

# 2022 - 2026 Consolidated Five Year Financial Plan



Kim Stallknecht Photo

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Kim Stallknecht*



CITY OF  
**COURTENAY**  
Financial Services

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## About Courtenay

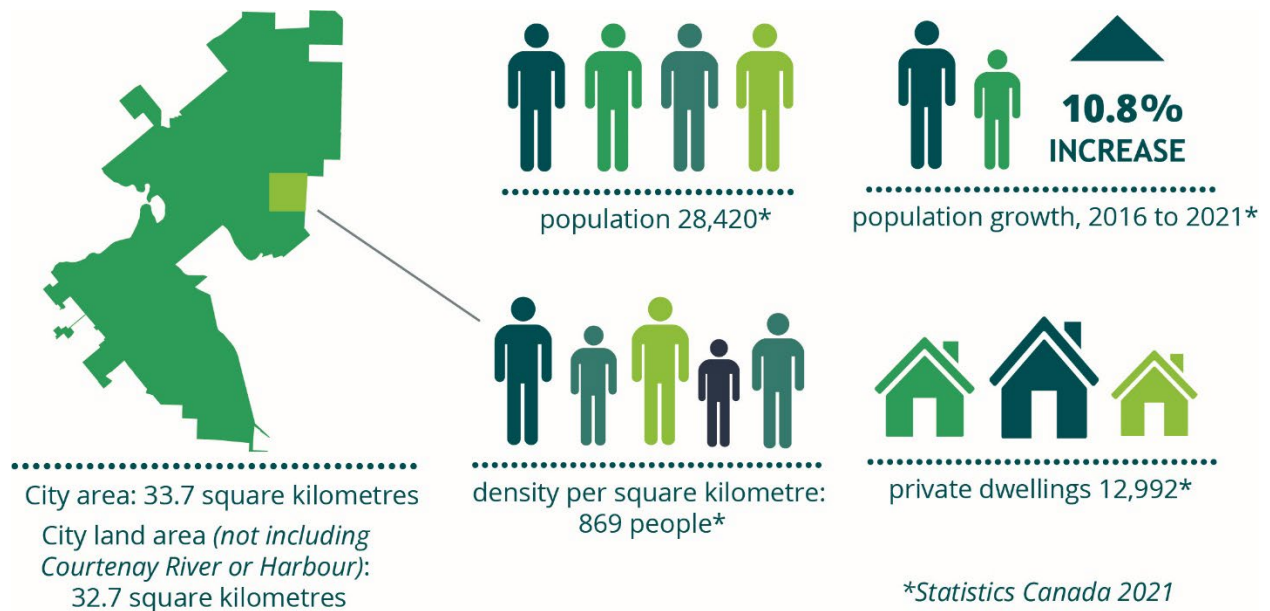


The City of Courtenay is the largest community in the Comox Valley on the east coast of Vancouver Island in the province of British Columbia, Canada. The Comox Valley communities of Courtenay, Comox and Cumberland are on the traditional territory of the K'ómoks First Nation. Courtenay was incorporated in 1915.

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

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

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



# 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 2022-2026 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.

## *COVID-19 Pandemic*

The COVID-19 pandemic was again taken into consideration while developing the 2022 Budget. While the general assumption is that normal operations will resume in 2022, the budget was developed using a conservative approach. The use of the remaining COVID-19 Safe Restart Grant funding is included for the year 2022.

# Strategic Priorities 2019 - 2022



## Area of Control

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



## Area of Influence

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



## Area of Concern

Matters of interest outside Council's jurisdictional authority to act

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

# Asset Management

In accordance with Council's Strategic Priorities and the City's Asset Management Bylaw 2981, 2019, this year Financial Plan was 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 level of service, in the most cost-effective manner, through the management of assets for present and future users. Second, lifecycle asset management encompasses all practices associated with considering management strategies as part of the asset lifecycle by looking at the lowest long-term cost when making decisions.

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.



# 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 financial report issued 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; however, the largest revenue source continues to be 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 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 are essentially the staff time and other resources required to provide support for each service.

## 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 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 budget proposals have been developed based on the City's Asset Management Program. These were collectively identified by the Asset Management Working Group, 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 more detailed list of capital spending are available later in this document.

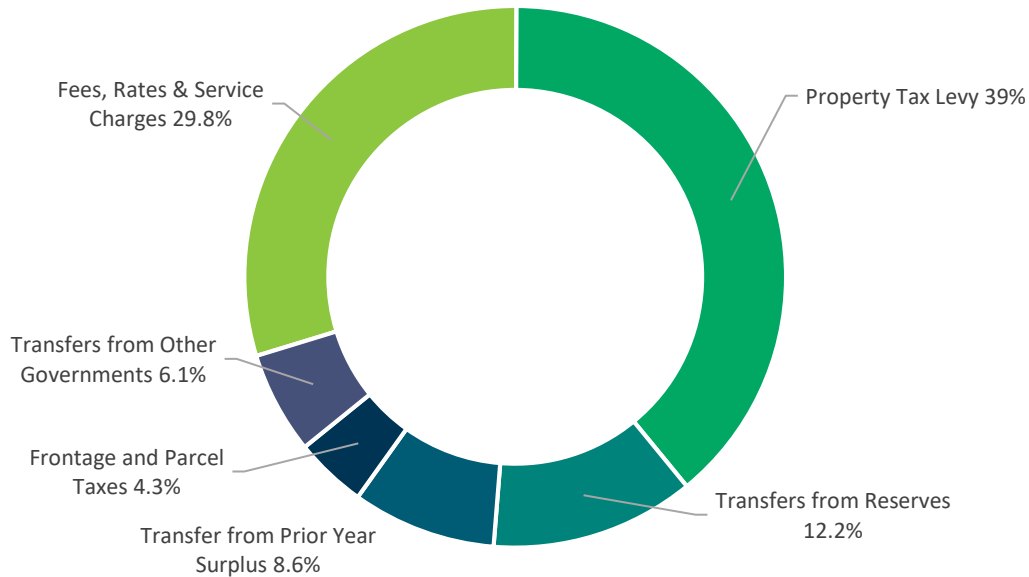
A summary of the 2022 proposed budget is presented in the following table and graphs.

## Consolidated Financial Plan Table

<b>Consolidated Summary</b> (without amortization)	<b>2021</b> <b>Budget</b>	<b>2022</b> <b>Budget</b>	<b>2023</b> Proposed Budget	<b>2024</b> Proposed Budget	<b>2025</b> Proposed Budget	<b>2026</b> Proposed Budget
<b>Revenues</b>						
Operating Revenues	59,247,100	<b>61,220,900</b>	63,735,700	64,800,400	68,792,300	71,206,900
Reserves & Surplus	12,833,200	<b>16,147,800</b>	8,490,100	9,176,800	5,405,200	5,334,200
New Debt Financing	3,400,000	-	8,250,000	11,400,000	9,600,000	1,750,000
	<b>75,480,300</b>	<b>77,368,700</b>	<b>80,475,800</b>	<b>85,377,200</b>	<b>83,797,500</b>	<b>78,291,100</b>
<b>Expenses</b>						
Operating Expenses	50,605,000	<b>55,474,700</b>	56,821,600	57,839,200	58,782,800	59,998,100
Capital Assets	19,229,800	<b>16,215,000</b>	17,587,000	20,739,300	16,508,000	8,967,000
Capital Debt Payments	1,557,800	<b>1,583,800</b>	1,688,200	2,512,200	2,993,400	3,221,100
Transfers to Reserves & Surplus	4,087,700	<b>4,095,200</b>	4,379,000	4,286,500	5,513,300	6,104,900
	<b>75,480,300</b>	<b>77,368,700</b>	<b>80,475,800</b>	<b>85,377,200</b>	<b>83,797,500</b>	<b>78,291,100</b>

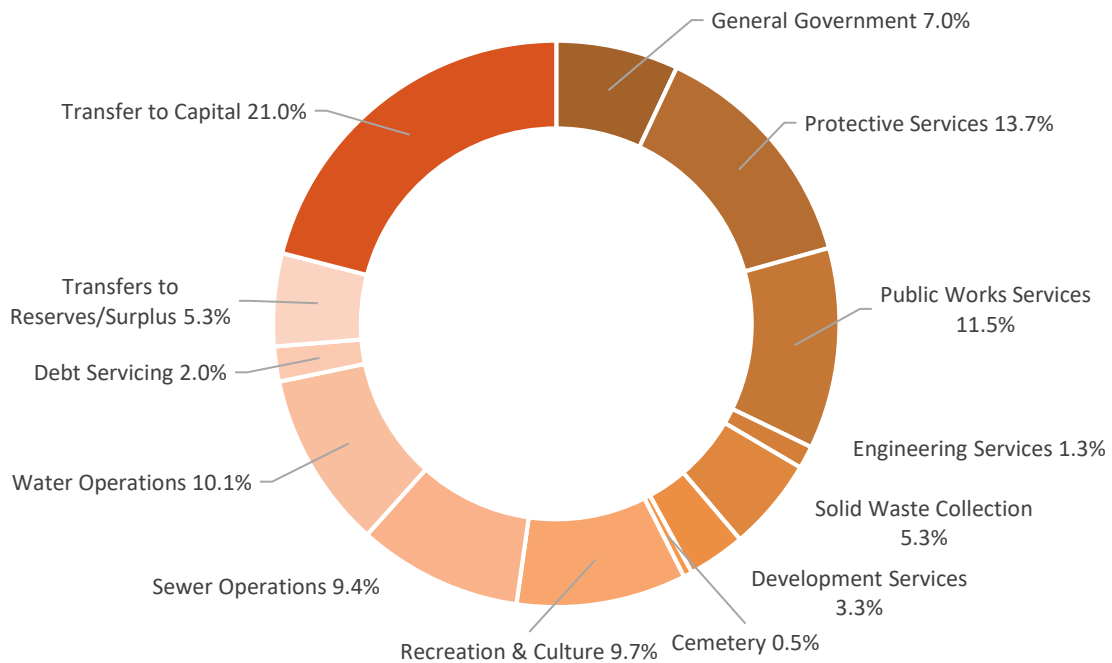
## Consolidated Financial Plan – Source of Funds Chart

### General, Water and Sewer 2022 Budgets: Where the Money Comes From



## Consolidated Financial Plan – Use of Funds Chart

### General, Water and Sewer 2022 Budgets: Where the Money Goes



# 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, and includes information in light of these policies. Some of the information reported in this section is included in Schedule A of the Financial Plan Bylaw 3060 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 2022 revenue sources. The table below summarizes revenue sources. More detail is presented further in this section.

### Consolidated Financial Plan – Revenues Table

Consolidated Financial Plan	Budget 2021	Budget 2022	2023	Proposed Budget 2024	2025	2026
<b>Revenues</b>						
<b>Taxes</b>						
General Property Taxes	27,703,600	<b>29,417,200</b>	31,463,700	33,476,500	35,299,900	37,067,400
Collections for Other Governments (Estimate)	23,972,800	<b>24,451,100</b>	24,938,900	25,436,500	25,944,000	25,944,000
Total Property Taxes	51,676,400	<b>53,868,300</b>	56,402,600	58,913,000	61,243,900	63,011,400
Frontage & Parcel Taxes	3,297,800	<b>3,333,700</b>	3,366,800	3,400,300	3,434,100	3,468,200
Grants in Place of Property Taxes	493,500	<b>503,500</b>	513,500	523,800	534,200	534,200
% of Revenue Tax	409,400	<b>411,000</b>	411,000	411,000	411,000	411,000
Total Taxes Collected	55,877,100	<b>58,116,500</b>	60,693,900	63,248,100	65,623,200	67,424,800
Less: Transfers to Other Governments (Estimate)	(24,147,000)	<b>(24,628,800)</b>	(25,120,100)	(25,621,200)	(26,132,400)	(26,132,400)
<b>Net Taxes for Municipal Purposes</b>	<b>31,730,100</b>	<b>33,487,700</b>	<b>35,573,800</b>	<b>37,626,900</b>	<b>39,490,800</b>	<b>41,292,400</b>
<b>Other Revenues</b>						
Fees and Charges	19,624,100	<b>21,705,400</b>	22,533,700	23,205,200	23,912,800	24,703,500
Revenue from Other Sources	1,253,700	<b>1,169,300</b>	1,361,400	1,366,200	1,368,700	1,371,300
Other Contributions	200,000	<b>175,000</b>	-	200,000	200,000	-
Transfers from Other Govt & Agencies	6,439,200	<b>4,683,500</b>	4,266,800	2,402,100	3,820,000	3,839,700
Total Other Revenues	27,517,000	<b>27,733,200</b>	28,161,900	27,173,500	29,301,500	29,914,500
<b>Total Operating Revenues</b>	<b>59,247,100</b>	<b>61,220,900</b>	<b>63,735,700</b>	<b>64,800,400</b>	<b>68,792,300</b>	<b>71,206,900</b>
<b>Transfers From Reserves and Surplus</b>						
From Reserves	9,406,000	<b>9,469,600</b>	6,221,600	6,920,000	4,924,800	4,984,100
From Surplus	3,427,200	<b>6,678,200</b>	2,268,500	2,256,800	480,400	350,100
Total from Reserves and Surplus	<b>12,833,200</b>	<b>16,147,800</b>	<b>8,490,100</b>	<b>9,176,800</b>	<b>5,405,200</b>	<b>5,334,200</b>
<b>Funding from Debt</b>	<b>3,400,000</b>	<b>-</b>	<b>8,250,000</b>	<b>11,400,000</b>	<b>9,600,000</b>	<b>1,750,000</b>
<b>Total Revenues</b>	<b>75,480,300</b>	<b>77,368,700</b>	<b>80,475,800</b>	<b>85,377,200</b>	<b>83,797,500</b>	<b>78,291,100</b>
<b>Equity in Capital Assets</b>	<b>5,650,000</b>	<b>6,400,000</b>	<b>6,400,000</b>	<b>6,400,000</b>	<b>6,400,000</b>	<b>6,400,000</b>
	<b>81,130,300</b>	<b>83,768,700</b>	<b>86,875,800</b>	<b>91,777,200</b>	<b>90,197,500</b>	<b>84,691,100</b>

## **Property value taxes and parcel taxes**

About half of the City's total operating revenues are obtained through property value taxation. When reviewing the level of funding 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 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.

Additional revenue from new construction are also estimated and included in the City annual budget. It is cumulative over time and is needed to support the cost of City infrastructure, services and labour necessary to maintain existing approved levels of City services while our community grows, including policing, fire protection, road maintenance, parks and recreation and culture.

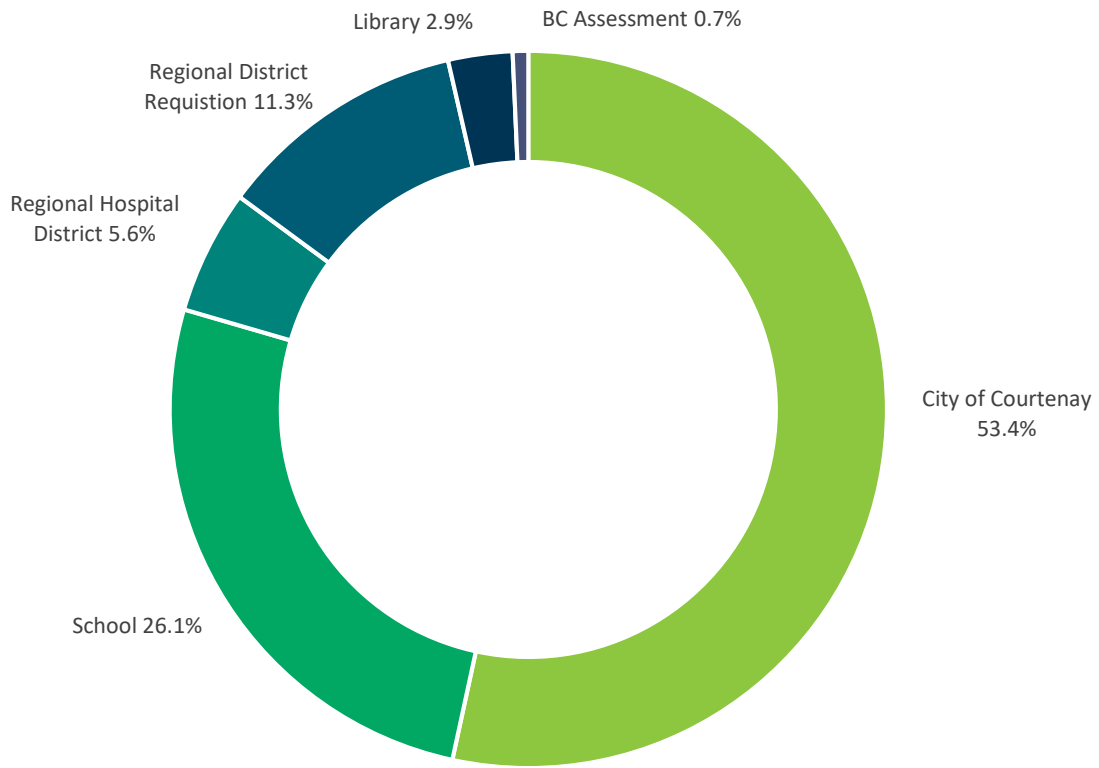
The City's policy is to utilize new sources of revenue from senior governments whenever it is available in order to reduce its dependency on property tax resources.

## **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 collection services and with the exception of representation at the Comox Valley Regional District, Council has no influence over how all of these other funds are calculated or expended.

## 2022 Sources of Property Tax Levy Chart



## Property Tax Increases

The 2022 budget for municipal property taxes reflects an overall increase of 4.96% over the previous year's taxes to fund general operations. This increase is to ensure levels of service are maintained in response to a number of cost drivers that directly impact the City's operations. A detailed list of specific external cost drivers is outlined in the "Cost Drivers" section of this report.

The 2022 budget does not include a tax increase for the capital infrastructure renewal levy. An amount equivalent to a 0.5% tax increase is included as a contribution to the infrastructure reserve and is funded by gaming revenue. This levy is scheduled to resume in 2023 and 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 2021	Budget 2022	2023	Proposed Budget		
				2024	2025	2026
<b>Tax rate increase</b>						
General Taxation	2.00%	<b>4.40%</b>	5.00%	3.25%	3.25%	3.25%
Debt Levy	-0.14%	<b>0.56%</b>	0.10%	1.51%	0.90%	0.35%
Infrastructure Reserve Levy	0.00%	<b>0.00%</b>	0.50%	0.75%	0.75%	1.00%
	<b>1.86%</b>	<b>4.96%</b>	<b>5.60%</b>	<b>5.51%</b>	<b>4.90%</b>	<b>4.60%</b>
<b>Property Taxes</b>						
General Property Taxes	24,402,200	<b>26,258,900</b>	28,096,900	29,526,300	31,002,100	32,525,900
General Property Taxes - New Construction	750,000	<b>500,000</b>	500,000	500,000	500,000	500,000
Infrastructure & Asset Management Levy	-	-	136,300	218,200	228,900	320,000
General Tax Supplementary Adjustment	(50,000)	<b>(150,000)</b>	(150,000)	(150,000)	(150,000)	(150,000)
Debt Levy	1,149,300	<b>1,296,800</b>	1,323,700	1,778,500	2,067,300	2,186,900
Library	1,452,100	<b>1,511,500</b>	1,556,800	1,603,500	1,651,600	1,684,600
Total Municipal Property Taxes	27,703,600	<b>29,417,200</b>	31,463,700	33,476,500	35,299,900	37,067,400
Collections for Other Governments (Estimate)	23,972,800	<b>24,451,100</b>	24,938,900	25,436,500	25,944,000	25,944,000
Total Property Taxes	51,676,400	<b>53,868,300</b>	56,402,600	58,913,000	61,243,900	63,011,400
<b>Less:</b>						
Property Taxes for Other Governments (Estimate)	(23,972,800)	<b>(24,451,100)</b>	(24,938,900)	(25,436,500)	(25,944,000)	(25,944,000)
Portion of Grants in Place of Taxes	(174,200)	<b>(177,700)</b>	(181,200)	(184,700)	(188,400)	(188,400)
	(24,147,000)	<b>(24,628,800)</b>	(25,120,100)	(25,621,200)	(26,132,400)	(26,132,400)
Net Municipal Taxes	27,529,400	<b>29,239,500</b>	31,282,500	33,291,800	35,111,500	36,879,000
Frontage & Parcel Taxes	3,297,800	<b>3,333,700</b>	3,366,800	3,400,300	3,434,100	3,468,200
Grants in Lieu of Taxes	493,500	<b>503,500</b>	513,500	523,800	534,200	534,200
% of Revenue Tax	409,400	<b>411,000</b>	411,000	411,000	411,000	411,000
<b>Taxes for Municipal Purposes</b>	<b>31,730,100</b>	<b>33,487,700</b>	<b>35,573,800</b>	<b>37,626,900</b>	<b>39,490,800</b>	<b>41,292,400</b>

## 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 a third party called the BC Assessment Authority in accordance with the *BC Assessment Act*. The City is entitled to set local annual tax rates based only upon these assessed values, but may not vary or influence the value of the assessments in any way. This is why a property owner who may wish to appeal the assessed value of their property and improvements may only seek a review from the BC Assessment Authority, not the City.

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 2020.

### 2020 - 2021 Property Tax Rates Table

Class #	Class	2020 Rates	2021 Rates	2022 Rates
1	Residential	3.0241	2.9890	2.4019
2	Utilities	21.1684	20.9228	16.8132
3	Supportive Housing	3.0241	2.9890	2.4019
4	Major Industry	11.7938	11.6570	9.3673
5	Light Industry	11.7938	11.6570	9.3673
6	Business	9.8282	10.4614	10.0879
8	Recreation/Non-Profit	3.0241	2.9890	2.4019
9	Farm	3.0241	2.9890	2.4019
	<b>Total</b>	<b>66.6805</b>	<b>66.6542</b>	<b>55.2433</b>
	<i>Percentage Change between Current Year and Prior Year Municipal Tax Rates</i>	<i>-0.75%</i>	<i>-0.04%</i>	<i>-17.12%</i>

## 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.

In the 2022 budget, there is a noticeable increase in fees and charges, compared to 2021, due to the reduction in revenues from Recreation caused by limited program offering and lower registrations during the pandemic. Other sources of revenue includes external funding for capital projects which are detailed further in this report.

## 2020 – 2022 Proportion of Revenue by Source Chart

	2020		2021		2022	
Revenue Source	Amount (\$)	% Total Revenue	Amount (\$)	% Total Revenue	Amount (\$)	% Total Revenue
Property Value Taxes	27,222,300	40.13%	28,432,300	37.67%	30,154,000	38.97%
Parcel Taxes	3,427,100	5.05%	3,297,800	4.37%	3,333,700	4.31%
Fees and Charges	19,916,600	29.36%	19,624,100	26.00%	21,705,400	28.05%
Other Sources	4,373,500	6.45%	7,892,900	10.46%	6,027,800	7.79%
Reserves/Surpluses	9,898,900	14.59%	12,833,200	17.00%	16,147,800	20.87%
Borrowing	3,000,000	4.42%	3,400,000	4.50%	0	0.00%
<b>TOTAL</b>	<b>\$67,838,400</b>	<b>100.00%</b>	<b>\$75,480,300</b>	<b>100.00%</b>	<b>\$77,368,700</b>	<b>100.00%</b>

## Frontage and Parcel Taxes

The City levies frontage taxes on all properties whether they 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 2022, the frontage tax rate for the sewer utility is unchanged at \$10.24 per meter of frontage and the 2022 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 3060, 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.

## COVID-19 Safe Restart Grant for Local Governments

In November 2020, the City of Courtenay received a grant of \$4,149,000 under the COVID-19 Safe Restart Grant for Local Governments funding stream, distributed by the Ministry of Municipal Affairs and Housing to assist with the increased operating costs and lower revenue as a result of the pandemic. The Finance Select Committee met on January 15, 2021 to review the use of these funds and all funds were allocated and used in 2020 or included in the 2021 Financial Plan. From the amount of \$200,000 budgeted in 2021 for unexpected costs / revenues reduction, there is a remaining unspent amount of \$140,000 that has been included in the 2022 budget to fund additional bylaw enforcement positions.

## 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) provincial traffic fines
- e) external grants
- f) occasional 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 estimated permissive tax exemptions approved for 2022 are summarized below.

## Permissive Property Tax Exemptions Table

Permissive Property Tax Exemptions	2020 (\$)	2021 (\$)	2022 (\$) estimate
City owned properties / managed by not-for-profit groups	192,966	132,138	170,646
Not-for Profit Organizations	179,220	181,377	183,675
Churches	18,684	16,767	16,769
<b>TOTAL</b>	<b>390,870</b>	<b>330,282</b>	<b>371,090</b>
Prior year tax levy for municipal purposes	23,945,244	25,224,457	26,301,712
As a percentage of municipal tax levy	1.63%	1.31%	1.41%

## 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.

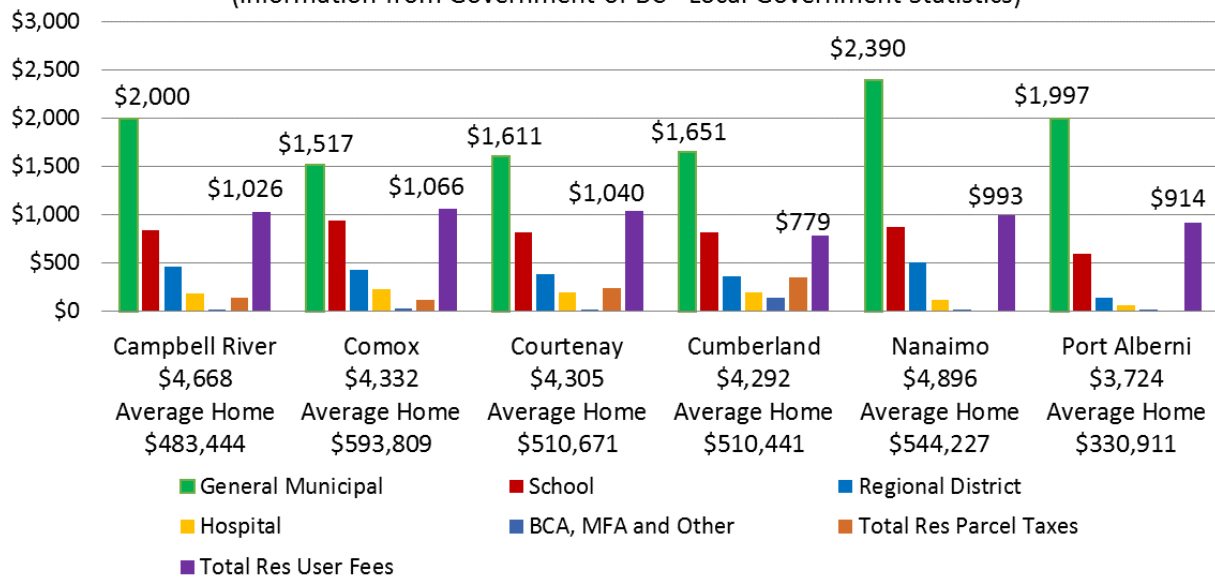
### 2022 estimated property tax increase on a representative home

The property tax increase for an “average” residential property, valued at \$629,500 in 2022, is estimated to be an increase of approximately \$86.00 for the municipal taxation portion of the tax notice. This is equivalent to \$7.20 per month.

The following graph provides a comparison of the 2021 taxes and charges with other local governments on Vancouver Island.

### 2021 Taxes and Charges on a Representative House Graph

(information from Government of BC - Local Government Statistics)





## 2022 Property Tax on a Representative Business

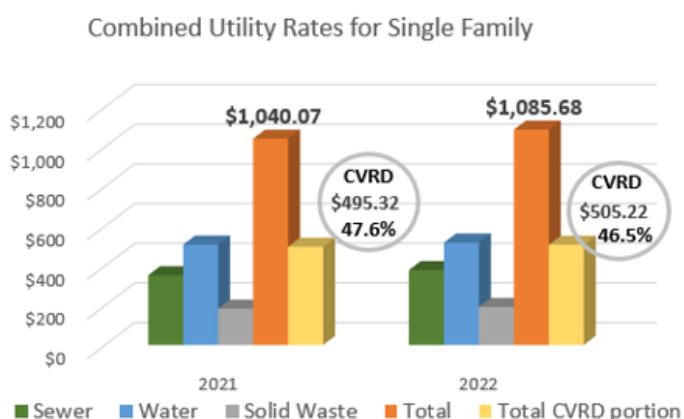
The commercial class includes a wide range of businesses and the “average” commercial property is valued at \$940,200 in 2022. The commercial taxes are based on a rate multiple of 4.2 times the residential rate. The 2022 municipal annual property taxes are estimated to increase about \$540 over the prior year, for the average commercial property.

## Environmental Services - Utilities

The primary revenue source for Solid Waste, Sewer and Water utilities are user fees. In order to provide sufficient funding for utilities, the sewer user fee increases by 7.5% and water user fee increases by 2.0% in 2022. For the solid waste collection service, an increase of 5% for residential user fees and 15% for Institutional, Commercial and Industrial (ICI) and multi-residential user fees are included in the 2022 budget. Those increases have been approved by City Council in order to ensure the utilities remain self-funded and provide sustainable service delivery.

For 2022, the total utility rate increase for a single family dwelling is \$45.61 as presented in the table below. A significant portion of the 2022 combined utility rate is used to cover CVRD expenses, including the solid waste tipping fee, sewer requisition and water bulk purchase, as shown in the following graph.

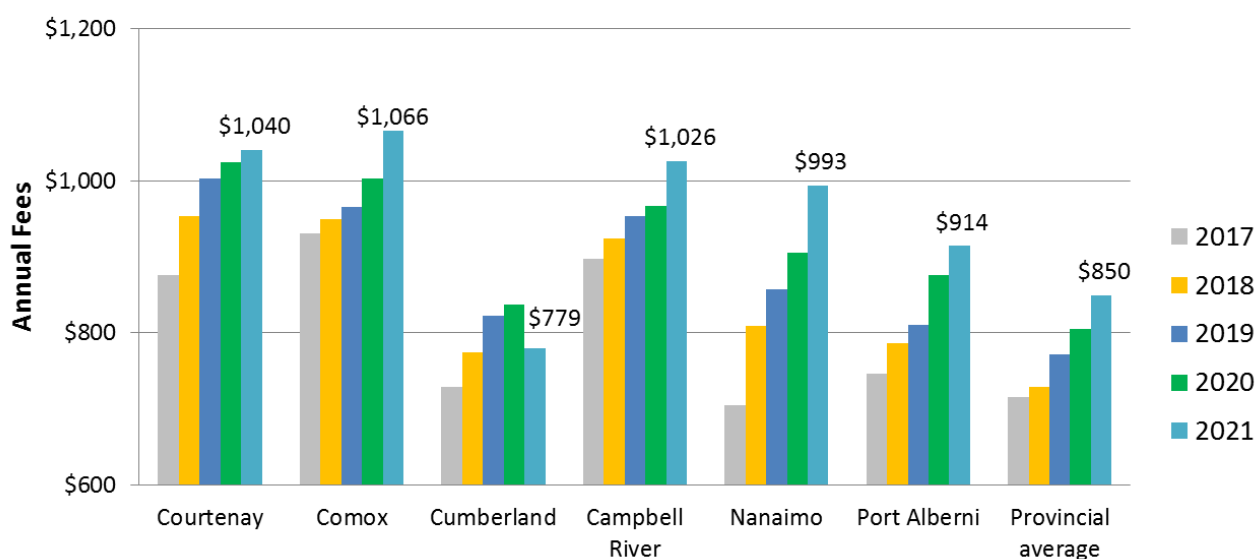
Utility rates for Single Family	2021	2022	Increase	Increase %
Sewer	351.60	<b>377.97</b>	26.37	7.5%
Water	506.05	<b>516.17</b>	10.12	2.0%
Solid Waste	182.42	<b>191.54</b>	9.12	5.0%
<b>Total</b>	<b>\$1,040.07</b>	<b>\$1,085.68</b>	<b>\$ 45.61</b>	<b>4.4%</b>



The following graph provides a comparison of the 2017-2021 user fees for utilities with other local governments on Vancouver Island.

## Utility User Fees on Single Family Dwelling

(information from Government of BC - Local Government Statistics)



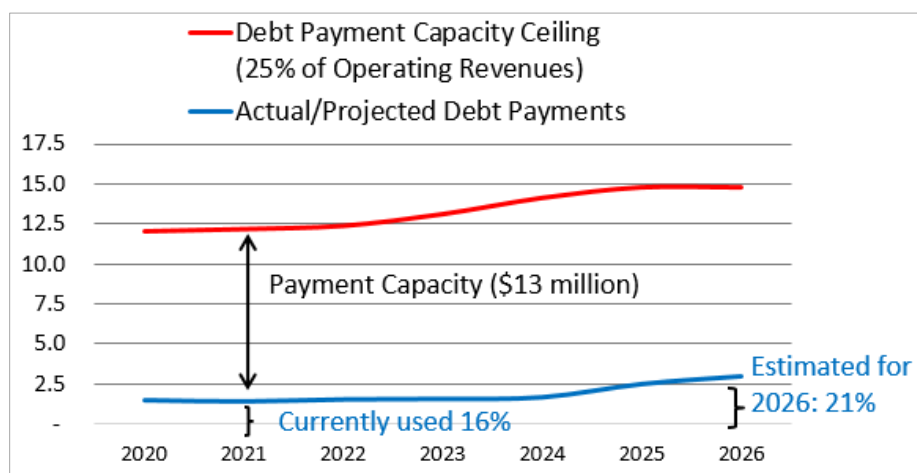
## Borrowing Capacity

Borrowing is typically utilized to fund large capital projects that provide benefits to taxpayers over a long period of time. The 2022 budget does not include new borrowing.

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 \$13 million. The City currently uses approximately 16% of the \$13 million payment servicing limit, leaving the City in a strong position to determine future opportunities to borrow, as depicted in the following graph.

Short-term capital borrowing is available for municipalities up to a total of \$50 per capita, which represents approximately \$1.4 million for the City of Courtenay.

## Borrowing Capacity Graph



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 projects. 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 defined as the City continues to progress in developing its Asset Management Program. Additional detail on current debt payments and projected new borrowing is provided within the General, Sewer and Water Fund sections of this report.



# **General Fund**

**Operating Expenses**  
**Capital Transactions**  
**Reserves and Surplus**

# General Fund

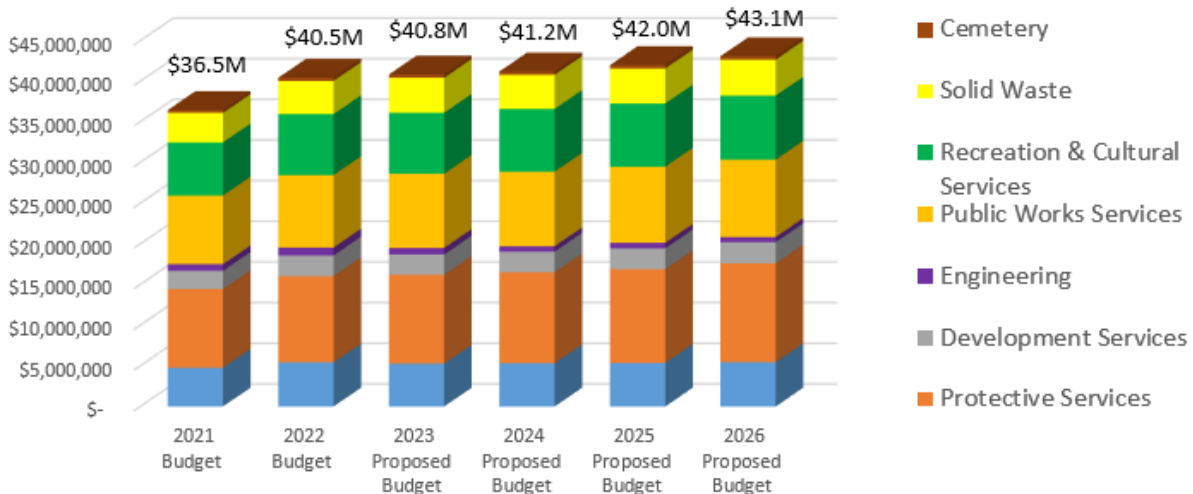
## General Operating Expenses

This section includes budget details on the operational functions of City Services. Operating expenses are separated into eight 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 Asset Management, Transportation, Storm Sewer, Street Lighting, Civic Properties Maintenance and Parks
- Engineering includes capital renewal projects management
- 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, Culture and Community Services includes Recreation Facilities and Programming services

The graph below illustrates the general operating expenses for the approved 2021 budget and 2022 to 2026 proposed budget.

## General Operating - Expenses by Department Graph



## Cost Drivers

External cost drivers are the factors 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.

### *Consumer Price Index (CPI)*

The average CPI increase for the Province of British Columbia for 2021 is estimated at 4.2% and the forecast for 2022 is 4.5%. The budget for some materials and services has been adjusted to reflect a CPI increase in 2022. Insurance and Utilities

An increase of 12% or \$70,000 is included for 2022 insurance expenses due to higher insured values of City assets, market conditions and a general increase for the cyber security premium.

Electricity expense is increasing by 3.8% or \$32,500 in 2022, mainly due to the ongoing planned BC Hydro LED light conversion project.

### *Policing Costs*

Policing costs have increased 9.8% over 2021 budget largely due to a new federal RCMP collective agreement. This represents half of Courtenay's total property tax increase for 2022.

### *Contract Salary, Wage and Benefit Increases*

The impact relating to annual contractual salary and wage increases for unionized staff, exempt staff and Volunteer Firefighters, amounts to approximately \$260,000 in 2022 in the General Fund. This increase also proportionally impacts benefit costs and employer's payroll contribution, increasing them by about \$76,000.

### *New paid sick days and increase in minimum wage*

The Province of British Columbia increased the minimum wage from \$14.60 to \$15.20 an hour as of June 1, 2021 and implemented a new paid sick leave benefit, effective January 1, 2022. These changes mainly impact the wages for instructors and summer staff working for the Recreation Services Department, with an estimated cost of \$25,000 for 2022.

### *COVID-19 Public Health Orders*

The 2022 budget was developed considering a cautious return to normal activities. This results in some larger variances when compared to the 2021 budget, which was adjusted to account for the impact of the public health orders. Travel and accommodation budgets were reduced in 2021 and some operating and capital projects were delayed and will resume in 2022.

The 2022 budget for Recreation Programming was developed based on pre-pandemic activity level. The expenses and revenues were adjusted in the same proportion and do not impact the net bottom line.

The following table presents a summary of the 2022 General Operating expenses by department budget.

## General Operating - Expenses by Department Table

Department	2021 BUDGET	2022 BUDGET	Budget increase	Variance %
General Government Services	4,782,100	<b>5,422,100</b>	640,000	13.4%
Protective Services	9,679,700	<b>10,627,500</b>	947,800	9.8%
Public Works Services	8,454,800	<b>8,918,900</b>	464,100	5.5%
Recreation & Cultural Services	6,529,300	<b>7,497,000</b>	967,700	14.8%
Solid Waste	3,627,100	<b>4,076,600</b>	449,500	12.4%
Development Services	2,232,600	<b>2,526,300</b>	293,700	13.2%
Engineering	810,400	<b>978,800</b>	168,400	20.8%
Cemetery	346,100	<b>400,100</b>	54,000	15.6%
<b>General Operating Expenses Total</b>	<b>36,462,100</b>	<b>40,447,300</b>	<b>3,985,200</b>	<b>10.9%</b>

## General Government Services

The General Government Services are the centralized services common to all functions of the organization. This includes the offices of Council, the CAO, Legislative and Corporate Services, Communications, Human Resources, Financial Services, Purchasing, Information Technology, and other general services. The table below presents the 2022 budget by sub departments.

## General Government Services - Expenses by Sub Department Table

General Government Services	2021 BUDGET	2022 BUDGET	Budget increase (decrease)	Variance %
City Council	307,300	<b>374,200</b>	66,900	21.8%
Elections	-	<b>98,200</b>	98,200	100.0%
CAO Office	-	<b>647,000</b>	647,000	100.0%
Corporate Services	1,125,200	<b>754,000</b>	(371,200)	-33.0%
Finance	1,603,600	<b>1,749,000</b>	145,400	9.1%
Business Performance	123,800	<b>116,800</b>	(7,000)	-5.7%
Purchasing	296,200	<b>306,200</b>	10,000	3.4%
Store	122,400	<b>124,400</b>	2,000	1.6%
IT	1,519,300	<b>1,549,900</b>	30,600	2.0%
Corporate Communications	256,400	<b>419,600</b>	163,200	63.7%
Human Resources	568,000	<b>564,300</b>	(3,700)	-0.7%
Occupational Health Safety	220,500	<b>231,500</b>	11,000	5.0%
City Hall Property Maintenance	188,000	<b>224,400</b>	36,400	19.4%
Other General Government	62,800	<b>68,600</b>	5,800	9.2%
Sub-total	6,393,500	7,228,100	834,600	13.1%
Interfund Allocation	(1,611,400)	(1,806,000)	(194,600)	12.1%
<b>Total Operating Expenses</b>	<b>4,782,100</b>	<b>5,422,100</b>	<b>640,000</b>	<b>13.4%</b>

## **City Council & Elections**

Additional expenses are included for the 2022 Elections, new Council training and orientation, the rental of the Comox Valley Regional District boardroom and Council meeting supports. The budget allocation to support City Council was adjusted to pre-pandemic levels.

## **COA Office and Corporate Services**

The Chief Administrative Officer Office is a new department created this year to separate the CAO budget from the Corporate Services budget. It includes staffing related expenses and additional support for recent changes in the regional economic development services and consulting funds for strategic planning and indigenous relations development.

## **Finance 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 part of the Finance Department supporting the development, implementation and management of the City's analytical and performance measurement strategies, procedures and systems.

The Finance 2022 budget includes new funding to support the implementation of the new accounting standard PS3280 Asset Retirement Obligations, effective in 2023, and assistance with implementing new budget software.

## **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. In 2021, the Store was included in the Public Works Services Department and, in 2022, is included in the Finance Department.

## **Information Technology / Geographical Information System**

The IT/GIS department provides computer systems and technology support to the organization. An increase is included in 2022 for the licensing fee for the new budget software.

## **Communication**

This department supports the internal and external communications for the organization. Additional consulting money and a temporary position are included in the Communication 2022 budget to develop a communication strategy, modernize the brand standard and provide support with the upcoming City website replacement project.

## **Human Resources and Occupational Health & Safety**

The Human Resources Division provides various services to the City departments: staffing, development, compensation, safety and health, and employee and labor relations. The Human Resources budget includes additional support for departmental operations and specialist advice and assistance with educating staff on the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP). Both initiatives are carried forward from 2021.

## City Hall Maintenance and Other Services

This section includes general expenses related to City Hall, insurance, and legal services. Some additional funding is included in 2022 to enhance the City Hall security system.

## Internal Allocations

A portion of the General government costs are allocated to the water and sewer utilities via the interfund allocation, for administrative support to these services. The intent is to transfer a reasonable amount of expenditures as recognition of the administrative costs necessary to provide those services.

## Protective Services

Protective Services includes policing, fire protection, bylaw enforcement emergency programs and animal control. The 2022 budget is included in the table below.

### Protective Services - Expenses by Sub Department Table

Protective Services	2021 BUDGET	2022 BUDGET	Budget increase (decrease)	Variance %
Police Protection	7,243,600	7,956,700	713,100	9.8%
Fire Protection				
Fire Protection	1,881,600	2,056,600	175,000	9.3%
Fire Fleet	81,400	91,200	9,800	12.0%
Total Fire Protection	1,963,000	2,147,800	184,800	9.4%
Other Protective Services				
Bylaw Enforcement	200,800	309,600	108,800	54.2%
Emergency Programs	132,700	132,800	100	0.1%
Animal Control	72,600	80,600	8,000	11.0%
Parking Control	67,000	-	(67,000)	-100.0%
Total Other	473,100	523,000	49,900	10.5%
<b>Total Operating Expenses</b>	<b>9,679,700</b>	<b>10,627,500</b>	<b>947,800</b>	<b>9.8%</b>

## Police Protection

The City contracts with the RCMP to provide policing services within the City. The RCMP contract represents about 78.5% of the total budget under Police Protection Services.

The policing budget is based on June 28, 2021 Council's approval in principle, for the City's 2022/2023 RCMP contract for 31.4 members, which includes an estimated vacancy of 2 members, in line with the 2021 estimate. An increase of \$636,000 is included, to account for the wages and benefit increases recently negotiated between the federal government and RCMP members. Also included in the Policing budget is an amount of \$30,000 to support the Community Substance Use Strategy, of which \$15,000 is carried forward from 2021.



## 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 2022 budget includes a new Operations Assistant full-time position and contractual salary, wage and benefit increases.

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

### QUICK FACTS: Number of Volunteers for 2021

- 6 Full Time Firefighters
- up to 50 Volunteers

## Bylaw Enforcement and Animal Control

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.

The Bylaw Enforcement 2022 budget includes regularizing 2 positions: Manager of Bylaw Enforcement and Bylaw Enforcement Officer (this second position was previously included in the 2021 budget) that are being converted to address significant and ongoing increases due to public inquiries,

investigations and enforcement activities. In 2022, these positions are funded by the remaining COVID-19 Safe Restart Grant. Going forward these positions will be part of the general tax requisition. Animal control is contracted to a third party and the City supports the SPCA for costs incurred for a "spay and neuter" program.

## Emergency Programs

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

## Public Works Services

Public Works Services (PWS) is responsible for the operations and maintenance for the majority of in-service assets, including the water and sewer utility infrastructure, storm water collection, civic facilities, parks, and transportation network for the City. Services include maintenance of trails, transit, water, sewer and solid waste collection, capital projects, cemetery maintenance, fleet maintenance, flood protection and dike maintenance. The 2022 budget by sub department is included below.

### Public Works Services - Expenses by Sub Department Table

Public Works Services	2021 BUDGET	2022 BUDGET	Budget increase (decrease)	Variance %
Public Works Administration	515,600	587,000	71,400	13.8%
Public Works Operations	985,700	1,138,700	153,000	15.5%
Asset Management	396,500	393,500	(3,000)	-0.8%
Storm Sewer	584,700	571,700	(13,000)	-2.2%
Transportation Services	3,429,100	3,608,200	179,100	5.2%
Parks				
Parks	2,713,600	2,876,700	163,100	6.0%
Parks - Recreation Facilities Grounds Maintenance	28,100	29,200	1,100	3.9%
Parks - Cultural Facilities Grounds Maintenance	6,200	6,600	400	6.5%
Total Parks	2,747,900	2,912,500	164,600	6.0%
Property Maintenance				
Property Maintenance	303,200	291,900	(11,300)	-3.7%
Property Maintenance - Recreation Facilities	635,000	653,500	18,500	2.9%
Property Maintenance - Cultural Facilities	279,800	210,600	(69,200)	-24.7%
Property Maintenance - Park Buildings	103,300	132,600	29,300	28.4%
Property Maintenance - Miscellaneous Buildings	144,500	121,800	(22,700)	-15.7%
Property Maintenance - Carpentry Shop	35,400	37,200	1,800	5.1%
Total Property Maintenance	1,501,200	1,447,600	(53,600)	-3.6%
<b>Sub total</b>	<b>10,160,700</b>	<b>10,659,200</b>	<b>498,500</b>	<b>4.9%</b>
Public Works Interfund Allocation	(1,705,900)	(1,740,300)	(34,400)	2.0%
<b>Total Operating Expenses</b>	<b>8,454,800</b>	<b>8,918,900</b>	<b>464,100</b>	<b>5.5%</b>

## Public Works Administration and Operations

The increase is mainly due to the elimination of the PWS Administrative Staff salaries, wages and benefits allocation within PWS to Transportation and Storm Sewer leading to an equivalent decrease in those sub-departments.

An increase is included in 2022 to address Urban Issues, such as site remediation and graffiti removal. Additional funding is also included for casual labor to support with fleet maintenance.

## 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.

## Storm Sewers

Public Works Services maintains the storm sewer collection system throughout the City which is 167.2 km and includes 4,372 catch basins and 7,149 storm sewer connections (November 2021).

## Transportation Services

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
- Street lights and traffic signals maintenance

### QUICK FACTS:

#### Streets & Roads

- 168 km roads and 353 lane km
- 173 km sidewalks
- 10.8 km paved walkways

*As of November 2021*

Some funding is included in the 2022 budget for a traffic study and signs for the Crown Isle Speed Reduction initiative. A new expense has been added to cover maintenance costs for the new cathodic protection system recently installed on the 5th Street Bridge.

Transportation services also include street lighting maintenance and electricity cost, as well as street signs and lines maintenance. The City maintains 1,528 street lights (as of November 2021).

The Street Lighting budget includes more funds for the ongoing planned BC Hydro LED light conversion project.



## **Parks and Playgrounds**

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

The Parks 2022 budget includes an amount for the Tree Program, funded by the Tree Reserve.

### **QUICK FACTS:**

#### **Parks & Playgrounds**

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.

## **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 overall decrease in the Property Maintenance budget is due to the completion of many operating projects in 2021. An increase is included in Park Buildings to support the Downtown Ubaloo washroom open 24 hours / 7 days a week to be funded by gaming revenue.

## **Internal Allocations**

Similar to the General Government internal allocations, a portion of the Public Works and fleet expenses are transferred to the Water and Sewer Funds. The intent is to transfer a reasonable amount of expenditures (personnel, utilities, materials, insurance, contracted services and fleet costs) as recognition of the administrative costs necessary to provide those services.

## Engineering Services

The Engineering team provides technical support and project management oversight for all civic infrastructure capital projects. The Engineering Services 2022 budget is included below.

### Engineering Services - Expenses by Activity Table

Engineering Services	2021 BUDGET	2022 BUDGET	Budget increase (decrease)	Variance %
Engineering Administration	482,800	501,200	18,400	3.8%
Flood Risk Assessment	25,000	200,000	175,000	700.0%
Integrated Rain Water Master Plan	165,000	150,000	(15,000)	-9.1%
Engineering Consulting	125,000	100,000	(25,000)	-20.0%
Airshed Management	-	25,000	25,000	100.0%
Transportation Study	10,000	-	(10,000)	-100.0%
CARIP	2,600	2,600	-	0.0%
<b>Total Operating Expenses</b>	<b>810,400</b>	<b>978,800</b>	<b>168,400</b>	<b>20.8%</b>

In 2022, Engineering will continue working on the Flood Risk Assessment, the Integrated Rain Water Master Plan and the regional Airshed Management project. The Transportation Study is now completed and the Climate Action Revenue Incentive Program (CARIP) is cancelled for 2022, but is expected to be replaced by another similar program.

## Solid Waste, Recyclables and Yard Waste Collection (Environmental Health)

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 via the services of a private contractor. Although this service is included in the general operating budget, it is fully funded by user fees and provincial grants and has no impact on taxation. The 2022 Solid Waste, Recyclables and Yard Waste Budget has been presented and endorsed by Council on December 3, 2021.

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.

For 2022, a general increase of 5% for residential user fees (curbside service) and 15% for Institutional, Commercial and Industrial (ICI) and multi-residential user fees (non-curbside service) has been approved by Council.

## Solid Waste – Expenses by Activity Table

Solid Waste	2021 BUDGET	2022 BUDGET	Budget increase (decrease)	Variance %
Solid Waste Contract	1,889,000	<b>2,059,100</b>	170,100	9.0%
CVRD Tipping Fees	1,548,800	<b>1,645,300</b>	96,500	6.2%
Public Education & Awareness	64,700	<b>168,000</b>	103,300	159.7%
Garbage Collection	124,600	<b>144,200</b>	19,600	15.7%
Professional Services	-	<b>60,000</b>	60,000	100.0%
<b>Total Operating Expenses</b>	<b>3,627,100</b>	<b>4,076,600</b>	<b>449,500</b>	<b>12.4%</b>

As presented in the table above, the Solid Waste 2022 budget includes an increase for the current collection service contract coming to term on April 30, 2022, with a possible 6 month extension. The CVRD tipping fees include an increase for organics and yard waste being sent for processing at the new regional organics processing facility starting Q4-2022 at an estimated cost of \$110 per tonne. Additional expenses have been included in the 2022 budget for a solid waste coordinator (two year term) and legal services to support establishing a new solid waste collection contract and to assist with upcoming changes to the services including initiation of organic waste collection. The work done by Public Works Services to collect solid waste around the City is included under Garbage Collection.

## Cemetery (Public Health Services)

The City of Courtenay is responsible for the administration of the services provided at the cemetery, including customer service, sales of niches and plots, interment authorizations, 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 daily operations of the cemetery.

The cemetery operating and maintenance costs have 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.

The 2022 budget is presented in the next table.

## Cemetery – Expenses by Activity Table

Cemetery	2021 BUDGET	2022 BUDGET	Budget increase (decrease)	Variance %
Cemetery Maintenance and Operation	251,200	<b>286,000</b>	34,800	13.9%
Cemetery Administration	74,700	<b>95,200</b>	20,500	27.4%
Cemetery Building R&M	20,200	<b>18,900</b>	(1,300)	-6.4%
<b>Total Operating Expenses</b>	<b>346,100</b>	<b>400,100</b>	<b>54,000</b>	<b>15.6%</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.

### Development Services – Expenses by Sub Department Table

Development Services	2021 BUDGET	2022 BUDGET	Budget increase (decrease)	Variance %
Planning and Zoning	629,700	<b>628,100</b>	(1,600)	-0.3%
Building Inspections	655,100	<b>691,200</b>	36,100	5.5%
Subdivision and Development Servicing	519,800	<b>529,900</b>	10,100	1.9%
Community and Sustainability Planning	422,900	<b>322,000</b>	(100,900)	-23.9%
Tourism Development (MRDT)	-	<b>350,000</b>	350,000	100.0%
Heritage Committee	5,100	<b>5,100</b>	-	0.0%
<b>Total Operating Expenses</b>	<b>2,232,600</b>	<b>2,526,300</b>	<b>293,700</b>	<b>13.2%</b>

### 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, and includes long range planning.

### 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.

### 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.

### Community and Sustainability Planning

The Community and Sustainability Planning Division is currently leading an extensive update of the City's 15 year old Official Community Plan. The project is nearing completion, leading to a decrease in comparison to the 2021 budget.

## **Tourism Development (MRDT)**

An amount of \$350,000 is included in the 2022 expense and revenue for the re-establishment of the Municipal and Regional District Tax, previously known as the Hotel Tax, with a net zero effect on the bottom line. As presented to Council on January 17, 2022, the funds collected will be managed and administered by Tourism Vancouver Island, a third-party contractor, for the tourism information and destination marketing services for the Comox Valley.

## **Heritage Committee**

The City of Courtenay's Heritage Commission has taken on the task of celebrating Courtenay's history, through heritage commemorations, displays and contests. Through these activities, it is hoped that the stories of our past will live on through future generations.

## **Recreation, Culture and Community Services**

The Recreation, Culture and Community Services (RCCS) Department is responsible for providing quality recreation, leisure and cultural opportunities in a healthy and safe environment. RCCS 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. RCCS 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. The 2021 Recreation Operations and Programming revenue and expenses budget was reduced to reflect a reduction in services offered to the public during the pandemic. The 2022 budget has been developed based on a cautious return to pre-pandemic activity level, resulting in a significant increase when compared to 2021 as shown in the table below. Additional detail is provided in the budget by activity table at the end of this section.

## Recreation and Cultural Services – Revenues & Expenses Summary Table

Recreation, Culture and Community Services		2021 BUDGET	2022 BUDGET	Budget increase (decrease)	Variance %
Revenue	Rec & Cultural - Administration	(27,000)	(26,200)	800	-3.0%
	Recreation Services - Programming	(493,700)	(508,700)	(15,000)	3.0%
	Recreation Services - Operations	(936,800)	(1,562,300)	(625,500)	66.8%
Revenue Total		(1,457,500)	(2,097,200)	(639,700)	43.9%
Expense	Rec & Cultural - Administration *	3,105,000	3,413,000	308,000	9.9%
	Recreation Services - Programming	1,570,400	2,071,500	501,100	31.9%
	Recreation Services - Operations	1,853,900	2,012,500	158,600	8.6%
Expense Total		6,529,300	7,497,000	967,700	14.8%
Total Expense Net Revenue		7,986,800	9,594,200	1,607,400	20.1%

\*Includes Library Requisition

## Recreation, Culture and Community Services Administration

The RCCS Administration 2022 budget includes funds for the provision of a Social and Community Development Framework. In addition, the 2022 budget includes the development of a Culture Master Plan. This budget also includes the annual grants paid to the Comox Valley Arts Council and to the Art Gallery.

## 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.

An increase is included in 2022 for cleaning services for the Downtown Urbaloo washroom open 24 hours / 7 days a week to be funded by gaming revenue.



## **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.

## **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.

## **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.



## **Courtenay Library**

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

The 2022 Vancouver Island Regional Library requisition is increasing by 4.1% or \$60,000 in comparison to 2021. This increase is recovered by an equivalent increase in the library tax levy revenue.

## **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.

## Recreation and Cultural Services - Expenses by Activity Table

Recreation, Culture and Community Services	2021 BUDGET	2022 BUDGET	Budget increase (decrease)	Variance %
<b>RCCS - Administration</b>				
Recreation Admin	1,147,700	<b>1,282,400</b>	134,700	11.7%
Sid Williams Theatre Administration	241,800	<b>270,000</b>	28,200	11.7%
Museum Administration	152,200	<b>182,800</b>	30,600	20.1%
Arts Centre Administration	52,800	<b>81,200</b>	28,400	53.8%
CV Arts Council	55,000	<b>81,100</b>	26,100	47.5%
Library Administration	1,455,500	<b>1,515,500</b>	60,000	4.1%
Rec & Cultural - Administration	<b>3,105,000</b>	<b>3,413,000</b>	<b>308,000</b>	<b>9.9%</b>
<b>Recreation Services - Operations</b>				
Lewis Centre Operations	1,071,000	<b>1,114,800</b>	43,800	4.1%
Filberg Operations	599,600	<b>637,000</b>	37,400	6.2%
July 1st Commission	23,000	<b>69,000</b>	46,000	200.0%
Pool Operations	63,700	<b>55,600</b>	(8,100)	-12.7%
Youth Centre Operations	43,100	<b>46,000</b>	2,900	6.7%
Special Events	30,000	<b>41,600</b>	11,600	38.7%
Washrooms	16,000	<b>41,000</b>	25,000	156.3%
Native Sons Operations	7,500	<b>7,500</b>	-	0.0%
Recreation Services - Operations	<b>1,853,900</b>	<b>2,012,500</b>	<b>158,600</b>	<b>8.6%</b>
<b>Recreation Services - Programming</b>				
Adults Programs	490,300	<b>582,000</b>	91,700	18.7%
Childrens Programs	304,600	<b>457,500</b>	152,900	50.2%
Youth Centre Programs	165,000	<b>263,400</b>	98,400	59.6%
Adapted Programs	194,500	<b>250,300</b>	55,800	28.7%
Summer Programs	175,400	<b>247,500</b>	72,100	41.1%
Pool Programs	141,900	<b>162,000</b>	20,100	14.2%
Preschool Programs	96,700	<b>104,800</b>	8,100	8.4%
Childrens Programs - Volunteer Development	2,000	<b>4,000</b>	2,000	100.0%
Recreation Services - Programming	<b>1,570,400</b>	<b>2,071,500</b>	<b>501,100</b>	<b>31.9%</b>
<b>Total Operating Expenses</b>	<b>6,529,300</b>	<b>7,497,000</b>	<b>967,700</b>	<b>14.8%</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

<b>5 Year Capital Plan Department</b>	<b>2022 Budget</b>	<b>2023 Proposed Budget</b>	<b>2024 Proposed Budget</b>	<b>2025 Proposed Budget</b>	<b>2026 Proposed Budget</b>	<b>Total 2022-2026 Budget</b>
Public Works	5,489,700	4,626,000	10,657,800	2,814,000	2,382,000	25,969,500
Engineering	2,330,600	4,644,000	3,077,000	1,934,400	3,250,000	15,236,000
Fire Department	2,155,000	70,000	500,000	6,655,000	395,000	9,775,000
Recreation & Culture	733,600	500,000	590,000	765,000	365,000	2,953,600
General Government Services	415,000	250,000	400,000	300,000	225,000	1,590,000
Development Services	99,400					99,400
<b>Grand Total</b>	<b>11,223,300</b>	<b>10,090,000</b>	<b>15,224,800</b>	<b>12,468,400</b>	<b>6,617,000</b>	<b>55,623,500</b>

## General Capital Funding

The 2022 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 2022 general capital projects.

## General Capital Funding Table

General Capital Fund	Budget 2022	2023	Proposed Budget		
			2024	2025	2026
<b>Revenues</b>					
Other Revenues	175,000	-	200,000	200,000	-
Grants	2,577,800	2,170,100	295,000	1,012,200	1,710,000
	<b>2,752,800</b>	2,170,100	495,000	1,212,200	1,710,000
<b>Transfers from Surplus</b>					
Operating Funds	648,900	1,369,000	1,760,900	804,000	695,900
Capital Surplus - RFE	1,193,000	12,500	13,500	-	-
Unexpended Debt	404,100	-	64,200	-	-
	<b>2,246,000</b>	1,381,500	1,838,600	804,000	695,900
<b>Transfers from Reserves</b>					
Community Works Reserve	2,258,500	1,400,000	2,450,000	1,150,000	1,150,000
COVID-19 Safe Restart Grant	19,500	-	-	-	-
Gaming Funds Reserve	150,000	-	-	-	-
Other Reserve Funds	3,796,500	2,888,400	2,041,200	1,802,200	1,311,100
	<b>6,224,500</b>	4,288,400	4,491,200	2,952,200	2,461,100
<b>Funding from Debt</b>	-	2,250,000	8,400,000	7,500,000	1,750,000
<b>Total Revenues</b>	<b>11,223,300</b>	<b>10,090,000</b>	<b>15,224,800</b>	<b>12,468,400</b>	<b>6,617,000</b>

Two major sources of external funding are included in the 2022 Financial Plan:

- Community Building Works Fund (CWF) – Gas Tax grant revenues:
  - \$2,258,500 used for various capital projects, primarily the Pedestrian, Cycling and Pavement Renewal Program and 5<sup>th</sup> Street Bridge Rehabilitation project
- Investing in Canada Infrastructure Program (ICIP) grant:
  - \$1,665,300 funding for the 17<sup>th</sup> Street Bike Lanes project

The various reserves provide \$3.8 million of funding for the 2022 general capital projects. This includes \$233,600 from Development Cost Charges.

## 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, new long term debt has been included in the 2022-2026 five year Financial Plan to fund the projects below:

- 6<sup>th</sup> Street Multi-Use Active Transportation Bridge
- New Public Works facility
- Satellite Fire Hall facility in East Courtenay
- Infrastructure development, renewal and replacement such as, street and road, storm drainage, sewer and water projects

The new debt included in the 2022-2026 Financial Plan is summarized in the following table:

### New Debt Table

New Debt	2022	2023	2024	2025	2026	Total
General	-	2,250,000	8,400,000	7,500,000	1,750,000	<b>19,900,000</b>
Sewer	-	2,500,000	3,000,000	1,800,000	-	<b>7,300,000</b>
Water	-	3,500,000	-	300,000	-	<b>3,800,000</b>
<b>Total</b>	<b>-</b>	<b>8,250,000</b>	<b>11,400,000</b>	<b>9,600,000</b>	<b>1,750,000</b>	<b>31,000,000</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 for the next five years.

### Estimated Debt Payments Table

For 2022, long-term debt payments are estimated at \$1,583,800 and the 5 year projections are detailed in the table below.

Debt Payment	2022	2023	2024	2025	2026	Total
General	1,296,800	1,323,700	1,778,500	2,067,300	2,186,900	<b>8,653,200</b>
Sewer	257,700	290,000	466,400	654,900	751,100	<b>2,420,100</b>
Water	29,300	74,500	267,300	271,200	283,100	<b>925,400</b>
<b>Total</b>	<b>1,583,800</b>	<b>1,688,200</b>	<b>2,512,200</b>	<b>2,993,400</b>	<b>3,221,100</b>	<b>11,998,700</b>

## Reserves and Surplus

The City plans annually 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
- Supply chain issues

Unlike the federal and provincial governments in Canada, municipalities are not permitted to operate with a deficit. In order to balance the 2022 General Budget and keep property tax rates reasonable, Staff recommends the use of \$2.7 million of prior year surplus. This includes \$200,000 to fund the cost of policing, which is consistent with prior year practice. Pending the final 2021 audited balances, the remaining general operating surplus funds are projected to total approximately \$7.3 million. This includes the use of \$2.1 million of the COVID-19 Safe Restart Grant funding utilized in 2020 and 2021 to offset the loss of recreation and interest revenues.

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.

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

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

<b>GENERAL</b>	Estimated	Budget		Estimated balance		
<b>Surplus</b> Estimated Closing Balances	Actual					
	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
<b>General Operating Surplus</b>						
Prior Year Surplus	7,334,700	<b>4,644,100</b>	2,870,300	1,808,800	2,509,900	3,797,600
Gaming Funds	1,876,400	<b>1,307,100</b>	1,216,100	1,125,100	1,034,100	943,100
	9,211,100	<b>5,951,200</b>	4,086,400	2,933,900	3,544,000	4,740,700
<b>General Capital Surplus</b>						
Reserve For Future Expenditure (Unspent Capital 2021)	1,219,000	<b>26,000</b>	13,500	-	-	-
Unexpended Debt	1,137,800	<b>733,700</b>	733,700	669,500	669,500	669,500
	2,356,800	<b>759,700</b>	747,200	669,500	669,500	669,500
<b>Total General Surplus</b>	<b>11,567,900</b>	<b>6,710,900</b>	<b>4,833,600</b>	<b>3,603,400</b>	<b>4,213,500</b>	<b>5,410,200</b>
<b>General Operating Reserves</b>						
Risk Reserve	104,600	<b>104,600</b>	104,600	104,600	104,600	104,600
Assessment Appeals	319,600	<b>319,600</b>	319,600	319,600	319,600	319,600
Police Contingency	511,700	<b>511,700</b>	511,700	511,700	511,700	511,700
Trees	89,100	<b>69,100</b>	49,100	34,100	19,100	4,100
	1,025,000	<b>1,005,000</b>	985,000	970,000	955,000	940,000
<b>General Capital Reserves</b>						
Machinery and Equipment	2,262,400	<b>1,144,500</b>	1,274,500	1,524,500	1,669,500	1,624,500
Land Sale	779,400	<b>679,400</b>	579,400	479,400	379,400	279,400
New Works and Equipment	3,583,900	<b>3,459,400</b>	2,500,000	2,294,700	2,433,000	2,721,500
Community-Building Fund (Gas Tax)	3,040,000	<b>1,901,500</b>	1,621,500	291,500	261,500	231,500
COVID Safe Restart Grant	160,000	-	-	-	-	-
Infrastructure Reserve	841,800	<b>643,000</b>	336,900	322,000	421,200	1,061,500
Housing Amenity	862,100	<b>762,700</b>	762,700	762,700	762,700	762,700
Parks Amenity	482,100	<b>282,100</b>	282,100	182,100	82,100	82,100
Public Parking	64,800	<b>70,100</b>	75,500	80,900	86,300	91,700
Parkland Acquisition	311,400	<b>311,400</b>	311,400	311,400	311,400	311,400
	12,387,900	<b>9,254,100</b>	7,744,000	6,249,200	6,407,100	7,166,300
<b>Total General Reserves</b>	<b>13,412,900</b>	<b>10,259,100</b>	<b>8,729,000</b>	<b>7,219,200</b>	<b>7,362,100</b>	<b>8,106,300</b>
<b>Total General Surplus and Reserves</b>	<b>24,980,800</b>	<b>16,970,000</b>	<b>13,562,600</b>	<b>10,822,600</b>	<b>11,575,600</b>	<b>13,516,500</b>
<b>BYLAW #2755 RESERVE</b>						
Highways Facilities	4,575,400	<b>4,341,800</b>	4,341,800	4,341,800	4,209,600	4,209,600
Storm Drain Facilities	2,147,800	<b>2,147,800</b>	2,147,800	2,123,800	2,123,800	2,123,800
Park Land Acquisition	795,700	<b>795,700</b>	795,700	758,600	758,600	732,500
<b>Total DCC</b>	<b>7,518,900</b>	<b>7,285,300</b>	<b>7,285,300</b>	<b>7,224,200</b>	<b>7,092,000</b>	<b>7,065,900</b>

## 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 portion 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.

As a result of the COVID-19 pandemic, the local casino had been closed between March 2020 and July 2021. The operations have now resumed and the 2022 gaming revenues projection has been adjusted to account for a gradual return to normal operations.

For 2022, the gaming revenue will fund the additional expenses related to the Downtown Ubaloo washroom open 24 hours / 7 days a week, estimated at \$50,000 and the infrastructure renewal contribution to reserve, in lieu of a 0.5% tax increase or \$128,300. An amount of \$150,000 is also carried forward from 2021 to fund the installation of some electric charging stations.

The table below shows the recommended use of the gaming funds for 2022.

<b>Distribution: Major Categories</b>	<b>Expenses</b>	<b>2022 Proposed</b>
<b>Estimated Annual Funds Available</b>		<b>850,000</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 Annual Grant	10,000
	Annual Grants-in-Aid	50,000
	Management Fee to Comox Valley Community Foundation for Annual Grants-in-Aid program	2,500
	Other Council Initiatives/Projects	75,000
	Electric Charging Stations - Committed 2019-2023 Fin Plan (150k CF to 2022)	150,000
	<b>New Downtown Ubaloo Washroom - increase service hours to 24 hours / 7 days a week</b>	<b>50,000</b>
		<b>341,000</b>
<b>Public Safety / Security</b>	RCMP Contract Funding	<b>405,000</b>
<b>Infrastructure</b>	Annual Provision to Infrastructure Reserve	100,000
	Infrastructure Levy Reduction (Approx 1% + 0.5% in 2022)	348,300
		<b>448,300</b>
<b>Total Annual Distribution</b>		<b>1,419,300</b>

The background image shows two utility workers wearing hard hats and safety vests, working on an open electrical enclosure. The enclosure has 'HIPOWER' and 'DANGER' labels. The scene is outdoors with trees and a fence in the background. The text is overlaid on the image in white.

# 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:

- 159.8km of Sanitary Sewer Mains
- 8,010 Sanitary Sewer Connections
- 2,056 Sanitary Manholes
- 11 Sanitary Lift Stations and 20 Pumps

*As of November 2021*

## Operating and Capital Revenues

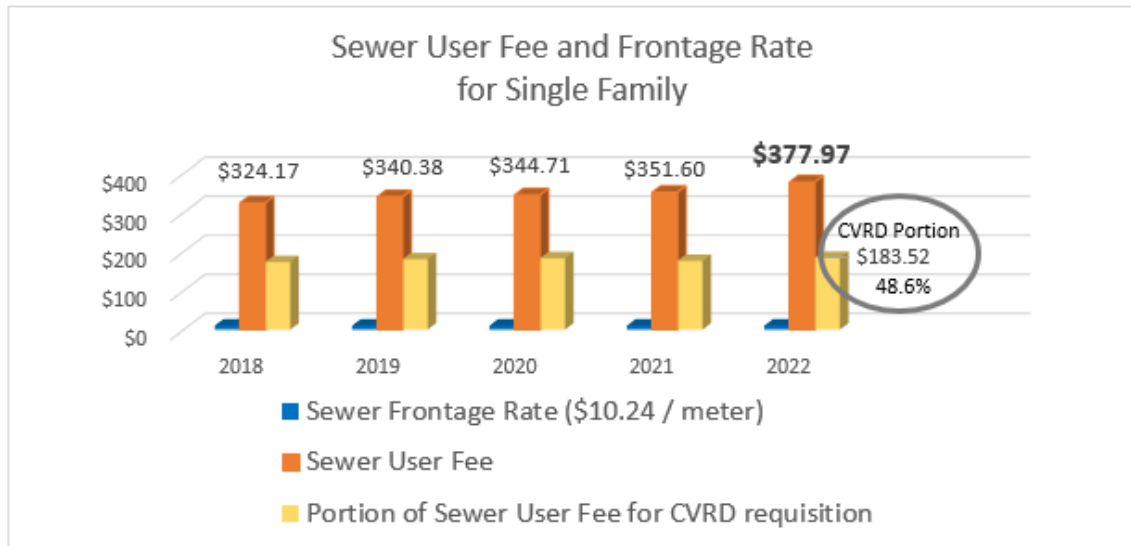
There are two key sources of revenue for the Sewer and Water Funds:

- **User Fees:** typically used to fund operational costs, such as the cost of bulk wastewater processing or bulk water purchase, chemicals, utilities charges, personnel costs and monitoring and maintenance of the service. These are fees that are paid by anyone within the municipality currently connected to the sewer or water infrastructure.
- **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. For 2022, the user fees increase by 7.5% from \$351.60 to \$377.97, for a single family dwelling, and is expected to generate \$6,093,600 to cover operating expenditures. The change in the user fees since 2018 is detailed in the following graph. The portion of user fees used to fund the CVRD requisition is illustrated in yellow and corresponds to about \$184, or 48.6% for 2022, leaving about \$194 per household to fund the City's sewer expenses.

No rate increase is planned for the frontage and parcel taxes in 2022. The frontage fees will remain constant at \$10.24 per meter and are expected to generate \$2,094,500, mainly for capital renewal. Parcel taxes will generate \$12,000 for a total of \$2,106,500 in Frontage and Parcel Taxes Revenue.

## Sewer User and Frontage Fees 2018-2022 Graph



## Operating Expenses

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

## Sewer Operating Budget - Expenses by Activity Table

Sewer Operations Expenses	Activity	2021 BUDGET	2022 BUDGET	Variance	Variance %
CVRD Sewer Requisition		4,717,200	4,994,700	277,500	
Sewer Administration & Training		280,500	410,300	129,800	
Sewer Engineering Services		86,500	73,000	(13,500)	
Sewer Operations					
	Sewer Main	183,800	182,900	(900)	
	Sewer Service	93,100	98,600	5,500	
	Sewer Manhole/Chamber	6,300	22,300	16,000	
	Sewer Valve	13,100	13,800	700	
	Sewer Forcemain	13,200	13,900	700	
	Sewer Inflow & Infiltration	76,000	77,800	1,800	
	Sewer Lift Station	260,700	270,600	9,900	
<b>Sub Total Sewer Operations</b>		<b>646,200</b>	<b>679,900</b>	<b>33,700</b>	<b>5.2%</b>
Sewer Fleet		53,200	49,700	(3,500)	
Sewer Work in Progress		40,000	40,000	-	
Interfund Allocation		893,200	994,700	101,500	
<b>Grand Total</b>		<b>6,716,800</b>	<b>7,242,300</b>	<b>525,500</b>	<b>7.8%</b>

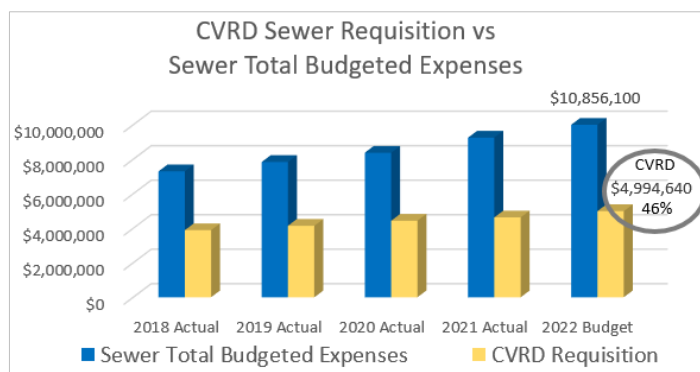
## Comox Valley Sewer Service

The Comox Valley Regional District 2022-2026 Financial Plan includes a 7.9% increase for the 2022 Regional Sewer Service Requisition, which accounts for most of the 2022 sewer budget increase.

The table below presents the increase in Courtenay's share of the sewer service requisition since 2018 to the proposed budget for 2026. The sewer service requisition is the largest expense in the Sewer Operating Fund and represents 46% of the total expenses, as illustrated in the following graph.

## Comox Valley Sewer Service Requisition, Courtenay's Share 2018 – 2026 Table

<i>CVRD Sewer Service Requisition</i> Courtenay share	\$	% increase
2018 Actual	3,890,928	
2019 Actual	4,145,491	6.5%
2020 Actual	4,439,680	7.1%
2021 Actual	4,630,120	4.3%
2022 Proposed budget	4,994,640	7.9%
2023 Proposed budget	5,272,120	5.6%
2024 Proposed budget	5,757,710	9.2%
2025 Proposed budget	5,757,710	0.0%
2026 Proposed budget	5,757,710	0.0%



## Sewer Administration

This section includes a portion of the salaries, wages and benefits of the Public Works management staff and Engineering team. The increase is due to a portion of the Asset Management team remuneration now allocated to Sewer as well as CPI and contractual increases on salaries, wages and benefits.

## Sewer Engineering Services

This section includes \$30,000 carried forward from 2021 to complete the sewer rates review as recommended in the Water Smart Action Plan presented to Council on October 28, 2019. This review is conducted simultaneously with the water rates review. Also included is \$18,000 for the warranty work estimated to address the last deficiencies of the sewer capital projects once completed. The reduction of \$13,500 is due to the completion of the sewer master plan in 2021.

## Sewer Operations

The budget for sewer operations is expected to remain stable for 2022 and is distributed amongst the sewer activities restructured in 2021. It includes the crew wages and benefits as well as the materials and services needed to perform regular operations, and preventative and reactive work on the sewer infrastructure. Regular contractual increases are also included for crew wages and benefits.

## Sewer Fleet

The Sewer Fleet budget is adjusted every year based on actual and anticipated equipment and vehicle usage.

## Internal Allocations

Internal allocations is a portion of the General government services, 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 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 2022-2026 Sewer Capital Plan is a collaborative effort of all the departments following the City's Asset Management Bylaw. These practices effectively manage existing and new municipal infrastructure in a sustainable manner to maximize benefits, reduce risk and provide reasonable levels of service to the community in an environmentally responsible manner.

The projects included in the 2022 Sewer Capital Budget are presented in the next table. The source of funding and the projects scheduled for the four following years are detailed in Schedules K and L.

## Sewer Capital Budget Table

2022 Sewer Capital Budget	Total
Sewer - Greenwood Trunk Construction	1,724,700
Sewer - Mansfield Drive Forcemain	1,504,000
Puntledge Sanitary Catchment Replacement	429,300
Sewer - 1st Street Lift Station Replacement	332,000
South Courtenay Sewer System	86,400
Braidwood Road - Road & Utility - Sewer Component	20,300
<b>Grand Total</b>	<b>4,096,700</b>

## Debt payments

The Sewer Operating Fund also includes the debt servicing costs. For 2022, the interest payment is expected to be \$72,300. A principal payment of \$185,400 on existing debt is also included, for total debt servicing costs of \$257,700 in 2022.

## Reserves and Surplus

The table below shows the sewer surplus, reserves and Development Cost Charges (DCC) estimated closing balances for 2021 and the next five years.

## Sewer Reserves and Surplus Table

<b>SEWER</b>	Estimated	Budget	Proposed Budget			
<b>Surplus, Reserves and DCC Summary</b>	Actual					
Estimated Closing Balance	2021	2022	2023	2024	2025	2026
<b>Sewer Fund Surplus</b>						
Prior Year Surplus (unallocated)	1,949,500	1,068,600	1,319,200	804,600	1,180,800	1,407,100
Surplus Reserve For Future Expenditure (Unspent Capital 2021)	1,339,600	-	-	-	-	-
	3,289,100	1,068,600	1,319,200	804,600	1,180,800	1,407,100
<b>Sewer Capital Reserves</b>						
Sewer Reserve	566,700	566,700	566,700	566,700	566,700	566,700
Asset Management Reserve	1,940,100	749,000	1,049,000	849,000	649,000	349,000
Sewer Machinery and Equipment	721,200	796,200	871,200	946,200	1,021,200	1,096,200
	3,228,000	2,111,900	2,486,900	2,361,900	2,236,900	2,011,900
<b>Total Sewer Surplus and Reserves</b>	<b>6,517,100</b>	<b>3,180,500</b>	<b>3,806,100</b>	<b>3,166,500</b>	<b>3,417,700</b>	<b>3,419,000</b>
<b>Sewer Development Cost Charges (DCC)</b>						
Sewer DCC Bylaw #1638/2755	3,500	3,500	3,500	3,500	3,500	3,500
Sewer DCC Bylaw #2426/2755	801,400	801,400	801,400	801,400	801,400	801,400
<b>Total Sewer DCC</b>	<b>804,900</b>	<b>804,900</b>	<b>804,900</b>	<b>804,900</b>	<b>804,900</b>	<b>804,900</b>

## Operating Surplus

The 2022 sewer budget includes the net use of \$880,900 in prior year surplus, mainly to fund capital projects.

The estimated reserve for future expenditures of \$1,339,600 represents unspent monies collected in 2021 to fund 2021 capital projects carried forward and to be used in 2022. Of this amount, \$1,233,600 will be used towards the completion of the Greenwood Trunk Construction in 2022.


## Capital Reserves

In 2022, the Sewer Asset Management reserve will provide \$1,000,000 to fund the Mansfield Drive Sewer Forcemain project and \$491,100 to fund the Greenwood Trunk project.

Contributions of \$300,000 to the Asset Management Reserve and \$75,000 to the Machinery and Equipment Reserve are included for 2022, 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.

A water utility worker wearing a red hard hat, safety glasses, and a high-visibility yellow jacket is working on a red fire hydrant. The worker is using a tool to adjust the hydrant, and water is spraying out from the side. The background shows a suburban neighborhood with houses, trees, and a street lamp. The entire image has a blue tint.

# **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.

### QUICK FACTS:

- 173.4 km of Water Mains
- 8,847 Water Service Connections
- 2,702 Water Meters Setters
- 805 Fire Hydrants
- 1,908 Mainline Valves
- 5 Booster Station Pumps

*As of November 2021*

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 the largest component of the City's water budget.

## Operating and Capital Revenues

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

- User Fees: typically used to fund operational costs, such as bulk water purchase or costs for bulk wastewater processing, personnel, utilities charges, chemicals and monitoring and maintenance of the water distribution service. These fees are paid by anyone within the municipality who is connected to the water or 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.

## Revenue User Fee Rates

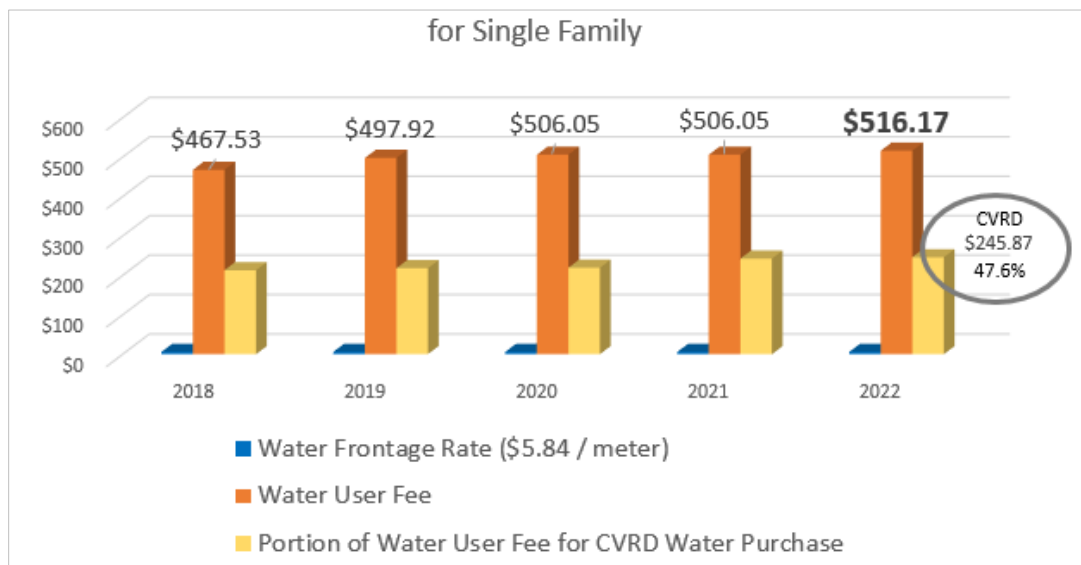
### User Fees

The water user fee is increasing for 2022 by 2% from \$506.05 to \$516.17 annually for a single family dwelling. The water user fees are expected to generate \$7,045,800 for 2022. The sale of services also includes the park water user fees for \$184,600 for a total of \$7,230,400. The change in the user and frontage fees since 2018 is detailed in the graph below. The portion of user fees used to fund the bulk water purchased from the CVRD is illustrated in yellow and corresponds to about \$246, or 47.6% for 2022, leaving about \$270 per household to fund City's other water related expenses.

### Frontage Fees

The 2022 rate remains unchanged at \$5.84 per meter and is expected to generate \$1,218,800 to support the capital renewal program for the existing water distribution network. Parcel taxes will generate \$8,400 for a total of \$1,277,200 in Frontage and Parcel Taxes Revenue.

### Water user and frontage fees 2018-2022 Graph



### Additional Revenues

The water utility financial plan also includes miscellaneous revenues such as meter and hydrant rental for \$228,100 for 2022.



## 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 2021 and 2022 budget is \$359,000 or 4.8%.

### Water Operating Budget - Expenses by Activity Table

Water Operations Expenses	Activity	2021 BUDGET	2022 BUDGET	Variance	Variance %
CVRD Water Purchase		4,433,500	<b>4,477,900</b>	44,400	
Water Administration & Training		368,600	<b>514,400</b>	145,800	
Water Engineering Services		78,000	<b>79,000</b>	1,000	
Water Operations					
	Water Service	390,300	<b>376,100</b>	(14,200)	
	Water Meter	138,300	<b>241,700</b>	103,400	
	Water Hydrant/Blowoff	194,000	<b>201,500</b>	7,500	
	Water Main	200,000	<b>170,800</b>	(29,200)	
	Water Pump Stations	77,500	<b>99,200</b>	21,700	
	Water Distribution Valve	47,400	<b>91,000</b>	43,600	
	Water Quality & Cross Connection Control	80,000	<b>83,100</b>	3,100	
	Water Conservation Programs	167,000	<b>71,800</b>	(95,200)	
<b>Sub Total Water Operations</b>		<b>1,294,500</b>	<b>1,335,200</b>	<b>40,700</b>	<b>3.1%</b>
Water Fleet		56,600	<b>58,100</b>	1,500	
Water Work in Progress		100,000	<b>100,000</b>	-	
Interfund Allocation		1,094,900	<b>1,220,500</b>	125,600	
<b>Grand Total</b>		<b>7,426,100</b>	<b>7,785,100</b>	<b>359,000</b>	<b>4.8%</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, although it remains difficult to estimate as water consumption depends on many external factors, such as the weather and population growth. The water consumption for 2023-2026 is estimated based on prior year actual consumption and includes a general increase of 1% for annual population growth. The year 2020 was excluded from the average calculation as the water consumption was unusually low, presumably because of the pandemic.

The CVRD has revised the water bulk rate from \$0.83 down to \$0.80 per cubic meter on April 1, 2021 in response to the pandemic. For the 2022 budget, Staff recommends to maintain a similar consumption amount estimated last year for the 2022 water purchase, to cover for any unforeseen increase in consumption or water bulk rate. The CVRD plans to increase the rate to \$0.96 per cubic meter on January 1, 2023. This significant increase has been included for the year 2023 and onwards in the 2022-2026 Water Financial Plan.

Table 2 shows the combined financial impact of greater consumption and higher rates on actual and estimated water consumption since 2017.

## Courtenay Water Bulk Purchase 2017-2026

Courtenay Bulk Water Purchase	Consumption m3	Consumption % increase	CVRD rate \$ / m3	Rate % increase	Courtenay Annual Cost	Total % increase
2017 Actual	5,113,154		\$0.71		\$3,630,339	
2018 Actual	4,947,081	-3.2%	\$0.75	5.6%	\$3,710,311	2.2%
2019 Actual	4,989,913	0.9%	\$0.80	6.7%	\$3,991,931	7.6%
2020 Actual	4,671,511	-6.4%	\$0.83	3.7%	\$3,877,354	-2.9%
2021 Budget	5,215,900	11.7%	\$0.85	2.4%	\$4,433,515	14.3%
2021 Estimation	5,304,545	13.6%	\$0.81	-2.9%	\$4,273,202	10.2%
2022 Estimation	5,395,042	3.4%	\$0.83	-2.4%	\$4,477,885	1.0%
2023 Estimation	5,411,200	0.3%	\$0.96	15.7%	\$5,194,752	16.0%
2024 Estimation	5,465,300	1.0%	\$0.96	0.0%	\$5,246,688	1.0%
2025 Estimation	5,520,000	1.0%	\$0.96	0.0%	\$5,299,200	1.0%
2026 Estimation	5,575,200	1.0%	\$0.96	0.0%	\$5,352,192	1.0%

## Water Administration

Water Administration and Training includes a portion of the salaries, wages and benefits of the Public Works Services exempt staff and Engineering team. The increase is mainly due to a portion of the Asset Management team remuneration now allocated to the water fund as well as the CPI and contractual increase on salaries, wages and benefits.

## Water Engineering Services

This section includes \$30,000 carried forward to 2022 to complete the water rates review as recommended in the Water Smart Action Plan presented to Council on October 28, 2019. This review is conducted simultaneously with the sewer rates review.

## Water Operations

Following the reorganization of the Water Operations activities last year, the 2022 budget has been reallocated between the activities based on 2021 actual and anticipated needs, explaining the variance between most activities. It includes the crew wages and benefits as well as the materials and services

needed to perform regular operations, and preventative and reactive work on the various water infrastructure. The contractual increase is incorporated for wages and benefits.

An additional amount of \$100,000 is included for meter replacement to ensure older or deficient meters are proactively replaced. This additional expense is funded by the Water Utility - Meter Replacement Reserve and should lead to better water consumption readings and likely increased revenues.

The overall decrease in the Water Conservation Programs is mainly due to the combination of the Leak Detection and Repair Program with the Water Smart Initiatives capital project and some consulting work for park irrigation control completed in 2021.

## Water Fleet

The Water Fleet budget is adjusted every year based on actual and anticipated equipment and vehicle usage.

## Internal Allocations

Internal allocations is a portion of the General government services, 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 2022-2026 Water Capital Plan is a collaborative effort of all the departments following the City's Asset Management Bylaw. These practices effectively manage existing and new municipal infrastructure in a sustainable manner to maximize benefits, reduce risk and provide reasonable levels of service to the community in an environmentally responsible manner.

The projects included in the 2022 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

2022 Water Capital Budget	Total
Water Smart Initiatives - District Meter Zone	350,000
Water - South Courtenay Secondary Transmission	250,000
Water - Sandwich Area Fireflow Upgrade	125,000
Sandpiper / Millard Water Main Upgrade	107,200
Water - Highway 19A Loop - Christie Parkway	42,500
Braidwood Road - Road & Utility - Water Component	20,300
<b>Grand Total</b>	<b>895,000</b>

## Debt payments

The 2022 Water Operating Budget includes \$9,200 of interest payment and \$20,100 of principal payment for a total debt servicing cost of \$29,300.

## Reserves and Surplus

The table below shows the water surplus, reserves and Development Cost Charges (DCC) estimated closing balances for 2021 and the next five years.

### Water Reserves and Surplus Table

<b>WATER</b>	Estimated	Budget	Proposed Budget			
<b>Surplus, Reserves and DCC Summary</b>						
Estimated Closing Balances	2021	2022	2023	2024	2025	2026
<b>Water Fund Surplus</b>						
Prior Year Surplus (unallocated)	3,801,100	3,887,200	3,405,000	2,802,000	2,384,100	2,084,000
Surplus Reserve for Future Expenditures (Unspent Capital 2021)	170,000	-	-	-	-	-
	3,971,100	3,887,200	3,405,000	2,802,000	2,384,100	2,084,000
<b>Water Capital Reserves</b>						
Water Reserve	1,725,700	1,555,700	1,386,500	1,217,900	1,050,000	882,800
Asset Management Reserve	1,037,000	1,237,000	937,000	637,000	837,000	537,000
Water Machinery and Equipment	311,400	341,400	371,400	401,400	431,400	461,400
	3,074,100	3,134,100	2,694,900	2,256,300	2,318,400	1,881,200
<b>Total Water Surplus and Reserves</b>	<b>7,045,200</b>	<b>7,021,300</b>	<b>6,099,900</b>	<b>5,058,300</b>	<b>4,702,500</b>	<b>3,965,200</b>
<b>Total Water DCC Bylaw #2426/2755</b>	<b>376,400</b>	<b>376,400</b>	<b>376,400</b>	<b>376,400</b>	<b>376,400</b>	<b>376,400</b>

## Operating Surplus

The 2022 budget includes an estimated surplus of \$86,100. A significant portion of the prior year surplus is projected to be used in the following years.

The reserve for future expenditures of \$170,000 represents unspent monies collected in 2021 to fund 2021 capital projects carried forward and to be used in 2022.

## Capital Reserves

The Water Utility Reserve is to be used only to fund water efficiency programs and initiatives. Half of the meter rental revenue, \$60,800 for 2022, is transferred to this reserve every year. In 2022, \$100,000 will fund the installation of distribution system zone meters at the CVRD connection points, included under the Water Smart Initiatives capital project. An amount of \$100,000 is also used towards the meter replacement program and \$30,700 is used to fund the water conservation ambassador project, both operating initiatives.

The Asset Management reserve will provide \$100,000 in 2022 to fund the portion of the Water Smart Initiatives related to the City Watermain on private property.

For 2022, a recommended contribution of \$300,000 to the Asset Management reserve and a contribution of \$30,000 to the Water Machinery and Equipment reserve are included and 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.

# Appendices

The background image is a scenic landscape. In the foreground, two people are kayaking on a calm river. The kayakers are wearing life jackets and paddling. The middle ground features a dense forest of evergreen trees. In the background, there are large, rugged mountains with significant snow cover under a clear sky. The entire image has a blue color overlay.

# Appendices

The appendices provide the information used to prepare the Bylaw for the 2022 – 2026 Five Year Financial Plan, and includes the following.

1. OBJECTIVES AND POLICIES FOR SCHEDULE “A” BYLAW 3060
2. OBJECTIVES AND POLICIES FOR SCHEDULE “B” BYLAW 3060
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# 1. Objectives and Policies for Schedule “A” Bylaw 3060

## 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.

	2020		2021		2022	
Revenue Source	Amount (\$)	% Total Revenue	Amount (\$)	% Total Revenue	Amount (\$)	% Total Revenue
Property Value Taxes	27,222,300	40.13%	28,432,300	37.67%	30,154,000	38.97%
Parcel Taxes	3,427,100	5.05%	3,297,800	4.37%	3,333,700	4.31%
Fees and Charges	19,916,600	29.36%	19,624,100	26.00%	21,705,400	28.05%
Other Sources	4,373,500	6.45%	7,892,900	10.46%	6,027,800	7.79%
Reserves/Surpluses	9,898,900	14.59%	12,833,200	17.00%	16,147,800	20.87%
Borrowing	3,000,000	4.42%	3,400,000	4.50%	0	0.00%
<b>TOTAL</b>	<b>\$67,838,400</b>	<b>100.00%</b>	<b>\$75,480,300</b>	<b>100.00%</b>	<b>\$77,368,700</b>	<b>100.00%</b>

## 2. Objectives and Policies for Schedule “B” Bylaw 3060

### 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	2020 (\$)	2021 (\$)	2022 (\$) estimate
City owned properties / managed by not-for-profit groups	192,966	132,138	170,646
Not-for Profit Organizations	179,220	181,377	183,675
Churches	18,684	16,767	16,769
<b>TOTAL</b>	<b>390,870</b>	<b>330,282</b>	<b>371,090</b>
Prior year tax levy for municipal purposes	23,945,244	25,224,457	26,301,712
As a percentage of municipal tax levy	1.63%	1.31%	1.41%

### 3. Consolidated Summary for Schedule "C" Bylaw 3060

Consolidated Financial Plan		Budget	Proposed Budget			
		2022	2023	2024	2025	2026
Revenues						
Taxes						
General Property Taxes		29,417,200	31,463,700	33,476,500	35,299,900	37,067,400
Collections for Other Governments (Estimate)		24,451,100	24,938,900	25,436,500	25,944,000	25,944,000
Total Property Taxes		53,868,300	56,402,600	58,913,000	61,243,900	63,011,400
Frontage & Parcel Taxes		3,333,700	3,366,800	3,400,300	3,434,100	3,468,200
Grants in Place of Property Taxes		503,500	513,500	523,800	534,200	534,200
% of Revenue Tax		411,000	411,000	411,000	411,000	411,000
Total Taxes Collected		58,116,500	60,693,900	63,248,100	65,623,200	67,424,800
Less: Transfers to Other Governments (Estimate)		(24,628,800)	(25,120,100)	(25,621,200)	(26,132,400)	(26,132,400)
Net Taxes for Municipal Purposes		33,487,700	35,573,800	37,626,900	39,490,800	41,292,400
Other Revenues						
Fees and Charges		21,705,400	22,533,700	23,205,200	23,912,800	24,703,500
Revenue from Other Sources		1,169,300	1,361,400	1,366,200	1,368,700	1,371,300
Other Contributions		175,000	-	200,000	200,000	-
Transfers from Other Govt & Agencies		4,683,500	4,266,800	2,402,100	3,820,000	3,839,700
Total Other Revenues		27,733,200	28,161,900	27,173,500	29,301,500	29,914,500
Total Operating Revenues		61,220,900	63,735,700	64,800,400	68,792,300	71,206,900
Transfers From Reserves and Surplus						
From Reserves		9,469,600	6,221,600	6,920,000	4,924,800	4,984,100
From Surplus		6,678,200	2,268,500	2,256,800	480,400	350,100
Total from Reserves and Surplus		16,147,800	8,490,100	9,176,800	5,405,200	5,334,200
Funding from Debt		-	8,250,000	11,400,000	9,600,000	1,750,000
Total Revenues		77,368,700	80,475,800	85,377,200	83,797,500	78,291,100
Equity in Capital Assets						
		6,400,000	6,400,000	6,400,000	6,400,000	6,400,000
		83,768,700	86,875,800	91,777,200	90,197,500	84,691,100
Expenses						
Operating Expenses						
General Government		5,422,100	5,286,800	5,322,300	5,368,200	5,474,500
Protective Services		10,627,500	10,925,500	11,200,300	11,506,500	12,136,100
Public Works Services		8,918,900	9,136,000	9,181,700	9,373,600	9,518,500
Engineering Services		978,800	803,200	657,600	673,200	652,700
Environmental Health Services		19,104,000	20,287,200	20,824,200	21,095,500	21,328,700
Public Health Services		400,100	406,600	412,500	419,100	425,600
Development Services		2,526,300	2,485,100	2,531,100	2,576,900	2,595,800
Recreation & Cultural Services		7,497,000	7,491,200	7,709,500	7,769,800	7,866,200
		55,474,700	56,821,600	57,839,200	58,782,800	59,998,100
Amortization		6,400,000	6,400,000	6,400,000	6,400,000	6,400,000
Total Operating Expenses		61,874,700	63,221,600	64,239,200	65,182,800	66,398,100
Capital Transactions						
Capital Assets						
Land & Improvements / Engineering St		12,065,500	15,376,000	11,311,500	8,218,000	7,462,000
Buildings		676,600	1,346,000	8,482,800	7,290,000	340,000
Equipment		3,232,900	775,000	735,000	860,000	1,115,000
Other Capital Assets		240,000	90,000	210,000	140,000	50,000
		16,215,000	17,587,000	20,739,300	16,508,000	8,967,000
Debt for Capital Assets						
Interest		519,100	606,400	845,000	1,039,600	1,168,500
Principal		1,064,700	1,081,800	1,667,200	1,953,800	2,052,600
		1,583,800	1,688,200	2,512,200	2,993,400	3,221,100
Total Capital Transactions		17,798,800	19,275,200	23,251,500	19,501,400	12,188,100
Transfers to Reserves & Surplus						
To Reserves		4,009,100	4,128,400	4,286,500	4,373,500	4,540,900
To Appropriated Surplus		86,100	250,600	-	1,139,800	1,564,000
Total to Reserves and Surplus		4,095,200	4,379,000	4,286,500	5,513,300	6,104,900
		83,768,700	86,875,800	91,777,200	90,197,500	84,691,100

#### 4. General Operating Fund Summary for Schedule "D" Bylaw 3060

General Operating Fund	Budget		Proposed Budget		
	2022	2023	2024	2025	2026
<b>Tax rate increase</b>					
General Taxation	4.40%	5.00%	3.25%	3.25%	3.25%
Debt Levy	0.56%	0.10%	1.51%	0.90%	0.35%
Infrastructure Reserve Levy	0.00%	0.50%	0.75%	0.75%	1.00%
	4.96%	5.60%	5.51%	4.90%	4.60%
<b>REVENUES</b>					
<b>Taxes</b>					
General Municipal Taxes	29,417,200	31,463,700	33,476,500	35,299,900	37,067,400
Collections for Other Governments (Estimate)	24,451,100	24,938,900	25,436,500	25,944,000	25,944,000
Total Taxes Collected	53,868,300	56,402,600	58,913,000	61,243,900	63,011,400
<b>Less:</b>					
Property Taxes for Other Governments (Estimate)	(24,451,100)	(24,938,900)	(25,436,500)	(25,944,000)	(25,944,000)
Portion of Grants in Place of Taxes	(177,700)	(181,200)	(184,700)	(188,400)	(188,400)
	(24,628,800)	(25,120,100)	(25,621,200)	(26,132,400)	(26,132,400)
Net Municipal Taxes	29,239,500	31,282,500	33,291,800	35,111,500	36,879,000
Grants in Lieu of Taxes	503,500	513,500	523,800	534,200	534,200
% of Revenue Tax	411,000	411,000	411,000	411,000	411,000
Taxes for Municipal Purposes	30,154,000	32,207,000	34,226,600	36,056,700	37,824,200
<b>Fees and Charges</b>	8,381,400	8,635,600	8,704,400	8,781,600	8,910,400
<b>Revenue from Other Sources</b>	880,700	1,070,400	1,072,700	1,072,700	1,072,700
<b>Transfers from Other Govt &amp; Agencies</b>	2,105,700	2,096,700	2,107,100	2,118,200	2,129,700
<b>Transfers-Reserves</b>	1,573,300	1,102,000	1,097,000	1,140,200	1,090,000
<b>Transfers-Surplus</b>	3,883,600	1,786,300	1,075,000	62,500	50,000
<b>General Operating Revenues</b>	46,978,700	46,898,000	48,282,800	49,231,900	51,077,000
<b>Equity in Capital Assets</b>	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000
	52,478,700	52,398,000	53,782,800	54,731,900	56,577,000
<b>EXPENDITURES</b>					
<b>Operating Expenditures</b>					
General Government	5,422,100	5,286,800	5,322,300	5,368,200	5,474,500
Protective Services	10,627,500	10,925,500	11,200,300	11,506,500	12,136,100
Public Works Services	8,918,900	9,136,000	9,181,700	9,373,600	9,518,500
Engineering Services	978,800	803,200	657,600	673,200	652,700
Environmental Health Services	4,076,600	4,297,600	4,197,200	4,306,300	4,417,600
Public Health Services	400,100	406,600	412,500	419,100	425,600
Development Services	2,526,300	2,485,100	2,531,100	2,576,900	2,595,800
Recreation & Cultural Services	7,497,000	7,491,200	7,709,500	7,769,800	7,866,200
Total Operating Expenses	40,447,300	40,832,000	41,212,200	41,993,600	43,087,000
<b>Amortization</b>	5,500,000	5,500,000	5,500,000	5,500,000	5,500,000
<b>Debt Servicing Costs</b>	1,296,800	1,323,700	1,778,500	2,067,300	2,186,900
	47,244,100	47,655,700	48,490,700	49,560,900	50,773,900
<b>Transfer to Capital Fund</b>	1,991,900	1,381,500	1,774,400	804,000	695,900
<b>Transfer to Reserve Funds</b>	3,242,700	3,360,800	3,517,700	3,603,400	3,769,500
<b>Transfer to Surplus</b>	-	-	-	763,600	1,337,700
	5,234,600	4,742,300	5,292,100	5,171,000	5,803,100
	52,478,700	52,398,000	53,782,800	54,731,900	56,577,000

## 5. Sewer Operating Fund Summary for Schedule "E" Bylaw 3060

Sewer Operating Fund	Budget		Proposed Budget		
	2022	2023	2024	2025	2026
Sewer Frontage Rate per taxable meter	\$ 10.24	\$ 10.24	\$ 10.24	\$ 10.24	\$ 10.24
Sewer Utility Rate - Single Family Unit	\$ 377.97	\$ 398.76	\$ 420.69	\$ 443.83	\$ 468.24
Proposed increase %	7.5%	5.5%	5.5%	5.5%	5.5%
<b>Revenues</b>					
<b>Operating</b>					
Frontage & Parcel Taxes	2,106,500	2,127,400	2,148,600	2,169,900	2,191,500
Sale of Services	6,093,600	6,459,000	6,846,200	7,256,500	7,691,200
Revenue from Own Sources	60,500	60,500	60,500	60,500	60,500
Total Operating Revenues	8,260,600	8,646,900	9,055,300	9,486,900	9,943,200
<b>Reserves &amp; Surplus</b>					
Future Expenditure Reserve	1,339,600	-	-	-	-
Surplus	880,900	-	514,600	-	-
Total Transfers from Reserves & Surplus	2,220,500	-	514,600	-	-
<b>Equity in Capital Assets</b>					
	375,000	375,000	375,000	375,000	375,000
	375,000	375,000	375,000	375,000	375,000
<b>Total Revenues</b>	<b>10,856,100</b>	<b>9,021,900</b>	<b>9,944,900</b>	<b>9,861,900</b>	<b>10,318,200</b>
<b>Expenses</b>					
<b>Operating</b>					
General Administration	1,518,000	1,485,000	1,520,900	1,561,900	1,569,600
CVRD	4,994,700	5,272,200	5,757,800	5,757,800	5,757,800
Collection	729,600	741,600	749,300	760,600	762,900
	7,242,300	7,498,800	8,028,000	8,080,300	8,090,300
Amortization	375,000	375,000	375,000	375,000	375,000
Debt Servicing Costs	257,700	290,000	466,400	654,900	751,100
Total Operating Expenses	7,875,000	8,163,800	8,869,400	9,110,200	9,216,400
<b>Transfers to Other Funds</b>					
Sewer Capital Fund - Prior Year Revenues	1,339,600	-	-	-	-
Sewer Capital Fund - Current Year Revenues	1,266,000	232,000	700,000	-	500,000
	2,605,600	232,000	700,000	-	500,000
<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
Total Transfers	375,500	375,500	375,500	375,500	375,500
<b>Transfer to Appropriated Surplus</b>					
Surplus contingency	-	250,600	-	376,200	226,300
	-	250,600	-	376,200	226,300
<b>Total Expenses</b>	<b>10,856,100</b>	<b>9,021,900</b>	<b>9,944,900</b>	<b>9,861,900</b>	<b>10,318,200</b>

## 6. Water Operating Fund Summary for Schedule "F" Bylaw 3060

Water Operating Fund	Budget		Proposed Budget		
	2022	2023	2024	2025	2026
Water Frontage Rate per taxable meter	\$ 5.84	\$ 5.84	\$ 5.84	\$ 5.84	\$ 5.84
Water Utility Rate - Single Family Unit	\$ 516.17	\$ 529.07	\$ 542.30	\$ 555.86	\$ 569.76
Proposed increase %	2.0%	2.5%	2.5%	2.5%	2.5%
<b>Revenues</b>					
<b>Operating</b>					
Frontage & Parcel Taxes	1,227,200	1,239,400	1,251,700	1,264,200	1,276,700
Sale of Services	7,230,400	7,439,100	7,654,600	7,874,700	8,101,900
Revenue from Own Sources	228,100	230,500	233,000	235,500	238,100
Total Operating Revenues	8,685,700	8,909,000	9,139,300	9,374,400	9,616,700
<b>Reserves &amp; Surplus</b>					
Future Expenditure Reserve	170,000	-	-	-	-
Water Efficiency	130,700	131,200	131,800	132,400	133,000
Surplus	-	482,200	603,000	417,900	300,100
Total Transfers from Reserves & Surplus	300,700	613,400	734,800	550,300	433,100
<b>Equity in Capital Assets</b>	525,000	525,000	525,000	525,000	525,000
<b>Total Revenues</b>	<b>9,511,400</b>	<b>10,047,400</b>	<b>10,399,100</b>	<b>10,449,700</b>	<b>10,574,800</b>
<b>Expenses</b>					
<b>Operating</b>					
General Administration	1,913,900	1,879,300	1,920,300	1,953,700	1,986,300
CVRD - Supply	4,477,900	5,194,800	5,246,700	5,299,200	5,352,200
Transmission and Distribution	1,393,300	1,416,700	1,432,000	1,456,000	1,482,300
	7,785,100	8,490,800	8,599,000	8,708,900	8,820,800
Amortization	525,000	525,000	525,000	525,000	525,000
Debt Servicing Costs	29,300	74,500	267,300	271,200	283,100
Total Operating Expenses	8,339,400	9,090,300	9,391,300	9,505,100	9,628,900
<b>Transfers to Other Funds</b>					
General Fund					
Water Capital Fund - Prior Year Revenues	170,000	-	-	-	-
Water Capital Fund - Current Year Revenues	525,000	565,000	614,500	550,000	550,000
	695,000	565,000	614,500	550,000	550,000
<b>Transfers to Reserves</b>					
Asset Management Reserve	300,000	300,000	300,000	300,000	300,000
Water Utility Reserve	60,800	62,000	63,200	64,500	65,800
Water Machinery & Equip Reserve	30,000	30,000	30,000	30,000	30,000
MFA Reserve Fund	100	100	100	100	100
Total Transfers	390,900	392,100	393,300	394,600	395,900
<b>Transfer to Appropriated Surplus</b>					
Surplus contingency	86,100	-	-	-	-
Total Transfers	477,000	392,100	393,300	394,600	395,900
<b>Total Expenses</b>	<b>9,511,400</b>	<b>10,047,400</b>	<b>10,399,100</b>	<b>10,449,700</b>	<b>10,574,800</b>

## 7. General Capital Fund Summary for Schedule "G" Bylaw 3060

General Capital Fund	Budget 2022	2023	Proposed Budget		
			2024	2025	2026
<b>Revenues</b>					
Other Revenues	175,000	-	200,000	200,000	-
Grants	2,577,800	2,170,100	295,000	1,012,200	1,710,000
	2,752,800	2,170,100	495,000	1,212,200	1,710,000
<b>Transfers from Surplus</b>					
Operating Funds	648,900	1,369,000	1,760,900	804,000	695,900
Capital Surplus - RFE	1,193,000	12,500	13,500	-	-
Unexpended Debt	404,100	-	64,200	-	-
	2,246,000	1,381,500	1,838,600	804,000	695,900
<b>Transfers from Reserves</b>					
Community Works Reserve	2,258,500	1,400,000	2,450,000	1,150,000	1,150,000
COVID-19 Safe Restart Grant	19,500	-	-	-	-
Gaming Funds Reserve	150,000	-	-	-	-
Other Reserve Funds	3,796,500	2,888,400	2,041,200	1,802,200	1,311,100
	6,224,500	4,288,400	4,491,200	2,952,200	2,461,100
<b>Funding from Debt</b>	-	2,250,000	8,400,000	7,500,000	1,750,000
<b>Total Revenues</b>	<b>11,223,300</b>	<b>10,090,000</b>	<b>15,224,800</b>	<b>12,468,400</b>	<b>6,617,000</b>
<b>Expenditures</b>					
<b>Capital Assets</b>					
Land & Improvements /					
Engineering Structures	7,073,800	7,879,000	5,797,000	4,178,400	5,112,000
Buildings	676,600	1,346,000	8,482,800	7,290,000	340,000
Equipment / Furniture / Vehicles	3,232,900	775,000	735,000	860,000	1,115,000
Other Tangible Capital Assets	240,000	90,000	210,000	140,000	50,000
<b>Total Expenditures</b>	<b>11,223,300</b>	<b>10,090,000</b>	<b>15,224,800</b>	<b>12,468,400</b>	<b>6,617,000</b>

## 8. General Capital Expenditure Program for Schedule “H” Bylaw 3060

2022-2026 General Capital Expenditure Program (1 of 3)				2022 Proposed Budget	2023 Proposed Budget	2024 Proposed Budget	2025 Proposed Budget	2026 Proposed Budget	Total 2022- 2026 Budget
Department Responsible	Sub-Department Responsible	Area	Project description						
Public Works	Public Works	Public Works	PUBLIC WORKS - New Public Works Building		500,000	7,000,000			7,500,000
	- Admin	Public Works Total			500,000	7,000,000			7,500,000
		Public Works - Admin Total			500,000	7,000,000			7,500,000
	Public Works	Infrastructure	17th Street Bike Lanes	1,665,300					1,665,300
	- Transportation		Pedestrian, Cycling and Pavement Renewal Program	1,373,000	1,215,000	1,535,000	1,249,000	1,307,000	6,679,000
			Cycling Network Plan Improvements Implementation	150,000	150,000	150,000	150,000	150,000	750,000
			Traffic - Signal Controller Renewal - 8th and Fitzgerald		180,000				180,000
			Traffic - Signal Controller Renewal - 8th St and Cliffe Ave		160,000				160,000
			Traffic - Signal Controller Renewal - Old Island Hwy at Comox Road		20,000	75,000			95,000
		Infrastructure Total		3,188,300	1,725,000	1,760,000	1,399,000	1,457,000	9,529,300
		Public Works - Transportation Total		3,188,300	1,725,000	1,760,000	1,399,000	1,457,000	9,529,300
	Public Works	Fleet	Fleet Management - PWS - Heavy Vehicles	280,000	300,000	300,000	300,000	300,000	1,480,000
	- Fleet		Fleet Management - PWS - Light Vehicles	277,900	300,000	300,000	300,000	300,000	1,477,900
			Fleet Management - New Ask	150,000					150,000
			PWS Fleet charging stations	150,000					150,000
			2 Double Electric Car Charging Stations Level 2 220V	100,000					100,000
		Fleet Total		957,900	600,000	600,000	600,000	600,000	3,357,900
		Public Works - Fleet Total		957,900	600,000	600,000	600,000	600,000	3,357,900
	Public Works	Parks	Dingwall to Muir Road Trail and Stairs Development	483,600					483,600
	- Parks		Misc Playground (1 replacement every second year)	100,000	120,000		120,000		340,000
			Lake Trail Multi-Use Pathway Construction	50,000	750,000				800,000
			Pedestrian Bridges replacement program	35,000	35,000	35,000	35,000	35,000	175,000
			Marina Storage Compound Relocation	25,000					25,000
			Bill Moore - Irrigation System Replacement			150,000			150,000
			Woodcote - Irrigation System Replacement					80,000	80,000
		Parks Total		693,600	905,000	185,000	155,000	115,000	2,053,600
	Cemetery		Niche Design/Development	91,300	40,000	40,000	125,000	40,000	336,300
			Lawn Crypts	70,000		70,000		35,000	175,000
			Cemetery General Work	52,000	75,000			50,000	177,000
			Irrigation		15,000		15,000	15,000	45,000
			New Plantings			40,000			40,000
		Cemetery Total		213,300	130,000	150,000	140,000	140,000	773,300
		Public Works - Parks Total		213,300	130,000	150,000	140,000	140,000	773,300

2022-2026 General Capital Expenditure Program (2 of 3)				2022	2023	2024	2025	2026	Total 2022-
Department	Sub-Department	Area	Project description	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	2026 Budget
Public Works	Public Works - Civic Properties	Parks	Park Café - Roof Replacement	75,000					75,000
			Woodcote Park - Roof Replacement	46,500					46,500
			Lagoon Walkway Lookouts - Roof Replacement	30,000					30,000
			Lewis Washroom - Roof Replacement		45,000				45,000
			Parks Total	151,500	45,000				196,500
		Property Services	Renovation of City Hall - Foyer area and Council Chamber	88,500					88,500
			4th Street Flexible Parklet Installation	50,000					50,000
			Carpenter Shop Renovation	41,600					41,600
			PUBLIC WORKS - Convert existing bay to park spare Fire Truck	20,000					20,000
			Property Services Total	200,100					200,100
		Rec & Culture	MEMORIAL POOL - VIHA Infrastructure Upgrades	20,000	25,000	25,000	25,000	25,000	120,000
			MEMORIAL POOL - Repair Cracks Main Pool	20,000	20,000	20,000	20,000	20,000	100,000
			MEMORIAL POOL - Mech/Electric Upgrades Heat/Chemical	15,000	25,000	25,000	25,000	25,000	115,000
			SID THEATRE - Stage Lift replacement (elevator)	10,000	125,000				135,000
			MEMORIAL POOL - New Pool Covers	10,000					10,000
			SID THEATRE - Hydraulic Vertical Platform Lift replacement (elevator)	10,000	125,000				135,000
			ART GALLERY - HVAC and Roof Replacement		12,500	375,000			387,500
			LEWIS CENTRE - Roof Replacement			250,000			250,000
			LEWIS CENTRE - Squash Court Wall Replacement		36,000	36,000			72,000
			LEWIS CENTRE - Squash Court Floor Replacement		40,000	40,000			80,000
			YOUTH CENTRE - Roof Replacement		250,000				250,000
			FIRE HALL - HVAC and Roof Replacement			13,500	450,000		463,500
			MUSEUM - Replace windows		50,000				50,000
			MUSEUM - Hydraulic Freight Elevator replacement		12,500	178,300			190,800
			Rec & Culture Total	85,000	721,000	962,800	520,000	70,000	2,358,800
			Public Works - Civic Properties Total	436,600	766,000	962,800	520,000	70,000	2,755,400
Public Works Total				5,489,700	4,626,000	10,657,800	2,814,000	2,382,000	25,969,500
Engineering	Engineering	Infrastructure	5th St Bridge Rehabilitation	1,902,100					1,902,100
			6th St Bridge Multi-Use Active Transportation Bridge	328,500	4,250,000				4,578,500
			Braidwood Road Design - Storm & Road	60,000				3,250,000	3,310,000
			Storm Drainage - 200 Back Rd Storm Inlet improvement	40,000					40,000
			Storm Drainage - 13 St - Burgess to Willemar Storm Reconstruction		12,000	791,800			803,800
			Ryan Road sidewalk Sandwich to Braidwood		250,000	1,300,000			1,550,000
			Major Road Cons - Cousins Ave - 20th to Willemar		45,000	193,400	1,934,400		2,172,800
			Tunner Dr Ext To Hwy 19A Multi-Use Pathway - Design		75,000				75,000
			Major Road Cons - 13 St - Burgess to Willemar Road Reconstruction		12,000	791,800			803,800
			Infrastructure Total	2,330,600	4,644,000	3,077,000	1,934,400	3,250,000	15,236,000
Engineering Total				2,330,600	4,644,000	3,077,000	1,934,400	3,250,000	15,236,000
Engineering Total				2,330,600	4,644,000	3,077,000	1,934,400	3,250,000	15,236,000

2022-2026 General Capital Expenditure Program (3 of 3)				2022 Proposed Budget	2023 Proposed Budget	2024 Proposed Budget	2025 Proposed Budget	2026 Proposed Budget	Total 2022- 2026 Budget	
Department Responsible	Sub-Department Responsible	Area	Project description							
Recreation & Culture	Recreation & Culture	Parks	Park Design and Development McPhee Meadows - Phase 1	300,000					300,000	
			Park Design and Development McPhee Meadows - Phase 2	50,000	250,000				300,000	
			Partners in Parks program	50,000	50,000	50,000	50,000	50,000	250,000	
			Totem Pole Installation at the Airpark	48,600					48,600	
			Courtenay Riverway S Extension Beachwood to City Park - Phase 2		75,000	400,000			475,000	
			Courtenay Riverway S Extension City Park to Regional Trail - Phase 3			75,000	400,000		475,000	
		Parks Total			448,600	375,000	525,000	450,000	50,000	1,848,600
		Rec & Culture	FILBERG CENTRE - Drive Thru Repair	150,000						150,000
			MEMORIAL POOL - Infrastructure Assessment	50,000						50,000
			LEWIS CENTRE - Equipments	45,000	45,000	45,000	45,000	45,000	225,000	
			SID THEATRE - Theatre Capital Equipment	20,000					20,000	
			SID THEATRE - Future year estimation	20,000	20,000	20,000	20,000	20,000	100,000	
			Park Master Plan - placeholder for future initiatives				250,000	250,000	500,000	
			YOUTH CENTRE - Freestanding Sign & Exterior Facia Sign		60,000				60,000	
			Rec & Culture Total			285,000	125,000	65,000	315,000	315,000
	Recreation & Culture Total				733,600	500,000	590,000	765,000	365,000	2,953,600
Recreation & Culture Total					733,600	500,000	590,000	765,000	365,000	2,953,600
Fire Department	Fire Department	Fire Services	Ladder Truck (replacement truck #12)	2,085,000					2,085,000	
			Light Vehicles	70,000	70,000		75,000	75,000	290,000	
			Rescue Tools				80,000	320,000	400,000	
		Fire Services Total			2,155,000	70,000		155,000	395,000	2,775,000
		Property Services	New Satellite Firehall				500,000	6,500,000		7,000,000
			Property Services Total					500,000	6,500,000	
	Fire Department Total				2,155,000	70,000	500,000	6,655,000	395,000	9,775,000
Fire Department Total					2,155,000	70,000	500,000	6,655,000	395,000	9,775,000
General Government Services	IT	Corporate Services	Budget Software	150,000					150,000	
			New softwares	50,000	50,000	50,000	50,000	50,000	250,000	
			Offsite Backup - Barracuda	40,000	40,000	40,000	40,000		160,000	
			Photocopiers	40,000	40,000	40,000	40,000	40,000	200,000	
			Server Replacement	20,000	20,000	20,000	20,000	20,000	100,000	
			Large Format Plotter	15,000		30,000		15,000	60,000	
			SCALE Hyper-Convergence Software			120,000	50,000		170,000	
			IT Total			315,000	150,000	300,000	200,000	125,000
	CAO Office	Corporate Services	Strategic Land Acquisition	100,000	100,000	100,000	100,000	100,000	500,000	
	Coporate Services - CAO Office Total				100,000	100,000	100,000	100,000	500,000	
General Government Services Total					415,000	250,000	400,000	300,000	225,000	1,590,000
Development Services	Dev Services	Infrastructure	1375 Piercy Avenue - New lane construction (H4H)	99,400					99,400	
	Development Services Total				99,400				99,400	
Development Services Total					99,400				99,400	
Grand Total					11,223,300	10,090,000	15,224,800	12,468,400	6,617,000	55,623,500
New Projects										

## 9. General 2022 Capital Expenditure – Source of Funding for Schedule “I” Bylaw 3060

2022 General Capital Expenditure Source of Funding (1 of 2)				2022 Proposed Budget	2022 General Revenues	2022 Reserves	2022 Reserve for Future Expenditures	2022 Fed / Prov Funding	2022 Gas Tax Fed Grant	2022 Gaming Fund	2022 CVRD Grant	
Department Responsible	Sub-Department Responsible	Area	Project description									
Public Works	Public Works - Transportation	Infrastructure	17th Street Bike Lanes	1,665,300				1,665,300				
			Pedestrian, Cycling and Pavement Renewal Program	1,373,000	73,000				1,300,000			
			Cycling Network Plan Improvements Implementation	150,000					150,000			
	Public Works - Transportation Total			3,188,300	73,000			1,665,300	1,450,000			
	Public Works - Fleet	Fleet	Fleet Management - PWS - Heavy Vehicles	280,000		280,000						
			Fleet Management - PWS - Light Vehicles	277,900		277,900						
			Fleet Management - New Ask	150,000		40,000	110,000					
			PWS Fleet charging stations	150,000						150,000		
			2 Double Electric Car Charging Stations Level 2 220V	100,000		27,000		73,000				
			Public Works - Fleet Total			957,900		624,900	110,000	73,000		150,000
	Public Works - Parks	Parks	Dingwall to Muir Road Trail and Stairs Development	483,600	168,400	100,000	7,400	207,800				
			Misc Playground (1 replacement every second year)	100,000		30,000		70,000				
			Lake Trail Multi-Use Pathway Construction	50,000	50,000							
			Pedestrian Bridges replacement program	35,000	35,000							
			Marina Storage Compound Relocation	25,000			25,000					
			Public Works - Parks Total			693,600	253,400	130,000	32,400	277,800		
		Cemetery	CEMETERY - Niche Design/Development	91,300							91,300	
			CEMETERY - Lawn Crypts	70,000							70,000	
			CEMETERY - Cemetery General Work	52,000							52,000	
			Public Works - Cemetery Total			213,300						213,300
	Public Works - Civic Properties	Parks	Park Café - Roof Replacement	75,000		75,000						
			Woodcote Park - Roof Replacement	46,500		46,500						
			Lagoon Walkway Lookouts - Roof Replacement	30,000		30,000						
		Parks Total			151,500		151,500					
		Property Services	Renovation of City Hall - Foyer area and Council Chamber	88,500		19,500	69,000					
			4th Street Flexible Parklet Installation	50,000				50,000				
			Carpenter Shop Renovation	41,600			41,600					
			PUBLIC WORKS - Convert existing bay to park spare Fire Truck	20,000	20,000							
			Property Services Total			200,100	20,000	19,500	110,600	50,000		
		Rec & Culture		MEMORIAL POOL - VIHA Infrastructure Upgrades	20,000							20,000
				MEMORIAL POOL - Repair Cracks Main Pool	20,000							20,000
				MEMORIAL POOL - Mech/Electric Upgrades Heat/Chemical	15,000							15,000
				SID THEATRE - Stage Lift replacement (elevator)	10,000		10,000					
				MEMORIAL POOL - New Pool Covers	10,000							10,000
				SID THEATRE - Hydraulic Vertical Platform Lift replacement (elevator)	10,000		10,000					
	Rec & Culture Total			85,000		20,000				65,000		
	Public Works - Civic Properties Total			436,600	20,000	191,000	110,600	50,000		65,000		
Public Works Total				5,489,700	346,400	945,900	253,000	2,066,100	1,450,000	150,000	278,300	

2022 General Capital Expenditure Source of Funding (2 of 2)				2022	2022	2022	2022 Reserve	2022	2022 DCC	2022	2022 Gas	2022	2022	2022		
Department Responsible	Sub-Department Responsible	Area	Project description	Proposed Budget	General Revenues	Reserves	for Future Expenditures	Unexpended Funds	Reserve	Fed / Prov Funding	Tax Fed Grant	Gaming Fund	CVRD Grant	Asset Sales		
Engineering	Engineering	Infrastructure	5th St Bridge Rehabilitation	1,902,100		477,100		404,100	233,600	147,300	640,000					
			6th St Bridge Multi-Use Active Transportation Bridge	328,500	50,000		150,000				128,500					
			Braidwood Road Design - Storm & Road	60,000			60,000									
			Storm Drainage - 200 Back Rd Storm Inlet improvement	40,000							40,000					
	Engineering Total			2,330,600	50,000	477,100	210,000	404,100	233,600	147,300	808,500					
Engineering Total				2,330,600	50,000	477,100	210,000	404,100	233,600	147,300	808,500					
Recreation & Culture	Recreation & Culture	Parks	Park Design and Development McPhee Meadows - Phase 1	300,000	200,000	100,000	-									
			Park Design and Development McPhee Meadows - Phase 2	50,000	50,000		-									
			Partners in Parks program	50,000			50,000									
			Totem Pole Installation at the Airpark	48,600	2,500		10,000			36,100						
		Parks Total			448,600	252,500	100,000	60,000			36,100					
		Rec & Culture	FILBERG CENTRE - Drive Thru Repair	150,000		150,000										
			MEMORIAL POOL - Infrastructure Assessment	50,000											50,000	
			LEWIS CENTRE - Equipments	45,000		45,000										
			SID THEATRE - Theatre Capital Equipment	20,000		20,000										
			SID THEATRE - Future year estimation	20,000		20,000										
			Rec & Culture Total			285,000	-	235,000							50,000	
	Recreation & Culture Total			733,600	252,500	335,000	60,000			36,100			50,000			
Recreation & Culture Total				733,600	252,500	335,000	60,000		36,100			50,000				
Fire Dept	Fire Department	Fire Services	FIRE DEPT - Ladder Truck (replacement truck #12)	2,085,000		1,240,000	670,000							175,000		
			FIRE DEPT - Light Vehicles	70,000		70,000										
	Fire Department Total			2,155,000		1,310,000	670,000						175,000			
Fire Department Total				2,155,000		1,310,000	670,000						175,000			
General Government Services	IT	Corporate Services	Budget Software	150,000		150,000										
			New softwares	50,000		50,000										
			Offsite Backup - Barracuda	40,000		40,000										
			Photocopiers	40,000		40,000										
			Server Replacement	20,000		20,000										
			Large Format Plotter	15,000		15,000										
			IT Total			315,000		315,000								
	CAO Office	Corporate Services	Strategic Land Acquisition	100,000		100,000										
	CAO Office Total			100,000		100,000										
General Government Services Total				415,000		415,000										
Dev Services	Dev Services	Infrastructure	1375 Piercy Avenue - New lane construction (H4H)	99,400		99,400										
	Development Services Total			99,400		99,400										
Development Services Total				99,400		99,400										
Grand Total				11,223,300	648,900	3,582,400	1,193,000	404,100	233,600	2,249,500	2,258,500	150,000	328,300	175,000		

## 10. Sewer Capital Fund Summary for Schedule "J" Bylaw 3060

Sewer Capital Fund	Budget		Proposed Budget		
	2022	2023	2024	2025	2026
<b>Revenues</b>					
<b>Funding from Operating Fund</b>					
Grants	-	-	-	344,800	-
Sewer Operating Fund	<b>1,266,000</b>	232,000	700,000	-	500,000
	<b>1,266,000</b>	232,000	700,000	344,800	500,000
<b>Reserves &amp; Surplus</b>					
Sewer Capital Surplus - RFE	<b>1,339,600</b>	-	-	-	-
Sewer Reserve Funds	<b>1,491,100</b>	-	500,000	500,000	600,000
	<b>2,830,700</b>	-	500,000	500,000	600,000
<b>Funding from Debt</b>					
	-	2,500,000	3,000,000	1,800,000	-
<b>Total Revenues</b>	<b>4,096,700</b>	<b>2,732,000</b>	<b>4,200,000</b>	<b>2,644,800</b>	<b>1,100,000</b>
<b>Expenditures</b>					
<b>Capital Assets</b>					
Engineering Structures - Renewal	<b>2,285,600</b>	2,732,000	4,200,000	2,644,800	1,100,000
Engineering Structures - New	<b>1,811,100</b>	-	-	-	-
<b>Total Expenditures</b>	<b>4,096,700</b>	<b>2,732,000</b>	<b>4,200,000</b>	<b>2,644,800</b>	<b>1,100,000</b>

## 11. Sewer Capital Expenditure Program for Schedule “K” Bylaw 3060

2022-2026 Sewer Capital Expenditure Program		2022	2023	2024	2025	2026	Total
Category	Project description	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	2022-2026 Budget
New	Sewer - Greenwood Trunk Construction	1,724,700					1,724,700
	South Courtenay Sewer System	86,400					86,400
	Sewer Cascara and Klanawa connection to Greenwood						-
<b>New Total</b>		<b>1,811,100</b>	-	-	-	-	<b>1,811,100</b>
Renewal	Sewer - Mansfield Drive Forcemain	1,504,000					1,504,000
	Puntledge Sanitary Catchment Replacement	429,300		3,935,500			4,364,800
	Sewer - 1st Street Lift Station Replacement	332,000	2,642,000				2,974,000
	Braidwood Road - Road & Utility - Sewer Component	20,300				500,000	520,300
	Sewer - Cousins Ave - 20th to Willemar		15,000	64,500	644,800		724,300
	Sewer - Arden Central Trunk Main		75,000	200,000	2,000,000		2,275,000
	Sewer - Projects identified through Master Plan					600,000	600,000
<b>Renewal Total</b>		<b>2,285,600</b>	<b>2,732,000</b>	<b>4,200,000</b>	<b>2,644,800</b>	<b>1,100,000</b>	<b>12,962,400</b>
<b>Grand Total</b>		<b>4,096,700</b>	<b>2,732,000</b>	<b>4,200,000</b>	<b>2,644,800</b>	<b>1,100,000</b>	<b>14,773,500</b>

## 12. Sewer 2022 Capital Expenditure – Source of Funding for Schedule “L” Bylaw 3060

2022 Sewer Capital Expenditure Source of Funding Category	Project description	2022 Proposed Budget	2022 General	2022 Reserve for Future	2022 Reserves
New	Sewer - Greenwood Trunk Construction	1,724,700		1,233,600	491,100
	South Courtenay Sewer System	86,400	15,000	71,400	
<b>New Total</b>		<b>1,811,100</b>	<b>15,000</b>	<b>1,305,000</b>	<b>491,100</b>
Renewal	Sewer - Mansfield Drive Forcemain	1,504,000	504,000		1,000,000
	Puntledge Sanitary Catchment Replacement	429,300	415,000	14,300	
	Sewer - 1st Street Lift Station Replacement	332,000	332,000		
	Braidwood Road - Road & Utility - Sewer Component	20,300		20,300	
	Sewer - Cousins Ave - 20th to Willemar				
	Sewer - Arden Central Trunk Main				
<b>Renewal Total</b>		<b>2,285,600</b>	<b>1,251,000</b>	<b>34,600</b>	<b>1,000,000</b>
<b>Total</b>		<b>4,096,700</b>	<b>1,266,000</b>	<b>1,339,600</b>	<b>1,491,100</b>

### 13. Water Capital Fund Summary for Schedule "M" Bylaw 3060

Water Capital Fund	Budget	Proposed Budget			
	2022	2023	2024	2025	2026
<b>Revenues</b>					
<b>Funding from Operating Fund</b>					
Grants	-	-	-	344,800	-
Water Operating Fund	<b>525,000</b>	565,000	614,500	550,000	550,000
	<b>525,000</b>	565,000	614,500	894,800	550,000
<b>Reserves &amp; Surplus</b>					
Water Capital Surplus - RFE	<b>170,000</b>	-	-	-	-
Water Reserves	<b>200,000</b>	700,000	700,000	200,000	700,000
	<b>370,000</b>	700,000	700,000	200,000	700,000
<b>Funding from Debt</b>					
	-	3,500,000	-	300,000	-
<b>Total Revenues</b>	<b>895,000</b>	<b>4,765,000</b>	<b>1,314,500</b>	<b>1,394,800</b>	<b>1,250,000</b>
<b>Expenditures</b>					
<b>Capital Assets</b>					
Engineering Structures - Renewal	<b>645,000</b>	1,265,000	1,314,500	1,394,800	1,250,000
Engineering Structures - New	<b>250,000</b>	3,500,000	-	-	-
<b>Total Expenditures</b>	<b>895,000</b>	<b>4,765,000</b>	<b>1,314,500</b>	<b>1,394,800</b>	<b>1,250,000</b>

#### 14. Water Capital Expenditure Program for Schedule “N” Bylaw 3060

2022-2026 Water Capital Expenditure Program		2022	2023	2024	2025	2026	Total
Category	Project description	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget	2022-2026 Budget
New	Water - South Courtenay Secondary Transmission	250,000	3,500,000				3,750,000
	City Watermain on private property						-
<b>New Total</b>		<b>250,000</b>	<b>3,500,000</b>				<b>3,750,000</b>
Renewal	Water Smart Initiatives - District Meter Zone	350,000	250,000	250,000	250,000	250,000	1,350,000
	Water - Sandwich Area Fireflow Upgrade	125,000	500,000				625,000
	Sandpiper / Millard Water Main Upgrade	107,200					107,200
	Water - Highway 19A Loop - Christie Parkway	42,500					42,500
	Braidwood Road - Road & Utility - Water Component	20,300	500,000				520,300
	WATER - Cousins Ave - 20th to Willemar	-	15,000	64,500	644,800		724,300
	Water - Projects identified through Master Plan			1,000,000	500,000	1,000,000	2,500,000
<b>Renewal Total</b>		<b>645,000</b>	<b>1,265,000</b>	<b>1,314,500</b>	<b>1,394,800</b>	<b>1,250,000</b>	<b>5,869,300</b>
<b>Grand Total</b>		<b>895,000</b>	<b>4,765,000</b>	<b>1,314,500</b>	<b>1,394,800</b>	<b>1,250,000</b>	<b>9,619,300</b>

# 15. Water 2022 Capital Expenditure – Source of Funding for Schedule “O” Bylaw 3060

2022 Water Capital Expenditure Source of Funding		2022 Proposed Budget	2022 General Revenues	2022 Reserve for Future Expenditures	2022 Reserves
Category	Project description				
New	Water - South Courtenay Secondary Transmission City Watermain on private property	250,000	250,000		
<b>New Total</b>		<b>250,000</b>	<b>250,000</b>	-	-
Renewal	Water Smart Initiatives - District Meter Zone	350,000	150,000		200,000
	Water - Sandwich Area Fireflow Upgrade	125,000	125,000		
	Sandpiper / Millard Water Main Upgrade	107,200		107,200	
	Water - Highway 19A Loop - Christie Parkway	42,500		42,500	
	Braidwood Road - Road & Utility - Water Component	20,300		20,300	
	WATER - Cousins Ave - 20th to Willemar				
	Water - Projects identified through Master Plan				
<b>Renewal Total</b>		<b>645,000</b>	<b>275,000</b>	<b>170,000</b>	<b>200,000</b>
<b>Grand Total</b>		<b>895,000</b>	<b>525,000</b>	<b>170,000</b>	<b>200,000</b>



CITY OF  
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