Roof Replacement	45,000	-	45,000	-	-	-	-	-	-
	<b>Parks Total</b>			<b>45,000</b>	-	<b>45,000</b>	-	-	-	-	-	-
	[- Property Services	[- City Hall	CITY HALL - Building Energy Reduction (roof ventilation)	10,000	-	10,000	-	-	-	-	-	-
			CITY HALL - Roof Replacement	21,000	-	21,000	-	-	-	-	-	-
			Renovation of City Hall - Foyer area	100,000	-	-	100,000	-	-	-	-	-
	<b>Property Services Total</b>			<b>131,000</b>	-	<b>31,000</b>	<b>100,000</b>	-	-	-	-	-
	[- Public Works	[- Public Works	CARPENTRY SHOP - Carpenter / Electrician Bay	265,500	-	-	265,500	-	-	-	-	-
	<b>Public Works Total</b>			<b>265,500</b>	-	-	<b>265,500</b>	-	-	-	-	-
	[- Rec & Culture	[- Art Gallery	ART GALLERY - Hydraulic Passenger Elevator replacement	86,300	-	86,300	-	-	-	-	-	-
		[- Filberg Centre	FILBERG - Hydraulic Passenger Elevator replacement	92,000	-	92,000	-	-	-	-	-	-
		[- Library	LIBRARY - Building Energy Reduction	55,500	-	55,500	-	-	-	-	-	-
		[- Memorial Pool	MEMORIAL POOL - INFRASTRUCTURE ASSESSMENT	50,000	-	-	-	-	-	-	-	50,000
			MEMORIAL POOL - MECH/ELEC UPGRADES HEAT/CHEMICAL	20,000	-	-	-	-	-	-	-	20,000
			MEMORIAL POOL - New Pool Covers	10,000	-	-	-	-	-	-	-	10,000
			MEMORIAL POOL - VIHA INFRA/STRUCTURE UPGRADES	20,000	-	-	-	-	-	-	-	20,000
		[- Native Sons Hall	NATIVE SONS HALL - Roof Replacement	50,000	-	50,000	-	-	-	-	-	-
		[- Youth Centre	YOUTH CENTRE - Heating System Replacement	50,000	-	-	50,000	-	-	-	-	-
	<b>Rec &amp; Culture Total</b>			<b>433,800</b>	-	<b>283,800</b>	<b>50,000</b>	-	-	-	-	<b>100,000</b>
<b>PW - Civic Properties Total</b>				<b>875,300</b>	-	<b>359,800</b>	<b>415,500</b>	-	-	-	-	<b>100,000</b>

# 2020 – 2024 Five-Year Financial Plan DRAFT

2020 General Capital Expenditure Source of Funding (2 of 3)					2020 Proposed Budget	2020 General Revenues	2020 Reserves	2020 Reserve for Future Expenditures	2020 DCC Reserve	2020 Fed / Prov Funding	2020 Gas Tax Fed Grant	2020 CVRD Grant	2020 Other Contribu tions		
Project Manager	Area	Department	Project description												
PW - Parks	Cemetery	Cemetery	CEMETERY - CEMETERY GENERAL WORK		50,000	-	-	-	-	-	-	50,000	-		
			CEMETERY - IRRIGATION		10,000	-	-	-	-	-	-	10,000	-		
			CEMETERY - NEW PLANTINGS		30,000	-	-	-	-	-	-	30,000	-		
			CEMETERY - NICHE DESIGN/DEVELOPMENT		70,000	-	-	-	-	-	-	70,000	-		
	Cemetery Total				160,000	-	-	-	-	-	-	160,000	-		
	Parks	Parks	Sheffield Park (located in Crown Isle)		25,000	-	25,000	-	-	-	-	-	-	-	
			Walkways & Bikeways	Pedestrian Bridges replacement program		35,000	35,000	-	-	-	-	-	-	-	-
				Millard Trail Boardwalk Replacement		20,000	20,000	-	-	-	-	-	-	-	-
				Valleyview Greenway Erosion Remediation		50,000	23,300	-	14,300	12,400	-	-	-	-	-
				Buckstone to Island Hwy Trail		110,000	-	-	-	-	-	-	-	-	110,000
	Parks Total				240,000	78,300	25,000	14,300	12,400	-	-	-	110,000		
PW - Parks Total					400,000	78,300	25,000	14,300	12,400	-	-	160,000	110,000		
Engineering	Infrastructure	Major Road Construction	MAJOR ROAD CONS - 5th St Bridge Rehabilitation		375,000	-	375,000	-	-	-	-	-	-		
		Storm Drainage	Braidwood Road Design - Storm & Road		93,200	-	-	93,200	-	-	-	-	-		
			STORM DRAINAGE - 200 Back Rd Storm Inlet improvement		175,000	-	-	-	-	-	175,000	-	-		
		Bike Lane	Bike Lane Hobson Neighbourhood Route		50,000	-	31,800	-	-	18,200	-	-	-		
Infrastructure Total				693,200	-	406,800	93,200	-	18,200	175,000	-	-			
Engineering Total					693,200	-	406,800	93,200	-	18,200	175,000	-	-		
Rec & Culture	Parks	Parks	Tarling Park gate, fencing and Hydro service		8,100	-	-	8,100	-	-	-	-	-		
			Marina Storage Compound Relocation		10,000	10,000	-	-	-	-	-	-	-		
			Park Development - McPhee Meadows		50,000	43,700	-	6,300	-	-	-	-	-		
			Partners in Parks		50,000	50,000	-	-	-	-	-	-	-		
			Totem Pole at the Airpark		10,000	10,000	-	-	-	-	-	-	-		
			Courtenay Riverway South Extension Sandpiper to												
		Beachwood - Phase 1		302,200	-	141,400	22,200	138,600	-	-	-	-			
		Dingwall to Muir Road trail development - stairs		25,000	25,000	-	-	-	-	-	-	-			
	Parks Total				455,300	138,700	141,400	36,600	138,600	-	-	-	-		
	Rec & Culture	Filberg Centre	FILBERG CENTRE - Drive Thru Repair / Renovation		35,000	-	-	35,000	-	-	-	-	-		
			LEWIS CENTRE - Equipments > 5k		45,000	-	45,000	-	-	-	-	-	-		
LEWIS CENTRE - Shower Lift (accessibility funding)				20,000	-	12,200	-	-	7,800	-	-	-			
SID THEATRE			SID THEATRE - LIGHTING UPGRADE - LED THEATRE LIGHTS		25,000	-	25,000	-	-	-	-	-	-		
		SID THEATRE - THEATRE CAPITAL EQUIPMENT		10,000	-	10,000	-	-	-	-	-	-			
Rec & Culture Total				135,000	-	92,200	35,000	-	7,800	-	-	-			
Rec & Culture Total					590,300	138,700	233,600	71,600	138,600	7,800	-	-			

# 2020 – 2024 Five-Year Financial Plan DRAFT

2020 General Capital Expenditure Source of Funding (3 of 3)				2020 Proposed Budget	2020 General Revenues	2020 Reserves	2020 Reserve for Future Expenditures	2020 Unexpende d Funds	2020 DCC Reserve	2020 Fed / Prov Funding	2020 Gas Tax Fed Grant	2020 Gaming Fund	2020 CVRD Grant	2020 Proceeds - Asset Sales	2020 Other Contribu tions
Project Manager	Area	Department	Project description												
IT	Corporate Services	IT	PHOTOCOPIERS	40,000	-	40,000	-	-	-	-	-	-	-	-	-
			SERVER REPLACEMENT	25,000	-	25,000	-	-	-	-	-	-	-	-	-
			*Hyper-Convergence Software (complement to back up solution)	30,000	-	30,000	-	-	-	-	-	-	-	-	-
			IT security (PEN Test)	14,000	-	14,000	-	-	-	-	-	-	-	-	-
			New softwares	50,000	-	50,000	-	-	-	-	-	-	-	-	-
			OFFSITE BACKUP DEVELOPMENT	36,000	-	36,000	-	-	-	-	-	-	-	-	-
			Recreation Software	55,000	-	55,000	-	-	-	-	-	-	-	-	-
			Corporate Services Total	250,000	-	250,000	-	-	-	-	-	-	-	-	-
	IT Total			250,000	-	250,000	-	-	-	-	-	-	-	-	
Finance / IT	Corporate Services	IT	Great Plain Electronic Workflow	15,000	-	15,000	-	-	-	-	-	-	-	-	
			Corporate Services Total	15,000	-	15,000	-	-	-	-	-	-	-	-	
Finance / IT Total			15,000	-	15,000	-	-	-	-	-	-	-	-		
Fire Department	Fire Services	Fire	FIRE DEPT LIGHT VEHICLES	65,000	-	65,000	-	-	-	-	-	-	-	-	-
	Fire Services Total			65,000	-	65,000	-	-	-	-	-	-	-	-	-
	Property Services	Fire	FIRE - NEW SATELLITE FIREHALL	94,500	-	-	4,000	90,500	-	-	-	-	-	-	-
	Property Services Total			94,500	-	-	4,000	90,500	-	-	-	-	-	-	-
Fire Department Total			159,500	-	65,000	4,000	90,500	-	-	-	-	-	-	-	-
Coporate Services	Corporate Services	Corporate Services	Strategic Land Acquisition	500,000	-	199,000	-	-	-	-	-	-	-	301,000	-
	Corporate Services Total			500,000	-	199,000	-	-	-	-	-	-	-	301,000	-
Coporate Services Total			500,000	-	199,000	-	-	-	-	-	-	-	-	301,000	-
Development Services	Infrastructure	DCC Projects	Road, Storm, Parks DCC Projects	200,000	-	-	-	-	200,000	-	-	-	-	-	-
	Infrastructure Total			200,000	-	-	-	-	200,000	-	-	-	-	-	-
Development Services Total			200,000	-	-	-	-	200,000	-	-	-	-	-	-	-
Grand Total				6,253,700	376,100	2,131,800	602,300	300,500	351,000	151,000	1,495,000	175,000	260,000	301,000	110,000

## 10. Sewer Capital Fund Summary for Schedule “J” Bylaw 2983

Sewer Capital Fund	Budget 2020	2021	Proposed Budget		
			2022	2023	2024
<b>Revenues</b>					
<b>Funding from Operating Fund</b>					
Sewer Operating Fund	350,000	900,000	450,000	500,000	750,000
	350,000	900,000	450,000	500,000	750,000
<b>Reserves &amp; Surplus</b>					
Sewer Capital Surplus - RFE	567,300				
Sewer Reserve Funds	1,050,000	1,550,000	250,000		250,000
	1,617,300	1,550,000	250,000	-	250,000
<b>Funding from Debt</b>	3,000,000	2,000,000		2,000,000	
<b>Total Revenues</b>	<b>4,967,300</b>	<b>4,450,000</b>	<b>700,000</b>	<b>2,500,000</b>	<b>1,000,000</b>
<b>Expenditures</b>					
<b>Capital Assets</b>					
Equipment					
Engineering Structures - Renewal	617,300	4,450,000	700,000	2,500,000	1,000,000
Engineering Structures - New	4,350,000	-	-	-	-
	4,967,300	4,450,000	700,000	2,500,000	1,000,000
<b>Total Expenditures</b>	<b>4,967,300</b>	<b>4,450,000</b>	<b>700,000</b>	<b>2,500,000</b>	<b>1,000,000</b>



## 11. Sewer Capital Expenditure Program for Schedule “K” Bylaw 2983

2020-2024 Sewer Capital Expenditure Program		2020	2021	2022	2023	2024	Total 2020-
Category	Project description	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	2024 Budget
New	Sewer - Greenwood Trunk Construction	4,100,000					4,100,000
	Sewer System Options Analysis	200,000					200,000
<b>New Total</b>		<b>4,300,000</b>					<b>4,300,000</b>
Renewal	Sewer - Projects identified through Master Plan			500,000		1,000,000	1,500,000
	Comox Road, Lewis Park, River Crossing Sanitary Main Replacement	194,900	1,400,000				1,594,900
	Sewer - 1st Street Lift Station Replacement	341,100	2,300,000				2,641,100
	Braidwood Road - Road & Utility - Sewer Component	31,300			500,000		531,300
	Sewer - Arden Central Trunk Main			200,000	2,000,000		2,200,000
	Sewer - Mansfield Drive Forcemain	50,000	750,000				800,000
	Veterans Memorial Parkway Sewer Sleeve	50,000					50,000
<b>Renewal Total</b>		<b>667,300</b>	<b>4,450,000</b>	<b>700,000</b>	<b>2,500,000</b>	<b>1,000,000</b>	<b>9,317,300</b>
<b>Grand Total</b>		<b>4,967,300</b>	<b>4,450,000</b>	<b>700,000</b>	<b>2,500,000</b>	<b>1,000,000</b>	<b>13,617,300</b>

# 2020 – 2024 Five-Year Financial Plan DRAFT

## 12. Sewer 2020 Capital Expenditure – Source of Funding for Schedule “L” Bylaw 2983

2020 Sewer Capital Expenditure Source of Funding		2020 Proposed Budget	2020 Sewer Revenues	2020 Sewer Reserves	2020 Reserve for Future Expenditure	2020 DCC Reserve	2020 Debt
Category	Project description						
New	Sewer - Greenwood Trunk Construction	4,100,000	50,000	600,000		450,000	3,000,000
	Sewer System Options Analysis	200,000	200,000				
New Total		4,300,000	250,000	600,000		450,000	3,000,000
Renewal	Comox Road, Lewis Park, River Crossing Sanitary Main Replacement	194,900			194,900		
	Sewer - 1st Street Lift Station Replacement	341,100			341,100		
	Braidwood Road - Road & Utility - Sewer Component	31,300			31,300		
	Sewer - Mansfield Drive Forcemain	50,000	50,000				
	Veterans Memorial Parkway Sewer Sleeve	50,000	50,000				
Renewal Total		667,300	100,000		567,300		
Grand Total		4,967,300	350,000	600,000	567,300	450,000	3,000,000



# 2020 – 2024 Five-Year Financial Plan DRAFT

## 13. Water Capital Fund Summary for Schedule “M” Bylaw 2983

Water Capital Fund	Budget 2020	2021	Proposed Budget		
			2022	2023	2024
<b>Revenues</b>					
<b>Funding from Operating Fund</b>					
Other Revenues					
Water Operating Fund	195,000	890,000	640,000	890,000	750,000
	195,000	890,000	640,000	890,000	750,000
<b>Reserves &amp; Surplus</b>					
Water Capital Surplus - RFE	114,600				
Community Works (Gas Tax)					
Water Reserves	250,000	600,000	-	250,000	250,000
	364,600	600,000	-	250,000	250,000
<b>Funding from Debt</b>			3,000,000		
<b>Total Revenues</b>	559,600	1,490,000	3,640,000	1,140,000	1,000,000
<b>Expenditures</b>					
<b>Capital Assets</b>					
Engineering Structures - Renewal	131,000	500,000	-	1,000,000	860,000
Engineering Structures - New	428,600	990,000	3,640,000	140,000	140,000
Other Charges					
	559,600	1,490,000	3,640,000	1,140,000	1,000,000
<b>Total Expenditures</b>	559,600	1,490,000	3,640,000	1,140,000	1,000,000



# 2020 – 2024 Five-Year Financial Plan DRAFT

## 14. Water Capital Expenditure Program for Schedule “N” Bylaw 2983

2020-2024 Water Capital Expenditure Program		2020	2021	2022	2023	2024	Total 2020-
Category	Project description	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	2024 Budget
New	City Watermain on private property	70,000	140,000	140,000	140,000	140,000	630,000
	Water - South Courtenay Secondary Transmission	83,600	250,000	3,500,000			3,833,600
	Water - City Cross Connection Control Program - Transmission/Distribution Metering	250,000	100,000				350,000
	Water - Sandwich Area Fireflow Analysis	25,000	500,000				525,000
New Total		428,600	990,000	3,640,000	140,000	140,000	5,338,600
Renewal	Water - Projects identified through Master Plan				500,000	860,000	1,360,000
	Braidwood Road - Road & Utility - Water Component	31,000			500,000		531,000
	Water - Highway 19A Loop - Christie Parkway	100,000					100,000
	Sandpiper / Millard Water Main Upgrade		500,000				500,000
Renewal Total		131,000	500,000		1,000,000	860,000	2,491,000
Grand Total		559,600	1,490,000	3,640,000	1,140,000	1,000,000	7,829,600

# 2020 – 2024 Five-Year Financial Plan DRAFT

## 15. Water 2020 Capital Expenditure – Source of Funding for Schedule “O” Bylaw 2983

2020 Water Capital Expenditure Source of Funding		2020 Proposed Budget	2020 Water Revenues	2020 Reserves	2020 Reserve for Future Expenditures
Category	Project description				
New	City Watermain on private property	70,000	70,000		
	Water - South Courtenay Secondary Transmission	83,600			83,600
	Water - City Cross Connection Control Program - Transmission/Distribution Metering	250,000		250,000	
	Water - Sandwick Area Fireflow Analysis	25,000	25,000		
New Total		428,600	95,000	250,000	83,600
Renewal	Braidwood Road - Road & Utility - Water Component	31,000			31,000
Renewal Total		131,000	100,000		31,000
Grand Total		559,600	195,000	250,000	114,600







photo by  
kim stulke



CITY OF  
**COURTENAY**  
Financial Services



# THE CORPORATION OF THE CITY OF COURTENAY

## BYLAW NO. 2983

### **A bylaw to adopt the consolidated five year financial plan**

WHEREAS the *Community Charter*, being SBC Chapter 26, 2003, requires a five year financial plan that is adopted annually;

AND WHEREAS the financial plan shall by bylaw be adopted before the annual property tax bylaw is adopted;

AND WHEREAS the planning period for a financial plan is five years, being the year in which it is specified to come into force and the following 4 years;

AND WHEREAS the Community Charter, being SBC Chapter 26, 2003, Section 173, requires that a municipality must not make an expenditure other than one authorized and provided for in the financial plan;

NOW THEREFORE the Council of the Corporation of the City of Courtenay, in open meeting assembled, enacts as follows:

1. This bylaw may be cited for all purposes as **“The 2020 – 2024 Consolidated Financial Plan Bylaw No. 2983, 2020”**.
2. Schedule “A” attached hereto and made part of this bylaw is hereby adopted as the 2020 – 2024 statement of objectives and policies for the proportion of total revenue from property value taxes, parcel taxes, fees and charges, borrowing, and other funding sources.
3. Schedule “B” attached hereto and made part of this bylaw is hereby adopted as the 2020 – 2024 statement of the use of permissive tax exemptions.
4. Schedule “C” attached hereto and made part of this bylaw is hereby adopted as the 2020 – 2024 Consolidated Financial Plan.
5. Schedule “D” attached hereto and made part of this bylaw is hereby adopted as the 2020 – 2024 General Operating Fund Financial Plan.
6. Schedule “E” attached hereto and made part of this bylaw is hereby adopted as the 2020 – 2024 Sewer Operating Fund Financial Plan.
7. Schedule “F” attached hereto and made part of this bylaw is hereby adopted as the 2020 – 2024 Water Operating Fund Financial Plan.
8. Schedule “G” attached hereto and made part of this bylaw is hereby adopted as the 2020 – 2024 General Capital Fund Financial Plan.



9. Schedule “H” attached hereto and made part of this bylaw is hereby adopted as the 2020-2024 General Capital Expenditure Program.
10. Schedule “I” attached hereto and made part of this bylaw is hereby adopted as the 2020 General Capital Expenditure Source of Funding.
11. Schedule “J” attached hereto and made part of this bylaw is hereby adopted as the 2020 – 2024 Sewer Capital Fund Financial Plan.
12. Schedule “K” attached hereto and made part of this bylaw is hereby adopted as the 2020-2024 Sewer Capital Expenditure Program.
13. Schedule “L” attached hereto and made part of this bylaw is hereby adopted as the 2020 Sewer Capital Expenditure Source of Funding.
14. Schedule “M” attached hereto and made part of this bylaw is hereby adopted as the 2020 – 2024 Water Capital Fund Financial Plan.
15. Schedule “N” attached hereto and made part of this bylaw is hereby adopted as the 2020-2024 Water Capital Expenditure Program.
16. Schedule “O” attached hereto and made part of this bylaw is hereby adopted as the 2020 Water Capital Expenditure Source of Funding.
17. “The Final 2019 – 2023 Financial Plan Bylaw No. 2967, 2019” is hereby repealed.

Read a first time this    day of April, 2020

Read a second time this    day of April, 2020

Read a third time this    day of April, 2020

Finally passed and adopted this    day of April, 2020

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Mayor

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Director of Legislative Services

City of Courtenay  
BYLAW NO. 2983, 2020  
A Bylaw To Adopt the Consolidated Five Year Financial Plan of the  
City of Courtenay for the Years 2020 - 2024  
Schedule A

## Objectives and Policies for Schedule “A” Bylaw 2983

### *Proportion of Revenue by Source*

#### Property Tax Policies

- ❖ The City of Courtenay will attempt to keep the proportional share of revenue from property taxes at a level similar to the average of comparable municipalities.
- ❖ Where new sources of revenue are made available to the City from senior governments, wherever possible these revenues will be used to reduce dependency on property taxation revenue.

#### Parcel Tax Policies

- ❖ Parcel taxes will be used whenever Council determines that they are more appropriate than property taxes.

#### Fees & Charges

- ❖ Wherever possible, fees & charges will be used to assign costs to those who benefit from the service provided. The proportion of costs recovered by fees and charges will vary with the nature of the service provided.

#### Proceeds of Borrowing

- ❖ Borrowing will be considered when determining the funding sources of large capital projects that provide benefits to taxpayers over a long period of time.

#### Other Sources of Revenue

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

	2018		2019		2020	
Revenue Source	Amount (\$)	% Total Revenue	Amount (\$)	% Total Revenue	Amount (\$)	% Total Revenue
Property Value Taxes	24,954,500	38.15%	25,869,200	39.01%	27,222,300	40.13%
Parcel Taxes	3,133,400	4.79%	3,186,500	4.80%	3,427,100	5.05%
Fees and Charges	18,612,300	28.45%	19,546,100	29.47%	19,916,600	29.36%
Other Sources	4,306,700	6.58%	4,297,200	6.48%	4,373,500	6.45%
Reserves/Surpluses	14,413,100	22.03%	13,418,300	20.23%	9,898,900	14.59%
Borrowing	0	0.00%	0	0.00%	3,000,000	4.42%
<b>TOTAL</b>	<b>\$65,420,000</b>	<b>100.00%</b>	<b>\$66,317,300</b>	<b>100.00%</b>	<b>\$67,838,400</b>	<b>100.00%</b>

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Schedule B

## Objectives and Policies for Schedule “B” Bylaw 2983

### *Permissive Tax Exemptions*

- ❖ A permissive tax exemption is strictly at the discretion of the City of Courtenay Council. After careful consideration of all applications Council may approve a full, a partial, or no tax exemption. The tax exemption may vary for the different applicants.
- ❖ The cumulative value of permissive tax exemptions shall not exceed 2% of the total tax levy of the previous year.

Permissive Property Tax Exemptions	2018 (\$)	2019 (\$)	2020 (\$) estimate
City owned properties / managed by not-for-profit groups	179,050	189,954	189,955
Not-for Profit Organizations	142,299	166,505	177,940
Churches	14,520	16,795	16,795
<b>TOTAL</b>	<b>335,869</b>	<b>373,254</b>	<b>384,691</b>
Prior year tax levy for municipal purposes	22,108,900	22,901,225	23,945,200
As a percentage of municipal tax levy	1.52%	1.63%	1.61%

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Consolidated Financial Plan	Budget 2020	2021	Proposed Budget		
	2020	2021	2022	2023	2024
<b>Revenues</b>					
<b>Taxes</b>					
General Property Taxes	26,482,300	27,874,600	29,666,000	31,187,800	33,024,400
Collections for Other Governments (Estimate)	22,876,600	23,330,900	23,789,000	24,170,300	24,170,300
Total Property Taxes	49,358,900	51,205,500	53,455,000	55,358,100	57,194,700
Frontage & Parcel Taxes	3,427,100	3,458,500	3,489,400	3,524,100	3,559,100
Grants in Place of Property Taxes	493,500	508,800	503,500	518,900	513,500
% of Revenue Tax	415,700	415,700	415,700	415,700	415,700
Total Taxes Collected	53,695,200	55,588,500	57,863,600	59,816,800	61,683,000
Less: Transfers to Other Governments (Estimate)	(23,045,800)	(23,503,400)	(23,965,000)	(24,349,900)	(24,349,900)
<b>Net Taxes for Municipal Purposes</b>	<b>30,649,400</b>	<b>32,085,100</b>	<b>33,898,600</b>	<b>35,466,900</b>	<b>37,333,100</b>
<b>Other Revenues</b>					
Fees and Charges	19,916,600	20,470,300	21,050,000	21,603,200	22,107,200
Revenue from Other Sources	1,415,800	1,396,200	1,376,600	1,357,100	1,362,000
Other Contributions	411,000	200,000	200,000	-	200,000
Transfers from Other Govt & Agencies	2,546,700	4,203,300	4,996,600	2,278,700	2,301,100
Total Other Revenues	24,290,100	26,269,800	27,623,200	25,239,000	25,970,300
<b>Total Operating Revenues</b>	<b>54,939,500</b>	<b>58,354,900</b>	<b>61,521,800</b>	<b>60,705,900</b>	<b>63,303,400</b>
<b>Transfers From Reserves and Surplus</b>					
From Reserves	7,199,100	7,841,400	4,625,800	4,411,300	5,588,200
From Surplus	2,699,800	2,164,000	485,200	566,500	418,900
<b>Total from Reserves and Surplus</b>	<b>9,898,900</b>	<b>10,005,400</b>	<b>5,111,000</b>	<b>4,977,800</b>	<b>6,007,100</b>
<b>Funding from Debt</b>					
	3,000,000	11,400,000	6,233,000	12,250,000	3,000,000
<b>Total Revenues</b>	<b>67,838,400</b>	<b>79,760,300</b>	<b>72,865,800</b>	<b>77,933,700</b>	<b>72,310,500</b>
<b>Equity in Capital Assets</b>					
	5,450,000	5,450,000	5,450,000	5,450,000	5,450,000
	73,288,400	85,210,300	78,315,800	83,383,700	77,760,500
<b>Expenses</b>					
<b>Operating Expenses</b>					
General Government	4,604,300	4,558,100	4,689,900	4,715,800	4,866,300
Protective Services	9,418,000	9,581,600	9,812,700	10,154,000	10,776,100
Public Works Services	8,964,400	8,478,800	8,501,500	8,794,200	8,848,200
Environmental Health Services	17,505,000	17,669,800	18,415,500	18,629,700	18,835,600
Public Health Services	355,700	360,800	366,100	371,600	373,000
Development Services	2,331,900	2,086,300	2,112,900	2,149,100	2,185,800
Recreation & Cultural Services	6,986,200	7,214,800	7,248,600	7,362,300	7,465,600
	50,165,500	49,950,200	51,147,200	52,176,700	53,350,600
Amortization	5,450,000	5,450,000	5,450,000	5,450,000	5,450,000
<b>Total Operating Expenses</b>	<b>55,615,500</b>	<b>55,400,200</b>	<b>56,597,200</b>	<b>57,626,700</b>	<b>58,800,600</b>
<b>Capital Transactions</b>					
<b>Capital Assets</b>					
Land and Improvements	1,485,300	875,000	907,000	895,000	705,000
Buildings	945,300	387,000	675,000	405,300	818,300
Equipment	698,000	2,665,000	805,000	975,000	805,000
Engineering Structures - Renewal	2,991,500	13,410,000	4,245,000	9,690,000	7,734,000
Engineering Structures - New	5,460,500	6,390,000	8,123,000	6,140,000	140,000
Other Capital Assets	200,000	245,000	125,000	125,000	125,000
	11,780,600	23,972,000	14,880,000	18,230,300	10,327,300
<b>Debt for Capital Assets</b>					
Interest	575,600	774,300	963,900	1,202,400	1,385,900
Principal	935,500	973,600	1,345,000	1,511,000	1,968,500
	1,511,100	1,747,900	2,308,900	2,713,400	3,354,400
<b>Total Capital Transactions</b>	<b>13,291,700</b>	<b>25,719,900</b>	<b>17,188,900</b>	<b>20,943,700</b>	<b>13,681,700</b>
<b>Transfers to Reserves &amp; Surplus</b>					
To Reserves	3,992,600	4,090,200	4,169,500	4,237,700	4,306,700
To Appropriated Surplus	388,600	-	360,200	575,600	971,500
<b>Total to Reserves and Surplus</b>	<b>4,381,200</b>	<b>4,090,200</b>	<b>4,529,700</b>	<b>4,813,300</b>	<b>5,278,200</b>
	73,288,400	85,210,300	78,315,800	83,383,700	77,760,500

Schedule C

City of Courtenay  
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General Operating Fund	Budget		Proposed Budget		
	2020	2021	2022	2023	2024
<b>Tax rate increase</b>					
General Taxation	2.72%	3.20%	2.95%	2.95%	2.95%
Debt Levy	0.00%	0.54%	2.05%	1.10%	1.95%
Infrastructure Reserve Levy	0.50%	0.75%	1.00%	1.00%	1.00%
	3.22%	4.48%	6.00%	5.04%	5.90%
<b>REVENUES</b>					
<b>Taxes</b>					
General Municipal Taxes	26,482,300	27,874,600	29,666,000	31,187,800	33,024,400
Collections for Other Governments (Estimate)	22,876,600	23,330,900	23,789,000	24,170,300	24,170,300
Total Taxes Collected	49,358,900	51,205,500	53,455,000	55,358,100	57,194,700
<b>Less:</b>					
Property Taxes for Other Governments (Estimate)	(22,876,600)	(23,330,900)	(23,789,000)	(24,170,300)	(24,170,300)
Portion of Grants in Place of Taxes	(169,200)	(172,500)	(176,000)	(179,600)	(179,600)
	(23,045,800)	(23,503,400)	(23,965,000)	(24,349,900)	(24,349,900)
Net Municipal Taxes	26,313,100	27,702,100	29,490,000	31,008,200	32,844,800
Grants in Lieu of Taxes	493,500	508,800	503,500	518,900	513,500
% of Revenue Tax	415,700	415,700	415,700	415,700	415,700
<b>Taxes for Municipal Purposes</b>	<b>27,222,300</b>	<b>28,626,600</b>	<b>30,409,200</b>	<b>31,942,800</b>	<b>33,774,000</b>
<b>Fees and Charges</b>	<b>7,663,300</b>	<b>7,890,900</b>	<b>8,135,800</b>	<b>8,345,400</b>	<b>8,495,700</b>
<b>Revenue from Other Sources</b>	<b>1,135,800</b>	<b>1,114,100</b>	<b>1,092,100</b>	<b>1,070,400</b>	<b>1,072,700</b>
<b>Transfers from Other Govt &amp; Agencies</b>	<b>2,135,700</b>	<b>2,023,400</b>	<b>2,046,600</b>	<b>2,068,700</b>	<b>2,091,100</b>
<b>Transfers-Reserves</b>	<b>1,894,700</b>	<b>1,078,500</b>	<b>1,028,500</b>	<b>1,028,500</b>	<b>1,073,500</b>
<b>Transfers-Surplus</b>	<b>1,717,400</b>	<b>952,200</b>	<b>150,000</b>	<b>100,000</b>	<b>50,000</b>
<b>General Operating Revenues</b>	<b>41,769,200</b>	<b>41,685,700</b>	<b>42,862,200</b>	<b>44,555,800</b>	<b>46,557,000</b>
<b>Equity in Capital Assets</b>	<b>4,800,000</b>	<b>4,800,000</b>	<b>4,800,000</b>	<b>4,800,000</b>	<b>4,800,000</b>
	<b>46,569,200</b>	<b>46,485,700</b>	<b>47,662,200</b>	<b>49,355,800</b>	<b>51,357,000</b>
<b>EXPENDITURES</b>					
<b>Operating Expenditures</b>					
General Government	4,604,300	4,558,100	4,689,900	4,715,800	4,866,300
Protective Services	9,418,000	9,581,600	9,812,700	10,154,000	10,776,100
Public Works Services	8,964,400	8,478,800	8,501,500	8,794,200	8,848,200
Environmental Health Services	3,432,900	3,627,100	3,812,000	3,940,100	4,071,400
Public Health Services	355,700	360,800	366,100	371,600	373,000
Development Services	2,331,900	2,086,300	2,112,900	2,149,100	2,185,800
Recreation & Cultural Services	6,986,200	7,214,800	7,248,600	7,362,300	7,465,600
Total Operating Expenses	36,093,400	35,907,500	36,543,700	37,487,100	38,586,400
<b>Amortization</b>	<b>4,800,000</b>	<b>4,800,000</b>	<b>4,800,000</b>	<b>4,800,000</b>	<b>4,800,000</b>
<b>Debt Servicing Costs</b>	<b>1,303,900</b>	<b>1,381,200</b>	<b>1,792,100</b>	<b>2,007,500</b>	<b>2,541,500</b>
	<b>42,197,300</b>	<b>42,088,700</b>	<b>43,135,800</b>	<b>44,294,600</b>	<b>45,927,900</b>
<b>Transfer to Capital Fund</b>	<b>1,153,400</b>	<b>1,082,100</b>	<b>773,100</b>	<b>1,025,600</b>	<b>930,700</b>
<b>Transfer to Reserve Funds</b>	<b>3,218,500</b>	<b>3,314,900</b>	<b>3,393,100</b>	<b>3,460,000</b>	<b>3,527,900</b>
<b>Transfer to Surplus</b>	<b>-</b>	<b>-</b>	<b>360,200</b>	<b>575,600</b>	<b>970,500</b>
	<b>4,371,900</b>	<b>4,397,000</b>	<b>4,526,400</b>	<b>5,061,200</b>	<b>5,429,100</b>
	<b>46,569,200</b>	<b>46,485,700</b>	<b>47,662,200</b>	<b>49,355,800</b>	<b>51,357,000</b>

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<b>Sewer Operating Fund</b>	<b>Budget 2020</b>	<b>2021</b>	<b>Proposed Budget</b>		
			<b>2022</b>	<b>2023</b>	<b>2024</b>
Sewer Frontage Rate per taxable meter	\$ 10.24	\$ 10.24	\$ 10.24	\$ 10.24	\$ 10.24
Sewer Utility Rate - Single Family Unit	\$ 344.71	\$ 353.33	\$ 362.16	\$ 371.21	\$ 380.49
Proposed increase %	1.3%	2.5%	2.5%	2.5%	2.5%
<b>Revenues</b>					
<b>Operating</b>					
Frontage & Parcel Taxes	2,240,600	2,260,200	2,279,200	2,301,900	2,324,800
Sale of Services	5,260,800	5,419,200	5,582,100	5,749,900	5,922,600
Revenue from Own Sources	60,500	60,500	60,500	60,500	60,500
Total Operating Revenues	7,561,900	7,739,900	7,921,800	8,112,300	8,307,900
<b>Reserves &amp; Surplus</b>					
Future Expenditure Reserve	567,500	-	-	-	-
Surplus	-	295,000	260,400	168,000	353,000
Total Transfers from Reserves & Surplus	567,500	295,000	260,400	168,000	353,000
<b>Equity in Capital Assets</b>					
	250,000	250,000	250,000	250,000	250,000
	250,000	250,000	250,000	250,000	250,000
<b>Total Revenues</b>	<b>8,379,400</b>	<b>8,284,900</b>	<b>8,432,200</b>	<b>8,530,300</b>	<b>8,910,900</b>
<b>Expenses</b>					
<b>Operating</b>					
General Administration	1,297,400	1,261,400	1,290,100	1,302,800	1,326,400
CVRD	4,494,200	4,494,200	4,949,300	4,949,300	4,949,300
Collection	655,800	662,200	668,700	675,400	675,400
	6,447,400	6,417,800	6,908,100	6,927,500	6,951,100
Amortization	250,000	250,000	250,000	250,000	250,000
Debt Servicing Costs	176,600	336,100	443,100	471,800	578,800
Total Operating Expenses	6,874,000	7,003,900	7,601,200	7,649,300	7,779,900
<b>Transfers to Other Funds</b>					
Sewer Capital Fund - 2020 Revenues	567,500	-	-	-	-
Sewer Capital Fund - 2019 Revenues	350,000	900,000	450,000	500,000	750,000
	917,500	900,000	450,000	500,000	750,000
<b>Transfers to Reserves</b>					
Asset Management Reserve	300,000	300,000	300,000	300,000	300,000
Sewer Machinery/Equip Reserve	75,000	75,000	75,000	75,000	75,000
MFA Reserve Fund	500	500	500	500	500
Carbon Offsets Reserve	5,500	5,500	5,500	5,500	5,500
Total Transfers	381,000	381,000	381,000	381,000	381,000
<b>Transfer to Appropriated Surplus</b>					
Surplus contingency	206,900	-	-	-	-
	206,900	-	-	-	-
<b>Total Expenses</b>	<b>8,379,400</b>	<b>8,284,900</b>	<b>8,432,200</b>	<b>8,530,300</b>	<b>8,910,900</b>



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<b>Water Operating Fund</b>	<b>Budget</b>		<b>Proposed Budget</b>		
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Water Frontage Rate per taxable meter	\$ 5.84	\$ 5.84	\$ 5.84	\$ 5.84	\$ 5.84
Water Utility Rate - Single Family Unit	\$ 506.05	\$ 516.17	\$ 526.49	\$ 537.02	\$ 547.76
Proposed increase %	1.6%	2.0%	2.0%	2.0%	2.0%
<b>Revenues</b>					
<b>Operating</b>					
Frontage & Parcel Taxes	1,186,500	1,198,300	1,210,200	1,222,200	1,234,300
Sale of Services	6,992,500	7,160,200	7,332,100	7,507,900	7,688,900
Revenue from Own Sources	219,500	221,600	224,000	226,200	228,800
Total Operating Revenues	8,398,500	8,580,100	8,766,300	8,956,300	9,152,000
<b>Reserves &amp; Surplus</b>					
Future Expenditure Reserve	114,600	-	-	-	-
Water Efficiency	26,600	27,000	27,600	28,100	28,100
Surplus	-	332,700	10,600	298,500	15,900
Total Transfers from Reseves & Surplus	141,200	359,700	38,200	326,600	44,000
<b>Equity in Capital Assets</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>
<b>Total Revenues</b>	<b>8,939,700</b>	<b>9,339,800</b>	<b>9,204,500</b>	<b>9,682,900</b>	<b>9,596,000</b>
<b>Expenses</b>					
<b>Operating</b>					
General Administration	1,867,600	1,728,300	1,720,000	1,706,600	1,691,300
CVRD - Supply	4,436,400	4,606,800	4,671,300	4,736,700	4,803,000
Transmission and Distribution	1,320,700	1,289,800	1,304,100	1,318,800	1,318,800
	7,624,700	7,624,900	7,695,400	7,762,100	7,813,100
Amortization	400,000	400,000	400,000	400,000	400,000
Debt Servicing Costs	30,600	30,600	73,700	234,100	234,100
Total Operating Expenses	8,055,300	8,055,500	8,169,100	8,396,200	8,447,200
<b>Transfers to Other Funds</b>					
Water Capital Fund - 2020 Revenues	114,600	-	-	-	-
Water Capital Fund - 2019 Revenues	195,000	890,000	640,000	890,000	750,000
	309,600	890,000	640,000	890,000	750,000
<b>Transfers to Reserves</b>					
Asset Management Reserve	300,000	300,000	300,000	300,000	300,000
Water Utility Reserve	57,500	58,700	59,800	61,100	62,200
Water Machinery & Equip Reserve	30,000	30,000	30,000	30,000	30,000
MFA Reserve Fund	100	100	100	100	100
Carbon Offsets Reserve	5,500	5,500	5,500	5,500	5,500
Total Transfers	393,100	394,300	395,400	396,700	397,800
<b>Transfer to Appropriated Surplus</b>					
Surplus contingency	181,700	-	-	-	-
Total Transfers	574,800	394,300	395,400	396,700	397,800
<b>Total Expenses</b>	<b>8,939,700</b>	<b>9,339,800</b>	<b>9,204,500</b>	<b>9,682,900</b>	<b>9,595,000</b>

Schedule F

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General Capital Fund	Budget		Proposed Budget		
	2020	2021	2022	2023	2024
<b>Revenues</b>					
Other Revenues	411,000	200,000	200,000		200,000
Grants	411,000	2,179,900	2,950,000	210,000	210,000
	822,000	2,379,900	3,150,000	210,000	410,000
<b>Transfers from Surplus</b>					
Operating Funds	376,100	1,082,100	773,100	1,025,600	930,700
Capital Surplus - RFE	602,300	-			
Unexpended Debt	300,500	584,100	64,200		
	1,278,900	1,666,200	837,300	1,025,600	930,700
<b>Transfers from Reserves</b>					
Community Works Reserve	1,495,000	1,190,000	1,275,000	1,360,000	1,960,000
Gaming Funds Reserve	175,000				
Other Reserve Funds	2,482,800	3,395,900	2,044,700	1,744,700	2,026,600
	4,152,800	4,585,900	3,319,700	3,104,700	3,986,600
Total Transfers		5,668,000	4,092,800	4,130,300	4,917,300
<b>Funding from Debt</b>	-	9,400,000	3,233,000	10,250,000	3,000,000
Other	-	-	-	-	-
<b>Total Revenues</b>	<b>6,253,700</b>	<b>18,032,000</b>	<b>10,540,000</b>	<b>14,590,300</b>	<b>8,327,300</b>
<b>Expenditures</b>					
<b>Capital Assets</b>					
Land and improvements	1,485,300	875,000	907,000	895,000	705,000
Buildings	945,300	387,000	675,000	405,300	818,300
Equipments / Furnitures / Vehicles	698,000	2,665,000	805,000	975,000	805,000
Engineering Structures - Renewal	2,243,200	8,460,000	3,545,000	6,190,000	5,874,000
Engineering Structures - New	681,900	5,400,000	4,483,000	6,000,000	-
Other Tangible Capital Assets	200,000	245,000	125,000	125,000	125,000
<b>Total Expenditures</b>	<b>6,253,700</b>	<b>18,032,000</b>	<b>10,540,000</b>	<b>14,590,300</b>	<b>8,327,300</b>

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City of Courtenay for the Years 2020 - 2024  
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2020-2024 General Capital Expenditure Program (1 of 4)				2020 Proposed Budget	2021 Proposed Budget	2022 Proposed Budget	2023 Proposed Budget	2024 Proposed Budget	Total 2020- 2024 Budget
Department Responsible	Department	Category	Project description						
PW	Public Works	New	PUBLIC WORKS - New Public Works Building	3,700	5,400,000	-	-	-	5,403,700
<b>PW Total</b>				<b>3,700</b>	<b>5,400,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,403,700</b>
PW - Fleet	Fleet	Equipment	FLEET MANAGEMENT - PW SERV - HEAVY VEHICLES	350,000	350,000	350,000	350,000	350,000	1,750,000
			FLEET MANAGEMENT - PW SERV - LIGHT VEHICLES	173,000	350,000	350,000	350,000	350,000	1,573,000
		New	2 Electric car charging stations EV DC Fast Charger 440V	200,000	-	-	-	-	200,000
			2 Double Electric car charging stations Level 1 220V	100,000	-	-	-	-	100,000
			FLEET MANAGEMENT - NEW ASK for 2020	110,000	-	-	-	-	110,000
<b>PW - Fleet Total</b>				<b>933,000</b>	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>	<b>700,000</b>	<b>3,733,000</b>
PW - Roads	Road Paving	Renewal	ROAD PAVING - Grind and Pave program	1,400,000	1,400,000	1,500,000	1,600,000	1,600,000	7,500,000
	Storm Drainage	New	Braidwood Affordable Housing - Storm & Road Servicing	103,700	-	-	-	-	103,700
	Bike Lane	Land and improvements	Cycling Network Plan Improvements	130,000	-	-	-	-	130,000
<b>PW - Roads Total</b>				<b>1,633,700</b>	<b>1,400,000</b>	<b>1,500,000</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>7,733,700</b>
PW - Civic Properties	Art Gallery	Buildings	ART GALLERY - Hydraulic Passenger Elevator replacement	86,300	-	-	-	-	86,300
	City Hall	Buildings	CITY HALL - Building Energy Reduction (roof ventilation)	10,000	-	-	-	-	10,000
			CITY HALL - Roof Replacement	21,000	-	-	-	-	21,000
			Renovation of City Hall - Foyer area	100,000	-	-	-	-	100,000
	Filberg Centre	Buildings	FILBERG - Hydraulic Passenger Elevator replacement	92,000	-	-	-	-	92,000
	Fire	Buildings	FIRE HALL - Roof Replacement	-	-	-	-	500,000	500,000
	Lewis Centre	Buildings	LEWIS CENTRE - Roof Replacement	-	-	250,000	-	-	250,000
			LEWIS CENTRE - Squash Court Floor Replacement	-	80,000	-	-	-	80,000
			LEWIS CENTRE - Squash Court Wall Replacement	-	72,000	-	-	-	72,000
	Library	Buildings	LIBRARY - Building Energy Reduction	55,500	-	-	-	-	55,500
	Memorial Pool	Buildings	MEMORIAL POOL - INFRASTRUCTURE ASSESSMENT	50,000	-	-	-	-	50,000
			MEMORIAL POOL - MECH/ELEC UPGRADES HEAT/CHEMICAL	20,000	20,000	20,000	25,000	25,000	110,000
			MEMORIAL POOL - New Pool Covers	10,000	-	25,000	-	-	35,000
			MEMORIAL POOL - REPAIR CRACKS MAIN POOL	-	20,000	-	20,000	20,000	60,000
			MEMORIAL POOL - VIHA INFRA/STRUCTURE UPGRADES	20,000	20,000	20,000	25,000	25,000	110,000
	Museum	Buildings	MUSEUM - Hydraulic Freight Elevator replacement	-	-	-	40,300	178,300	218,600
			MUSEUM - Replace windows	-	50,000	50,000	-	-	100,000
	Native Sons Hall	Buildings	NATIVE SONS HALL - Roof Replacement	50,000	-	-	-	-	50,000
	Parks	Buildings	Lewis Washroom - Roof Replacement	-	-	-	25,000	-	25,000
			Woodcote Park - Roof Replacement	45,000	-	-	-	-	45,000
			Park Café - Roof Replacement	-	75,000	-	-	-	75,000
	Public Works	Buildings	CARPENTRY SHOP - Carpenter / Electrician Bay	265,500	-	-	-	-	265,500
	Sid Theatre	Buildings	SID THEATRE - Hydraulic Vertical Platform Lift replacement (eleva	-	10,000	125,000	-	-	135,000
			SID THEATRE - Stage Lift replacement (elevator)	-	10,000	125,000	-	-	135,000
	Youth Centre	Buildings	YOUTH CENTRE - Heating System Replacement	50,000	-	-	-	-	50,000
			YOUTH CENTRE - Roof Replacement	-	-	-	250,000	-	250,000
<b>PW - Civic Properties Total</b>				<b>875,300</b>	<b>357,000</b>	<b>615,000</b>	<b>385,300</b>	<b>748,300</b>	<b>2,980,900</b>

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2020-2024 General Capital Expenditure Program (2 of 4)					2020	2021	2022	2023	2024		
Department Responsible	Department	Category	Project description		Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Total 2020-2024 Budget	
PW - Parks	Cemetery	Land and improvements	CEMETERY - CEMETERY GENERAL WORK		50,000	40,000	60,000	50,000	50,000	250,000	
			CEMETERY - IRRIGATION		10,000	-	-	15,000	15,000	40,000	
			CEMETERY - LAWN CRYPTS		-	35,000	35,000	35,000	35,000	140,000	
			CEMETERY - NEW PLANTINGS		30,000	-	-	-	-	30,000	
			CEMETERY - NICHE DESIGN/DEVELOPMENT		70,000	40,000	40,000	40,000	40,000	230,000	
	Parks	Land and improvements	Anderton Park Exercise equipment		-	-	-	100,000	-	100,000	
			Bill Moore - Irrigation System Replacement		-	-	-	150,000	-	150,000	
			Woodcote - Irrigation System Replacement		-	-	-	-	80,000	80,000	
			Spray park resurfacing		-	80,000	-	-	-	80,000	
			Misc Playground (1 replacement every second year)		-	120,000	-	120,000	-	240,000	
		Tarling Park (Lake Trail / Arden Trail construction)		-	-	257,000	-	-	257,000		
		Sheffield Park (located in Crown Isle)		25,000	-	-	-	-	25,000		
	Walkways & Bikeways	Buildings	Lagoon Walkway Lookouts - Roof Replacement		-	-	30,000	-	-	30,000	
		Land and improvements	Pedestrian Bridges replacement program		35,000	35,000	35,000	35,000	35,000	175,000	
			Millard Trail Boardwalk Replacement		20,000	-	-	-	-	20,000	
			Valleyview Greenway Erosion Remediation		50,000	50,000	-	-	-	100,000	
			Buckstone to Island Hwy Trail		110,000	-	-	-	-	110,000	
PW - Parks Total				400,000	400,000	457,000	545,000	255,000	2,057,000		
Engineering	Major Road Construction	New	MAJOR ROAD CONS - 6th St Bridge		-	-	4,000,000	-	-	4,000,000	
		Renewal	MAJOR ROAD CONS - Cousins Ave - 20th to Willemar		-	-	-	-	3,224,000	3,224,000	
		MAJOR ROAD CONS - 5th St Bridge Rehabilitation		375,000	6,300,000	-	-	-	6,675,000		
	Road Paving	Renewal	MAJOR ROAD CONS - 13 St - Burgess to Willemar Road Reconstruction		-	-	25,000	570,000	-	595,000	
		Storm Drainage	Renewal	Braidwood Road Design - Storm & Road		93,200	-	-	3,250,000	-	3,343,200
			STORM DRAINAGE - Willemar Culvert		-	180,000	1,500,000	-	-	1,680,000	
	STORM DRAINAGE - 13 St - Burgess to Willemar Storm Reconstruction			-	-	25,000	570,000	-	595,000		
	STORM DRAINAGE - Woods Ave Out Fall Renewal			-	-	-	-	850,000	850,000		
	STORM DRAINAGE - 200 Back Rd Storm Inlet improvement			175,000	-	-	-	-	175,000		
	Traffic Projects	Renewal	TRAFFIC PROJECTS - Signal Controller Renewal - 8th St and Cliffe Ave		-	160,000	-	-	-	160,000	
		TRAFFIC PROJECTS - Signal Controller Renewal - 5th St and Cliffe Ave		-	20,000	220,000	-	-	240,000		
		TRAFFIC PROJECTS - Signal Controller Renewal - Old Island Highway at Corr		-	20,000	75,000	-	-	95,000		
		TRAFFIC PROJECTS - Signal Controller Renewal - 8th and Fitzgerald		-	180,000	-	-	-	180,000		
	Bike Lane	New	Bike Lane Hobson Neighbourhood Route		50,000	-	-	-	-	50,000	
Engineering Total				693,200	6,860,000	5,845,000	4,390,000	4,074,000	21,862,200		

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Department Responsible	Department	Category	Project description		Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Total 2020-2024 Budget
Rec & Culture	Filberg Centre	Buildings	FILBERG CENTRE - Drive Thru Repair / Renovation		35,000	-	-	-	-	35,000
	Lewis Centre	Equipment	LEWIS CENTRE - Equipments > 5k		45,000	45,000	45,000	45,000	45,000	225,000
		New	LEWIS CENTRE - Shower Lift (accessibility funding)		20,000	-	-	-	-	20,000
	Museum	Buildings	MUSEUM - Loading Dock Storage & Fencing		-	-	-	-	50,000	50,000
	Parks	Land and improvements	Tarling Park gate, fencing and Hydro service		8,100	-	-	-	-	8,100
				Marina Storage Compound Relocation		10,000	110,000	-	-	120,000
		New	Park Development - McPhee Meadows		50,000	-	-	-	-	50,000
			Rotary Trail Extension North 5th St to McPhee Meadows		-	20,000	-	-	-	20,000
			Partners in Parks		50,000	50,000	50,000	50,000	50,000	250,000
			Totem Pole at the Airpark		10,000	-	-	-	-	10,000
						-	20,000	20,000	20,000	20,000
	Sid Theatre	Buildings	SID THEATRE - Future year estimation		25,000	-	-	-	-	25,000
			SID THEATRE - LIGHTING UPGRADE - LED THEATRE LIGHTS		10,000	10,000	10,000	-	-	30,000
			SID THEATRE - THEATRE CAPITAL EQUIPMENT		-	-	30,000	200,000	-	230,000
	Walkways & Bikeways	New	Access and Parking to McPhee Meadows		302,200	-	-	-	-	302,200
			Courtenay Riverway South Extension Sandpiper to Beachwood - Phase 1		-	45,000	400,000	-	-	445,000
			Courtenay Riverway South Extension Beachwood to City Park - Phase 2		-	-	-	100,000	400,000	500,000
			Courtenay Riverway South Extension City Park to Regional Trail - Phase 3		25,000	250,000	-	-	-	275,000
			Dingwall to Muir Road trail development - stairs							
Rec & Culture Total					590,300	550,000	555,000	415,000	565,000	2,675,300

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2020-2024 General Capital Expenditure Program (4 of 4)					2020	2021	2022	2023	2024	
Department Responsible	Department	Category	Project description		Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Total 2020-2024 Budget
IT	IT	Equipment	LARGE FORMAT PLOTTER		-	30,000	-	30,000	-	60,000
			PHOTOCOPIERS		40,000	40,000	40,000	40,000	40,000	200,000
			SERVER REPLACEMENT		25,000	20,000	20,000	20,000	20,000	105,000
		Other Tangible	*Hyper-Convergence Software (complement to back up							
		Assets	solution)		30,000	35,000	35,000	35,000	35,000	170,000
			IT security (PEN Test)		14,000	-	-	-	-	14,000
			New softwares		50,000	50,000	50,000	50,000	50,000	250,000
			OFFSITE BACKUP DEVELOPMENT		36,000	40,000	40,000	40,000	40,000	196,000
		Recreation Software		55,000	-	-	-	-	55,000	
IT Total					250,000	215,000	185,000	215,000	185,000	1,050,000
Purchasing / IT	IT	Other Tangible	Assets	ProFuel	-	20,000	-	-	-	20,000
Purchasing / IT Total					-	20,000	-	-	-	20,000
Fire Department	Fire	Equipment	FIRE DEPT - Ladder Truck (replacement truck #12)		-	1,830,000	-	-	-	1,830,000
			FIRE DEPT LIGHT VEHICLES		65,000	-	-	140,000	-	205,000
		New	FIRE - NEW SATELLITE FIREHALL		94,500	-	483,000	6,000,000	-	6,577,500
Fire Department Total					159,500	1,830,000	483,000	6,140,000	-	8,612,500
Finance / IT	IT	Other Tangible	Assets	Great Plain Electronic Workflow	15,000	-	-	-	-	15,000
			Organization Wide Software		-	100,000	-	-	-	100,000
Finance / IT Total					15,000	100,000	-	-	-	115,000
Coporate Services	Corporate Services	New	Strategic Land Acquisition		500,000	-	-	-	-	500,000
Coporate Services Total					500,000	-	-	-	-	500,000
Development Services	DCC Projects	Renewal	Road, Storm, Parks DCC Projects		200,000	200,000	200,000	200,000	200,000	1,000,000
Development Services Total					200,000	200,000	200,000	200,000	200,000	1,000,000
Grand Total					6,253,700	18,032,000	10,540,000	14,590,300	8,327,300	57,743,300



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2020 General Capital Expenditure Source of Funding (1 of 3)				2020 Proposed Budget	2020 General Revenues	2020 Reserves	2020 Reserve for Future Expenditures	2020 Unexpended Funds	2020 Fed / Prov Funding	2020 Gas Tax Fed Grant	2020 Gaming Fund	2020 CVRD Grant
Project Manager	Area	Department	Project description									
[- PW	[- Public Works	[- Public Works	PUBLIC WORKS - New Public Works Building	3,700	-	-	3,700	-	-	-	-	-
	<b>Public Works Total</b>			<b>3,700</b>	-	-	<b>3,700</b>	-	-	-	-	-
<b>PW Total</b>				<b>3,700</b>	-	-	<b>3,700</b>	-	-	-	-	-
[- PW - Fleet	[- Fleet	[- Fleet	FLEET MANAGEMENT - PW SERV - HEAVY VEHICLES	350,000	-	350,000	-	-	-	-	-	-
			FLEET MANAGEMENT - PW SERV - LIGHT VEHICLES	173,000	49,100	123,900	-	-	-	-	-	-
			2 Electric car charging stations EV DC Fast Charger 440V	200,000	-	-	-	50,000	-	150,000	-	-
			2 Double Electric car charging stations Level 1 220V	100,000	-	-	-	75,000	-	25,000	-	-
			FLEET MANAGEMENT - NEW ASK for 2020	110,000	110,000	-	-	-	-	-	-	-
	<b>Fleet Total</b>			<b>933,000</b>	<b>159,100</b>	<b>473,900</b>	-	-	<b>125,000</b>	-	<b>175,000</b>	-
<b>PW - Fleet Total</b>				<b>933,000</b>	<b>159,100</b>	<b>473,900</b>	-	-	<b>125,000</b>	-	<b>175,000</b>	-
[- PW - Roads	[- Infrastructure	[- Road Paving	ROAD PAVING - Grind and Pave program	1,400,000	-	-	-	210,000	-	1,190,000	-	-
		[- Storm Drainage	Braidwood Affordable Housing - Storm & Road Servicing	103,700	-	103,700	-	-	-	-	-	-
		[- Bike Lane	Cycling Network Plan Improvements	130,000	-	-	-	-	-	130,000	-	-
	<b>Infrastructure Total</b>			<b>1,633,700</b>	-	<b>103,700</b>	-	<b>210,000</b>	-	<b>1,320,000</b>	-	-
<b>PW - Roads Total</b>				<b>1,633,700</b>	-	<b>103,700</b>	-	<b>210,000</b>	-	<b>1,320,000</b>	-	-
[- PW - Civic Properties	[- Parks	[- Parks	Woodcote Park - Roof Replacement	45,000	-	45,000	-	-	-	-	-	-
	<b>Parks Total</b>			<b>45,000</b>	-	<b>45,000</b>	-	-	-	-	-	-
	[- Property Services	[- City Hall	CITY HALL - Building Energy Reduction (roof ventilation)	10,000	-	10,000	-	-	-	-	-	-
			CITY HALL - Roof Replacement	21,000	-	21,000	-	-	-	-	-	-
			Renovation of City Hall - Foyer area	100,000	-	-	100,000	-	-	-	-	-
	<b>Property Services Total</b>			<b>131,000</b>	-	<b>31,000</b>	<b>100,000</b>	-	-	-	-	-
	[- Public Works	[- Public Works	CARPENTRY SHOP - Carpenter / Electrician Bay	265,500	-	-	265,500	-	-	-	-	-
	<b>Public Works Total</b>			<b>265,500</b>	-	-	<b>265,500</b>	-	-	-	-	-
	[- Rec & Culture	[- Art Gallery	ART GALLERY - Hydraulic Passenger Elevator replacement	86,300	-	86,300	-	-	-	-	-	-
		[- Filberg Centre	FILBERG - Hydraulic Passenger Elevator replacement	92,000	-	92,000	-	-	-	-	-	-
		[- Library	LIBRARY - Building Energy Reduction	55,500	-	55,500	-	-	-	-	-	-
		[- Memorial Pool	MEMORIAL POOL - INFRASTRUCTURE ASSESSMENT	50,000	-	-	-	-	-	-	-	50,000
			MEMORIAL POOL - MECH/ELEC UPGRADES HEAT/CHEMICAL	20,000	-	-	-	-	-	-	-	20,000
			MEMORIAL POOL - New Pool Covers	10,000	-	-	-	-	-	-	-	10,000
			MEMORIAL POOL - VIHA INFRA/STRUCTURE UPGRADES	20,000	-	-	-	-	-	-	-	20,000
		[- Native Sons Hall	NATIVE SONS HALL - Roof Replacement	50,000	-	50,000	-	-	-	-	-	-
		[- Youth Centre	YOUTH CENTRE - Heating System Replacement	50,000	-	-	50,000	-	-	-	-	-
	<b>Rec &amp; Culture Total</b>			<b>433,800</b>	-	<b>283,800</b>	<b>50,000</b>	-	-	-	-	<b>100,000</b>
<b>PW - Civic Properties Total</b>				<b>875,300</b>	-	<b>359,800</b>	<b>415,500</b>	-	-	-	-	<b>100,000</b>

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2020 General Capital Expenditure Source of Funding (2 of 3)					2020 Proposed Budget	2020 General Revenues	2020 Reserves	2020 Reserve for Future Expenditures	2020 DCC Reserve	2020 Fed / Prov Funding	2020 Gas Tax Fed Grant	2020 CVRD Grant	2020 Other Contribu tions	
Project Manager	Area	Department	Project description											
PW - Parks	Cemetery	Cemetery	CEMETERY - CEMETERY GENERAL WORK	50,000	-	-	-	-	-	-	-	50,000	-	
			CEMETERY - IRRIGATION	10,000	-	-	-	-	-	-	10,000	-		
			CEMETERY - NEW PLANTINGS	30,000	-	-	-	-	-	-	30,000	-		
			CEMETERY - NICHE DESIGN/DEVELOPMENT	70,000	-	-	-	-	-	-	70,000	-		
	Cemetery Total			160,000	-	-	-	-	-	-	160,000	-		
	Parks	Parks	Sheffield Park (located in Crown Isle)	25,000	-	25,000	-	-	-	-	-	-	-	
			Walkways & Bikeways	Pedestrian Bridges replacement program	35,000	35,000	-	-	-	-	-	-	-	-
				Millard Trail Boardwalk Replacement	20,000	20,000	-	-	-	-	-	-	-	-
				Valleyview Greenway Erosion Remediation	50,000	23,300	-	14,300	12,400	-	-	-	-	-
				Buckstone to Island Hwy Trail	110,000	-	-	-	-	-	-	-	-	110,000
	Parks Total			240,000	78,300	25,000	14,300	12,400	-	-	-	-	110,000	
PW - Parks Total				400,000	78,300	25,000	14,300	12,400	-	-	160,000	110,000		
Engineering	Infrastructure	Major Road Construction	MAJOR ROAD CONS - 5th St Bridge Rehabilitation	375,000	-	375,000	-	-	-	-	-	-	-	
		Storm Drainage	Braidwood Road Design - Storm & Road	93,200	-	-	93,200	-	-	-	-	-	-	
			STORM DRAINAGE - 200 Back Rd Storm Inlet improvement	175,000	-	-	-	-	-	175,000	-	-	-	
		Bike Lane	Bike Lane Hobson Neighbourhood Route	50,000	-	31,800	-	-	18,200	-	-	-	-	
Infrastructure Total			693,200	-	406,800	93,200	-	18,200	175,000	-	-	-		
Engineering Total				693,200	-	406,800	93,200	-	18,200	175,000	-	-		
Rec & Culture	Parks	Parks	Tarling Park gate, fencing and Hydro service	8,100	-	-	8,100	-	-	-	-	-	-	
			Marina Storage Compound Relocation	10,000	10,000	-	-	-	-	-	-	-	-	
			Park Development - McPhee Meadows	50,000	43,700	-	6,300	-	-	-	-	-	-	
			Partners in Parks	50,000	50,000	-	-	-	-	-	-	-	-	
			Totem Pole at the Airpark	10,000	10,000	-	-	-	-	-	-	-	-	
		Walkways & Bikeways	Courtenay Riverway South Extension Sandpiper to Beachwood - Phase 1	302,200	-	141,400	22,200	138,600	-	-	-	-	-	
			Dingwall to Muir Road trail development - stairs	25,000	25,000	-	-	-	-	-	-	-	-	
			Parks Total			455,300	138,700	141,400	36,600	138,600	-	-	-	-
	Rec & Culture	Filberg Centre	FILBERG CENTRE - Drive Thru Repair / Renovation	35,000	-	-	35,000	-	-	-	-	-	-	
			Lewis Centre	LEWIS CENTRE - Equipments > 5k	45,000	-	45,000	-	-	-	-	-	-	-
			LEWIS CENTRE - Shower Lift (accessibility funding)	20,000	-	12,200	-	-	7,800	-	-	-	-	
		Sid Theatre	SID THEATRE - LIGHTING UPGRADE - LED THEATRE LIGHTS	25,000	-	25,000	-	-	-	-	-	-	-	-
				SID THEATRE - THEATRE CAPITAL EQUIPMENT	10,000	-	10,000	-	-	-	-	-	-	-
Rec & Culture Total			135,000	-	92,200	35,000	-	7,800	-	-	-	-		
Rec & Culture Total				590,300	138,700	233,600	71,600	138,600	7,800	-	-	-		

City of Courtenay  
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A Bylaw To Adopt the Consolidated Five Year Financial Plan of the  
City of Courtenay for the Years 2020 - 2024  
Schedule I

2020 General Capital Expenditure Source of Funding (3 of 3)				2020 Proposed Budget	2020 General Revenues	2020 Reserves	2020 Reserve for Future Expenditures	2020 Unexpende d Funds	2020 DCC Reserve	2020 Fed / Prov Funding	2020 Gas Tax Fed Grant	2020 Gaming Fund	2020 CVRD Grant	2020 Proceeds - Asset Sales	2020 Other Contribu tions
Project Manager	Area	Department	Project description												
IT	Corporate Services	IT	PHOTOCOPIERS	40,000	-	40,000	-	-	-	-	-	-	-	-	-
			SERVER REPLACEMENT	25,000	-	25,000	-	-	-	-	-	-	-	-	-
			*Hyper-Convergence Software (complement to back up solution)	30,000	-	30,000	-	-	-	-	-	-	-	-	-
			IT security (PEN Test)	14,000	-	14,000	-	-	-	-	-	-	-	-	-
			New softwares	50,000	-	50,000	-	-	-	-	-	-	-	-	-
			OFFSITE BACKUP DEVELOPMENT	36,000	-	36,000	-	-	-	-	-	-	-	-	-
			Recreation Software	55,000	-	55,000	-	-	-	-	-	-	-	-	-
	Corporate Services Total			250,000	-	250,000	-	-	-	-	-	-	-	-	-
IT Total			250,000	-	250,000	-	-	-	-	-	-	-	-	-	
Finance / IT	Corporate Services	IT	Great Plain Electronic Workflow	15,000	-	15,000	-	-	-	-	-	-	-	-	-
	Corporate Services Total			15,000	-	15,000	-	-	-	-	-	-	-	-	-
Finance / IT Total			15,000	-	15,000	-	-	-	-	-	-	-	-	-	-
Fire Department	Fire Services	Fire	FIRE DEPT LIGHT VEHICLES	65,000	-	65,000	-	-	-	-	-	-	-	-	-
	Fire Services Total			65,000	-	65,000	-	-	-	-	-	-	-	-	-
	Property Services	Fire	FIRE - NEW SATELLITE FIREHALL	94,500	-	-	4,000	90,500	-	-	-	-	-	-	-
	Property Services Total			94,500	-	-	4,000	90,500	-	-	-	-	-	-	-
Fire Department Total			159,500	-	65,000	4,000	90,500	-	-	-	-	-	-	-	-
Coporate Services	Corporate Services	Corporate Services	Strategic Land Acquisition	500,000	-	199,000	-	-	-	-	-	-	-	301,000	-
	Corporate Services Total			500,000	-	199,000	-	-	-	-	-	-	-	301,000	-
Corporate Services Total			500,000	-	199,000	-	-	-	-	-	-	-	-	301,000	-
Development Services	Infrastructure	DCC Projects	Road, Storm, Parks DCC Projects	200,000	-	-	-	-	200,000	-	-	-	-	-	-
	Infrastructure Total			200,000	-	-	-	-	200,000	-	-	-	-	-	-
Development Services Total			200,000	-	-	-	-	200,000	-	-	-	-	-	-	-
Grand Total			6,253,700	376,100	2,131,800	602,300	300,500	351,000	151,000	1,495,000	175,000	260,000	301,000	110,000	

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<b>Sewer Capital Fund</b>	<b>Budget 2020</b>	<b>2021</b>	<b>Proposed Budget</b>		
			<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>Revenues</b>					
<b>Funding from Operating Fund</b>					
Sewer Operating Fund	350,000	900,000	450,000	500,000	750,000
	<b>350,000</b>	900,000	450,000	500,000	750,000
<b>Reserves &amp; Surplus</b>					
Sewer Capital Surplus - RFE	567,300				
Sewer Reserve Funds	1,050,000	1,550,000	250,000		250,000
	<b>1,617,300</b>	1,550,000	250,000	-	250,000
<b>Funding from Debt</b>	<b>3,000,000</b>	2,000,000		2,000,000	
<b>Total Revenues</b>	<b>4,967,300</b>	<b>4,450,000</b>	<b>700,000</b>	<b>2,500,000</b>	<b>1,000,000</b>
<b>Expenditures</b>					
<b>Capital Assets</b>					
Equipment					
Engineering Structures - Renewal	617,300	4,450,000	700,000	2,500,000	1,000,000
Engineering Structures - New	4,350,000	-	-	-	-
	<b>4,967,300</b>	4,450,000	700,000	2,500,000	1,000,000
<b>Total Expenditures</b>	<b>4,967,300</b>	<b>4,450,000</b>	<b>700,000</b>	<b>2,500,000</b>	<b>1,000,000</b>

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2020-2024 Sewer Capital Expenditure Program		2020	2021	2022	2023	2024	
Category	Project description	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Total 2020-2024 Budget
New	Sewer - Greenwood Trunk Construction	4,100,000					4,100,000
	Sewer System Options Analysis	200,000					200,000
New Total		4,300,000					4,300,000
Renewal	Sewer - Projects identified through Master Plan			500,000		1,000,000	1,500,000
	Comox Road, Lewis Park, River Crossing Sanitary Main Replacement	194,900	1,400,000				1,594,900
	Sewer - 1st Street Lift Station Replacement	341,100	2,300,000				2,641,100
	Braidwood Road - Road & Utility - Sewer Component	31,300			500,000		531,300
	Sewer - Arden Central Trunk Main			200,000	2,000,000		2,200,000
	Sewer - Mansfield Drive Forcemain	50,000	750,000				800,000
	Veterans Memorial Parkway Sewer Sleeve	50,000					50,000
Renewal Total		667,300	4,450,000	700,000	2,500,000	1,000,000	9,317,300
Grand Total		4,967,300	4,450,000	700,000	2,500,000	1,000,000	13,617,300

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2020 Sewer Capital Expenditure Source of Funding		2020 Proposed Budget	2020 Sewer Revenues	2020 Sewer Reserves	2020 Reserve for Future Expenditure	2020 DCC Reserve	2020 Debt
Category	Project description						
New	Sewer - Greenwood Trunk Construction	4,100,000	50,000	600,000		450,000	3,000,000
	Sewer System Options Analysis	200,000	200,000				
New Total		4,300,000	250,000	600,000		450,000	3,000,000
Renewal	Comox Road, Lewis Park, River Crossing Sanitary Main Replacement	194,900			194,900		
	Sewer - 1st Street Lift Station Replacement	341,100			341,100		
	Braidwood Road - Road & Utility - Sewer Component	31,300			31,300		
	Sewer - Mansfield Drive Forcemain	50,000	50,000				
	Veterans Memorial Parkway Sewer Sleeve	50,000	50,000				
Renewal Total		667,300	100,000		567,300		
Grand Total		4,967,300	350,000	600,000	567,300	450,000	3,000,000



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<b>Water Capital Fund</b>	<b>Budget 2020</b>	<b>2021</b>	<b>Proposed Budget</b>		
			<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>Revenues</b>					
<b>Funding from Operating Fund</b>					
Other Revenues					
Water Operating Fund	<b>195,000</b>	890,000	640,000	890,000	750,000
	<b>195,000</b>	890,000	640,000	890,000	750,000
<b>Reserves &amp; Surplus</b>					
Water Capital Surplus - RFE	<b>114,600</b>				
Community Works (Gas Tax)					
Water Reserves	<b>250,000</b>	600,000	-	250,000	250,000
	<b>364,600</b>	600,000	-	250,000	250,000
<b>Funding from Debt</b>			3,000,000		
<b>Total Revenues</b>	<b>559,600</b>	<b>1,490,000</b>	<b>3,640,000</b>	<b>1,140,000</b>	<b>1,000,000</b>
<b>Expenditures</b>					
<b>Capital Assets</b>					
Engineering Structures - Renewal	<b>131,000</b>	500,000	-	1,000,000	860,000
Engineering Structures - New	<b>428,600</b>	990,000	3,640,000	140,000	140,000
Other Charges					
	<b>559,600</b>	1,490,000	3,640,000	1,140,000	1,000,000
<b>Total Expenditures</b>	<b>559,600</b>	<b>1,490,000</b>	<b>3,640,000</b>	<b>1,140,000</b>	<b>1,000,000</b>

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2020-2024 Water Capital Expenditure Program		2020	2021	2022	2023	2024	Total 2020-
Category	Project description	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	2024 Budget
New	City Watermain on private property	70,000	140,000	140,000	140,000	140,000	630,000
	Water - South Courtenay Secondary Transmission	83,600	250,000	3,500,000			3,833,600
	Water - City Cross Connection Control Program - Transmission/Distribution Metering	250,000	100,000				350,000
	Water - Sandwich Area Fireflow Analysis	25,000	500,000				525,000
New Total		428,600	990,000	3,640,000	140,000	140,000	5,338,600
Renewal	Water - Projects identified through Master Plan				500,000	860,000	1,360,000
	Braidwood Road - Road & Utility - Water Component	31,000			500,000		531,000
	Water - Highway 19A Loop - Christie Parkway	100,000					100,000
	Sandpiper / Millard Water Main Upgrade		500,000				500,000
Renewal Total		131,000	500,000		1,000,000	860,000	2,491,000
Grand Total		559,600	1,490,000	3,640,000	1,140,000	1,000,000	7,829,600

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2020 Water Capital Expenditure Source of Funding		2020 Proposed Budget	2020 Water Revenues	2020 Reserves	2020 Reserve for Future Expenditures
Category	Project description				
New	City Watermain on private property	70,000	70,000		
	Water - South Courtenay Secondary Transmission	83,600			83,600
	Water - City Cross Connection Control Program - Transmission/Distribution Metering	250,000		250,000	
	Water - Sandwich Area Fireflow Analysis	25,000	25,000		
New Total		428,600	95,000	250,000	83,600
Renewal	Braidwood Road - Road & Utility - Water Component	31,000			31,000
Renewal Total		131,000	100,000		31,000
Grand Total		559,600	195,000	250,000	114,600