



The Corporation of the City of Courtenay

# Council Agenda

**Meeting #:** R8/2024  
**Date:** May 8, 2024  
**Time:** 3:00 p.m.  
**Location:** CVRD Civic Room, 770 Harmston Ave, Courtenay

We respectfully acknowledge that the land we gather on is Unceded territory of the K'ómoks First Nation, the traditional keepers of this land.

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<b>1. CALL TO ORDER</b>	
<b>2. INTRODUCTION OF LATE ITEMS</b>	
<b>3. ADOPTION OF MINUTES</b>	
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4.3 City of Courtenay Engagement Strategy – Project Launch Presentation by: Hilary Farson, Principal & Co-founder, and Zaqir Virani, Director of Spur Communication.	56
4.4 Vancouver Island Health Authority Presentation by: Lesley Howie, Director of Mental Health and Substance Use, and Jennifer Block, Manager of Community Mental Health and Substance Use Services, at Vancouver Island Health Authority (VIHA).	71
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Staff presentation with Paul Rosenau, President & Founder, Urban Planning, and Steve Bayer, Chief Designer at EKISTICS.

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10.5	Councillor McCollum	



10.6 Councillor Morin

10.7 Mayor Wells

**11. IN CAMERA RESOLUTION**

THAT Council close the meeting to the public pursuant to the following subsection of the Community Charter:

90 (1) A part of a council meeting may be closed to the public if the subject matter being considered relates to or is one or more of the following:

(e) the acquisition, disposition or expropriation of land or improvements, if the council considers that disclosure could reasonably be expected to harm the interests of the municipality; and

(i) the receipt of advice that is subject to solicitor-client privilege, including communications necessary for that purpose.

**12. ADJOURNMENT**



# Council Minutes

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**Meeting #:** R7/2024  
**Date:** April 24, 2024  
**Time:** 4:00 pm  
**Location:** CVRD Civic Room, 770 Harmston Ave, Courtenay

**Council Present:** M. McCollum (Acting Mayor)  
D. Frisch  
D. Hillian (left the meeting at 7:09 p.m. and did not return)  
E. Jolicoeur (electronic; joined the meeting at 4:06 p.m.)  
W. Morin (electronic)

**Regrets:** B. Wells (Mayor)  
W. Cole-Hamilton

**Staff Present:** G. Garbutt, City Manager (CAO)  
A. Langenmaier, Director of Financial Services  
K. Macdonald, Fire Chief  
K. O'Connell, Director of Corporate Services (Corporate Officer)  
S. Saunders, Director of Recreation, Culture & Community Services  
K. Shaw, Director of Operational Services  
M. Wade, Director of Development Services  
J. Chan, Manager of Business Administration  
N. Gothard, Environmental Planner  
J. Bays, Community Development Coordinator  
L. Bourgeois, Deputy Corporate Officer

## 1. CALL TO ORDER

Acting Mayor McCollum called the meeting to order at 4:00 pm and respectfully acknowledged that the meeting was conducted on the Unceded territory of the K'ómoks First Nation, the traditional keepers of this land.

## 2. INTRODUCTION OF LATE ITEMS

Without any late items or objections, Council proceeded with the agenda as presented.

### **3. ADOPTION OF MINUTES**

#### **3.1 Regular Council Minutes - April 10, 2024**

**Moved By** Hillian

**Seconded By** Frisch

THAT Council adopt the April 10, 2024 Regular Council minutes.

**CARRIED**

### **4. DELEGATIONS**

#### **4.1 Enhancing Business Bylaws for Visually Impaired Access**

Ms. Julia Tait appeared before Council and requested amendments to City Bylaws to decrease barriers to painting stairs and entry ways to businesses increasing their visibility to the visually impaired. Additionally, the delegation requested the City paint the staircases of City-owned buildings and set maintenance standards to ensure their ongoing visibility.

**\*Councillor Jolicoeur joined electronically at 4:06 pm.**

#### **4.2 3120 Dove Creek Place**

Ronda Posegate (tenant) and Tristan Koehler (property owner) of 3120 Dove Creek Place, appeared before Council and spoke to a variety of concerning activities taking place at the dead end of Dove Creek Place including illegal activities, fireworks, street racing, public toileting, illegal dumping, animal harassment, and partying. The delegation requested Council consider moving two or three of the barriers to block the entrance to the cul-de-sac.

### **5. STAFF REPORTS**

#### **5.1 Development Services**

##### **5.1.1 Sidewalk Patio Policy DS-01**

**Moved By** Hillian

**Seconded By** Frisch

THAT Council adopt Sidewalk Patio Policy DS-01 to establish a permanent patio program; and

THAT Council direct staff to prepare the required Bylaw amendments to the "City of Courtenay Fees and Charges Bylaw No. 1673, 1992".

**CARRIED**

**5.1.2 Short Term Rental Regulation Bill 35**

**Moved By** Frisch

**Seconded By** Hillian

THAT Council direct staff to prepare the amending bylaws to “Business Licensing Bylaw 2523, 2008”, “Zoning Bylaw No. 2500, 2007” and “Municipal Ticketing Information Bylaw No. 2435, 2006” to address *Bill 35 Short-Term Rental Accommodation Act*.

**CARRIED**

**5.2 Operational Services**

**5.2.1 BCAA’s Evolve - Proposed Electric Bike Share Program**

David Holzer, Business Development Manager, Evolve e-bike share provided a presentation.

**Moved By** Frisch

**Seconded By** Hillian

THAT Council authorize staff to enter into a tri-part Memorandum of Agreement with the Comox Valley Regional District and the Town of Comox for the provision of an e-Bike Share Program; and,

THAT Council delegate authority to the Director of Operations to determine the form and content of a Contract and/or Licence and Service Agreement between the City of Courtenay and BCAA Evolve to facilitate the provision of the e-bike share program in the City of Courtenay; and,

THAT Council approve BCAA Evolve’s request to waive all costs and fees for the e-bike share program and authorize staff to provide in-kind funding up to a maximum amount of five thousand dollars for the provisions associated with the deployment of the prescribed e-bike share program; and,

THAT Council delegate authority to the Director of Operations to authorize any required agreements or other legal documents necessary to provide BCAA Evolve access and permission to use public land for the purposes of providing an e-bike ride share program.

**DEFEATED**

**Opposed: Acting Mayor McCollum, Councillors Jolicoeur and Morin**

**Moved By Frisch**

**Seconded By Hillian**

THAT Council authorize staff to enter into a tri-part Memorandum of Agreement with the Comox Valley Regional District and the Town of Comox for the provision of an e-Bike Share Program; and

THAT Council delegate authority to the Director of Operations to determine the form and content of a Contract and/or Licence and Service Agreement between the City of Courtenay and BCAA Evolve to facilitate the provision of the e-bike share program in the City of Courtenay; and

THAT staff be directed to advise BCAA Evolve Bike Share that the request to waive all costs and fees for the e-bike share program is denied, and a full-cost recovery model will be applied; and

THAT Council delegate authority to the Director of Operations to authorize any required agreements or other legal documents necessary to provide BCAA Evolve access and permission to use public land for the purposes of providing an e-bike ride share program.

**CARRIED**

**Without objection, Acting Mayor McCollum called a recess at 6:20 pm. The Council meeting resumed at 6:40 pm.**

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

#### **5.3.1 Lush Valley Food Action Society Licence of Occupation and Management and Operating Grant Fee for Service Agreement**

Maurita Prato, Executive Director and Carley VanOsch, Urban Agriculture Manager of LUSH Valley Food Action Society were in attendance to answer questions.

**Moved By Frisch**

**Seconded By Hillian**

THAT Council authorize staff to execute the five-year "Licence of Occupation" extension between the City of Courtenay and Lush Valley

Food Action Society for the continued use of the property located at 721 Grant Avenue, PID: 030-871-191, LOT 1, PLAN EPP84993, SECTION 61, COMOX LAND DISTRICT, subsequent to the publishing of notice; and

THAT Council authorize staff to execute the five-year "Community Garden Management and Operating Grant Fee For Service Agreement" between the City of Courtenay and Lush Valley Food Action Society for the management and operation of a community garden; and

THAT upon execution of the "Licence of Occupation" and the "Community Garden Management and Operating Grant Fee For Service Agreement" with Lush Valley Food Action Society, Council approve a grant up to \$5,500 from Gaming funds, to cover infrastructure improvements to the community garden area, subject to grant submission requirements as determined by staff.

**CARRIED**

## **6. EXTERNAL REPORTS AND CORRESPONDENCE**

### **6.1 Letter from the Honourable Ravi Kahlon, Minister of Housing**

**Moved By** Hillian

**Seconded By** Jolicoeur

THAT Council receive the correspondence from the Honourable Ravi Kahlon, Minister of Housing for information.

**CARRIED**

### **6.2 Letter from K'ómoks First Nation**

**Moved By** Frisch

**Seconded By** Hillian

THAT Council approve a \$25,000 grant to the K'ómoks First Nation in support of the 2024 National Indigenous Peoples Day Celebration to be paid from the City's Gaming Funds; and

THAT \$25,000 be allocated from the City's Gaming Funds annually to provide long-term support to the K'ómoks First Nation for National Indigenous Peoples Day Celebrations; and

FURTHER THAT the City provide an ongoing in-kind contribution to K'ómoks First Nation for National Indigenous Peoples Day Celebrations in the form of transportation and parking management plans, signage, staff time, and traffic control for the event.

**CARRIED**

## **7. INTERNAL REPORTS AND CORRESPONDENCE**

### **7.1 Speed Display Devices - 2024 Deployment Schedule**

**Moved By** Frisch

**Seconded By** Hillian

THAT Council receive "Briefing Note - Speed Display Devices - 2024 Deployment Schedule".

**CARRIED**

### **7.2 40km Speed Reduction Program - 2024 Implementation Plan**

**Moved By** Hillian

**Seconded By** Frisch

THAT Council receive the "Briefing Note - 40km Speed Reduction Program - 2024 Implementation Plan".

**CARRIED**

**Councillor Hillian left the meeting at 7:09 pm and did not return.**

## **8. COUNCIL RESOLUTIONS**

### **8.1 Need for Federal Financial Support for Municipalities (Councillor Cole-Hamilton)**

**Moved By** Frisch

**Seconded By** Jolicoeur

WHEREAS, Canada is experiencing record population growth, having welcomed 1.25 million new Canadians last year alone; and

WHEREAS, Canada Mortgage and Housing Corporation (CMHC) indicates we need to build 3.5 million additional homes by 2030, and expand the municipal infrastructure to accommodate this growth; and

WHEREAS, Federation of Canadian Municipalities (FCM) has estimated that the required municipal infrastructure cost averages in the range of \$107,000 per unit and Statistics Canada estimates the cost to upgrade existing municipal infrastructure in the \$170 billion range; and

WHEREAS, Non-residential construction inflation has risen by 29% since 2020 and municipalities face soaring infrastructure costs without corresponding revenue growth and, unlike federal/provincial revenue, municipal tax revenue has not kept pace in recent years with inflation, economic growth or population growth; and

WHEREAS, Municipalities face federal funding gap as the 10-year Investing in Canada Infrastructure Program has come to an end, the Canada Community-Building Fund (CCBF) is being renegotiated and the Permanent Public Transit Fund is set to start in 2026; and

WHEREAS, The CCBF, formerly known as the federal Gas Tax Fund, provides over \$2.4 billion annual capital funding to municipalities through a predictable allocation mechanism, and municipalities of all sizes use the CCBF to deliver results for Canadians by building/renewing critical core infrastructure, including water infrastructure, local roads, public transit and cultural and recreational facilities;

THEREFORE BE IT RESOLVED, that the City of Courtenay write to Prime Minister Justin Trudeau and Minister of Housing, Infrastructure and Communities Sean Fraser advocating that the federal government:

- work with agreement signatories and municipalities to maintain the CCBF as a source of direct, predictable, long-term funding for local infrastructure priorities;
- commit to the next generation of infrastructure programs, including a new program for water and wastewater infrastructure and an increase to the Disaster Mitigation and Adaptation Fund; and
- convene provinces, territories and municipalities to negotiate a “Municipal Growth Framework” to modernize the way municipalities are funded to facilitate Canada’s long-term growth.



**CARRIED**

**8.2 Federation of Canadian Municipalities (FCM) Nomination (Councillor Cole-Hamilton)**

**Moved By** Frisch

**Seconded By** Jolicoeur

WHEREAS the Federation of Canadian Municipalities (FCM) represents the interests of member municipalities on policy and program matters that fall within federal jurisdiction;

WHEREAS FCM's Board of Directors is comprised of elected municipal officials from all regions and sizes of communities to form a broad base of support and provide FCM with the united voice required to carry the municipal message to the federal government;

WHEREAS FCM's Annual General Meeting (AGM) will be held in conjunction with the Annual Conference and Trade Show, June, followed by the election of FCM's Board of Directors; and

WHEREAS the UBCM-FCM Small Communities Travel fund is under review, it currently covers airfare, hotel accommodation and ground transportation expenses related to attending FCM Board and Standing Committee meetings (other than the Annual Conference and Trade Show;

THEREFORE BE IT RESOLVED that Council of the City of Courtenay endorse Councillor Will Cole-Hamilton to stand for re-election on FCM's Board of Directors for the period starting in May 2024 and ending June 2025; and

BE IT FURTHER RESOLVED that the City assume all costs associated with Councillor Will Cole-Hamilton attending FCM's Board of Directors meetings that are not covered by the UBCM-FCM Small Communities travel fund.

**CARRIED**

**9. UNFINISHED BUSINESS**

**9.1 Reconsideration - Request to Appear as a Delegation to Council - Comox Valley for Palestine**

In accordance with the Community Charter and the City of Courtenay Council Procedure Bylaw No. 2730, 2013, Councillor Morin requested that Council reconsider the request from Comox Valley for Palestine to Appear as a Delegation to Council.

**Moved By** Morin

**Seconded By** Jolicoeur

THAT Council reconsider the following resolution as passed at the April 10, 2024 regular Council meeting:

*"THAT Council receive the correspondence from Comox Valley for Palestine for information and take no further action."*

**CARRIED**

**Opposed: Councillor Frisch**

**Moved By** Morin

**Seconded By** Jolicoeur

THAT Council request further information from the Comox Valley for Palestine regarding their requests of Council as originally outlined in the correspondence submitted at the April 10<sup>th</sup>, 2024, Council meeting.

**CARRIED**

**Opposed: Councillor Frisch**

## **9.2 Community Priorities for RCMP Fiscal Year 2024-25**

**Moved By** Frisch

**Seconded By** Jolicoeur

THAT the following resolution, as passed at the February 28, 2024 regular Council meeting, be rescinded:

*"THAT staff be directed to schedule a Committee of the Whole meeting for the purpose of discussing the Royal Canadian Mounted Police (RCMP) community priorities for 2024-25; and*

*THAT the RCMP be invited to attend the Committee of the Whole meeting; and*

*THAT the date and time of the Committee of the Whole meeting be determined in association with the RCMP in order to accommodate their availability.";* and

THAT Mayor Wells be requested to call a special Council meeting for the purpose of meeting with the Comox Valley RCMP detachment for the purpose of discussing community priorities for RCMP fiscal year 2024-25.

**CARRIED**

**10. NEW BUSINESS**

**11. BYLAWS**

**11.1 For First, Second and Third Readings:**

**11.1.1 2024-2028 Consolidated Financial Plan Bylaw No. 3130, 2024**

**Moved By** Frisch

**Seconded By** Morin

THAT Council give first, second and third readings to the "2024-2028 Consolidated Financial Plan Bylaw 3130, 2024".

**CARRIED**

**11.1.2 Property Tax Rates Bylaw No. 3131, 2024**

**Moved By** Frisch

**Seconded By** Jolicoeur

THAT Council give first, second and third readings to the "Property Tax Rates Bylaw No. 3131, 2024".

**CARRIED**

**Moved By** Frisch

**Seconded By** Morin

THAT Council direct staff to pay the Downtown Courtenay Business Improvement Association their 2024 requisition of \$120,000 on adoption of the "Property Tax Rates Bylaw No. 3131, 2024".

**CARRIED**

**11.2 For Adoption:**

**11.2.1 Corporation of the City of Courtenay Fees and Charges Amendment  
Bylaw No. 2988, 2024 (Recreation Facility Rental and User Fees)**

**Moved By** Frisch

**Seconded By** Morin

THAT Council adopt “Corporation of the City of Courtenay Fees and Charges Amendment Bylaw No. 2988, 2024” (Recreation Facility Rental and User Fees).

**CARRIED**

**11.2.2 Council Procedure Amendment Bylaw No. 3132**

**Moved By** Frisch

**Seconded By** Morin

THAT Council adopt “Council Procedure Amendment Bylaw No. 3132”.

**CARRIED**

**12. COUNCIL REPORTS**

**12.1 Councillor Cole-Hamilton**

Councillor Cole-Hamilton was absent for the meeting. No report provided.

**12.2 Councillor Frisch**

No report provided

**12.3 Councillor Hillian**

Councillor Hillian left the meeting at 7:09 pm. No report provided

**12.4 Councillor Jolicoeur**

No report provided

**12.5 Councillor McCollum**

No report provided

**12.6 Councillor Morin**

No report provided

**12.7 Mayor Wells**

Mayor Wells was absent for the meeting. No report provided.

**13. ADJOURNMENT**

Acting Mayor McCollum terminated the meeting at 7:46 pm.

**CERTIFIED CORRECT**

Adopted by Council May 8<sup>th</sup>, 2024

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Acting Mayor Melanie McCollum

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Kate O'Connell, Corporate Officer



# The Corporation of the City of Courtenay

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Presentation to Mayor and Council

Presented by Cory Vanderhorst

May 8, 2024



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# Topics

- Financial statement highlights
- Draft audit report
- Audit findings report
- Auditor independence

# Financial Statement Highlights

The following figures are presented on a consolidated basis and include:

- General Funds
- Water Utility Funds
- Sewer Utility Funds
- Capital Fund
- Reserve Funds
- Gaming Fund



# Financial Statement Highlights

## Statement of Financial Position

		2023		2022
Cash and investments	\$	91,357,428	\$	73,362,518
Total financial assets	\$	95,601,223	\$	79,019,210
Debt	\$	10,419,071	\$	11,880,552
Total liabilities	\$	45,335,894	\$	45,612,136
Net financial assets	\$	50,265,329	\$	33,407,074
Tangible capital assets	\$	184,768,531	\$	181,889,535
Accumulated surplus	\$	235,854,609	\$	216,324,657

# New for 2023

- Included in total liabilities is a new liability for Asset retirement obligations
  - Total estimate \$330,800 includes:
    - \$233,100 for asbestos and other hazardous materials in buildings
    - \$45,000 for well decommissioning
    - \$52,700 for underground tank removal
- This new liability will be reduced by future spending and adjusted by:
  - Changes in regulations
  - Changes in cost estimates for remediation
  - Inflation

# Financial Statement Highlights

## Statement of Operations

		2023		2022		Budget
Total revenue	\$	81,137,753	\$	68,730,931	\$	67,024,900
Total expenses	\$	61,607,801	\$	58,500,466	\$	65,001,700
Annual surplus (deficit)	\$	19,529,952	\$	10,230,465	\$	2,023,200

# Financial Statement Highlights

## Statement of Cash Flows

		2023		2022
Provided by operations	\$	25,690,751	\$	11,402,465
Used by capital	\$	(6,687,577)	\$	(10,895,780)
Net transferred to investments	\$	(24,684,379)	\$	(828,660)
Provided by financing (repayment of debt)	\$	(1,008,264)	\$	(1,064,633)
Net cash inflow (outflow)	\$	(6,689,469)	\$	(1,386,608)

# Financial Statement Highlights

## Composition of accumulated surplus

		2023		2022
Invested in tangible capital assets	\$	174,018,659	\$	170,008,982
Reserves	\$	30,218,011	\$	20,982,794
Capital fund	\$	864,240	\$	864,240
Operating fund	\$	28,611,161	\$	22,517,296
Gaming fund	\$	2,142,538	\$	1,951,345
Total accumulated surplus	\$	235,854,609	\$	216,324,657

# Draft audit report

- Unqualified opinion
- We will sign the report after:
  - Council approval

# Auditor Findings Report

## Auditor responsibilities

- Examining controls in place to ensure accurate reporting of financial results
- Sampling transactions throughout the year to form an audit opinion
- Auditors do NOT look at every transaction to form an audit opinion

We would like to formally acknowledge the excellent cooperation and assistance from management and staff

# Auditor Independence

We confirm that MNP LLP is independent with respect to the Corporation of the City of Courtenay within the meaning of the Code of Professional Conduct of CPA British Columbia as of May 8, 2024.



# Conclusion

Thank you

We would like to take this opportunity to answer any questions you have regarding the matters presented.

Presenter: Cory Vanderhorst



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# **Welcome - Thank you - Gilakas'la - ʔimot**

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*Experience Comox Valley is grateful to live, work and play on the traditional and unceded territories of the K'ómoks First Nation*



# Overview

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- **Vision:** The Comox Valley is recognized as the premier, year-round Vancouver Island destination for outdoor, culinary, and cultural activities.
- **Mission:** Implement fiscally prudent destination marketing initiatives that are informed and tested through stakeholder engagement that are objectively focused on increasing overnight stays in the Comox Valley that drive economic benefit to business owners and residents.
- Funding sources
  - Destination BC, MRDT, local government contribution, federal grants





# Comox Valley Tourism Advisory Committee (TAC)

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- Established in 2022
- 11 members from various sectors
  - Plus CVRD liaison & 4VI staff representatives
- Advise, review and recommend annual marketing and Destination Plan & budgets
- Work collaboratively and represent the best interests of tourism stakeholders in the Comox Valley





# Strategic Objectives



1. Increase revenue from visitation
  - Generate leads for businesses
2. Manage growth and benefit through seasonal and geographical dispersion
  - Build and position destination drivers
  - Invest in market research
3. Increase competitiveness of Comox Valley as a desired destination
  - Improve the visitor experience
  - Increase collaboration with & amongst stakeholders
4. Support sustainable tourism initiatives and activities
  - Amplify messaging from local tourism businesses who are actively pursuing objectives that increase positive impacts and decrease negative impacts of tourism for humans, the economy and/or the environment
  - Advance Vancouver Island's Biosphere program locally and commit to advancing the UN's Sustainable Development Goals as a DMO and destination



# Target Audiences

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- Geographic
  - Victoria & Lower Mainland
  - Calgary & Edmonton
  - Washington State
- Age
  - 35+
  - Families
- EQ Type
  - Authentic experiencers
  - Rejuvenators
  - Cultural explorers
- Interests
  - Outdoor & marine adventure enthusiasts
  - Culinary experiences
  - Arts & culture







# Consumer Website Content

## ExperienceComoxValley.ca

- Optimized for conversion to stakeholder websites
  - Free business listings
- New events calendar feature
  - Submit events for free
- 6 new blogs
- Unique visits: 64k (49k mobile)
- Origin: Canada, US, UK, Mexico, Germany



### Explore Sauna Experiences In The Comox Valley

SEPTEMBER 16, 2023



#### Sweating In Paradise: Exploring Sauna Experiences In The Comox Valley

Located on Vancouver Island's western shore, the Comox Valley is a vibrant paradise known for its lush landscapes, pristine beaches, and outdoor adventures. However, tucked away amidst the coastal beauty is a hidden gem that offers unique and rejuvenating experiences: saunas. In this blog post, we will delve into the diverse sauna experiences in the Comox Valley, showcasing how these steamy sanctuaries have become integral parts of the local culture.

##### A BRIEF INTRODUCTION TO SAUNAS

Before we delve into the Comox Valley's sauna scene, let's briefly explore what saunas are all about. Originating from Finland, saunas are essentially heated rooms designed to promote relaxation and detoxification through the use of heat and steam. They offer a variety of health benefits, including improved circulation, detoxification, stress reduction, and enhanced skin health.

Add to the fact that the heat and steam can provide a soothing and relaxing experience in the lush surroundings of the valley, these sanctuaries become a desirable treat for the senses and an indoor oasis, providing the right environment for your wellness routine.

##### PAIDYFEST BIRN AT THE HENDERSON GREENHOUSE RESORT

Nothing combines the scenic coastal views and the hot steamy atmosphere better than the Paddyfest Birn at the Henderson Greenhouse Resort. Held on the second day of the event, this spa event offers a breathtaking view of the Salish Sea and provides a variety of sauna experiences. From covered hot tubs to heated saunas, Paddyfest Birn is a complete sauna experience, offering a relaxing and rejuvenating opportunity for visitors looking to unwind in the Comox Valley.



##### LOCAL SAUNA SPOTS

While spa and greenhouse retreats offer exceptional sauna experiences, the Comox Valley is also home to a vibrant local sauna culture. Many residents have shared their own saunas, offering a more intimate and personalized sauna experience. Whether you're looking for a hot tub or a traditional Finnish sauna, these local spots provide a unique and relaxing opportunity to connect with the community and enjoy the beauty of the Comox Valley.

##### SOUTH LAKE PARK

In South Lake Park, visitors can enjoy a modern and well-equipped hot tub and sauna facility. It's an apt location, situated in a beautiful forest and open to the heart of the Comox Valley. The facilities are available for rent during the day and night, providing a relaxing and rejuvenating experience for visitors. The hot tub and sauna are surrounded by a variety of trees and the views are breathtaking. The hot tub is located in a lush forest, and the sauna is located in a modern building. The hot tub and sauna are open from 10:00 AM to 6:00 PM, and the admission is \$10 per person. The hot tub and sauna are open from 10:00 AM to 6:00 PM, and the admission is \$10 per person.

##### ISLAND SAUNA

Island Sauna is the first and only indoor sauna experience located in the Comox Valley. It's a beautiful location, situated in a beautiful forest and open to the heart of the Comox Valley. The facilities are available for rent during the day and night, providing a relaxing and rejuvenating experience for visitors. The hot tub and sauna are surrounded by a variety of trees and the views are breathtaking. The hot tub is located in a lush forest, and the sauna is located in a modern building. The hot tub and sauna are open from 10:00 AM to 6:00 PM, and the admission is \$10 per person. The hot tub and sauna are open from 10:00 AM to 6:00 PM, and the admission is \$10 per person.

##### THE HOT FIREFEST SAUNA HOUSE

The heat of a traditional sauna, combined with the cool mist of a hot tub, creates a unique and relaxing experience. The Hot Firefest Sauna House is a beautiful location, situated in a beautiful forest and open to the heart of the Comox Valley. The facilities are available for rent during the day and night, providing a relaxing and rejuvenating experience for visitors. The hot tub and sauna are surrounded by a variety of trees and the views are breathtaking. The hot tub is located in a lush forest, and the sauna is located in a modern building. The hot tub and sauna are open from 10:00 AM to 6:00 PM, and the admission is \$10 per person. The hot tub and sauna are open from 10:00 AM to 6:00 PM, and the admission is \$10 per person.

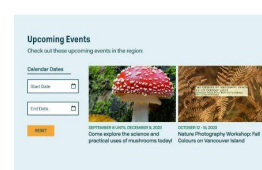
##### NOMADIC SAUNA

Nomadic Sauna offers a unique and relaxing sauna experience. The facilities are available for rent during the day and night, providing a relaxing and rejuvenating experience for visitors. The hot tub and sauna are surrounded by a variety of trees and the views are breathtaking. The hot tub is located in a lush forest, and the sauna is located in a modern building. The hot tub and sauna are open from 10:00 AM to 6:00 PM, and the admission is \$10 per person. The hot tub and sauna are open from 10:00 AM to 6:00 PM, and the admission is \$10 per person.



### Annual Events In The Comox Valley

Align your trip with one of these premier events for the ultimate experience!





# Visual Assets

- Worked with 6 local photographers
- 150+ new images
- B-roll clips
- New themed videos & commercials

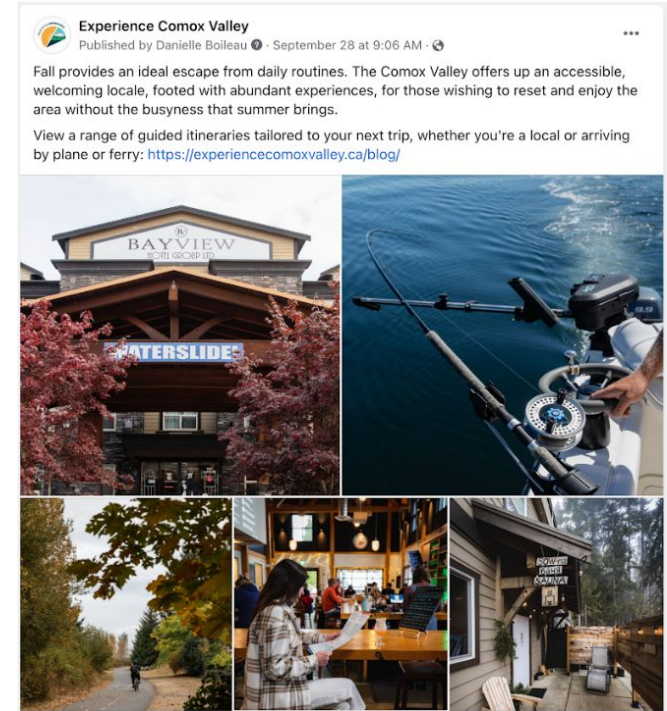


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# Social Media Organic

- User generated content
  - Real visitors & locals sharing their stories & experiences
- Daily posts of new content & responding to questions/comments about this destination
  - Facebook: @experiencecomoxvalley
  - Instagram: @tourismcomoxvalley
- Amplify stakeholder content & events
- Building an engaged audience
- Facebook
  - 7% increase in followers
  - 1.6M reach
- Instagram
  - 24% increase in followers
  - 1M reach





# BC Arts Instagram takeover

- 48 hours (Nov 1 & 2)
- 12 Local museums, art studios & galleries



# 2023 Print Advertising

- 2023 Comox Valley Vacation Guide
  - 55,000 distribution
  - Full content, new brand alignment
- BC's Guide to Arts & Culture
  - 75,000 distribution, 2-page spread
- Go Vancouver Island magazine
  - 100,000 distribution, full page ad
- Vancouver Island Visitor Guide
  - 50,000 distribution, full page ad
- Canada Travel & Lifestyle Magazine
  - Full page ad, Ontario highway billboard
- SOAR Magazine
  - 40,850 distribution, 2 page ad
- Landmark Media Comox Valley Map
  - Cover page

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from alpine to ocean

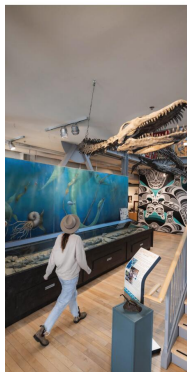


The Comox Valley has it all! Hike or bike in the fresh air of the alpes on Mount Washington. Challenge yourself for a round of golf (year-round!). For those aquatic folks, a day at the beach, or on the water paddling is the perfect place. Did we mention you can do this year round?

Scan the QR Code for more great activities in the Comox Valley!



# 2023 Examples



The Comox Valley is Vancouver Island's true winter destination. Where else can you ski one of North America's deepest snow bases at Mount Washington Alpine Resort, challenge yourself on a year round golf course, and go for a paddle or beach walk all in one day?



Winter in the Comox Valley offers all the outdoor fun one would expect, while also delivering on the coastal climate, stunning ocean views, ample opportunity to sit back and relax at a local spa, unique and downtown shopping areas, local brews and farm to table culinary experiences.

With convenient flight connections from Vancouver and seasonal direct flights to Comox Valley Airport your next island vacation is just a quick flight away.

plan your visit at [experiencecomoxvalley.ca](https://experiencecomoxvalley.ca)







# Broadcast Marketing

- CTV Community Spotlights
  - Outdoor adventure in Comox
  - Arts & culture in Courtenay
  - Culinary experience in Cumberland
- Promotional videos on CTV and Global (Duration: 15 sec & 30 sec)
- Live broadcast, streaming, pre-roll
- Geo-targeted to Calgary, Edmonton, and Metro Vancouver
- Results:
  - Live impressions adults 18+: 2.5M
  - Ad impressions: over 220k (44k in BC, 176k in AB)
  - Click Through Rate: average 0.25% (0.20% in BC, 0.27% in AB)





# Promotional Campaigns

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- Partner campaigns:
  - Island Taste Trail
  - Calgary & Edmonton contesting
- DBC consortiums
  - BC Ale Trail, Ride Island, Ahoy BC, Golf VI, BC Farmers' Market
- ECV's seasonal digital campaigns
  - Warm up to Winter - 392k reach
  - Spring in Comox Valley - 355k reach
  - Tumble into Fall - 224k reach
- 'Always on' digital/search ads
  - 303k impressions, 32k clicks, 10.8% CTR







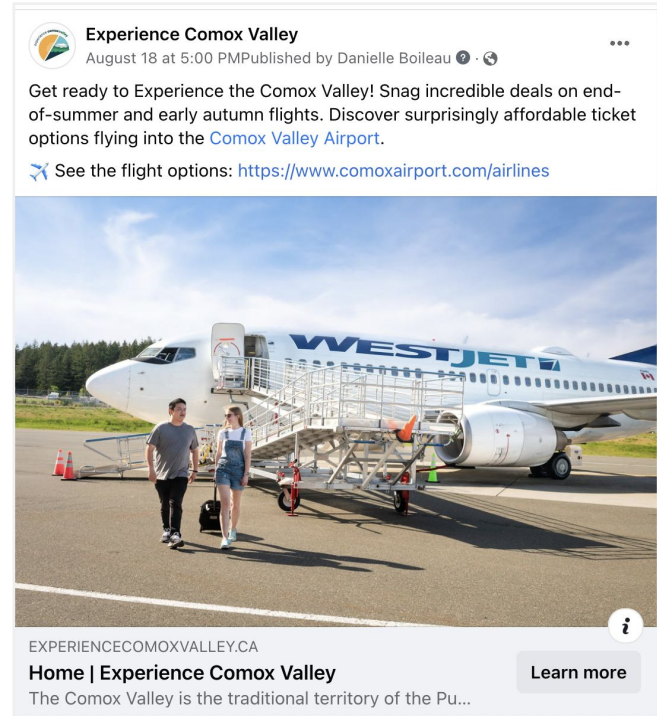
# Fall Campaign

- Digital ads
  - Social Media
  - Display
  - Google
- Sponsored articles
  - Calgary Herald “[Explore the late autumn wonders of BC’s Comox Valley](#)”
  - St. Albert Gazette “[Discover the wonders of Comox Valley, a hidden gem in British Columbia](#)”
- Tik Tok influencer
  - Vancouver is Awesome
- BC Arts Instagram takeover
  - 48 hours of ECV content
- Island Taste Trail
- BC Ale Trail Passport



# Alberta Marketing Contest Campaign

- In partnership with Comox Valley Airport
- Win a Trip to the Comox Valley
  - Pair of return airfare tickets, 2 nights stay, Lost Faucet Sauna experience, dining gift cards
  - 2 winners - Calgary & Edmonton
- Promoted via social media and digital display ad in Calgary International Airport
- Contest landing page views = 5,704
  - Edmonton = 2,276
  - Calgary = 1,372
  - Total = 3,648





# Market Research

- Visitor Intercept Surveys
  - Comox Valley Airport and VIU surveys
  - Understand travel motivations, visitor behaviour, and satisfaction
- 2023 findings:
  - Majority of visitors here for pleasure and/or visiting friends and family (73%)
  - Top activities included beach, hiking, shopping, marine activities, wineries, breweries, festivals
  - Overall net promoter score of 60-71
  - Positives: beautiful, friendly people, plenty to do, good restaurants, clean environment
  - Negatives: traffic, limited marina space, limited taxi service, limited restaurant/retail hours of operation, homelessness & public drug use issues



# Travel Trade & Media

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- Travel media familiarization trips
  - German National Radio
  - Seattle Magazine
  - The Weather Network
  - Vancouver is Awesome
- Explore VI travel trade show
  - 19 operators/online travel agencies
  - 35 VI stakeholders
- Branded display banners, tent, table cloth
- Promo swag



# Events & Experiences

## Fund - 2023 Pilot

- Support the creation and/or enhancement of new events and experiences
- Up to \$7,500 in funding
- 6 successful applications in Fall 2023 (\$37k total)
  - Rotary Club Strathcona Sunrise for Comox Valley Ribfest
  - Coal Hills BMX Association for BMX Canada Nationals Race Event (VI Nationals)
  - Steam Donkey Racing Club for Frontrunners Fit Chiropractic Dodge City X
  - Cumberland Culture & Arts Society for Woodstove Music & Arts Festival
  - ROAM Media Inc for Stokefest Winter Festival
  - 40 Knots Winery for Christmas Bucket List Market





# Visitor Information Services



- Visitor Centre
  - Open 5 days a week, Tuesday to Saturday, 9:30am-4:30pm in Winter, Spring & Fall
  - Open 7 days a week in Summer
- Mobile Visitor Information Kiosks
  - Comox Marina (new building)
  - Downtown Courtenay (6th street library)
  - Cumberland (Dunsmuir courtyard)
- Advertising opportunities for tourism stakeholders
- Consignment gift shop of local goods
  - 50+ local artisans
- Community Outreach
  - NIC, local high schools, engagement workshops, Chamber business after business





# Visitor Centre Statistics

Comox Valley visitors over the last 3 years

	2023	2022	2021
January - March	2,032	1,944	585
April - June	3,206	2,899	943
July - September	6,507	4,692	6,888
Summer Mobile Kiosks	2,398	2,017	1,940
October - December	1,823	1,689	1,631
<b>Total</b>	<b>15,966</b>	<b>13,241</b>	<b>11,987</b>



# 2023 Financial



Revenues (MRDT and Non MRDT)	Budget \$	Actual \$	Variance
Starting Carry Forward (All Net Assets Restricted and Unrestricted)	\$ 260,000	\$ 935,896	
General MRDT (net of admin fees)	\$ 300,000	\$417,520.71	\$ 117,520.71
MRDT from online accommodation platforms (OAP)	\$ 200,000	\$280,807.15	\$ 80,807.15
Local government contribution	\$ 387,164	\$338,887.00	-\$ 48,277.00
Stakeholder contributions (i.e. membership dues)	\$ -	\$0	\$ -
Co-op funds received (e.g. CTO; DMO-led projects)	\$ 203,472	\$154,362.06	-\$ 49,109.94
Grants - Federal	\$ 30,000	\$35,110.00	\$ 5,110.00
Grants - Provincial	\$ 21,726	\$20,226.00	-\$ 1,500.00
Grants/Fee for Service - Municipal	\$ -	\$0	\$ -
Retail Sales	\$ 15,250	\$22,490.38	\$ 7,240.38
Interest			
Other (please describe)			
<b>Total Revenues</b>	<b>\$ 1,157,612</b>	<b>\$ 1,269,403.30</b>	<b>\$ 111,791.30</b>



# 2023 Financial

- Marketing
  - \$ 459,254.74
- Destination Management
  - \$ 69,501.09
- Visitor Service
  - \$ 535,744.95
- Ending carry-forward
  - \$ 185,765.89 MRDT
  - \$ 955,032.63 OAP

Expenses MRDT and Non-MRDT)	Budget \$	Actual \$	Variance
<b>Marketing</b>			
Marketing staff – wage and benefits	\$166,625	\$ 166,625.00	\$ -
Media advertising and production	\$137,038	\$ 115,030.60	-\$ 22,007.40
Website - hosting, development, maintenance	\$8,087	\$ 9,217.18	\$ 1,130.18
Social media	\$23,650	\$ 28,001.67	\$ 4,351.67
Consumer shows and events	\$0	\$ -	\$ -
Collateral production and distribution	\$21,000	\$ 20,382.13	-\$ 617.87
Travel media relations	\$11,500	\$ 11,210.34	-\$ 289.66
Travel trade	\$0	\$ -	\$ -
Consumer focused asset development (imagery, written content, Other (please describe) Partnership Marketing; AhoyBC, BC Ale Trail, Golf VI, Ride Island, Comox Valley Airport	\$63,750	\$ 47,900.10	-\$ 15,849.90
	\$70,050	\$ 60,887.72	-\$ 9,162.28
<b>Subtotal</b>	<b>\$ 501,700.00</b>	<b>\$ 459,254.74</b>	<b>-\$ 42,445.26</b>
<b>Destination &amp; Product Experience Management</b>			
Destination and Product Experience Management Staff – wage and	\$ -	\$ -	\$ -
Industry development and training	3,000	\$ 10,632.33	\$ 7,632.33
Product experience enhancement and training	10,000	\$ -	-\$ 10,000.00
Research and evaluation	26,250	\$ 22,974.71	-\$ 3,275.29
Other (please describe) Destination Development - Event & Experience Fund	75,000	\$ 35,894.05	-\$ 39,105.95
Other (please describe) Contingency fund	50,000	\$ -	-\$ 50,000.00
<b>Subtotal</b>	<b>\$ 164,250.00</b>	<b>\$ 69,501.09</b>	<b>-\$ 94,748.91</b>
<b>Visitor Services</b>			
Visitor Services - wage and benefits	184,500	\$ 175,141.00	-\$ 9,359.00
Visitor Services operating expenses	29,998	\$ 21,716.95	-\$ 8,281.05
Other (please describe) Visitor Centre Administration & Building Costs	337,164	\$ 338,887.00	\$ 1,723.00
<b>Subtotal</b>	<b>\$ 551,662.00</b>	<b>\$ 535,744.95</b>	<b>-\$ 15,917.05</b>
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 1,217,612</b>	<b>\$ 1,064,500.78</b>	<b>-\$ 153,111.22</b>
<b>Total Revenue Less Total Expenses (Surplus or Deficit)</b>	<b>-\$ 60,000</b>	<b>\$ 204,902.52</b>	<b>\$ 264,902.52</b>
<b>Ending Carry Forward (Restricted and Unrestricted)</b>	<b>\$ 200,000</b>	<b>\$ 1,140,798.52</b>	





# 2024 Upcoming

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- Inclusive marketing content collection
  - Accessibility guide
  - 2SLGBTQIA+
- Dedicated presence in Alberta market and partnership with CV Airport
- Reimagined Fall campaign
- Flexible Winter campaign
- New volunteer program for Visitor Information Servicing
- More visitor education messaging (e.g. emergency management, wildfires)
- 2024 Events & Experiences Fund





# Questions?





# engagement framework

City of Courtenay  
Presentation to Mayor & Council

May 8, 2024



# agenda

1

introductions &  
acknowledgement

2

overview & context

3

project approach

4

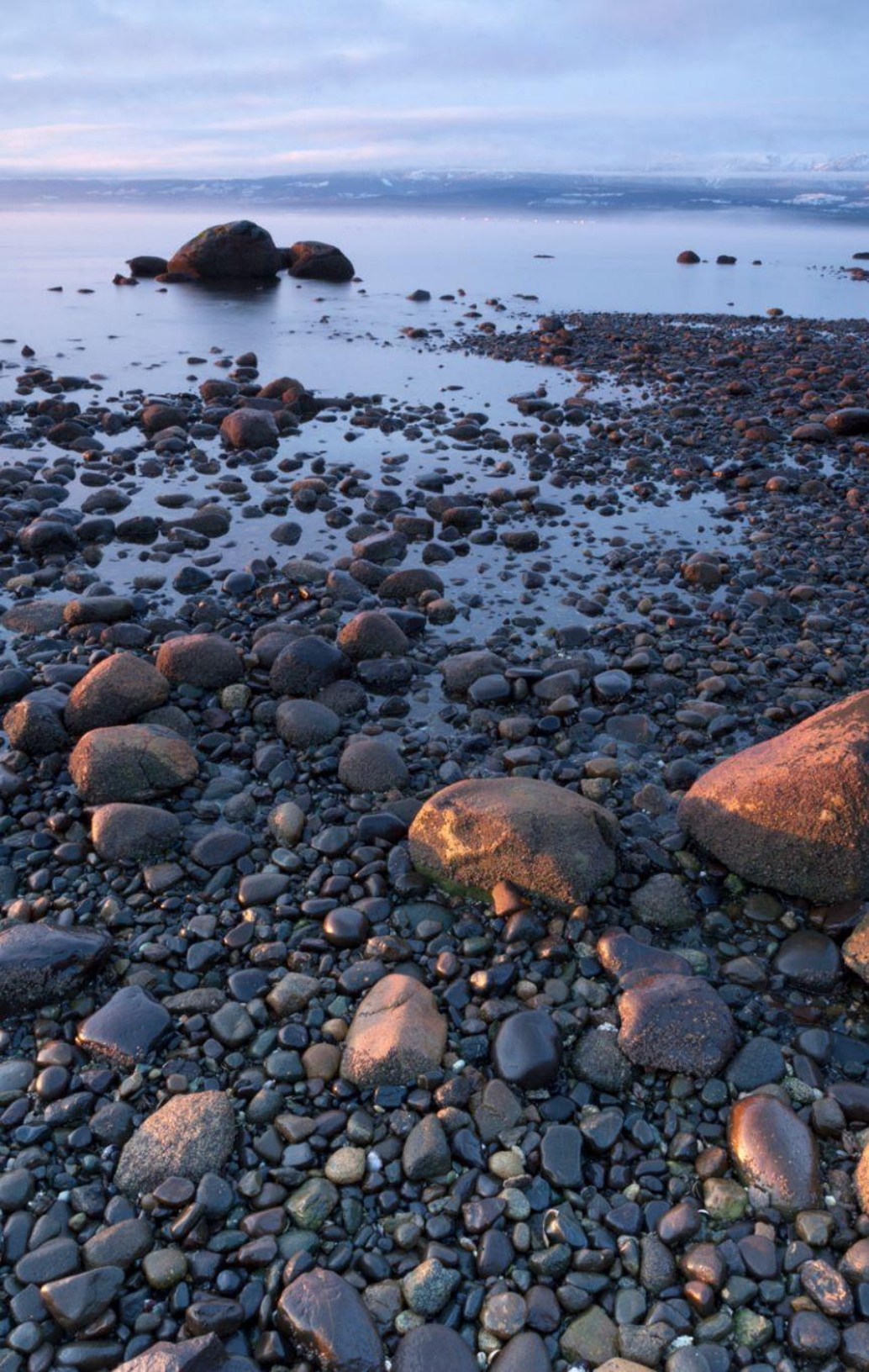
questions



The background of the slide is a photograph of a night sky. The Milky Way galaxy is visible as a bright, hazy band of light stretching across the sky from the lower left towards the upper right. The sky is filled with numerous stars. In the foreground, there are dark, silhouetted mountains or hills. The overall color palette is dark blue and black, with the white and light blue of the galaxy and stars providing contrast.

# territorial acknowledgement





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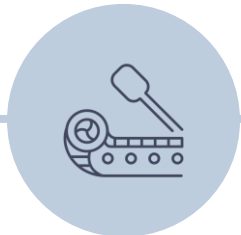
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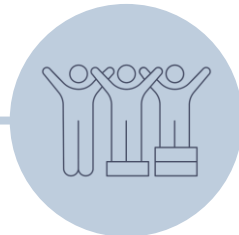
# a consistent approach to communication & engagement



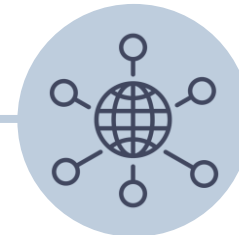
from  
informing  
to two-way  
dialogues



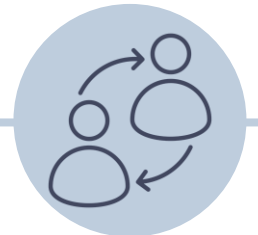
considering  
Indigenous  
Peoples



considering  
equity-  
deserving  
communities



consistency  
across  
channels



ease of  
interaction  
& application



# purpose of an engagement framework

A strong framework serves as a roadmap to guide meaningful interactions between Council, residents and interest holders. It ensures that every voice is heard and valued, particularly those from equity-deserving groups.



# key elements

1

## inclusivity

Engages diverse communities through accessible and varied methods, working to ensure everyone can participate.

2

## transparency

Provides clear information about how decisions are made and how public input will be used.

3

## accountability

Commits to using public input in decision-making and provides feedback on how community views have influenced outcomes.

4

## ongoing learning

Adapts and improves based on feedback and evolving community needs.

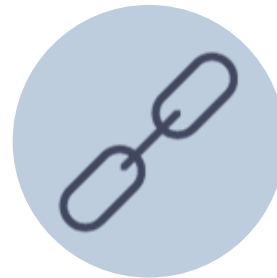
# benefits for the City



streamlined  
processes



improved  
resourcing



enhanced  
collaboration

# benefits for community



shared  
understanding



increased  
accessibility



stronger  
advocacy





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# our process

April 2024



## PROJECT INITIATION & RESEARCH

- Comparative municipality research
- Kickoff
- Initial project scheduling

May 2024



## COUNCIL INTERVIEWS

- Coordination & scheduling
- Mayor & council interviews
- Initial report

May - July 2024



## PUBLIC, INTEREST HOLDER & STAFF ENGAGEMENT

- Coordination & engagement design
- Public engagement workshops
- Interest-holder engagement
- City staff engagement workshops
- Initial report

July - August  
2024



## ENGAGEMENT SYNTHESIS & REPORTING

- Feedback analysis
- Engagement report

September -  
November 2024



## FRAMEWORK DEVELOPMENT

- Draft framework production
- Circulation & review
- Draft framework presentation

November -  
December 2024

## FINAL REVISIONS & TEMPLATE PRODUCTION

- Final framework revisions
- Engagement material templates

end



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questions



# Overdose Prevention Services in Comox Valley

City of Courtenay  
May 8, 2024

Jennifer Block  
Manager Community MHSU

# OPS Expansion Update

- OPS continues to be provided at England Ave MHSU site
- OPS expansion to include inhalation is in design/development stage with construction beginning this summer – temporary site
- Projected opening of OPS expansion in October
- Planning for managing congregation, flow in and out of area and impact on neighboring services and businesses included in project
- eOPS continues to be provided at MHSU sites and on outreach
- New partnership with SOLID for increased outreach, eOPS and overdose response in collaboration with IH outreach team

# Definitions

- eOPS – episodic witnessed consumption outside of Overdose Prevention Services site
- OPS – welcoming locations where people can use substances under the supervision of trained staff



The Corporation of the City of Courtenay

# Briefing Note

**To:** Council

**File No.:** 0340-00

**From:** City Manager (CAO)

**Date:** May 8, 2024

**Subject:** Reconciliation Framework Update

**PURPOSE:** To provide Council with an update on the City's progress towards the development of the Reconciliation Framework.

## BACKGROUND:

The United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP) was established in 2007 to protect and promote the rights of indigenous peoples worldwide. This declaration recognizes their collective rights to lands, resources, cultures, and self-determination, as well as their right to be involved in decisions that impact them. UNDRIP was created in response to historical injustices and ongoing discrimination faced by indigenous peoples globally, providing a framework to acknowledge and respect their rights. Local governments are essential in implementing UNDRIP within their communities, including respecting Indigenous rights, facilitating their participation in decision-making, and celebrating their diverse cultures. Through policies and programs that prioritize Indigenous well-being, local governments can help advance reconciliation and promote inclusivity and equity in society.

The City of Courtenay is committed to advancing and upholding the principles of reconciliation with Indigenous peoples and has adopted the United Nations Declaration on the Rights of Indigenous Peoples, pledging to use it as the framework for reconciliation. Recognizing the importance of acknowledging colonization history and fostering positive relationships with the K'ómoks First Nation, the City aims to promote cultural understanding, support Indigenous rights, and implement UNDRIP principles in governance and decision-making processes. By actively pursuing reconciliation, Courtenay strives to create a more inclusive and equitable community for all residents.

Since adopting UNDRIP, the City has and is conscientiously undertaking work in the spirit of reconciliation:

- In 2017, the City of Courtenay adopted the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP).
- In 2018, the City signed a Memorandum of Understanding with the K'ómoks First Nation and an environmental non-profit to collaboratively purchase, restore and manage a key property in the heart of the community.
- The City participates in and contribute to events and initiatives such as National Indigenous Peoples Day and the Orange Shirt Day campaign to raise awareness of the impacts of colonization and the importance of reconciliation.
- The City supports initiatives to promote Indigenous languages, culture, and traditions, including the installation of Indigenous art installations and the creation of public spaces to honor Indigenous history and heritage.
- The City developed a local Indigenous Procurement Policy that encourages the inclusion of Indigenous-owned businesses in procurement opportunities.



- The City actively seeks to partner with local First Nations communities on economic development initiatives and infrastructure projects. For example, Courtenay has collaborated with the K'ómoks First Nation on various projects, including the development of the Courtenay Riverway Park.
- The City has also participated in Indigenous procurement training and workshops to better understand and incorporate Indigenous values and practices into their procurement processes.
- City staff have participated in a cultural training program called the "Blanket Exercise Workshop" where they gained a deeper understanding of First Nations experiences, the lasting impacts of colonization, and the devastating effects of residential schools in Canada.
- The City's Official Community Plan identifies "Reconciliation" as one of the four cardinal directions, emphasizing the importance of reconciliation with Indigenous peoples recognizing the significance of the land and resources to local First Nations. The plan acknowledges the need to engage in meaningful dialogue, collaboration, and partnership with Indigenous communities to address the historical injustices and work towards reconciliation.

Overall, the City of Courtenay remains strongly committed to building positive and respectful relationships and working towards reconciliation and healing.

## DISCUSSION:

The City, as it begins to develop the Reconciliation Framework has engaged an indigenous relations specialist, Ginger Gosnell-Myers (see biography attached), to support this important work - ensuring culturally appropriate approaches and processes as we continue to develop relations with the K'ómoks First Nation. Ms. Gosnell-Myers, is quoted in the City's Official Community Plan under the cardinal direction of Reconciliation:

***"Indigenous people need to experience truth and reconciliation, not have to constantly fight for it."***

- Ginger Gosnell-Myers, Nisga'a-Kwakwaka'wakw,  
Indigenous Fellow with SFU Morris J Wosk Centre for Dialogue

Upon the early advice of Ms. Gosnell-Myers, the City will be also be engaging a local indigenous contractor to assist in local relationship and trust building activities. Our expert consultant will offer invaluable advice and guidance to both the City and the relationship builder, drawing upon their extensive experience and expertise in Indigenous engagement and reconciliation. This collaboration will ensure a culturally appropriate approach that is also tailored to the specific needs and priorities of the K'ómoks First Nation community.

At this time, it is not possible, and would be inappropriate to identify any timelines for framework activities, as all efforts and processes are intended to be mindful and respectful of the expectations of the K'ómoks First Nation. It is crucial for local governments to be patient when undertaking First Nations reconciliation work because deep-rooted systemic issues and historical injustices cannot be resolved overnight. Rebuilding trust, healing intergenerational trauma, and addressing the impacts of colonization all take time and dedication to dismantle. Rushing the process can further harm the relationship with First Nations communities and hinder progress towards reconciliation. By being patient and taking the necessary steps to listen, learn, and collaborate with Indigenous peoples, local governments can build stronger, more meaningful relationships and create lasting positive change for all involved. As such, Council will receive regular updates on activities and opportunities when determined and as appropriate.

## POLICY ANALYSIS:

**City of Courtenay's Official Community Plan:** Reconciliation is one of the City's four cardinal directions. As outlined in the OCP, "the City commits to incorporating Indigenous perspectives into its work and decision-making process, and to providing equitable and inclusive services that benefit Indigenous peoples. The City will seek guidance from Indigenous partners in how to make this commitment a reality" (City of Courtenay, 2022, p. 20).

**United Nations Declaration of the Rights of Indigenous Peoples (UNDRIP):** Sets out the human rights and fundamental freedoms of indigenous peoples, as well as their rights to self-determination, lands, territories, and resources. The declaration was adopted by the United Nations General Assembly in 2007 and serves as a framework for promoting and protecting the rights of indigenous peoples around the world.

## FINANCIAL IMPLICATIONS:

The development of the Reconciliation Framework and related relationship building activities are included in the City Manager's operating budget.

## ADMINISTRATIVE IMPLICATIONS:

This process will be led by the City Manager (Administrative) and Council (Government), but will ultimately include all City staff.

## STRATEGIC PRIORITIES REFERENCE:

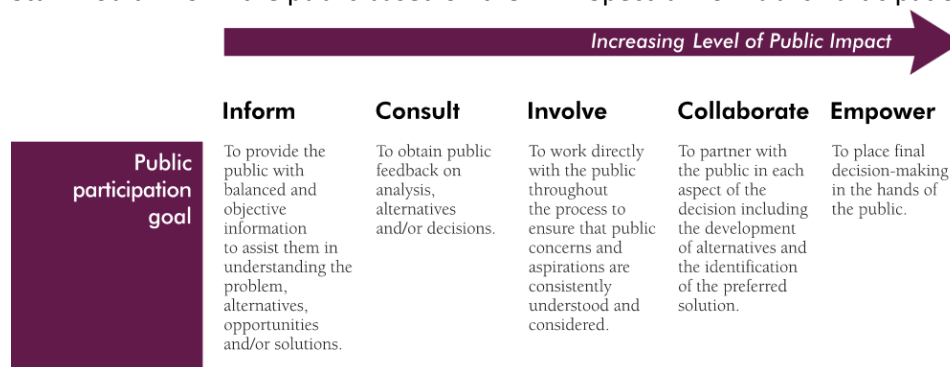
This initiative addresses the following strategic priorities:

- Good Governance - Develop a Reconciliation Framework

## PUBLIC ENGAGEMENT:

The City is currently undertaking the development of an Engagement Strategy. Recognizing colonial history, and the unique relationship between local governments and First Nations government, a tailored First Nations Engagement Strategy will be developed as part of the Reconciliation Framework. Distinct from First Nations government, organizations supporting or working with First Nations and indigenous peoples will be included in the development of the City's overarching Engagement Strategy. These two strategies will ensure appropriate and impactful engagement with K'ómoks First Nation, community partners, and residents.

Staff would inform the public based on the IAP2 Spectrum of Public Participation:



© International Association for Public Participation [www.iap2.org](http://www.iap2.org)

**RECOMMENDATION:** THAT Council receive the “Reconciliation Framework” briefing note.

**ATTACHMENTS:**

1. Ginger Gosnell-Meyers Biography

Prepared by: Kate O’Connell, M.P.P., Director of Corporate Services

Concurrence: Geoff Garbutt, M.Pl., MCIP, RPP, City Manager (CAO)

### **Attachment 1: Ginger Gosnell-Myers Biography**

Ginger Gosnell-Myers, from the Nisga'a and Kwakwak'awakw Nations is passionate about advancing Indigenous rights and knowledge through public policy and engagement processes. Truth is the pathway to reconciliation, and her award-winning projects have broken down barriers while co-creating new approaches for systemic change.

Her work within urban planning centres on the creation of new engagement processes with local First Nations and urban Indigenous communities. She brings a critical process design approach to re-structuring capital and infrastructure projects so that Indigenous knowledge is reflected meaningfully throughout, ensuring co-learning for all parties in centered, going beyond the normal token or decorative only approaches used. Ginger's projects are used to re-define government policies and industry processes, creating new standards that meet commitments to UNDRIP and the TRC 94 Calls to Action.

In November 2019, Ginger was appointed as the first Indigenous Fellow with the Simon Fraser University Morris J. Wosk Centre for Dialogue. This appointment reflects her distinguished achievements as a thought leader and practitioner who brings a deep understanding of urban Indigenous issues, years of practice in bridging Indigenous and non-Indigenous communities in developing public policy and a passion for innovating new engagement processes that advance the United Nations Declaration on the Rights of Indigenous Peoples. Ginger's fellowship focuses on [Decolonization and Urban Indigenous Planning](#), and builds upon the 20+ years she has in this field.

Ginger was the City of Vancouver's first Indigenous Relations Manager where she was central to advancing Vancouver as the world's first official [City of Reconciliation](#), and from 2013-2018 worked to bridge Indigenous policies, programs and relations. Through her work with the City, she identified tangible opportunities across all City departments to advance reconciliation. Guided by Ginger's leadership, more than 100 initiatives were launched in the first four years. Key to this work was Vancouver recognizing that it was on unceded Coast Salish territories – the only government in Canada to officially recognize this. Also integral was implementing the 29 out of the 94 Truth and Reconciliation Commissions Calls to Action, and strengthening the relationship between local First Nations, the urban Indigenous community.

Throughout 2008-2011 Ginger worked on the Environics [Urban Aboriginal Peoples Study](#) as both Project Manager and Public Engagement Director. The UAPS is Canada's largest research study on Aboriginal people living in urban environments and has become the leading research on urban Aboriginal people's values, aspirations, experiences, and identity. 11 major Canadian cities were part of this study and required over 100 mainly Indigenous surveyors to achieve the needed 2500 interviews with Indigenous peoples, and an additional 2500 mainstream Canadians. In 2010 the UAPS received the Public Policy Impact Award by the Marketing Research and Intelligence Association, and the IPAC/Deloitte Public Sector Leadership Award for not-for-profit organizations.

She has facilitated and spoken at many provincial, national and international events, including the International Indigenous Women & Wellness Conference, the Senate Standing Committee on Aboriginal Peoples, and the United Nations Permanent Forum of Indigenous Peoples. An experienced event planner, Ginger has organized many successful events, conferences, and workshops across Canada. Her commitment to advancing Indigenous issues led her to work as the Western Assistant to the late and former Minister of Indian and Northern Affairs Development Andy Scott, advising the Minister on issues pertaining to BC and Alberta.



Ginger has written for two books: "[Co-creating the Cities We Deserve through Indigenous Knowledge](#)" – Sacred Civics (2022); and, "Creating a Nation of Nations – Aboriginal youth and Canadian politics" - Notes from Canada's Young Activists: A Generation Stands up for Change (2007). In 2012 as part of the CBC documentary series "8<sup>th</sup> Fire", Ginger was highlighted and profiled for her views on Indigenous issues and relations in Canada. She has delivered a TedX Talk - '[Canadian Shame: A History of Residential Schools](#)'.

In 2022 and 2023 Ginger was recognized as one of BC's 500 most influential business leaders in British Columbia through Business in Vancouver Magazine, in 2023 she received the YWCA's Woman of Distinction Award – Reconciliation, and in 2024 was named one of Vancouver's 50 most powerful people through Vancouver Magazine. Ginger is a Fellow with the Environics Institute, is a 2004 Action Canada Fellow, and is currently the Chairperson of Greenpeace Canada's Board of Directors.



The Corporation of the City of Courtenay

# Briefing Note

**To:** Council

**File No.:** 1470 - 00

**From:** Director of Corporate Services

**Date:** May 8, 2024

**Subject:** City of Courtenay Engagement Strategy – Project Launch

**PURPOSE:** To provide information to Council on the City of Courtenay's Engagement Strategy as the project is now underway.

## BACKGROUND:

Under the Good Governance banner of the 2023-2026 Council Strategic Priorities, Council directed staff to undertake the following activities to increase community engagement:

- Complete Communication Strategy (Complete)
- Complete a Community Survey (Complete)
- Complete a Community Engagement Strategy (Launched)

To facilitate the development of the Engagement Strategy, the City has once again engaged Spur Communication, a strategic communication consultancy with significant experience in enhancing local government communications. Spur was selected for the Engagement Strategy project based on their deep familiarity with our organization, existing resources and community, as well as their relevant experience with other jurisdictions and organizations. This project builds on the outcomes of the Communication Strategy, and Spur will efficiently and seamlessly coordinate the new Engagement Strategy with existing tools, guidelines and templates.

The Engagement Strategy process will include consultation with organizations serving equity-deserving communities. There will be specific and targeted engagement with organizations that support Indigenous peoples.

## DISCUSSION:

The City of Courtenay is embarking on a new project to develop an Engagement Strategy that aims to enhance relationships with the community and improve engagement processes. The project will involve research, interviews with council members, staff engagement, public and interest holder engagement, framework drafting, and template development.

Engagement with residents is critical for local governments as it plays a vital role in democratic processes and decision-making. When residents are actively involved in the decision-making process, it ensures that policies and initiatives reflect the needs, concerns, and priorities of the community. Engaging residents in decision-making fosters transparency, accountability, and inclusivity in governance. It also helps build trust between the government and the community, leading to a stronger and more harmonious relationship.

Conversely, when residents are not engaged, there are negative impacts on the local government. Decisions made without community input may not accurately address the needs of residents, leading to ineffective

policies and increased dissatisfaction among the community. Lack of engagement can result in mistrust towards the government, decreased civic participation, and increase the potential for misinformation or misunderstandings. In essence, meaningful engagement is essential for local governments to make informed decisions that benefit the entire community and uphold democratic principles.

### ***Engaging Equity Deserving Groups***

In addition to engaging with the broader community, it is crucial for local governments to consult with equity-deserving groups and organizations during the development of the Engagement Strategy. Consulting with equity-deserving groups builds trust, fosters collaboration, and strengthens relationships between the government and underrepresented communities, leading to more effective and impactful decision-making processes. By actively involving equity-deserving groups, local governments can address systemic inequalities, decrease barriers to participation, promote diversity and inclusion, and work towards creating a more equitable society.

### ***Engaging Indigenous and First Nation Support Organizations***

As part of the Engagement Strategy Project, it is important to note that organizations representing or supporting Indigenous or First Nations peoples will be engaged in addition to, and separate from, the equity-deserving groups. This distinction is crucial because Indigenous communities have unique histories and cultures that require specific attention and recognition. Consultations with Indigenous organizations are essential to ensure that their voices, perspectives, and priorities are effectively incorporated into decision-making processes. By engaging with Indigenous organizations separately, local governments can demonstrate respect for Indigenous rights, sovereignty, and self-determination, as well as work towards reconciliation and meaningful partnerships with Indigenous communities.

The City has engaged an indigenous engagement specialist, Ginger Gosnell-Myers, who will provide advice and guidance on culturally appropriate and meaningful engagement approaches through the Engagement Strategy Project.

### ***First Nations Government Engagement***

In the development of the Engagement Strategy Project, it is imperative to acknowledge the distinction between engaging organizations that support and work with First Nations or Indigenous peoples, and engaging with First Nations governments directly. Organizations that support and work with Indigenous communities play a vital role in advocating for the rights and well-being of Indigenous peoples, and their input is essential in ensuring inclusive and culturally sensitive engagement practices. However, engaging with First Nations governments directly recognizes and respects their unique status as sovereign entities with distinct governance structures and responsibilities. The importance of reconciliation is paramount in these engagements, as it is essential to build trust, understanding, and meaningful relationships with Indigenous communities based on mutual respect and recognition of rights. The City of Courtenay is committed to creating a specific First Nations Engagement Strategy to effectively address the complexities and nuances of engaging with First Nations governments, emphasizing the importance of reconciliation and forging collaborative partnerships.

### **FINANCIAL IMPLICATIONS:**

The Engagement Strategy Project is funded under “Special Projects”. The anticipated costs to develop the Strategy is \$75,000.

### ADMINISTRATIVE IMPLICATIONS:

Work undertaken in support of the development of the Engagement Strategy is incorporated into the Corporate Services Department, and Communications Division's annual work plan. Members of Council, senior leadership, and representatives from each department will be engaged to inform the development of the plan.

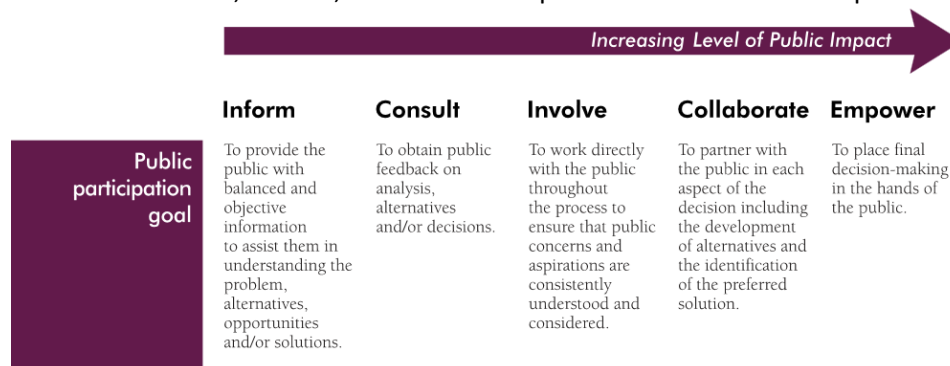
### STRATEGIC PRIORITIES REFERENCE:

This initiative addresses the following strategic priorities:

- Good Governance - Increase community engagement for all segments of the community: complete communication strategy, community survey, and community engagement strategy

### PUBLIC ENGAGEMENT:

Staff would inform, consult, and involve the public based on the IAP2 Spectrum of Public Participation:



© International Association for Public Participation [www.iap2.org](http://www.iap2.org)

**RECOMMENDATION:** THAT Council receive the "City of Courtenay Engagement Strategy Project Launch" briefing note.

### ATTACHMENTS:

1. City of Courtenay Communication Strategy
2. Engagement Strategy Presentation

Prepared by: Kate O'Connell, M.P.P., Director of Corporate Services

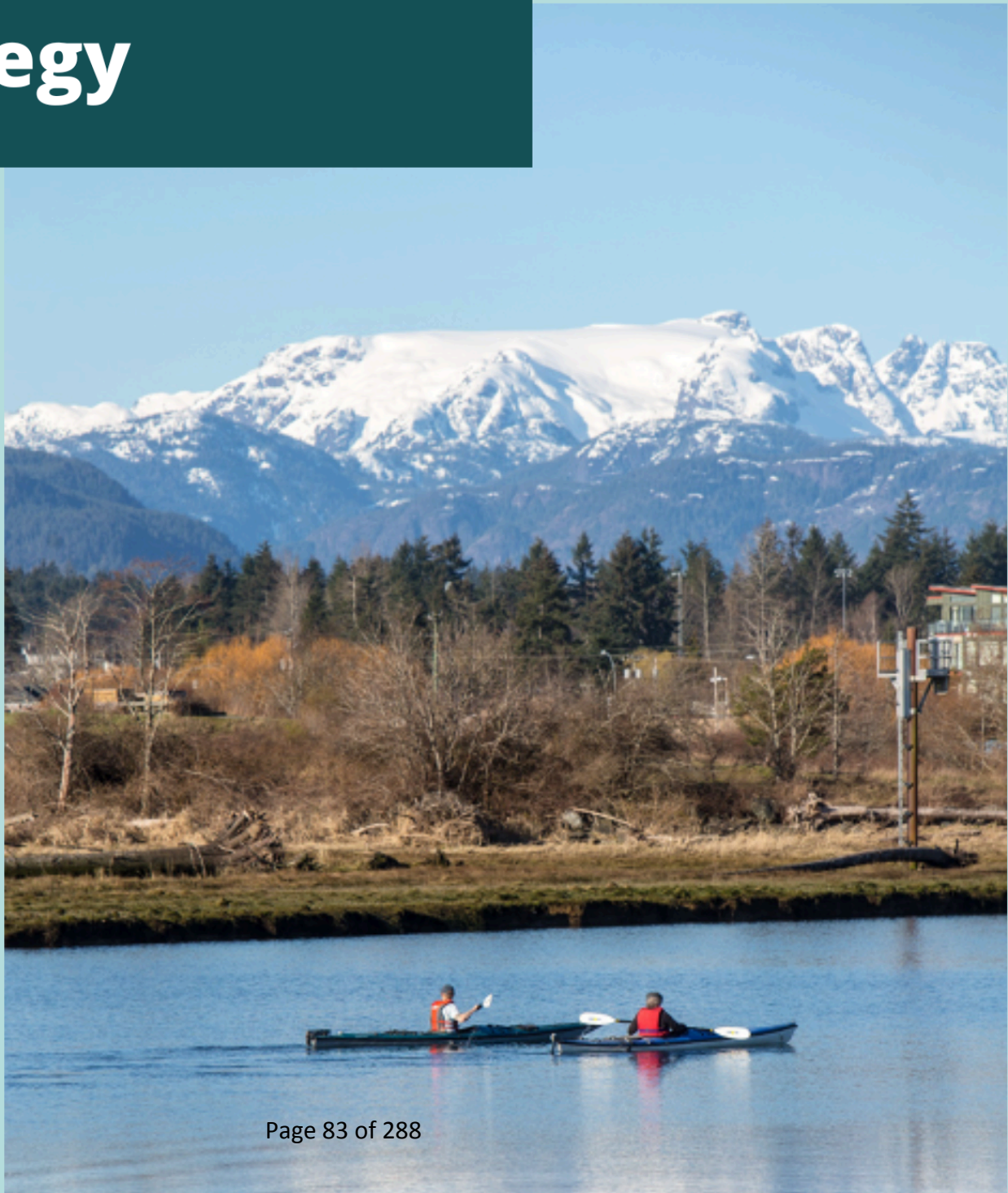
Concurrence: Geoff Garbutt, M.P.I., MCIP, RPP, City Manager (CAO)





**City of  
Courtenay**

# **Communication Strategy**



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# 1. Overview

This Communication Strategy comprises the strategic recommendations, planning framework guidelines, and methodology leveraged by Spur Communication ("Spur," "we") for the City of Courtenay ("the City"). The entirety of the contents of this strategy are meant to provide the City with an actionable communication plan to effectively inform residents, providing transparency of the necessary resources, tools, and frameworks.

## 1.1 How to Use This Plan

We have structured this plan as five distinct sections and an attached tool. Each section is designed to function as a standalone set of information and recommendations while also coming together as a holistic strategy. The sections and their functions are outlined in the table below:

Section	Function
<b>1. Methodology</b>	The <i>Methodology</i> section provides an outline of the research and engagement activities undertaken by Spur before preparing this strategy.
<b>2. Communication Channels</b>	The <i>Communication Channels</i> section is separated into three subsections, each providing recommendations on the usage of specific channels: <ul style="list-style-type: none"><li>• <i>Digital Channels</i>: primary digital communication channels to be leveraged by the City in the majority of situations</li><li>• <i>Traditional Channels</i>: primary traditional (physical, in-person, or hybrid) channels to be leveraged by the City in targeted situations</li><li>• <i>Secondary Channels</i>: The City will leverage secondary digital communication channels sparingly</li></ul>
<b>3. Tooling</b>	The <i>Tooling</i> section outlines the recommended and alternative tools for the City team to best engage using the primary and traditional channels. This section includes pricing reflective of Fall 2023.
<b>4. Work Plan</b>	The <i>Work Plan</i> section functions as a guide to the attached <i>Resource Planning Tool</i> . This guide outlines the tool's usage and how it generates resourcing recommendations for the City based on the level and type of communication inputs.
<b>5. Recommendations</b>	The <i>Recommendations</i> section outlines Spur's recommendations to the City in three categories: <ul style="list-style-type: none"><li>• <i>Strategic Recommendations</i>: bringing together previous sections into a holistic set of guidelines for City communication</li><li>• <i>Connecting with the Engagement Framework</i>: initial recommendations on how the contents of this strategy best</li></ul>



connect with the City's engagement framework

- *Novel Technology Recommendations*: additional recommendations and considerations around new and emerging channels and technologies

## 1.2 Goals

The goals of this communication strategy are outlined in the table below. Each goal's description details how sections 2-6 speak to each goal:

Goal	Description
<b>Audience Engagement</b>	Building from the research presented in August 2023, this strategy assesses and informs how the City will engage with each audience segment in Section 3. <i>Communication Channels</i> . Each channel recommendation includes a chart of the intended engagement of each identified audience persona.
<b>Communication Procedures</b>	The definition and delineation of specific communication procedures are primarily described in Section 3. <i>Communication Channels</i> . Each channel is categorized by the recommended usage level and then broken down by intention, frequency measures, and usage types. Communication procedures are then expanded upon in Sections 4 and 5 from the perspectives of required resources and recommended tooling.
<b>Key Performance Measures</b>	Recommended key performance measures have been included with each primary and traditional channel outlined in section 3. <i>Communication Channels</i> .
<b>Work Plan</b>	The production of a work plan for the City's communication is addressed in Section 5. <i>Work Plan</i> . This section outlines the identified events, their categorization, and the recommended breakdowns of effort and channels for each.



## 2. Methodology

This strategy is the culmination of a process designed specifically for the City. To ensure that the unique circumstances of your residents have meaningfully informed the recommendations outlined in this strategy, Spur has conducted a range of research and engagement activities outlined in the following section.

Communication strategies are inherently designed to serve audiences—this requires that the perspectives, needs, and resources of the audiences be integral in the creation of an effective strategy. The methodology used in the creation of this strategy encompassed several specific audience engagement approaches, alongside research and assessment of the City's processes, resources, and current tools.

### 2.1 Inputs

The table below outlines the specific research and engagement activities that have informed this strategy:

Activity	Description
<b>Audience Assessment</b>	Spur produced high-level audience segments based on demographic data, communication archetypes, and the outcomes of the channel audit. These assessments have been outlined in the <i>Courtenay - Research Overview</i> deliverable.
<b>Communication Channels Audit</b>	We reviewed the current performance of channels used by the City. These channels were measured against standard benchmarks, along with the City of Victoria, the City of Port Moody, and the City of Port Alberni. This audit has been outlined in the <i>Courtenay - City of Courtenay Channel Analysis</i> deliverable.
<b>Elected Officials Interviews</b>	Through interview sessions with all members of the City Council, we gathered feedback on the expectations, nuances, and needs of elected officials. These interviews aimed to develop a strategy that meets staff needs while maintaining Council support and understanding.
<b>Prioritization Workshop</b>	We worked with City senior leadership to assess the known programs of work, ranking staff needs and capacity requirements. The workshop focused on reviewing and prioritizing identified initiatives into three distinct categories.
<b>Interest Holder</b>	We hosted a workshop with staff from various organizations in Courtenay

<b>Engagement</b>	that serve equity-deserving members. This workshop aimed to better understand the communication challenges these individuals faced and how the City could improve communication with them.
<b>Youth Survey</b>	We worked with Foundry in Courtenay to develop a youth survey with their youth peer support workers. Twenty youths between 14 and 24 completed the survey and were provided an honorarium for their participation. The survey sought to understand what kind of information youth were most interested in receiving and the best channels to use when communicating with them.
<b>Tool Assessment</b>	Building from the channel audit and prioritization initiatives, we assessed the ideal tools to support each identified channel. This assessment evaluated a tool's ability to address multiple channels (e.g. posting, video production, and image design) alongside effective pricing recommendations.
<b>Resourcing Assessment</b>	We developed a nuanced understanding of existing resourcing methods, challenges, and patterns through ongoing engagement with the City project team for this initiative.



### 3. Communication Channels

This section outlines recommendations for the City's communication channels, based on analyses conducted into the effectiveness of each channel. For each channel, this strategy outlines the recommended appropriate usage.

Considering the effectiveness of each channel in tandem with the appropriate usage is a crucial aspect of tactical resource management—by understanding which channels hold the most trust, reach, and quality, the City will be able to meaningfully deploy resources to achieve the strongest impact.

The *Communication Channels* section is separated into three subsections, each providing recommendations on the use of specific channels:

- **Digital Channels:** primary digital communication channels to be leveraged by the City in the majority of situations
- **Traditional Channels:** primary traditional (physical, in-person, or hybrid) channels to be leveraged by the City in select situations
- **Secondary Channels:** The City will leverage secondary digital tools sparingly

#### 3.1 Digital Channels

For each digital and traditional channel, we have provided three sections of description:

- an initial overview statement that reflects feedback from workshops and surveys, along with an overarching recommendation on usage
- a work plan breakdown, outlining the recommended usage for each of the three work plan segments
- a communication team detail box, outlining the suggested level of effort required from the City team

For each secondary channel, we have provided two sections of description:

- an initial overview statement that reflects feedback from workshops and surveys, along with an overarching recommendation on usage
- a work plan breakdown, outlining the recommended usage for each of the three work plan segments

### 3.1.1 Courtenay.ca

As a primary channel, courtenay.ca is a key part of communicating with residents, visitors and media. As a channel, it's an easy task to update the site with statements, releases and community news, no matter the size of the project or event. Feedback indicated that equity-deserving communities went first to the City's website as a main resource when looking for information, but users sometimes struggled to navigate the site.

Using the website as the primary information centre for everything happening in the City will create an authoritative location for residents. This will enable residents to easily find information, while empowering the communication team to be able to point other platforms (such as social media) to the single source of expanded information when those platforms can't (or don't) allow for full detail.

Being clear and consistent with how information is presented on the website will support building trust in the City as an authoritative organization. Clearly linking your digital channels (including any secondary channels) on courtenay.ca allows for a 2nd level of verification for when people want to work out if a post is coming from the City. This is crucial in building trust with your residents, as the majority of digital content lacks verification. Being able to source information from the City's website across other channels allows your residents to feel certain that they have accurate, updated information.

Work Plan Segment	Utilization
High	Courtenay.ca should be a staple of High segment communication events. For multi-month events and activities, the City website should be the authoritative hub of information, which can typically be accomplished by reproducing material from other channels on courtenay.ca.
Medium	Courtenay.ca should be a staple of Medium segment communication events. For moderate-length events and activities, the City website should still be the authoritative hub of information, which can typically be accomplished by reproducing material from other channels on courtenay.ca.
Low	Courtenay.ca should be a staple of Low segment communication events. For single-month events and activities, the City website should be the authoritative hub of information, which means that primary information should all begin with dedicated content for courtenay.ca.

#### Communication Team

As this channel is recommended as primary for all work plan segments, we see involvement from two of the three existing roles, as well as the need for an additional role if video and high-production graphic design are used.

For each role involved, we recommend approximately 8 hours per month, per



communication event, for each month that it lasts. This comprises copywriting, general site updates related to the event, cross-posting from other platforms, and simple design tasks. The additional role would prioritize higher-fidelity designs and video.

### 3.1.2 Facebook

As the largest social channel for the City, the continued diversification of the content on the channel will continue to grow the return and cement Courtenay channels as the point of official City information.

Facebook should reflect the community through imagery, current events and honest, direct information being presented up front in post copy, backed up by the website when further information is needed. The present use of templates is strong and allows constituents to know the style and consistent nature of the information the City is sharing. Actively linking to the City website ensures that residents recognize the material is current, accurate, and relevant.

The increased use of captioned video content will drive user engagement and lead to furthering the information provided by the City. This video content needs to be timely and relevant either as explainers for programs and projects, recap/celebration events held in the community, or to bring attention to important decisions or significant moments at council meetings. This can help grow the feeling of connection of the community to the council, reflect community members to themselves, demystify the processes and allow people who would not otherwise feel comfortable to engage a channel into how the council works.

Meta is currently (As of Nov 2023) restricting or entirely preventing news and other informational web links from Canadian media outlets from being shared on Facebook and other meta platforms. Using Facebook as a tool to highlight both what is happening and how/why it is happening steps up and fills a potential vacuum of information that is being created while engaging and bringing attention to the City. The City needs to have correct, timely, easy-to-understand information on its channels to both supply information to media outlets who may otherwise create a different narrative but also shut down constituent concerns or misunderstandings that can be brought about by the human tendency to jump to the worst conclusion when faced with little or no facts.

Work Plan Segment	Utilization
High	Facebook should be a primary channel of High segment communication events. For multi-month events and activities, Facebook should be a primary source of information for the City, feeding viewers back to courtenay.ca. This can typically be accomplished by creating versions of updates to the City website that prioritize design for Facebook. In practice, this looks like single-sourcing content when creating foundational content for the City website—making a version of the same content that provides summary information, Facebook-friendly design, and a link to the website content.

<b>Medium</b>	Facebook should be a primary channel of Medium segment communication events. For moderate-length events and activities, Facebook should be a primary source of information for the City, feeding viewers back to courtenay.ca. This can typically be accomplished by creating versions of updates to the City website that prioritize design for Facebook.
<b>Low</b>	Facebook should be a primary channel of Low segment communication events. For single-month events and activities, Facebook should be a primary source of information for the City, feeding viewers back to courtenay.ca. This can typically be accomplished by creating versions of updates to the City website that prioritize design for Facebook.

### **Community Management & Channel Ownership**

Community management is both a crucial, and increasingly demanding aspect of effective Facebook usage. While the topics of the City's Facebook posts will vary, we strongly recommend maintaining several key members of the Communication team as trained and available to moderate and respond to comments. For an individual with access to the appropriate FAQs, experience in community management, and a deep understanding of the City's tone and voice, this can be accomplished within the parameters stated in this section. However, if subject-matter-experts are enlisted as community managers for each topic, it becomes increasingly likely that the amount of time required increases, along with the likelihood of responses and dialogue that fall outside of the City's stated tone and voice goals.

This same logic informs our recommendation that the City maintains all departments as part of the broader City social presence on Facebook.

### **Communication Team**

This channel is recommended as primary for all work plan segments, with the majority of content being leveraged from core website content. We see dedicated involvement from City roles that prioritizes copywriting, graphic design, and social community management. The additional role outlined in the Courtenay.ca section would serve Facebook as well, should video and higher-fidelity graphic design be desired.

For the identified role, we recommend approximately 8 hours per month, per communication event, for each month that it lasts. This comprises copywriting, graphic design, and standard community management (this should be doubled for controversial content, as community management on Facebook can become a large task). The additional role would prioritize higher-fidelity designs and video. If video content must be shot, and is



not derived from existing B-roll material, this task becomes approximately 16 hours per month, per communication event, for each month that it lasts.

### 3.1.3 Instagram

Instagram is a similar channel of importance to Facebook, and warrants focused efforts to engage with the strong audience representation and high-usage potential. The need to grow this channel remains rooted in providing core information to the public in a timely but playful manner. Of all of the City's current communication channels, this is the most used by Courtenay youth.

Continuing the consistent and reliable posting of information is important. We recommend leveraging Instagram in a similar manner to Facebook—diversifying the content types to reflect the community, celebrate moments of value and explain how and why decisions come to be. Video is now the primary format on Instagram, and moving to video would greatly benefit engagement. Leveraging the pinned posts, stories, reels and highlights functions to bring attention to major, ongoing or notable (things that get asked a lot) subjects will give an easy location for information to be easily found.

Instagram has a more limited scope of sharing links, but being a Meta platform, faces the same news outlet issues as Facebook.

Work Plan Segment	Utilization
High	Instagram should be a primary channel of High segment communication events. For multi-month events and activities, Instagram should be a primary source of information for the City, feeding viewers back to courtenay.ca. This can typically be accomplished by creating versions of updates to the City website that prioritize design for Instagram. For High segment events, we recommend prioritizing video.
Medium	Instagram should be a primary channel of Medium segment communication events. For moderate-length events and activities, Instagram should be a primary source of information for the City, feeding viewers back to courtenay.ca. This can typically be accomplished by creating versions of updates to the City website that prioritize design for Instagram. For Medium segment events, we recommend prioritizing video.
Low	Instagram should be a primary channel of Low segment communication events. For single-month events and activities, Instagram should be a primary source of information for the City, feeding viewers back to courtenay.ca. This can typically be accomplished by creating versions of updates to the City website that prioritize design for Instagram. For Low segment events, we recommend prioritizing static images and carousels.

### Communication Team

This channel is recommended as primary for all work plan segments, with the majority of content being leveraged from core website content. However, the primacy of video content for High and Medium work plan segments will require the addition of a dedicated video and graphic design role to the City team.

We see dedicated involvement from two City roles—one that prioritizes copywriting, graphic design, and social community management, and the additional video and graphic design role.

For the identified roles, we recommend approximately 8 hours per month, per communication event, for each month that it lasts. This comprises copywriting, graphic design, and standard community management (this should be doubled for controversial content, as community management on Instagram can become a large task). The additional role would prioritize higher-fidelity designs and video. If video content must be shot, and is not derived from existing B-roll material, this task becomes approximately 16 hours per month, per communication event, for each month that it lasts.

## 3.2 Traditional Channels

### 3.2.1 Direct Mail

While required in some situations and effective at reaching many households, there are limitations, particularly to the Canada Post mail service. There needs to be a full set of address data. Canada Post lists can miss parts of the community, often marginalized parts of the population in secondary suites or other non-legal residential situations. Direct mail is best when required and partnered with other communication tools. Many of the participants in the equity-deserving workshop identified this channel as important, especially when it comes to topics like garbage collection schedules and property taxes.

Work Plan Segment	Utilization
High	Direct mail is recommended as a discretionary-use channel for High segment communication events. As a discretionary-use channel, direct mail should be leveraged only for certain events that fit the criteria identified in the opening of section 3.2.1.
Medium	Direct mail is not a recommended channel for Medium segment communication events.
Low	Direct mail is not a recommended channel for Low segment



communication events.

### Communication Team

This channel is recommended as a discretionary-use channel for High work plan segments, as it typically requires unique content, unique designs, and additional administration (address collection, printing, and distribution).

We see dedicated oversight from a management role, as well as dedicated involvement from a role that prioritizes copywriting and graphic design.

For the oversight role, we recommend approximately 8 hours per month, per communication event, for each month that it lasts. For the copywriting and design role, we recommend approximately 16 hours per month, per communication event, for each month that it lasts.

## 3.2.2 Postering

An effective tool for reaching communities where they are at—and in the places you want them to be engaging. As a partnered tool to direct mail and digital media, postering is a great way to inform and remind viewers of key context and opportunities in their direct environments. Postering effectively catches the attention of a specific community or user base of a facility and can explain proposals in real time. This is a highly advantageous method to have critical information present in real places involved in change (such as changes to roads, parks or other infrastructure). Postering can also present reciprocal engagement between the City and communities, enabling cross-sharing and activity on specific topics.

Posters have a short lifespan with both the risk of damage and degradation but also over-exposure. If a poster for an engagement or event has been there long after it is relevant, people become blind to it, and when you need to replace it with a new project you reduce the likelihood of engagement. Posters are powerful when used judiciously and pointedly. Remember to get someone to take them down again!

Work Plan Segment	Utilization
High	Postering is a recommended channel for High segment communication events. For multi-month events and activities, postering should be a primary source of information for the City, providing concise, designed versions of the core information shared on courtenay.ca.
Medium	Postering is recommended as a discretionary-use channel for Medium segment communication events. As a discretionary-use channel, postering should be leveraged only for certain events that fit the criteria



	identified in the opening of section 3.2.2.
<b>Low</b>	Postering is not a recommended channel for Low segment communication events.

### Communication Team

This channel is recommended as a discretionary-use channel for High work plan segments, as it typically requires unique content, unique designs, and additional administration (printing, distribution, and take-down).

We see dedicated oversight from a management role, as well as dedicated involvement from a role that prioritizes copywriting and graphic design. With new brand standards and resources in place, this expectation will likely shift as individual departments increase their ability to produce materials independently.

For the oversight role, we recommend approximately 8 hours per month, per communication event, for each month that it lasts. For the copywriting and design role, we recommend approximately 16 hours per month, per communication event, for each month that it lasts. In the event of specific requests from departments at the City to include postering for Medium or Low event levels, it can be added through the Ad-Hoc section of the resourcing tool.

## 3.2.3 Media Relations

Engaging with the media is an important way to ensure the general public is aware of the work the City is doing and the important decisions that are being made. Maintaining open lines of communication with the media is key to ensuring that this channel remains productive and can serve its purpose as a vehicle for keeping the public informed.

The media should be considered the prime audience for any media relations strategy, but of course, any media coverage that results should consider the diverse range of audiences for the City.

As media relations is a complex and expansive area of City communication practices, we have included additional recommendations on a variety of sub-channels in the tables below.

The following table outlines proposed media protocols to support the City of Courtenay's media relations efforts. These are designed to balance a proactive, informative position while ensuring staff and media's time is focused on the most important news items.

Protocol	Approach
<b>Spokespeople</b>	As the mayor and councillors are elected officials, each person should be considered an approved spokesperson to speak to issues related to their constituencies. For major announcements, City Hall Communication staff should coordinate with the council to determine the best person to serve as the primary spokesperson for media interviews and related inquiries. No other City employees are to be considered approved spokespeople unless explicitly asked to serve in that capacity. City Communication staff should be made aware of any interview requests that come in directly to City Council members.
<b>Media Contact Information</b>	Consider creating a media@courtenay.ca email alias to filter all media requests through. All spokespeople can utilize this and direct all media to that email address for any interview requests. The City Manager and communication staff should receive all emails that go to this email address so they're aware of media requests and activities. If any spokespeople have arranged interviews not via the email alias, they should ensure they inform the communication team for awareness and any support that may be needed.
<b>Press Releases</b>	An effective tool for sharing information and news, primarily announcements that will impact a wider audience. This should include the who/what/where/when/why of the announcement and one or more quotes from key interest holders. Where possible, include a voice from the City and a complementary third party to emphasize the impact and importance of the news being shared. This should be written in an informative manner to provide the media with the details needed to write a story on the announcement or entice them to speak with a spokesperson to learn more.
<b>Holding Statements</b>	This is a reactive tool to have when the City is not making an announcement about a specific issue/situation, but there is a chance media will become aware of it and ask the City for comment. A holding statement can be as simple as a one-line statement that the City will not be commenting at this time or a prepared statement/quote from a spokesperson with a high-level comment on the matter. Generally, these are best paired with a commitment to follow up with more information when available, if appropriate. These are best delivered via email, but please note a holding statement is often quoted in media articles on the topic, so ensure that the information shared is approved to be shared publicly.
<b>Quote Bank</b>	A helpful tool to have for both proactive and reactive media situations. A quote bank is a set of 3-5 (or more if available) approved quotes on a given topic that is likely to be in the media. These should feature diverse voices and touch on different elements/impacts of the news, helping to paint a holistic picture of the benefits of the announcement/project/etc. These should be approved by each spokesperson and leveraged as needed in a press release or in one-to-one media interactions.
<b>Talking Points /</b>	Prepare a set of key messages or talking points to share with spokespeople for

<b>Key Messages</b>	key City announcements. These should cover the key details of the announcement and emphasize the “why.” Encourage spokespeople to stick to the key messages to ensure a consistent message is being shared with the media. Please note that these are meant to be an internal resource for spokespeople and key staff and are not be shared externally. It can be helpful to include suggested talking points for tricky topics/questions that may come up as well to ensure spokespeople are prepared. These should be prepared at least one week prior to launch, if possible, and saved as a live document (such as Google Docs or Microsoft Word 365) that can be easily accessed by spokespeople and updated regularly throughout the life of the project.
<b>Media Advisory</b>	Issue as an invite directly to media for any press conferences, ribbon cutting, or media-friendly in-person events. Include the who/what/where/when/why of the event and let reporters know what they can expect when it comes to interviews or Q&A opportunities and potential visuals. Media will be more keen to send a camera to an event if they can be assured there will be a nice visual to capture when on site.
<b>Media Interviews</b>	Conducting media interviews with key spokespeople and members of the media is crucial for building relationships and ensuring the articles published include the City’s point of view. It is not necessary to participate in interviews with journalists who will likely not write a fair story or have a perpetually negative take, in these instances, it is best to offer an approved quote.
<b>Backgrounder / FAQ</b>	This is a helpful document to prepare for media for any more complex or nuanced announcements. This document should include the key information about what is being announced, plus any relevant background information, like timelines and links to previous press releases or legislation. It is also helpful to include a Frequently Asked Questions section with answers to hot topics, if appropriate. This should be approved by any key interest holders to ensure all of the information is correct and appropriate to be sent to the media.
<b>Media Training</b>	Conduct annual media training sessions with mayor/council members to ensure they are prepared to speak on the record with members of the media. The session should include an overview of best practices for interacting with media, reminders about what is on/off the record, tips and tricks for blocking questions that should be avoided or bridging to key messages when in interviews. Provide actionable feedback for each person based on their performance in mock interviews conducted during the session.
<b>Opinion Editorial</b>	A vehicle to share an opinion with a newspaper’s editorial staff / the public via the OpEd page. This tactic can be leveraged if the City or a key spokesperson wants to share more about why something is important and the larger





	implications of a decision. Please note these are most successful/likely to be placed when they include an obvious, and often strong, opinion on a topic. This is not meant to be solely informative.
<b>Media Monitoring</b>	Keeping a close eye on the media coverage that the City and your spokespeople receive is crucial to having a clear understanding of what your residents are hearing.
<b>Paid Media</b>	For High and discretionary Medium events, the included recommendations include the usage of paid media opportunities. With newspaper advertising as the most direct, effective method, the promotion of key events through paid media presents an effective opportunity to capitalize on awareness-building through existing circulation.

The following table outlines proposed media tactics to support the City of Courtenay's media relations efforts. These are designed to balance a proactive, informative position while ensuring staff and media's time is focused on the most important news items.

<b>Tactics</b>	<b>When to Leverage</b>	<b>How to Deploy</b>
<b>Media Advisory</b>	When the City is hosting an event/announcement that they want members of the media to attend	Prepare Media Advisory and send it directly via email to targeted media contacts and relevant newsrooms
<b>Press Conference / Ribbon Cutting</b>	Major City developments, infrastructure projects or announcements.  Likely most appropriate for 3-months + projects	Arrange speakers, location and related logistics. Prepare press releases, media advisory, talking points/key messages, and backgrounder. Invite media via media advisory with at least one week's notice, follow up 3 days in advance and again the day before.
<b>Press Release</b>	Category 1 projects (3 months +), major capital investments, notable hires/team changes, etc	Send directly via email to targeted media contacts and relevant newsrooms. Include an offer to arrange interviews, as available/appropriate, with friendly media contacts.
<b>Key Messages / Talking Points</b>	For all Category 1 projects and as needed for projects in Categories 2 and 3	Prepare key messages and talking points in advance, ideally one week prior to launch, and share them with appropriate people. Update as needed over the course of the project.



<b>Backgrounder / FAQ</b>	For major news or complicated projects, usually accompanied by a press release.	Send via email to the media upon request or as needed.  Also, circulate with council and relevant internal teams to ensure everyone knows the information/answers.
<b>Media Interviews</b>	When the City has a major announcement, usually as indicated by the need for a press release	Liaise directly with the media to arrange. Ensure the spokesperson is equipped with key messages and has background about the reporter, the types of questions to expect and relevant previous coverage that may influence the angle of the interview.
<b>Op-eds</b>	If an announcement, project or issue the City is facing is not being received well or could use additional context or reasoning. Or to emphasize the importance of a matter and engage the public, getting them bought in on a spokesperson's perspective.	Draft an opinion article, usually ~800 words (will vary by outlet). Leverage key messages and get approval from the spokesperson who is going to be the author. Submit directly to a media outlet.

Work Plan Segment	Utilization
<b>High</b>	Media relations should be a staple for High segment communication events. For multi-month events and activities, media relations are going to lead to critical engagement with the majority of the City's audiences, in terms of both proactive and reactive media presence.
<b>Medium</b>	Media relations is recommended as a discretionary channel for Medium segment communication events. Based on the activity tables provided in section 3.2.3, some medium segment communication events will warrant partial media engagement (often reactive, focusing on the preparation of spokespeople).
<b>Low</b>	Media Relations is not a recommended channel for Low segment communication events.

#### Communication Team

This channel is recommended for High work plan segments, and as discretionary for Medium work plan segments.



In both cases, we see active involvement and oversight from a management role, as well as dedicated involvement from a senior practitioner team member.

For the oversight role, we recommend approximately 35 hours per month, per communication event, for each month that it lasts. For the second role, we recommend approximately 8 hours per month, per communication event, for each month that it lasts.

### 3.2.4 Newsletters

As a tool, a well-maintained list is a useful way to get information at a high level out to residents as long as the information can be expanded on the website. Give the newsletter a name (for example, *The Courtenay Connection*) and ensure that it is promoted on the City's website and social media channels.

Each subject in the newsletter should be short, engaging, and visual. Consistent presentation through the use of templates is important for both visual appeal and allowing people to be able to find sections that relate directly to them quickly. Consider including the following sections:

Protocol	Approach
<b>Mayor's Message</b>	A short note from the mayor (or City Manager) summarizing key developments and priorities for the City in the coming month.
<b>City Council Updates</b>	City Council updates Highlights from recent City Council meetings, decisions, and upcoming agendas or opportunities for public comment.
<b>Infrastructure &amp; Public Works</b>	Information on ongoing and upcoming infrastructure projects, road maintenance, and public works initiatives.
<b>Emergency Preparedness</b>	Tips and resources for residents to prepare for emergencies, such as natural disasters or public health crises—should be made relevant to the month/season.
<b>Highlights</b>	There is an opportunity to bring humanization of the City staff into the picture through profiling and anecdotal coverage of the City's team members. This can easily tie to teams directly involved in key events of a given season, and present opportunities to showcase the events from different perspectives.
<b>Did You Know?</b>	Section Information on how residents can access City services, pay bills, and report issues or concerns.

Maintaining a list and ensuring a consistent delivery schedule maximizes the usefulness of a

newsletter. If people know when they will get the newsletter, they will come to expect and rely on this authoritative channel. Also, offer print copies in City Hall and at key City buildings (e.g. libraries and community centres).

A newsletter should maintain a regular cadence, and given the regular updates the City has, a monthly issue would serve the residents well.

Work Plan Segment	Utilization
<b>High</b>	Newsletters should be a primary channel of High segment communication events. For multi-month events and activities, newsletters should be a primary source of information for the City, feeding viewers back to courtenay.ca. This can typically be accomplished by creating versions of updates to the City website that present as summaries accompanied by visual assets for the newsletter.
<b>Medium</b>	Newsletters is a recommended channel for Medium segment communication events. For moderate-length events and activities, newsletters should be a primary source of information for the City, feeding viewers back to courtenay.ca. This can typically be accomplished by creating versions of updates to the City website that present as summaries accompanied by visual assets for the newsletter.
<b>Low</b>	Newsletters is a recommended channel for Low segment communication events. For single-month events and activities, newsletters should be a primary source of information for the City, feeding viewers back to courtenay.ca. This can typically be accomplished by creating versions of updates to the City website that present as summaries accompanied by visual assets for the newsletter.

### Communication Team

This channel is recommended as primary for all work plan segments, with the majority of content being leveraged from core website content. We see dedicated involvement from two roles that prioritize copywriting and graphic design.

For the identified roles, we recommend approximately 8 hours per month, per communication event, for each month that it lasts, for each role. This comprises copywriting, graphic design, and the collection of material from other channels on an active basis. This projection only works for repurposing material from other channels.

This recommendation is intentionally designed to *stack*. The more events that are being allocated to being covered in the newsletter, the larger the amount of time required will be.

If unique content is prepared for the newsletter that requires more than summary writing or design tweaking of material from other channels, we recommend that this project is doubled



(and leveraged in the Ad Hoc section of the resourcing tool).

### 3.2.5 In-person Events

Running in-person events is a valuable exercise that generates high engagement. It allows the City to have staff in the community visibly—either through running specific program-related pop-ups or attending general events with projects. Events also hold value as a ‘what the City is up to’ update.

Being in-person can allow the City to meet people where they are and get into parts of the community that may not otherwise engage with projects. When in-person, the priority should always be on key events to keep the staff load manageable and bring in external people to understand talking points and hand out information on the project.

For general City updates, targeting high throughput events such as farmers' markets. This allows people to engage with the City without having to find or seek out people to engage with.

When the project is high-profile and ‘newsworthy,’ consider adding a media component with highly visual outlets (i.e. broadcast).

Work Plan Segment	Utilization
High	In-person events should be a primary channel for High segment communication events. For multi-month events and activities, in-person events are going to lead to critical engagement with the majority of the City’s audiences.
Medium	In-person events are recommended as a discretionary channel for Medium segment communication events. Some medium segment communication events will warrant in-person events, which will typically require similar time commitments, but over fewer months.
Low	In-person events is not a recommended channel for Low segment communication events.

#### Facebook Live

We have included consideration of Facebook Live as part of the In-Person Events due to the dual nature of live feeds as both a potential *substitute* for events, while also being a companion / add-on for ongoing events.



While livestreaming can be advantageous, there is a minimum quality threshold that must be achieved to ensure effectiveness. Specifically, the following elements must be considered before launching any live-streamed media:

- **Video quality:** an investment into proper streaming gear would be required. We do not recommend live-streaming City events from cell-phones or laptops, unless video professionals are involved to optimize quality, lag, and connections.
- **Sound quality:** without proper microphone placement, a live-stream can quickly become a non-participatory video feed. Effective sound management includes orienting the event around microphones that service the live-stream.
- **Ongoing moderation:** many viewers will join live-streams with the goal of engaging with the event. An effective live-stream must have a designated moderator to respond to questions and troubleshoot connectivity issues for viewers.
- **Technical support:** physical and digital setup teams will be required to ensure the streams function, and that all materials and connectivity concerns have been addressed.

Should live-streaming be added to any event, we recommend leveraging the Ad-Hoc capabilities of the resourcing tool to include video coverage at a minimum.

### **Communication Team**

This channel is recommended for High work plan segments, and as discretionary for Medium work plan segments.

In both cases, we see active involvement and oversight from a management role, as well as dedicated involvement from a senior practitioner team member.

For the oversight role, we recommend approximately 16 hours per month, per communication event, for each month that it lasts. For the second role, we recommend approximately 35 hours per month, per communication event, for each month that it lasts.



## 3.3 Secondary Channels

### 3.3.1 Reddit

The Comox Valley subreddit (/r/comoxvalley) is a regional-focused page encompassing all communities in the Comox Valley. As a channel, this would be useful for larger announcements that have a reach beyond Courtenay and its direct residents. We know there is a lot of travel and commuting through and to Courtenay. Using this channel to seek engagement or share information of regional relevance will be effective.

This platform is a high-engagement, mostly text-based platform. When posts are made, they need to be monitored and questions answered. Reddit has an upvote/downvote system, and if the use of the platform is not genuine and engaged, users do police themselves, and the account could get voted down; however, being genuine and willing to engage when you do post reduces this risk.

This channel is a true community channel. Topics and information that need to be shared or are interesting will travel fast. The Reddit community readily fact-checks itself. Establishing a trustworthy voice could benefit emergency communication—through the willingness to promote and share accurate information.

Work Plan Segment	Utilization
High	Reddit is not a required channel for High segment communication events.
Medium	Reddit is not a required channel for Medium segment communication events.
Low	Reddit is not a required channel for Low segment communication events.

### 3.3.2 TikTok

This channel is a youth-focused channel that can be tricky for organizations to crack. Involving exclusively short-form video that is often comedy or reactionary, it can be hard to be relevant on this platform. In short, although this could be a powerful platform for reaching youth in Courtenay if the City has the staff capacity, and understanding how to leverage the platform truly will impact the level of success you can have with it.

The Youth Survey conducted as part of the engagement process to design this strategy included the following notes about TikTok:

- Only 40% of respondents indicated that TikTok would be a viable channel for them to engage with the City.
- 75% of the respondents who indicated that TikTok would be a viable channel also use Instagram as their primary channel.

Work Plan Segment	Utilization
High	TikTok is not a required channel for High segment communication events.
Medium	TikTok is not a required channel for Medium segment communication events.
Low	TikTok is not a required channel for Low segment communication events.

### 3.3.3 Twitter / x

X (formally known as Twitter) remains one of the most interesting platforms in the current mix for most organizations. While we could not examine the analytics closely during our Channels Audit, Courtenay is currently getting worthwhile engagement out of the platform, counter to many others' experiences. There is a documented increase in bots and extreme right-wing content, the unfortunate reality for some organizations is any keyword in a post (tweet) could bring unwanted attention to the Courtenay account. Recognizing this shift, Twitter becomes a platform that, while useful, should continue to be monitored.

Work Plan Segment	Utilization
High	Twitter / X is not a required channel for High segment communication events.
Medium	Twitter / X is not a required channel for Medium segment communication events.
Low	Twitter / X is not a required channel for Low segment communication events.

#### Twitter / X as an Emergency Response Platform

While this platform is not considered required for any of the Work Plan communication segments, it does hold inherent value as an emergency and crisis response platform. This role may, over time, transition to one of the emerging platforms (such as Threads), but is currently still held by Twitter / X.

Should any emergency or crisis events occur, it's likely that many residents will still look to Twitter / X for real-time updates from the City. We recommend maintaining this platform in these scenarios for the foreseeable future.

### Offboarding from Twitter / X

The following statement applies specifically to communication events from the Work Plan segments:

While this channel has lost its previous role as a reliable staple communication tool, we do not recommend immediately abandoning it. Despite the change in tone, there are still going to be residents who have been looking to this platform for updates, and will need to be weaned away to other, more reliable channels.

Recommended offboarding approach:

1. For Twitter to become a discretionary-use only channel, the City's primary digital channels must all be active and maintaining *at least* monthly updates and releases.
2. Once the City's digital channels are considered effectively active, the City's Tweets should prioritize linking to those channels, instead of sharing self contained content. This is meant to build trust between your audiences and those digital channels.
3. Reduce the frequency of Tweets over a period of approximately 2 months.

## 4. Tooling

This section outlines the recommended and alternative tools for the City team to best engage with the primary and traditional channels. This section includes pricing reflective of Fall 2023.

### 4.1 Tooling Evaluation Matrix

The tables below outline the tools reviewed, inclusive of their scoring on the following indices: channel coverage, cost per user, required number of users, and learning curve. Each index was scored on a scale of *Unaligned—Neutral—Aligned*, the definitions of which have been included in section 4.2.

The first table outlines the tools based on their scoring, the second table outlines the tools based on scoring logic.

Tool	Channel Coverage	Cost Per User	Required Number of Users	Learning Curve
Primary Recommendation				
Canva	Aligned	Aligned	Aligned	Neutral
Alternative Recommendation				
Adobe Rush	Neutral	Aligned	Aligned	Neutral
Adobe Illustrator	Neutral	Unaligned	Unaligned	Aligned
Later	Neutral	Unaligned	Aligned	Neutral

Tool	Channel Coverage	Cost Per User	Required Number of Users	Learning Curve
Primary Recommendation				
Canva	All channels can	Free licenses can	All members of	While there is





	be addressed.	address all channels at a foundational level.	the City Communication team will require access.	some learning required, the tool is highly user-friendly.
<b>Alternative Recommendation</b>				
<b>Adobe Rush</b>	Channels with video needs can be addressed.	Free licenses can provide the required levels of video production for digital channels.	At least one member of the City team will require access.	While there is some learning required, the tool is highly user-friendly.
<b>Adobe Illustrator</b>	Channels with image/printing needs can be addressed.	The base license for 1 year is \$335.88	At least two members of the City team will require access.	Effective use of this tool requires a high amount of learning.
<b>Later</b>	All digital channels can be scheduled.	The base license for 1 year is \$407.23	Only two members of the City team will require access.	While there is some learning required, the tool is highly user-friendly.

## 4.2 Tooling Evaluation Definitions

The table below outlines the definitions of logic used in the evaluation of the tools in section 4.1.

Category	Unaligned	Neutral	Aligned
<b>Channel Coverage</b>	This tool only addresses the needs of one channel.	This tool addresses the needs of some but not all channels.	This tool addresses the needs of all channels.
<b>Cost Per User</b>	This tool has a high single-license cost.	This tool has a moderate single-license cost.	This tool has a minimal single-license cost.
<b>Required Number of Users</b>	The required number of users (x) the license cost leads to a high amount.	The required number of users (x) the license cost leads to a moderate amount.	The required number of users (x) the license cost leads to a minimal amount.
<b>Learning Curve</b>	Effective use of this tool requires a high	Effective use of this tool requires a	Effective use of this tool requires a



	combination of training/tutorials and practice.	moderate combination of training/tutorials and practice.	minimal combination of training/tutorials and practice.
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## 5. Work Plan

**The work plan is the confluence of the audience, engagement, auditing, and tooling recommendations. In order to effectively communicate with residents on key issues of varying magnitude and length, we have collaboratively defined a three-point scale by which to segment planned communication events for the City.**

**Each scale segment is paired with specific channel and resourcing recommendations, taking into account the length of required activity, the audience personas needing to be addressed, and the overall reach and effectiveness of specific channels.**

**These fulsome segments then translate to the attached Resource Planning Tool, through which the total volume of effort can be assessed against the volume of communication activities, giving the City a holistic view of the resources required.**

### 5.1 Work Plan Definitions

The City's Work Plan has been segmented into three categories, with the intention of accurately reflecting the variation in duration and resources required. The naming structure of Low-Medium-High does not reflect the importance of the events they represent. This naming convention is used purely to reflect the duration of communication events, along with the holistic resources required for each category.

Furthermore, the examples used for each of the segments represent common, but not iron-clad use cases. The nature of civic communication segments is that they are inherently unique, with the specific audiences, needs, plans, and goals being slightly different, each time. When categorizing an event, be sure to consider the breadth of audience, the expected level of impact, the expected level of engagement, and the duration itself.

The communication segments have been structured as follows:

**L**

#### **Low**

Communication activities and events placed in this category are intended to engage with approximately one-third of the City's residents, including consideration of a specific equity-deserving community. These events are typically focused on quality-of-life services, and have low interest or visibility. They require 2-6 weeks of notice and preparation (averaging one month) and typically have low-to-moderate resourcing requirements.

# M

## Medium

Communication activities and events placed in this category are intended to engage with approximately two-thirds of the City's residents, including consideration of multiple (2-3) equity-deserving communities. These events are typically focused on essential services, and have moderate interest or visibility. They require 6-12 weeks of notice and preparation (averaging two months), and typically have moderate resourcing requirements.

# H

## High

Communication activities and events placed in this category are intended to engage with approximately two-thirds of the City's residents, including consideration of multiple (4+) equity-deserving communities. These events are typically focused on emergency services and voting on bylaws and have high interest or visibility. They require 12+ weeks of notice and preparation (averaging three months), and typically have high resourcing requirements.

## 5.2 Work Plan Channel Load

In accordance with the definitions described in section 5.1 *Work Plan Definitions*, this section breaks down the recommended channel usage for each work plan segment. These recommendations are based on the conclusions of section 3. *Communication Channels* regarding audience reach and persona mapping.

Channel		Low	Medium	High
Primary Digital Channels	Instagram	☑	☑	☑
	Facebook	☑	☑	☑
	Courtenay.ca	☑	☑	☑
Traditional Channels	Direct Mail			☹
	Posting		☹	☑
	Newsletters	☑	☑	☑
	In-Person Events		☹	☑



	Media Relations		👁️	☑️
Secondary Channels	Twitter		👁️	👁️
	Reddit			👁️
	TikTok			

☑️ recommended for each event in this category

👁️ recommended to be discretionary for a given event in this category

### Variation Between Channels

This Work Plan chart represents the inclusion of channels for specific segments. In doing so, it maintains consideration of the following aspects related to resources, timing, and overall effort:

1. A key differentiator between each segment is **time**. *Low* segment events have a typical duration of one month, while *High* segments have a typical duration of three months.
2. The inclusion of a communication channel in multiple segments is reflective of the first point. For example, the inclusion of *Instagram* in the *Low* segment represents the amount of resources required to maintain Instagram presence (content development, community management, graphic design) for one month of activity related to a single event. Conversely, the inclusion of Instagram in the *High* segment represents the same amount of resources, but for three months of activity related to a single event.



### 5.3 2024 Work Plan

The table below outlines the current 2024 work plan, as defined by input from the City. This table does not represent the optimal load of events but instead reflects the reality of known, planned, or expected communication events in 2024, as identified in Fall 2023.

Month	High	Medium	Low	
January	Solid Waste Program	Playground Design Standards	Subdivision & Servicing Bylaw Update	Recreation - Programming Promotion
	Anderton Dike Borrowing AAP	Anderton Dike Notification	Statutory Reporting	Outdoor Pool & Aquatic Services Feasibility
	Website Updates Fees and Charges		Facilities Fees and Charges	Council Flag Event / Statement
			Parks Control Bylaw	Communication Strategy
February	Housing Action Plan	Housing Action Plan	Comox Valley Emergency Program	Recreation Special Event
	Short Term Rental	Cultural Strategic Plan	Council Code of Conduct	Recreation - Programming Promotion
	TOD		Sports Field Allocation Engagement	Council Flag Event / Statement
	Amenity Cost Charges		Good Neighbour Guide 1/4	
March	Anderton Dike Open House	Sport Field Allocation & Fees	Permissive Tax Exemptions	Recreation - Volunteer Appreciation Week
	Engineering Capital Projects	Spring / Summer Program Guide & Registration	Engagement Strategy	Recreation - Programming Promotion
			Recreation -	Parcel Tax Roll



			Spring Registration	Review Panel
			Recreation - Special Event	Council Flag Event / Statement
April	Community & Social Development Framework	Court Usage & Pickleball Feasibility	Recreation - Summer Registration	Good Neighbour Guide 2/4
	DCC Updates		Parks & Rec Master Plan Implementation Strategy & Park Projects	Recreation - Programming Promotion
			Florence Filberg Facility Needs Assessment	Council Flag Event / Statement
May	Puntledge Sewer Construction	New Interpretive Signage for Totem Pole	Annual Recruitment Drive	Anti-Racism Strategy Launch
	Harmston Local Area Plan		Council Flag Event / Statement	Recreation - Programming Promotion
			Property Tax Collection	Recreation - Special Event
June	1st Street Lift Station Construction	Harmston LAP	National Indigenous People's Day	Good Neighbour Guide 3/4
			Cemetery Fees & Charges	Recreation - Programming Promotion
			Recreation - Special Event	Recreation - Special Event
			Simms Concert Series	Strengthening Communities Grant Ends

			Property Tax Collection	Council Flag Event / Statement
July	Mcphee Meadows Construction	Canada Day	Animal Control Bylaw	Recreation - Programming Promotion
	East Side Firehall Borrowing AAP		Council Flag Event / Statement	
	Bill Moore Park Plan			
August	Lake Trail MUP Construction	Website	Fall Programs & Registration	Recreation - Programming Promotion
			Recreation - CV Fall Guide	Council Flag Event / Statement
			Recreation - Cozy Corner Preschool Sign-up	
September	Engineering Capital Projects	Community Policing	Fall Programs & Registration	Recreation CV Fall Guide
		Committee Recruitment	Recreation - Programming Promotion	Recreation Cozy Corner Preschool Sign Up
			Council Flag Event / Statement	
October		Anti-Racism Strategy Final Report	Recreation - Programming Promotion	Recreation - Special Event
		Budget Engagement Balancing Act	Recreation - Special Event	Council Flag Event / Statement
November		Bylaw Adjudication	Dog Tags	Council Strategic Plan Check-in



	Snow & Ice Control Bylaw	Recreation - Winter Registration	Recreation - Winter Guide Release
		Recreation - Programming Promotion	
December		Flood Management	Recreation - Programming Promotion
		Recreation - Special Event	Recreation - Special Event
		Recreation - 12 Days of Fitmas	Council Flag Event / Statement
		Christmas Closure	Good Neighbour Guide 4/4

### Communication Team

Communication events in the table above marked in blue include external communication resources. For the purposes of capacity and work planning, these events are understood to specifically impact the Communication Department at a management level.

## 5.3 Resourcing Planning Tool

The attached Resource Planning Tool (“the tool”) is meant to provide the City with a dynamic system to plan communication activities and events across a total year. Using the logic of this communication strategy, the tool provides a projection of the required level of effort for each communication role based on the following elements:

- **Channel Load**  
Each channel identified in section 3. *Communication Channels* is mapped as required / not required for each of the described work plan segments (low/medium/high). Changing which channels are leveraged in each segment becomes a key variable in the level of effort required.
- **Level of Effort per Channel**  
Each channel is mapped to an associated level of effort per City communication role. This mapping is based on standard and expected levels of involvement to conduct planned communication activity in monthly time allocations. These mappings are applied to each event in each work plan segment to produce an overall picture of the load, per role, per channel.
- **Work Plan**  
Each event identified in the work plan has been mapped to one of the three work plan segments. The presence of an event in a specific segment effectively dictates:
  - The channels that will be leveraged each month for that event
  - The number of months expected to be dedicated to the event
- **Ad-Hoc**  
Intentional modifications can be made on a monthly basis to include channels for specific events. These can be added through a volume-based multiplier, to ensure a range of customization is available for all event segments.
- **Manager Tracking**  
Events can be removed from the traditional tracking methods, and instead be tracked through a unique manager tracking function. This allows for third-parties to conduct communication efforts for specific events, while ensuring that involvement and oversight from a manager role can be correctly accounted for.

In effect, the heart of this communication strategy is the logic of the resource planning tool.



## 6. Recommendations

The recommendations included in this section are a summary of recommendations outlined throughout this strategy document.

### 6.1 Strategic Recommendations

This communication strategy is designed to align the following elements:

- **Meaningful Engagement**

*Ensuring that all of the City's audiences can be reached effectively through the City's range of available communication channels.*

The included mixture of digital and traditional channels represents the feedback gathered from interest holders, equity deserving communities, youth groups, City staff, and City leadership. Just as there are a variety of learning styles, so are there a variety of engagement styles. The selected channels are meant to address the breadth of engagement styles represented by the City of Courtenay, ensuring that audiences can be met where they are at, and where they expect to find you.

- **Appropriate Channel Allocation**

*Leveraging the right channels for the right types of communication activities and events.*

This strategy hinges around the intentional segmentation of communication activities and events into three categories: High, Medium, and Low. From High to Low, these categories represent length in months, topic selection, and interest levels. Specific channels have been allocated for inclusion with specific segments, matching these traits to garner the most effective outreach, engagement, and informing of the City of Courtenay.

- **Predictive Communication**

*Working within a system that allows future communication activities and events to project logical requirements for personnel and timeline requirements.*

Effective communication to large audiences requires trust, and trust is built from consistency. This strategy examines modes of engagement for each identified channel, and seeks to define *single-source-of-truth* communication practices. While the final modes of expression will vary across channels, the core messaging and structure of information should remain predictive and consistent.

- **Required Resourcing**

*Understanding the type and volume of staffing required, in advance, to conduct City*



*communication activities and events effectively.*

Systems excel when they are predictable. This strategy understands each channel, role, and category as a fixed variable, which allows for intentional projection and planning of the required effort to prioritize consistency, accuracy, and quality.

## 6.2 Connecting with the Engagement Framework

The City is planning to develop a Community Engagement Framework in 2024. That framework will provide a cohesive and consistent approach to community engagement. This will include things like:

- An overview of the IAP2 Spectrum of Engagement and how the City uses it
- A process for identifying whether engagement is necessary, and if so, at what level
- A cohesive approach to engagement across departments
- A unified process for interdepartmental collaboration
- An approach for small, medium and large engagement projects
- Recommendations for online engagement tools and platforms

Once in place, these strategies will work in tandem to outline not only our communication out to the community but also our two-way dialogues.

## 6.3 Emerging Technology and Platform Recommendations

### 6.3.1 Emerging Technologies

While chatbots have been around for a while, the advent of accessible and increasingly reliable AI platforms present opportunities to use these services to reinforce and bolster staff capacity. Across the City's social media and other points of public interaction, AI platforms can be leveraged to answer questions, synthesize reports, strategies, and other City documents to enable increased access for residents and visitors.

### Chatbot implementation

There are several iterations of chatbot that can be implemented straight away; the easiest is the inline Meta offering for frequently asked questions. If needed, this tool can also set conversation or question guidelines (e.g. if there are topics that cannot be answered in the chat you can direct people to the appropriate channel with a greeting at the start of the conversation).

#### Effort Consideration

Presently, all chatbots need to be set up and have initial, manual input of topics and answer logic. This is a heavy lift to start, but becomes highly sustainable after initial setup (with effort

then being focused on minor updates and maintenance as required).

## Artificial Intelligence (A.I)

Artificial Intelligence is an emerging platform with promising tools to supplement and bolster staff capacity by performing repetitive tasks that can often take up unnecessary amounts of staff time. Right now, these platforms are powerful options to make large sets of information available to people through a *frequently asked question* format.

ChatGPT (as of November 2023) is the current market leader. The new GPT offering allows fully custom tools using bespoke data sets, and can be a powerful tool to allow staff to set up project-specific tools to explain strategies, plans, or reports quickly.

As the technology evolves, staff can begin by using a paid subscription version of ChatGPT (the free version, while powerful, has limited data points). The paid version allows you to train specific topics and create your own GPTs. Staff can leverage this platform to train, learn, and get any specific GPTs you may want to run, like answering social media questions. More complex setups may need to involve a specialist.

### 6.3.2 Emerging Platforms

There is currently a lot of energy in the space of becoming *the next platform*. Whether it's related to *replacing Twitter* or *creating entirely new ways of connecting*, there is a fundamental truth in recognizing that platforms will shift and audiences will migrate. Below, we have included consideration of several emerging platforms that warrant observation and light engagement.

#### 6.3.1.1 Threads

Threads is gaining traction. Currently, this platform is maintaining a strong integration with Instagram. Saving a user account for the City here is relatively easy as you already hold your Instagram name, and you cannot sign up to the platform without an Instagram account.

Having recently crossed the 100M active users a day threshold, this is a platform to keep an eye on and consider. As it is a text and image-based platform (video implementation is shaky as of November 2023), this could be considered a tool to take up the space created by offboarding from Twitter, and can likely leverage a lot of planned Instagram content from the City's Work Plan.

#### 6.3.1.2 Bluesky

Bluesky is growing now that it is out of closed Beta. This platform is heavily supported by a user group passionate about replicating the 'Twitter-like' interaction style. It is a platform to watch as it comes out of beta and begins to gain further traction, as it could readily replace X in people's routines with its mirror-like interface. This platform will thrive on short, high-interaction information sharing through text or video.

### 6.3.1.3 Mastodon

Mastodon is a niche platform popular with audiences that were the first to leave X (Twitter). It is worth being aware of this platform. As the systems shift and senior levels of government start to ask questions about regulation, audiences have started to look at platforms outside of the current ecosystem of the corporations currently holding the market share— there could be a shift to decentralized platforms like this one.





The Corporation of the City of Courtenay

# Staff Report

**To:** Council  
**From:** Director of Development Services  
**Subject:** Small-Scale Multi-Unit Housing Regulations

**File No.:** 3360-20-2402  
**Date:** May 8, 2024

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## PURPOSE:

To introduce proposed amendments to Zoning Bylaw No. 2500, 2007 (the “Zoning Bylaw”) to align densities permitted by the City with recent amendments to the *Local Government Act*. These amendments require Council to adjust the Zoning Bylaw so that Small-Scale Multi-Unit Housing (SSMUH) is permitted in accordance with the requirements of Bill 44, *Housing Statutes (Residential Development) Amendment Act, 2023* (“Bill 44”). As a preliminary step, staff is seeking Council’s comments with respect to proposed amendments to the Zoning Bylaw. The Zoning Bylaw amendments to permit SSMUH must be adopted by June 30, 2024.

## EXECUTIVE SUMMARY:

This report summarizes the Small-Scale Multi-Unit Housing (SSMUH) legislation requirements implemented by the Province, and proposes Council provide guidance to staff prior to their preparation of amendments to the Zoning Bylaw as described below. There are amendments proposed to the following sections of the Zoning Bylaw:

Division 3 Interpretation

Division 6 General Regulations

Division 7 Off-Street Parking and Loading Spaces

Division 8 Classification of Zones, and

Schedule 8 Zoning Map

The report also explains how the provincial requirements are proposed to be incorporated into the Zoning Bylaw by means of a new R-SSMUH zone. This zone would completely replace the 16 existing zones in the Zoning Bylaw that meet the definition of “Restricted Zone”. A “Restricted Zone” limits the permitted residential uses to single residential dwellings (with or without a second accessory housing unit) or duplex dwellings (with or without a second accessory “housing unit”). Staff has identified that the following zones meet the definition of “Restricted Zone”; R-1, R-1B, R-1C, R-1D, R-1E, R-1S, R-2, R-2A, R-2B, RR-1, RR-2, RR-2S, RR-3, RR-4, RR-5, and R-RU zones. These 16 zones comprise approximately 5662 individual parcels of varying size, distributed throughout the city, and include the R-RU zone which references a former Comox Valley Regional District (CVRD) Zoning Bylaw applicable to lands that were subject to a boundary extension.



As authorized by the new section 582.1 of the *Local Government Act*, the Province released a 95-page Policy Manual and Site Standards document (“Policy Manual”) intended to aid local governments with the implementation of the Small-Scale Multi-Unit Housing (SSMUH) legislation. In addition to an overview of the legislation and implementation process, the Policy Manual contains recommended zoning site standards and other detailed suggestions for development regulations.

While local governments retain the discretion to set Zoning Bylaw regulations that have considered local conditions, amended zoning regulations must not undermine the spirit or intent of the legislation. Local governments must consider applicable guidelines in the Policy Manual in setting local standards. (*LGA, Sec. 481.3 (7)*). Given the number of lots being rezoned and the diversity of individual lot sizes, configurations, and other lot characteristics, not every parcel will be able to achieve the maximum density of four units. The proposed R-SSMUH zone regulations will allow an increase in density and available housing units across the municipality, consistent with local conditions and provincial intent. Where lots are not on community services, Bill 44 mandates that a single residential dwelling use on a lot must be able to have at least a secondary suite.

#### **BACKGROUND:**

The Province considers that the current approach to zoning regulation limits the availability and diversity of housing supply required in BC communities. Bill 44 received Royal Assent on December 11, 2023. Through this legislation, the Province intends to increase the housing supply, create more diversity in housing choices and over time, contribute to more affordable housing across BC.

Bill 44 also sets expectations that public water and sewer infrastructure will be available to support SSMUH requirements by the end of 2030. This requirement has significant implications for City infrastructure and will require a funding strategy and capital program over the next 5 years.

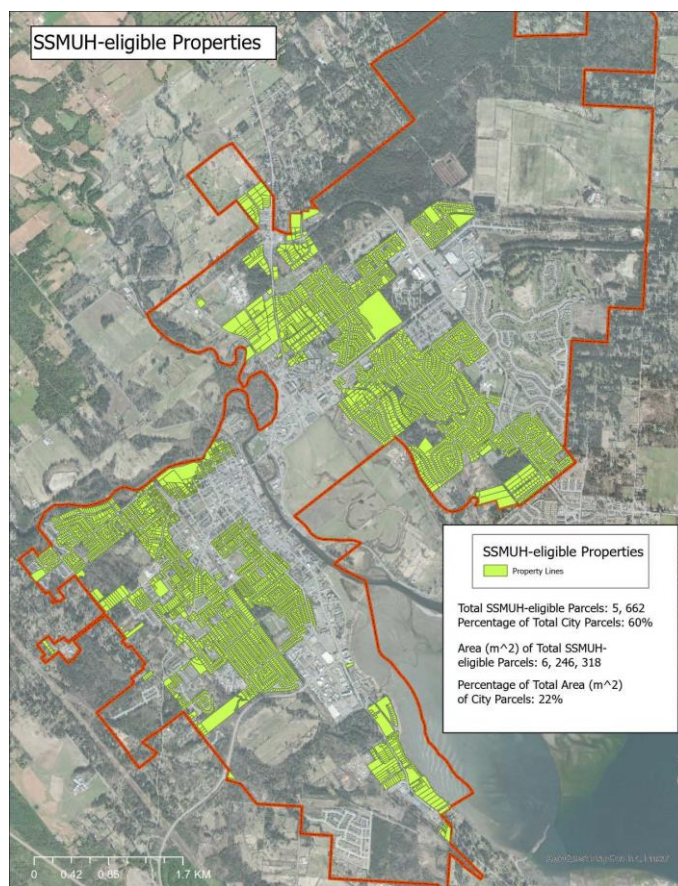
Exemptions from the three- to six-unit minimum requirements on lots in a Restricted Zone include:

1. Lands that are not connected to a community water or sewer system;
2. Parcels of land that are larger than 4,050 m<sup>2</sup> or lands in a zone for which the minimum lot size that may be created by subdivision is 4,050 m<sup>2</sup>;
3. Land that was protected, as of December 7, 2023, under the *Heritage Conservation Act*, or by bylaw under s. 611 of the *Local Government Act*;
4. Land within a designated Transit-Oriented Area; and
5. Lands subject to a hazardous condition are exempted from the SSMUH legislation, including the requirements to allow either a secondary suite or accessory dwelling unit, providing the local government has obtained a report in which a qualified professional certifies increasing the density of use would significantly increase the threat or risk from the hazardous condition, and the threat or risk from the hazardous condition cannot be practically mitigated.

Items 3 and 4 are not applicable to Courtenay, as the City does not have any SSMUH eligible properties that are protected by Heritage Designation Bylaw, nor does it have any lands within a Transit-Oriented Area as

defined by provincial legislation. Staff have reviewed the City's GIS data and have identified 5662 properties that meet the definition of *Restricted Zones* that are currently zoned one of the following 16 zones: R-1, R-1B, R-1C, R-1D, R-1E, R-1S, R-2, R-2A, R-2B, RR-1, RR-2, RR-2S, RR-3, RR-4, RR-5, and R-RU zones that are eligible to be re-zoned to the proposed R-SSMUH zoning (Figure 1).

**Figure 1: Properties within SSMUH-eligible zones**



Of the 5662 properties that are currently within a *Restricted Zone*, 17 have been identified as not appropriate for the proposed R-SSMUH zoning (Figure 2). Most are City owned parks that will be zoned to park at the same time as the adoption of the amendment to the Zoning Bylaw to create the proposed R-SSMUH zone or other bylaw to amend the Zoning Bylaw based on direction from Council. One property is clearly located within the floodplain and was designated as agricultural during the OCP update in order to ensure additional residences are not permitted. A table will be created to identify the criteria why R-SSMUH does not apply and will be provided to the Province as part of the City's submission to the Province of notification of R-SSMUH adoption.

**Figure 2: Properties exempt from SSMUH requirements**



### Hazard Lands

Bill 44 allows that lands subject to a hazardous condition may be exempted from the development of land to the density of use required by the new provisions of the *Local Government Act*, provided that the local government has obtained a report in which a qualified professional certifies for the local government that increasing the density would significantly increase the threat or risk from the hazardous condition and the threat or risk from the hazardous condition cannot be practically mitigated. The City is currently undertaking a Flood Management Plan to better evaluate flooding risks and identify options for development where appropriate, and a Development Permit Area for flood hazard lands to increase development controls. Staff will continue to develop a Development Permit Area for Flood Management to guide development applications within the Flood Management Plan versus applying to the Provincial government for an exception. Currently the existing Flood Management Bylaw No. 1743, 1994 applies to development applications.

### City Master Plans

A number of other City master plans, regulations and bylaws will have to be reviewed and amended to support the proposed SSMUH zoning. These include but are not limited to: all servicing master plans, Development Cost Charge Bylaw, Subdivision and Development Servicing Bylaw, and Flood Management Bylaw. This is being undertaken with the Complete Communities grant along with the 2024 workplan.

### Development Permit Areas (DPA)

Section 457.1(a) of the *Local Government Act* now requires that the use of Development Permit guidelines not unreasonably prohibit or restrict the use or the density of use discussed elsewhere in this Council Report. Despite this requirement, the amendments to the *Local Government Act* have not altered the authority of local governments to create development permit areas and to establish guidelines for meeting the policies applicable within these areas. The Policy Manual discourages the use of development permits except where there are hazardous conditions. Staff are reviewing the Development Permit Areas Guidelines (Schedule A to Zoning Bylaw No. 2500) in the context of legal advice and information received from Ministry staff to determine applicability and how Courtenay's Development Permit Guidelines might be amended to align with the new legislation.

### Section 219 Covenants

If there is a 219 covenant registered on title that restricts the residential housing form to a single residential dwelling or duplex, this interest in land continues to apply and the higher densities contemplated by the Zoning Bylaw are not available until such time that the covenant is discharged. This is often a building scheme placed on title by the developer or land owner.

### Official Community Plan (OCP) Land Use Designation

A number of the 5662 properties are currently within land use designations identified for higher density such as: Town Centre, Downtown, Urban Corridor, and Multi-Residential of these properties as a means to support higher densities than the SSMUH minimums. As part of the OCP updates, these properties will be zoned to a higher density no later than December 31, 2025.

### Bill 16

Recently, the Legislature introduced a new Bill 16 including legislative tools for inclusionary zoning, density bonus and tenant protection that the City will be able to utilize once adopted by the Province to support dedicated affordable housing and enhanced community amenities as part of new development. These planning tools will be reviewed as part of the provincially established deadlines to conduct 20-year housing needs assessments by December 31, 2024, and updating the OCP and Zoning Bylaw to plan and pre-zone for these housing needs by December 31, 2025. This will provide an opportunity to evaluate the proposed R-SSMUH zone and amend as necessary.

### **DISCUSSION:**

Staff have reviewed the legislation and accompanying policy documents in detail, attended provincial ministry webinars, and sought legal advice where applicable to determine how the legislation applies to

the City of Courtenay. This research was undertaken in order to develop a rational, realistic approach based on local conditions.

Staff have laid out the proposed amendments by sections in the zoning bylaw below and have engaged Ekistics to test the SSMUH zoning regulations and develop various housing massing graphics to illustrate the variety in housing forms that may result. Figures 5-8 below are four examples and Ekistics will provide an interactive presentation at the regular Council meeting to demonstrate the impact of parking and other regulations on housing form.

Staff are seeking comments from Council on proposed amendments to the zoning bylaw generally and R-SSMUH zone specifically. These comments will assist in Staff finalizing the proposed zoning bylaw amendments for Council's consideration at a future Council meeting. The amendments for Council's consideration are provided in Attachment 1 and outline proposed text amendments to align with Small-Scale Multi-Unit Housing Requirements

### **Proposed Amendments to Zoning Bylaw No. 2500, 2007**

#### DIVISION 3 INTPRETATION Part 1 Definitions

1. New definition "Accessory Dwelling Unit" to replace "Carriage House"
2. Revised definition of "Townhouse" to include stacked townhouses
3. Delete "granny flat" as it is incorporated into the new definition of Accessory Dwelling Unit
4. New definition of "Impermeable Surface"
5. Delete definition of "Secondary residence"
6. Revised definition of "Secondary Suite"
7. Revised definition of "Yard"

#### DIVISION 6 GENERAL REGULATIONS

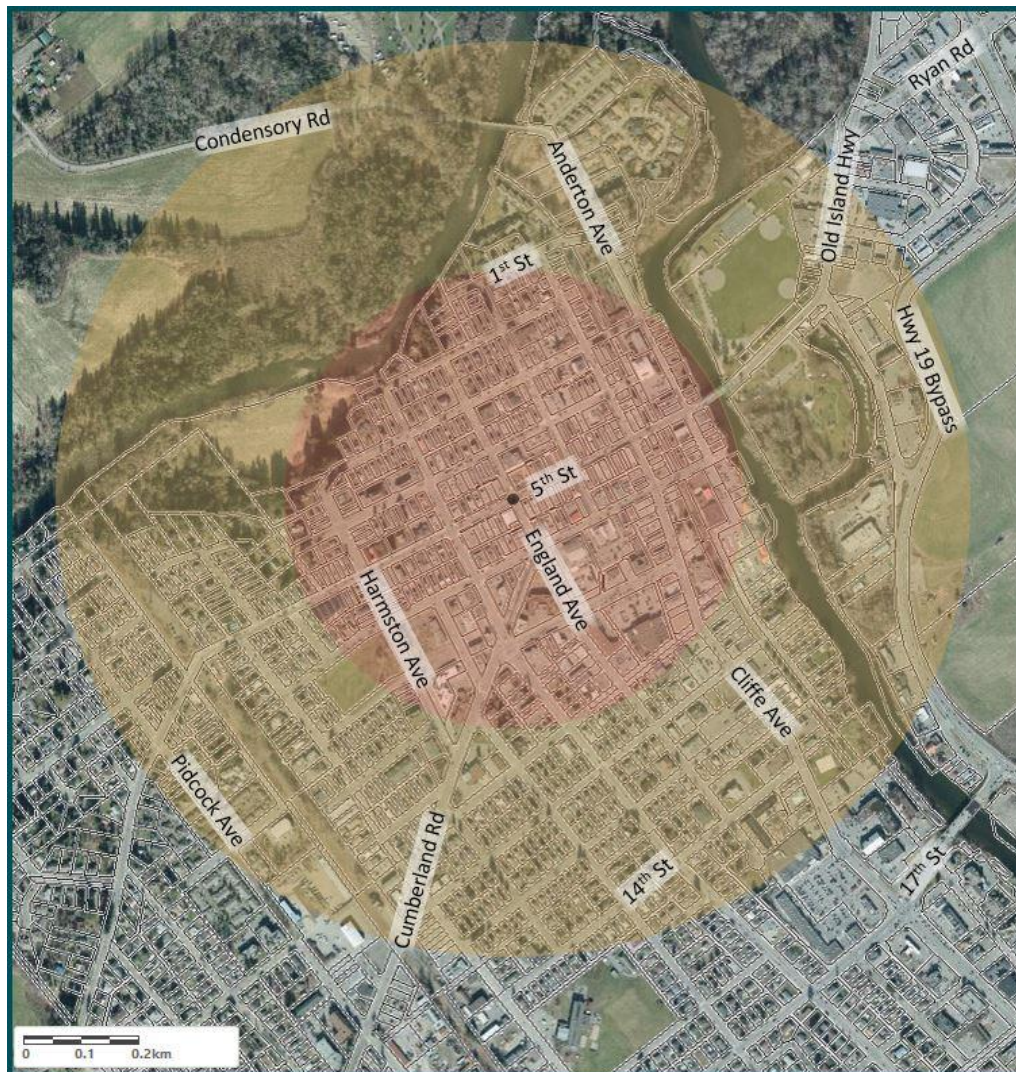
1. New Section 6.19.1 containing Conditions of Use for Secondary Suites and Accessory Dwelling Units as an accessory use in single residential dwellings and duplexes in all zones, including CD or agriculture zones, where these low-density residential building forms are permitted as a principal use.

#### DIVISION 7 OFF STREET PARKING AND LOADING

1. Reduce parking requirements in Schedule 7A Required Number of Off-Street Parking Spaces to one parking space per residential unit.
2. Consider a parking reduction of 1 required space per residential unit within a prescribed walking distance radius (TBD) of the Downtown Core. For example, if the parking space requirement is 4, the requirement could be reduced to 3. Staff recommend that walkability be considered in determining a parking reduction and seeking comments from Council on 5- or 10-minute radius. See Figure 3 Walkability Radius below.
3. Consider use of on street parking, where conditions permit, to meet parking requirements for the units as per provincial regulation. Points to consider in defining appropriate streets would include road rights of way width, utilities and drainage, waste management, as well as provisions for bikes, raingardens, bus stops and fire prevention requirements. Staff is seeking Council comments on utilizing on-street parking to meet parking requirements and acknowledges there are logistics to address for implementation.



**Figure 3 Walkability Radius: 5 minute and 10-minute radius**



#### DIVISION 8 CLASSIFICATION OF ZONES

Most existing single family and duplex zoned properties will be consolidated into a single Small-Scale Multi-Unit Housing (SSMUH) zone for clarity and simplicity. The 16 zones, comprising approximately 5662 lots are: R-1, R1-B, R1-C, R1-D, R-1E, R-1S, R-2, R-2A, R-2B, RR-1, RR-2, RR-2S, RR-3, RR-4, RR-5, R-RU

These properties will be able to have up to four units of any configuration, such as:

- Four-unit townhouse building side by side or stacked.
- A single residential dwelling with a secondary suite and a duplex.
- Two houses with attached or detached accessory dwelling units (e.g. suites or carriage homes).
- Four small houses.
- Two duplexes with secondary suites or accessory detached dwelling.
- A single residential dwelling with one secondary suite and an accessory detached dwelling.

The number of units possible will depend on the size and configuration of the property, whether the lot is on a corner, or has a rear lane, and whether the property is subject to any restrictive covenants, applicable development permit areas, building schemes or strata bylaw provisions. Figures 5-8 below illustrate some examples.

While the density of up to four units per lot is prescribed by legislation, zoning provisions remain under municipal authority as long as the spirit and intent of the density changes is not undermined.

### Zoning Analysis

The legislation states that municipalities must not “unreasonably” restrict density. For example, a zoning bylaw could be deemed non-compliant and subject to ministerial override if it allowed additional dwelling units but setback, height, coverage and parking restrictions, when considered together, did not allow the construction of any additional dwelling units.

Table 1 below identifies the Recommended Provincial Benchmark from the Provincial Policy Manual and Site Standards (page 68) and the proposed City of Courtenay regulations for R-SSMUH.

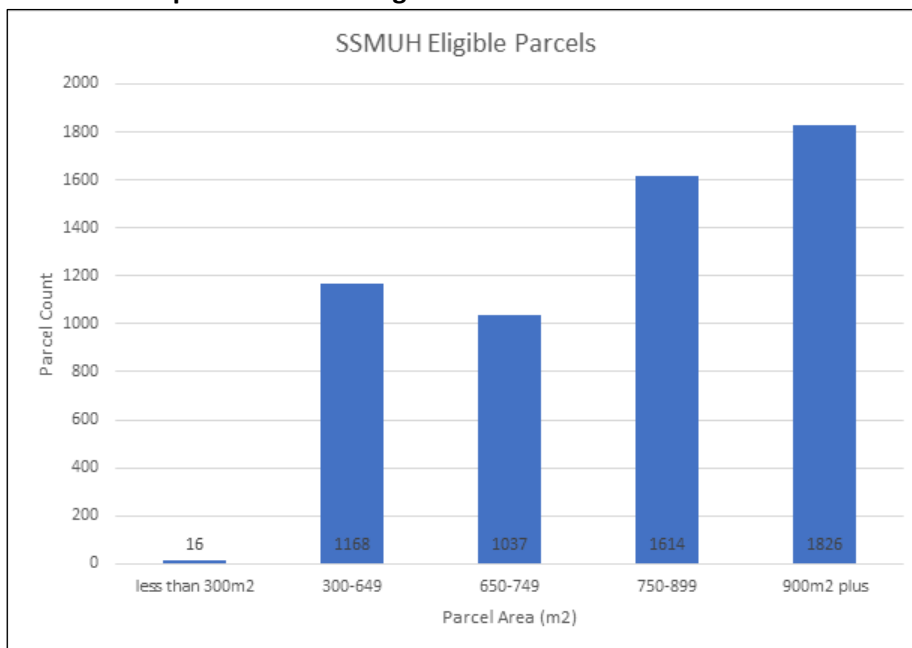
<b>Table 1: Comparison of Provincial and proposed Courtenay Zoning Regulations</b>		
<b>Zoning Bylaw Parameter</b>	<b>Recommended Benchmark</b>	<b>Courtenay Proposed Regulation</b>
Front yard setback	Minimum 5 - 6 m	Minimum 4 m with provision for garage/carport setback of 6 m
Rear yard setback	Minimum 6 m for principal bldgs. Minimum 1m for ADUs	Minimum 5.0 m for principal bldgs. Minimum 1.5 m for ADUs
Side yard setbacks	Minimum 1.2 m	Minimum: 1.5 m for interior side yards 3.0 m for exterior side yards
Height	Maximum 11 m to midpoint of sloped roof or flat roof on principal bldgs.	Maximum 11 m to midpoint of sloped roof or flat roof on principal buildings; Maximum 6.5 m to midpoint of sloped roof or flat roof for ADUs
Maximum No. of Storeys	3 storeys for principal bldgs. 2 storeys for ADUs	No regulations for storeys
Maximum Lot Coverage	25-40%	60% impermeable surfaces
Off Street Parking	1 space per dwelling unit	1 space per dwelling unit

The majority of SSMUH properties within the City fall within the urban residential land use designation which supports the full range of SSMUH building typologies listed including ground-oriented buildings, low-rise buildings and cluster development. Staff consider that the proposed zoning regulations meet both the spirit of the OCP and the spirit and intent of the Policy Manual. The proposed R-SSMUH zone creates a maximum density that is aligned with the requirements set out in Bill 44 and the Policy Manual. Not every development proposal will take advantage of the maximum density and not every property will be able to achieve the maximum four residential dwelling units because of limitations associated with the lot conditions like environment, steep slopes, flood management, and servicing.

## Local context and development opportunities

Figure 4 below shows the relative sizes of parcels proposed to be rezoned to the new zone. As the minimum proposed lot size is 300m<sup>2</sup>, lots greater than 600 m<sup>2</sup> may be able to be subdivided in accordance with applicable requirements and subdivision regulations.

**Figure 4: Size of Parcels Proposed for Rezoning to R-SSMUH**



## Examples of Housing forms under proposed R-SSMUH regulations

Staff have engaged Ekistics to test the proposed SSMUH zone and prepare graphics that illustrate the possible massing configurations of dwelling types. An interactive presentation by Ekistics will be at the regular Council meeting to discuss implications of the proposed SSMUH zone to generate discussion and receive comments from Council to inform the proposed SSMUH zone regulations. The four scenarios are:

- A tri-plex on the proposed minimum lot size of 300 m<sup>2</sup> lot without a lane;
- A four-plex on the proposed minimum lot size of 300m<sup>2</sup> lot with a lane; and
- An existing standard 650m<sup>2</sup> lot subdivided into two properties, with stacked townhouse.
- An existing 650 m<sup>2</sup> lot with a four plex with no lane.

Figure 5: A tri-plex comprised of one two-bedroom ground level unit, and two units with 3-4 bedrooms, on a 300m<sup>2</sup> lot with no lane access, meeting full parking requirements



Figure 6: A four-plex (two front-back duplexes each with a suite) comprised of two ground level studios and two units with three bedrooms each, on a 300m<sup>2</sup> lot with lane access, meeting full parking requirements





Figure 7: 650 m<sup>2</sup> lot that can be subdivided into two (2) 325 m<sup>2</sup> lots that results in stacked Townhouses with parking from lane and street



Figure 8: An existing 650 m<sup>2</sup> lot with a four-plex (townhouse) with no lane and a garage for parking plus driveway.



It's important to note that the examples provided represent lot opportunities on the proposed 300 m<sup>2</sup> minimum lot size and the existing 650 m<sup>2</sup> lots in Courtenay. The proposed R-SSMUH zone does not set a



maximum lot size and therefore lots will be permitted to be subdivided to larger than the minimum 300m<sup>2</sup> proposed minimum lot size. It's also important to note that properties are not uniform and there are a wide variety of lot dimension (width, depth, shape) and access considerations (presence of lane or additional street frontage) that will ultimately inform the final configuration of proposed developments aligned with the proposed R-SSMUH zone.

By allowing for some residential parking needs to be met on-street, more land may be utilized for housing and allow for more landscaping and creativity in design. This aligns with provincial guidelines to encourage achieving 4 units on a lot. Staff will evaluate the City's street hierarchy and planned capital improvements for green infrastructure, active transportation and transit, as well as operational needs such as utilities, waste collection and snow clearing, in order to understand where on-street parking may be most appropriate.

#### **POLICY ANALYSIS:**

This work has been mandated by the Province, and aligns with the Courtenay OCP Vision and Goals. The Policy Manual supports Courtenay's growth management principles of making more efficient use of land and servicing as a means of supporting choice in affordable housing, reducing cost of servicing, increasing active transportation and transit, reducing sprawl, protecting of ecologically sensitive and agricultural lands by delaying municipal boundary expansion, and ultimately lowering community greenhouse gas emissions. The relevant OCP policies are summarized here:

- supporting infill housing choices across the entire city within existing neighbourhoods outside of – and in support of – primary and secondary growth centres,
- supporting housing affordability and diversity,
- optimizing efficient use of existing infrastructure and municipal assets, coordinating infrastructure upgrades and system extensions with infill development needs,
- reviewing on-street parking opportunities in relation to zoning bylaw off-street parking standards, including dedicating on-street parking to residents through use of parking permits,
- minimizing the amount of land dedicated to parking by reducing parking requirements,
- reducing minimum lot sizes in the Urban Residential designation to support densification of existing and future neighbourhoods,
- encouraging the provision of 3+ bedroom units as part of a mix of unit types in new multi-residential buildings to create more housing choices for families,
- educating residents on the value of diversity of housing types distributed throughout Courtenay,
- limiting the extent of impervious surfaces in the zoning bylaw.

#### **FINANCIAL IMPLICATIONS:**

The Province has provided funding to each local government to support planning and capacity to meet the new provincial housing legislative requirements. Courtenay received \$286,000 from this fund earlier this year.

Bill 44 sets expectations that public water and sewer infrastructure will be available to support SSMUH requirements by the end of 2030. This expectation has significant implications for the City's

infrastructure requirements and funding strategy over the next 5 years. The City has obtained a Complete Communities grant of \$150,000 to begin to assess the infrastructure needed to support SSMUH legislation, and other daily needs that form part of a complete community.

Additionally, a number of new planning tools have been and are being introduced by the provincial government that will allow for more opportunities to fund infrastructure and amenities (*Bill 46 Housing Statutes (Development Financing) Amendment Act*) and recently Bill 16 that will permit local governments to require the dedication of adjacent land and improvements during the building permitting phase rather than rezoning such as site-level works and services, including benches, transit bays, underground wiring, street lamps, parklets, rain gardens, bike parking facilities and active transportation along with a Transportation Demand Management measurements with new developments that can include charging stations or secure bicycle parking facilities.

**ADMINISTRATIVE IMPLICATIONS:**

The mandatory timelines imposed by the province are challenging and will require priority to be assigned to this project at the expense of other regular duties in addition to consultant services.

**STRATEGIC PRIORITIES REFERENCE:**

This initiative addresses the following strategic priorities:

- Buildings and Landscape - Update Zoning Bylaw - review maximum building heights
- Buildings and Landscape - Support investment and redevelopment in downtown core: Review and evaluate Downtown development incentives e.g. fast tracking/density bonuses/DCC
- Buildings and Landscape - Review and update land use regulations and bylaws for consistency with OCP
- Affordable Housing - Explore approaches to develop affordable housing: Clarify municipal role in housing affordability
- Good Governance - Review and streamline development process and set targets for application processing times

**PUBLIC ENGAGEMENT:**

Information on the new SSMUH legislation has been posted on the City's website.

The *Local Government Act* prohibits Council from holding a Public Hearing for zoning bylaw amendments that are for the purposed of implementing the Small Scale Multi Unit Housing (SSMUH) legislation. Notice of Council consideration of the amending bylaws will be given prior to first reading as required in Section 467 of the *Local Government Act* and the City's *Development Procedures Bylaw No. 3106* and written responses will be collected and provided for Council's information in the staff report to Council for consideration of first reading of the Bylaw.

In addition to an illustrative catalogue to support bylaw interpretation, staff anticipate preparing a tool kit for the public that would include Building Permit ready plans for various housing forms for purchase. Other communities such as the City of Kelowna have had success with this approach.

**OPTIONS:**

1. THAT Council receive for information the report from the Director of Development Services entitled "Small-Scale Multi-Unit Housing Regulations" and dated May 8, 2024;

AND THAT Council direct staff to bring forward amendments to Zoning Bylaw No. 2500, 2007 in substantially the form set out in the report dated May 8, 2024 and Attachment 1 , if applicable, other affected bylaws that will bring municipal regulations into conformity with the *Local Government Act*.

2. THAT Council provide alternative direction to staff.

**ATTACHMENTS:**

1. Attachment 1: Zoning Bylaw Table - proposed text amendments to align with SSMUH Requirements.

Prepared by: Nancy Gothard, RPP, MCIP, Manager of Community and Sustainability Planning  
Reviewed by: Marianne Wade, RPP, MCIP, Director of Development Services  
Concurrence: Geoff Garbutt, M.P.I., MCIP, RPP, City Manager (CAO)

## Attachment 1 Zoning Bylaw proposed text amendments to align with Small-Scale Multi-Unit Housing Requirements

### Zoning Bylaw No. 2500, 2007 Proposed Text Amendments

Existing Subsection Heading & Number	Page No.	Existing Wording	Proposed Wording	Rationale
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DIVISION 3 INTERPRETATION				
Part 1 Definitions				
Definitions	10	"Carriage House" means an accessory dwelling unit located on the second storey of an accessory building accessory to a single residential use which contains no interior access to any part of the accessory building below the Carriage House and is located on a lot which is a single real estate entity.	"accessory dwelling unit" means a self-contained dwelling unit, located on the same parcel of land as another dwelling unit that is separate, subordinate in size and accessory to the primary residence, and does not include a mobile home, recreational vehicle, or a storage container.	<ul style="list-style-type: none"> <li>• Revisions provide more clarity and flexibility in building form.</li> <li>• Dwelling unit is already defined in ZBL.</li> <li>• Change everywhere in bylaw.</li> <li>• Carriage house will become an ADU</li> </ul>
Definitions	11	"dwelling, <i>townhouse</i> means a building consisting of three or more dwelling units, where each unit has a separate direct access to the outside at grade and wherein no dwelling unit is located wholly or partly above another dwelling.	"dwelling, <i>townhouse</i> means a building consisting of three or more dwelling units, where each unit has a separate direct access to the outside.	<ul style="list-style-type: none"> <li>• Definition allows for stacked townhouses.</li> </ul>
Definitions	13	"granny flat" means an accessory dwelling unit located in an accessory building accessory to a single residential dwelling use on a lot which is a single real estate entity.		<ul style="list-style-type: none"> <li>• The new definition of Accessory Dwelling Unit would include granny flat.</li> <li>• Granny flat will be deleted everywhere in bylaw.</li> </ul>

Existing Subsection Heading & Number	Page no.	Existing Wording	Proposed Wording	Rationale
Definition		Add Definition	<i>"impermeable surface"</i> means a surface which either prevents or impedes the entry of water into the soil mantle as under natural conditions prior to development, and/or a hard surface area which causes water to run off the surface in greater quantities or at an increased rate of flow from the flow present under natural conditions prior to development.	<ul style="list-style-type: none"> <li>Used with site coverage regulations in SSMUH zone.</li> </ul>
Definitions	18	<p><i>"secondary residence"</i> means an additional dwelling unit which:</p> <p>(a) is accessory to a single residential dwelling,</p> <p>(b) having a total floor area of not more than 90m<sup>2</sup> in area,</p> <p>(c) located on a property of residential occupancy containing only one other dwelling unit,</p> <p>(d) located on a property which is a single real estate entity,</p> <p>(e) located on a property over 1,250 m<sup>2</sup> in lot area</p>	Delete the definition of "secondary residence"	<ul style="list-style-type: none"> <li>Definition is superfluous as with proposed regulations it will be possible to have up to 4 units of various types and sizes on a single residential dwelling or duplex lot.</li> </ul>



Existing Subsection Heading & Number	Page no.	Existing Wording	Proposed Wording	Rationale
Definitions	18	<p><i>"secondary suite"</i> means a dwelling unit which is accessory to the principal use being made of the lot upon which the secondary suite is located:</p> <p>(a) having a floor space less than 40% of the habitable floor space of the building,</p> <p>(b) located within a building of residential occupancy containing only one other dwelling unit,</p> <p>(c) located in and part of a building which is a single real estate entity.</p>	<p><i>"secondary suite"</i> means a self-contained, dwelling unit located within, and subordinate to, a single detached dwelling or duplex. A secondary suite has its own separate cooking, sleeping and bathing facilities. It has direct access to the outside without passing through any part of the principal unit and is located in and part of a building which is a single real estate entity. This use does not include duplex housing, apartment housing, or boarding and lodging houses.</p>	Regulations should be included in other sections of the bylaw and not in definitions.

Existing Subsection Heading & Number	Page no.	Existing Wording	Proposed Wording	Rationale
Definitions	20	<p>"yard" means an open space that lies between the principal or accessory building or buildings and the nearest lot line which is unoccupied and unobstructed from the ground upward including, as illustrated in Figure 4 and detailed below</p> <p>(a) "front yard" means that portion of the lot extending one side of the lot to the other at the narrowest point of the lot with road frontage. The depth of the front yard shall mean the minimum required distance from the front lot line to a line drawn parallel to it.</p> <p>(b) "rear yard" means that portion of the lot opposite to the front yard extending from one side of the lot to the other. The depth of the rear yard shall mean the distance from the rear lot line to a line drawn parallel to it. Where the rear portion of the lot is bounded by intersecting side lot lines, the depth of the rear yard shall mean the distance from the point of intersection to a line drawn parallel to the front lot line.</p> <p>(c) "side yard" means that portion of the lot extending from the front yard to the rear yard. The width of the side yard shall mean the distance from the side lot line to a line drawn parallel to it.</p>	<p>"yard" means an open space that lies between the principal or accessory building or buildings measured from the building wall and the nearest lot line which is unoccupied and unobstructed from the ground upward including, as illustrated in Figure 4 and detailed below:</p> <p>(a) "front yard" means that portion of the lot extending from one side of the lot to the other at the narrowest point of the lot with road frontage. The depth of the front yard shall mean the minimum required distance from the front lot line to a line drawn parallel to it. (b)</p> <p>"rear yard" means that portion of the lot opposite to the front yard extending from one side of the lot to the other. The depth of the rear yard shall mean the distance from the rear lot line to a line drawn parallel to it. Where the rear portion of the lot is bounded by intersecting side lot lines, the depth of the rear yard shall mean the distance from the point of intersection to a line drawn parallel to the front lot line.</p> <p>(c) "side yard" means that portion of the lot extending from the front yard to the rear yard, and may be an interior side yard which abuts the side lot line of an adjacent lot, or an exterior side yard which abuts a street. The width of the side yard shall mean the distance from the side lot line to a line drawn parallel to it.</p>	<ul style="list-style-type: none"> <li>• Clarifies the meaning of interior and exterior side yard.</li> <li>• This definition is used in the SSMUH zone.</li> <li>• Measuring setback from building wall allows for projection of eaves.</li> </ul>

Existing Subsection Heading & Number	Page no.	Existing Wording	Proposed Wording	Rationale
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<b>DIVISION 6 GENERAL REGULATIONS</b>				
Add new Section 6.19.1 as follows:				
<p>6.19.1 The following conditions shall apply to Secondary Suites and Accessory Dwelling Units:</p> <p>(i) Not more than one (1) Secondary Suite or one (1) Accessory Dwelling Unit shall be permitted as accessory to a single residential dwelling or duplex dwelling on a lot where such principal uses are permitted, subject to all other regulations in this Bylaw, and as may be governed by the development regulations of a particular zone;</p> <p>(ii) A Secondary Suite or Accessory Dwelling Unit shall not be permitted on the same property as a Boarding House or Bed and Breakfast Operation;</p> <p>(iii) No subdivision or strata titling of a Secondary Suite or Accessory Dwelling Unit shall be permitted;</p> <p>(iv) The minimum floor area of a Secondary Suite or Accessory Dwelling Unit shall not be less than:</p> <ul style="list-style-type: none"> <li>(a) 30 m<sup>2</sup> for a studio unit;</li> <li>(b) 45m<sup>2</sup> for a one-bedroom unit;</li> <li>(c) 65m<sup>2</sup> for a two-bedroom unit;</li> <li>(d) 85m<sup>2</sup> for a three-bedroom unit.</li> </ul> <p>(v) An Accessory Dwelling Unit shall not exceed the lesser of 6.5m in height or the height of the principal residence, unless otherwise specified in the development regulations of a particular zone. Where the width of a dormer or dormers exceeds 50% of the width of the roof on which they are located, the height of the building will be measured to the top of the dormer or to the top of the main roof, whichever is greater;</p> <p>(vi) Parking shall be in conformance with the regulations of this Bylaw;</p> <p>(vii) Where a Secondary Suite or Accessory Dwelling Unit is permitted, a minimum area of 20m<sup>2</sup> of private amenity space shall be provided per dwelling unit. The private amenity space shall have a direct connection to the habitable space and be defined and screened through the use of landscaping such as: plantings, architectural elements such as a trellis, low fences, planters or changes in elevation.;</p> <p>(viii) A lighted pathway is required from the on-site Secondary Suite or Accessory Dwelling Unit parking stall(s) to the entrance door of the Secondary Suite or Accessory Dwelling Unit, provided that the lighting does not shine directly on adjoining properties or interfere with the effectiveness of any traffic control device.</p>				

Existing Subsection Heading & Number	Page no.	Existing Wording	Proposed Wording	Rationale
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DIVISION 7 OFF STREET PARKING AND LOADING				
Part 7 General Requirements				
Schedule 7A Required Number of Off-Street Parking Spaces				
A. Residential Use	41	<i>Bed and Breakfast – 2 spaces per dwelling unit and 1 space for each sleeping use used for Bed and Breakfast</i>	<i>Bed and Breakfast – 1 space per dwelling unit and 1 space for each bedroom used for Bed and Breakfast</i>	<ul style="list-style-type: none"> <li>Sleeping use is an unclear term.</li> <li>A Bed and Breakfast operation is limited to 2 bedrooms.</li> </ul>
A. Residential Use	41	<i>Granny Flat or Accessory Dwelling Unit - 1 per dwelling unit</i>	<i>Accessory Dwelling Unit - 1 per dwelling unit</i>	<ul style="list-style-type: none"> <li>Granny flat and Carriage House is proposed to be deleted from Definitions.</li> </ul>
A. Residential	41	<i>Single Dwelling Unit or duplex – 2 per dwelling unit</i>	<i>Single Dwelling Unit or duplex – 1 per dwelling unit</i>	<ul style="list-style-type: none"> <li>Amended to align with Provincial SSMUH guidelines.</li> </ul>



City of  
Courtenay

ZOOM Window Space

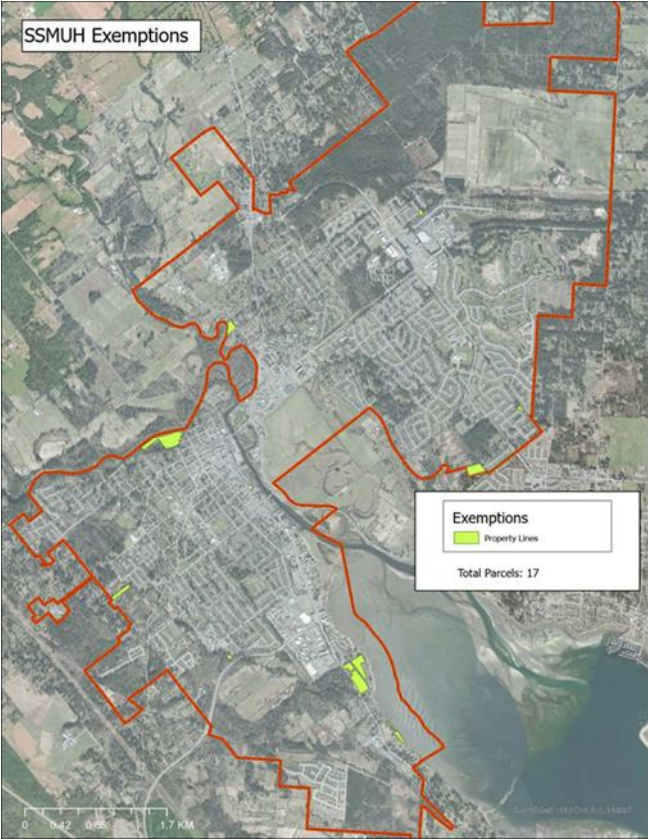
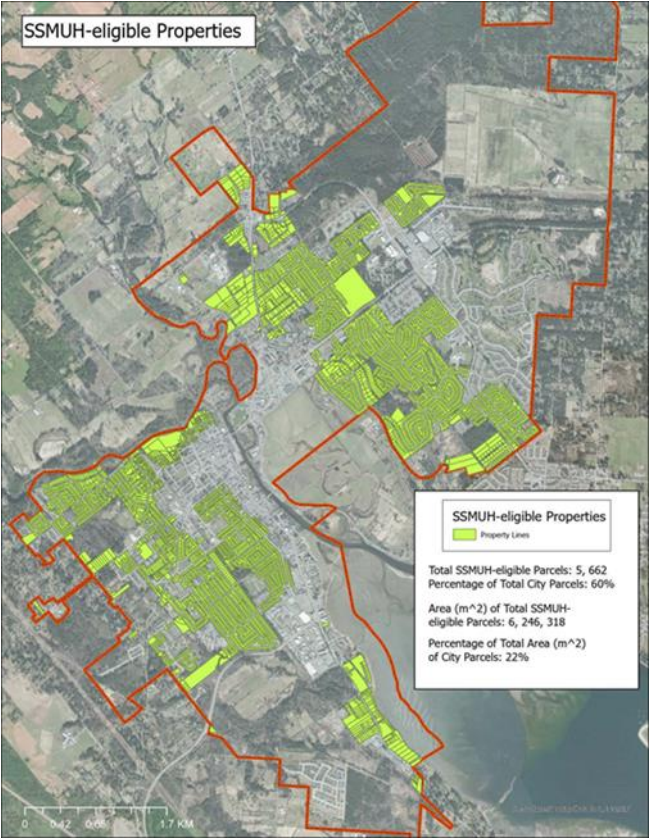
# Proposed R-SSMUH Zone

Presented by:  
Marianne Wade Director of Development Services  
City of Courtenay  
May 8, 2024, Council Meeting



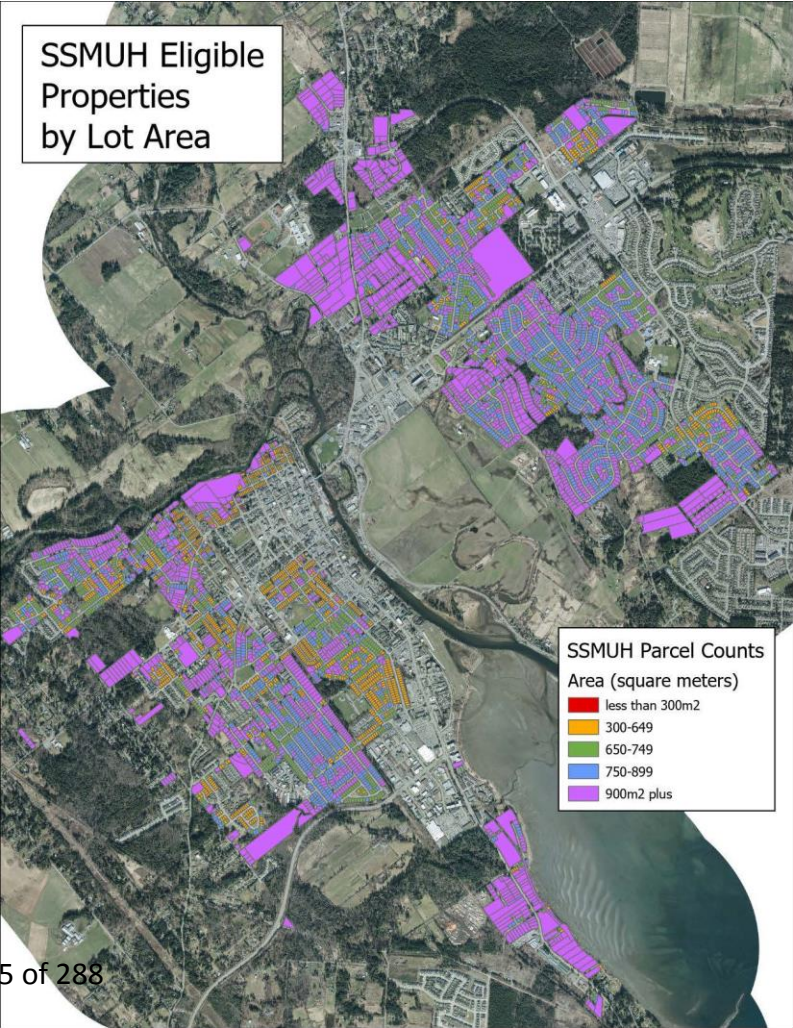
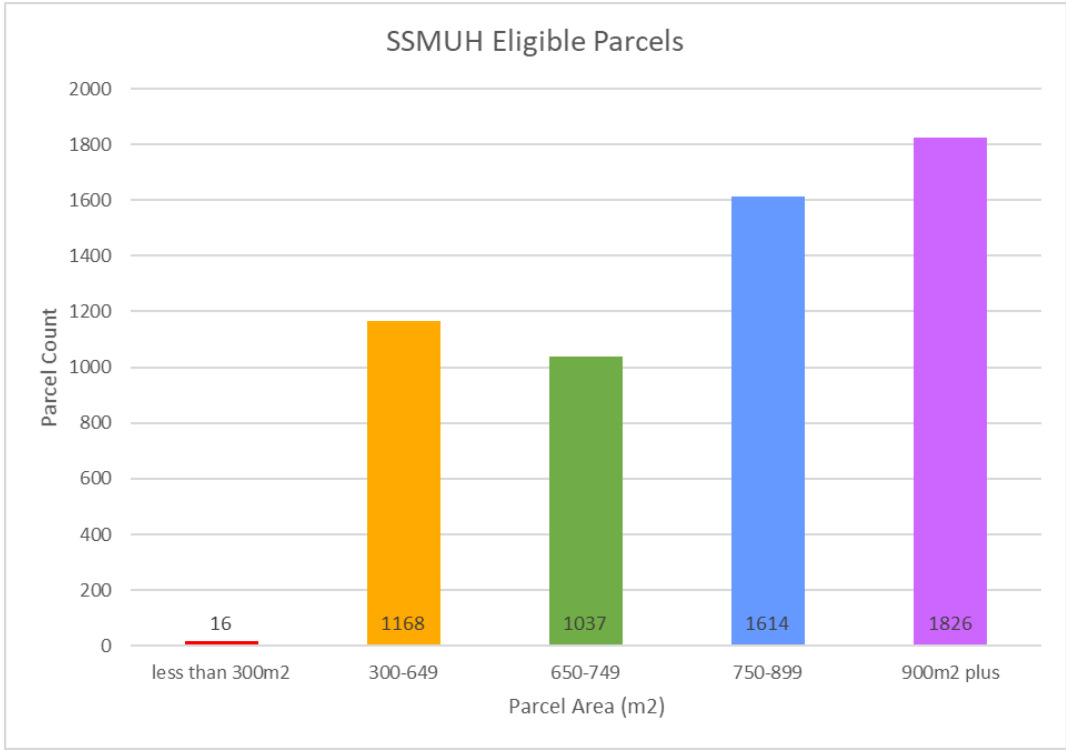
# Identification of eligible properties and exemptions

ZOOM Window Space



# Lot Sizes in the proposed R-SSMUH Zone

ZOOM Window Space



# Proposed R-SSMUH Zone

ZOOM Window Space

Table 1: Comparison of Provincial and proposed Courtenay Zoning Regulations		
Zoning Bylaw Parameter	Recommended Benchmark	Courtenay Proposed Regulation
Front yard setback	Minimum 5 - 6 m	Minimum 4 m with provision for garage/carport setback of 6 m
Rear yard setback	Minimum 6 m for principal bldgs. Minimum 1m for ADUs	Minimum 5.0 m for principal bldgs. Minimum 1.5 m for ADUs
Side yard setbacks	Minimum 1.2 m	Minimum: 1.5 m for interior side yards 3.0 m for exterior side yards
Height	Maximum 11 m to midpoint of sloped roof or flat roof on principal bldgs.	Maximum 11 m to midpoint of sloped roof or flat roof on principal buildings; Maximum 6.5 m to midpoint of sloped roof or flat roof for ADUs
Maximum No. of Storeys	3 storeys for principal bldgs. 2 storeys for ADUs	No regulations for storeys
Maximum Lot Coverage	25-40%	60% impermeable surfaces
Off Street Parking	1 space per dwelling unit	1 space per dwelling unit



# Proposed Definitions to support R-SSMUH Zone

ZOOM Window Space

- Amendments related to Accessory Dwelling Units:
  - Removal of definitions of Carriage House, Granny Flat, Secondary Residence.
  - Amended definition of Secondary Suite.
  - Addition of Secondary suites and ADU in general regulations allows more flexibility in any other zone that permits a single family or duplex.
- Dwelling, townhouse- refined to permit a stacked townhouse.
- Impermeable surface- add definition to address site coverage align with province.
- Yard: Front Yard, Rear Yard, Side yard definition have been revised for clarity for implementation.

# Proposed New Section for Secondary Suites and Accessory Dwelling Unit

## DIVISION 6 GENERAL REGULATIONS

Add new Section 6.19.1 as follows:

6.19.1 The following conditions shall apply to Secondary Suites and Accessory Dwelling Units:

(i) Not more than one (1) Secondary Suite or one (1) Accessory Dwelling Unit shall be permitted as accessory to a single residential dwelling or duplex dwelling on a lot where such principal uses are permitted, subject to all other regulations in this Bylaw, and as may be governed by the development regulations of a particular zone;

(ii) A Secondary Suite or Accessory Dwelling Unit shall not be permitted on the same property as a Boarding House or Bed and Breakfast Operation;

(iii) No subdivision or strata titling of a Secondary Suite or Accessory Dwelling Unit shall be permitted;

(iv) The minimum floor area of a Secondary Suite or Accessory Dwelling Unit shall not be less than:

- (a) 30 m<sup>2</sup> for a studio unit;
- (b) 45m<sup>2</sup> for a one-bedroom unit;
- (c) 65m<sup>2</sup> for a two-bedroom unit;
- (d) 85m<sup>2</sup> for a three-bedroom unit.

(v) An Accessory Dwelling Unit shall not exceed the lesser of 6.5m in height or the height of the principal residence, unless otherwise specified in the development regulations of a particular zone. Where the width of a dormer or dormers exceeds 50% of the width of the roof on which they are located, the height of the building will be measured to the top of the dormer or to the top of the main roof, whichever is greater;

(vi) Parking shall be in conformance with the regulations of this Bylaw;

(vii) Where a Secondary Suite or Accessory Dwelling Unit is permitted, a minimum area of 20m<sup>2</sup> of private amenity space shall be provided per dwelling unit. The private amenity space shall have a direct connection to the habitable space and be defined and screened through the use of landscaping such as: plantings, architectural elements such as a trellis, low fences, planters or changes in elevation.;

(viii) A lighted pathway is required from the on-site Secondary Suite or Accessory Dwelling Unit parking stall(s) to the entrance door of the Secondary Suite or Accessory Dwelling Unit, provided that the lighting does not shine directly on adjoining properties or interfere with the effectiveness of any traffic control device.



# Proposed Parking Amendment

ZOOM Window Space

DIVISION 7 OFF STREET PARKING AND LOADING				
Part 7 General Requirements				
Schedule 7A Required Number of Off-Street Parking Spaces				
A. Residential Use	41	<i>Bed and Breakfast – 2 spaces per dwelling unit and 1 space for each sleeping use used for Bed and Breakfast</i>	<i>Bed and Breakfast – 1 space per dwelling unit and 1 space for each bedroom used for Bed and Breakfast</i>	<ul style="list-style-type: none"> <li>Sleeping use is an unclear term.</li> <li>A Bed and Breakfast operation is limited to 2 bedrooms.</li> </ul>
A. Residential Use	41	<i>Granny Flat or Accessory Dwelling Unit - 1 per dwelling unit</i>	<i>Accessory Dwelling Unit - 1 per dwelling unit</i>	<ul style="list-style-type: none"> <li>Granny flat and Carriage House is proposed to be deleted from Definitions.</li> </ul>
A. Residential	41	<i>Single Dwelling Unit or duplex – 2 per dwelling unit</i>	<i>Single Dwelling Unit or duplex – 1 per dwelling unit</i>	<ul style="list-style-type: none"> <li>Amended to align with Provincial SSMUH guidelines.</li> </ul>

# Walkability Radius – 5 or 10 minutes

ZOOM Window Space

- Reduce parking by one stall per site if in the radius
- Map will be amended to fit the street layout



# Staff is seeking Comments on:

ZOOM Window Space

- Reduce parking by one stall across the site if in the walking radius-meets OCP policies.
- One parking Stall per dwelling unit –meets OCP policies.
- Do we want to consider Off street parking to meet parking requirements? If so Staff will need to work out logistics and bring back after R-SSMUH is adopted.



# Interactive Graphic Presentation by EKISTICS Town Planning

ZOOM Window Space

- Demonstrate what can be built on
  - Minimum lot size 300m<sup>2</sup>
  - Existing city lots
    - 650 m<sup>2</sup>
    - 750 m<sup>2</sup>
    - 900 m<sup>2</sup>
- Illustrate impacts of :
  - Parking reduction
  - Solid waste
  - Bike Parking
- Addressing amenity space on roof



# Staff Recommended Resolution

ZOOM Window Space

1. THAT Council receive for information the report from the Director of Development Services entitled “Small-Scale Multi-Unit Housing Regulations” and dated May 8, 2024;

AND THAT Council direct staff to bring forward amendments to Zoning Bylaw No. 2500, 2007 in substantially the form set out in the reported dated May 8, 2024 and Attachment 1 , if applicable, other affected bylaws that will bring municipal regulations into conformity with the *Local Government Act*.







The Corporation of the City of Courtenay

# Staff Report

**To:** Council

**File No.:** 1870-02 [2023]

**From:** City Manager (CAO)

**Date:** May 8, 2024

**Subject:** 2023 Annual Development Cost Charges (DCC) Report

## PURPOSE:

To present Council with the 2023 Development Cost Charges (DCC) Reserve Fund Summary for information purposes.

## EXECUTIVE SUMMARY:

The City collects DCCs in accordance with Bylaw 2840 (established 2016) and the balance of the DCC funds at December 31, 2023 is \$14,364,562. In 2023, there were no DCC reductions and/or waivers.

## BACKGROUND:

In 1994, Council adopted Development Cost Charges Bylaw No. 1741, 1994, to authorize collection of DCC's to help pay for capital costs associated with providing, constructing, altering or expanding sewage, water, drainage and highway facilities, and providing and improving parkland. There have been amendments to the DCC bylaw since 1994 and the current bylaw in effect is Bylaw No. 2840, 2016.

Bylaw 2755, 2015 formally established the following statutory DCC reserve funds:

- a. Highway Facilities Development Cost Charge Reserve
- b. Storm Drainage Facilities Development Cost Charge Reserve
- c. Parkland Acquisition Development Cost Charge Reserve
- d. Water Facilities Development Cost Charge Reserve
- e. Sanitary Sewer Facilities Development Cost Charge Reserve
- f. Sanitary Sewer Facilities North East Zone Development Cost Charge Reserve

All development cost charge funds received to date have been deposited to separate accounts in the general ledger, and correctly accounted for in accordance with Section 188 of the *Community Charter*. Expenditures are approved annually through the financial plan bylaw for the purpose intended.

## DISCUSSION:

Under Section 569 of the *Local Government Act*,

*“(1) Before June 30 in each year, a local government must prepare and consider a report in accordance with this section respecting the previous year.*

*(2) the report must include the following, reported for each purpose...for which the local government imposes the development cost charge in the applicable year:*

- (a) the amount of the development cost charges received;*
- (b) the expenditures from the development cost charge reserve funds;*

## 2023 Annual Development Cost Charges (DCC) Report

*(c) the balance in the development cost charge reserve funds at the start and the end of the applicable year;*

*(d) any waivers and reductions under section 563(2)*

*(3) The local government must make the report available to the public from the time it considers the report until June 30 in the following year."*

Approval of the 2023 Development Cost Charges Reserve Fund Report will ensure statutory compliance with the *Local Government Act*.

**POLICY ANALYSIS:**

Section 569(1) of the *Local Government Act* requires municipalities to report on the DCCs collected and spent during the fiscal period. This legislated report must be prepared annually and be made available to the public.

**FINANCIAL IMPLICATIONS:**

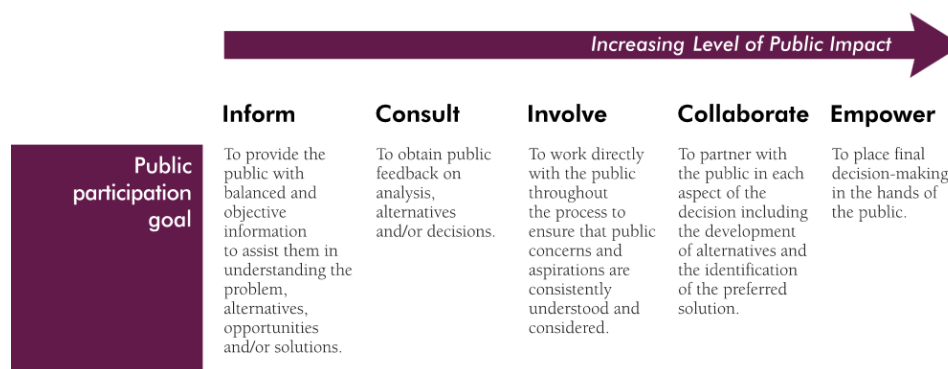
Development cost charges collected are initially recorded as deferred revenue on the City's financial statements until project spending occurs, in accordance with the terms of the City's DCC bylaw and Public Sector Accounting Standards.

**ADMINISTRATIVE IMPLICATIONS:**

On Council review and approval of the DCC Annual report, it will be made publicly available via the City's website.

**PUBLIC ENGAGEMENT:**

The public will be **informed** of the outcome of Council's consideration of the 2023 Annual Development Cost Charges Reserve Fund Report. This is based on level one of the IAP2 Spectrum of Public Participation adopted as an element of Sound Project Design for the Corporate Workplan.



2023 Annual Development Cost Charges (DCC) Report

**OPTIONS:**

1. That Council approves the City of Courtenay Annual Development Cost Charges (DCC) Reserve Fund Report for the year ended December 31, 2023.
2. That Council defers approval of this report for further discussion.

Prepared by: Quentin Klopp, CPA, Accountant

Reviewed by: Krista McClintock, CPA, CGA, Manager of Finance

Concurrence: Adam Langenmaier, CPA, CA, Director of Financial Services  
Geoff Garbutt, M.Pl., MCIP, RPP, City Manager (CAO)

**Attachments:**

- A. 2023 Annual Development Cost Charges Reserve Fund Summary

## Attachment A - 2023 Annual Development Cost Charges Reserve Fund Summary

### 2023 Annual Development Cost Charges Reserve Fund Summary

#### City of Courtenay

in accordance with section 569 of the *Local Government Act*

Water DCC Bylaw #2840 Balance, January 1, 2023	724,188
Add: DCCs received during the year	199,498
Add: Interest earned during the year	38,559
<b>Balance, December 31, 2023</b>	<b>962,245</b>
Sewer DCC Bylaw #1638 Balance, January 1, 2023	35,665
Add: Interest earned during the year	1,687
<b>Balance, December 31, 2023</b>	<b>37,352</b>
Sewer DCC Bylaw #2840 Balance, January 1, 2023	1,415,789
Add: DCCs received during the year	624,411
Add: Interest earned during the year	80,444
<b>Balance, December 31, 2023</b>	<b>2,120,644</b>
Highway DCC Bylaw #2840 Balance, January 1, 2023	5,483,665
Add: DCCs received during the year	1,141,857
Add: Interest earned during the year	283,021
<b>Balance, December 31, 2023</b>	<b>6,908,542</b>
Storm DCC Bylaw #2840 Balance, January 1, 2023	2,403,567
Add: DCCs received during the year	351,112
Add: Interest earned during the year	121,232
<b>Balance, December 31, 2023</b>	<b>2,875,911</b>
Parkland DCC Bylaw #2840 Balance, January 1, 2023	1,031,069
Add: DCCs received during the year	371,931
Add: Interest earned during the year	56,869
<b>Balance, December 31, 2023</b>	<b>1,459,869</b>
<b>Total DCC Balance December 31, 2023</b>	<b>14,364,562</b>

#### Waivers and Reductions

For the year ended December 31, 2023, the City of Courtenay issued no waivers or reductions under section 569 (2)(d):



The Corporation of the City of Courtenay

# Staff Report

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**To:** Council  
**From:** City Manager (CAO)  
**Subject:** 2023 Audited Financial Statements

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**File No.:** 1870-02 [2023]  
**Date:** May 8, 2024

## PURPOSE:

The purpose of this report is to request approval of the audited financial statements for the year ended December 31, 2023.

## BACKGROUND:

Section 171 of the *Community Charter* requires that the municipal auditor report to Council on the annual financial statements.

The firm of MNP LLP was appointed by Council to undertake the independent audit for the 2023 year. Under the terms of their engagement, the interim audit work was performed in October 2023, and final audit work undertaken in March 2024. Presentation of the financial statements and auditor's report will take place on May 8, 2024.

We are pleased to report that MNP LLP will be providing an unqualified opinion on the 2023 consolidated financial statements.

The auditor's responsibility is to report on whether the annual consolidated statements present fairly, in all material respects, the financial position, results of operations, change in net financial assets and cash flows of the City in accordance with Canadian Public Sector Accounting Standards. In addition, their role is to provide reasonable, but not absolute, assurance of detecting misstatements, fraud or non-compliance with laws and regulations having a material effect on the consolidated financial statements as a whole.

Council is responsible for the review and approval of the annual financial statements.

## DISCUSSION:

At the May 8, 2024 Council meeting, MNP will provide Council with their 2023 Audit Findings Report, as well as present an overview of the City's financial position. The analysis below provides further detail to the financial statements.

### The Consolidated Statement of Operations – Statement B

The consolidated statement of operations details revenue and operating expenses to arrive at the annual surplus or deficit for the year. The surplus or deficit figure does not include capital purchases or transfers to reserves (further details are found in the Consolidated Statement of Change in Net Financial Assets – Statement C).



REVENUE	2023 Budget (Note 16)	2023
Taxes for Municipal Purposes	35,603,400	35,481,555
Sale of Services	17,706,400	19,216,157
Revenue From Own Sources	4,823,100	4,730,657
Federal Transfers	1,133,800	1,240,152
Provincial Transfers	5,099,000	10,503,606
Other Local Government Transfers	659,700	800,749
Contributions	109,000	3,806,801
DCC Revenue	-	-
Investment Income and Taxation Penalties	1,102,600	4,364,286
Other	787,900	991,168
Gain on Sale of Tangible Capital Assets	-	2,622
<b>TOTAL REVENUE</b>	<b>67,024,900</b>	<b>81,137,753</b>
<b>EXPENSES</b>		
General Government Services	6,150,027	5,675,508
Protective Services	12,209,583	10,898,248
Transportation Services	14,702,995	9,229,936
Sewer and Water Facilities	17,818,410	18,738,968
Environmental Health Services	3,163,669	3,119,883
Public Health and Welfare Services	473,082	477,899
Environmental Development Services	2,994,000	2,724,023
Recreational and Cultural Services	7,489,934	10,743,336
<b>TOTAL EXPENSES</b>	<b>65,001,700</b>	<b>61,607,801</b>
<b>ANNUAL SURPLUS (Schedule 1)</b>	<b>2,023,200</b>	<b>19,529,952</b>
<b>ACCUMULATED SURPLUS AT BEGINNING OF YEAR</b>	<b>216,324,657</b>	<b>216,324,657</b>
<b>ACCUMULATED SURPLUS AT END OF YEAR</b>	<b>\$ 218,347,857</b>	<b>\$ 235,854,609</b>

For 2023, the City realized an annual surplus of \$19,529,952 which is an increase over prior year and can be attributed to the following:

#### **Revenue Variance**

The City received an additional \$14,112,853 in revenue for the 2023 fiscal period over the budgeted revenue of \$67,024,900 (Actual \$81,137,753).

The largest source of this revenue was the unbudgeted grant of \$7.655 million of Growing Communities Funds from the Province of BC. However, the city also did not receive some budgeted capital grants and this resulted in overall grant revenue being \$5.1 million over budget. Additionally, the City received \$3.26 million in contributed assets (non-cash) from Developers as well as close to \$500,000 in amenity and development related reserve contributions.

Interest earned on investments was also above budget by \$3.3 million, of which \$1.4million was earned and retained within the reserve funds. Additionally, sale of services was over budget this year by \$1.5million; the majority related to metered water usage which was offset by the purchase of bulk water from the Comox Valley Regional District (CVRD).

#### **Expense Variance**

The overall expense variance for the City in 2023 was relatively low at \$3,393,899 under the budgeted expense of \$65,001,700 (actual \$61,607,801).

The RCMP's 2023 operating budget was \$7.4 million, however, invoices for 2023 only amounted to \$5.1 resulting in a \$2.3million variance. Contributing also was \$2.1 million in costing saving for unfilled employee positions which range throughout the general, water, and sewer funds. Other variances did occur, but they are immaterial compared to the above-mentioned contributors.

The surplus for 2023 consists of many factors including revenue based, expense based and non-cash items. Moving through the financial statements to Schedule 2 – The Consolidated Schedule of Accumulated Surplus & Reserves, this schedule provides detail on the distribution of the annual surplus.

### Change in Surplus Summary

Surplus is summarized in Schedule 2 of the Financial Statements. It details the change in Tangible capital assets, operation surpluses and reserve funds. Detail has been added to Schedule 2 in the form of the column "Surplus Change" to make the change in surplus clear as the surplus of \$19,529,949 is reflected in the sum of the changes from 2022 balances to 2023.

	2023	2022	Surplus Change	Notes
<b>SURPLUS</b>				
Invested in Tangible Capital Assets	\$ 174,018,658	\$ 170,008,982	4,009,676	Note 1
General Operating Fund	19,318,820	13,399,070	5,919,750	Note 2
General Capital Fund	733,665	733,665	-	Note 2
Water Utility Operating Fund	5,830,424	5,920,905	(90,481)	Note 2
Water Utility Capital Fund	108,869	108,869	-	Note 2
Sewer Utility Operating Fund	3,461,915	3,197,321	264,594	Note 2
Sewer Utility Capital Fund	21,706	21,706	-	Note 2
Gaming Fund	2,142,538	1,951,345	191,193	Note 2
			-	
Total Surplus	205,636,595	195,341,863	10,294,732	Note 2
<b>RESERVES</b>				
General Fund Reserves:				
Machinery and Equipment	1,739,055	1,767,915	(28,860)	
Land Sale	827,696	793,955	33,741	
New Works and Equipment	4,849,625	4,428,655	420,970	
New Works - Community Gas Tax Funds (Note 5)	2,265,143	2,069,886	195,257	
General Asset Management Reserve	1,186,695	786,262	400,433	
Risk Reserve	111,582	106,544	5,038	
Public Parking	291,648	126,991	164,657	
Parkland Acquisition	358,647	342,452	16,195	
Police Contingency Reserve	1,284,719	792,286	492,433	
Assessment Appeal	480,677	435,878	44,799	
Housing Amenity	1,196,760	1,258,566	(61,806)	
Tree Reserve	148,354	118,555	29,799	
Amenity	685,590	680,776	4,814	
Growing Communities Reserve (Note 7)	7,763,486		7,763,486	
	23,189,677	13,708,721	9,480,956	Note 3
Water Utility Reserves:				
Water Utility	1,860,360	1,795,546	64,814	
Water Asset Management Reserve	486,274	1,341,848	(855,574)	
Machinery and Equipment	394,913	347,794	47,119	
	2,741,547	3,485,188	(743,641)	Note 3
Sewer Utility Reserves:				
Sewer Utility	1,137,957	1,091,521	46,436	
Sewer Asset Management Reserve	2,282,368	1,886,448	395,920	
Machinery and Equipment	866,462	810,916	55,546	
	4,286,787	3,788,885	497,902	Note 3
Total Reserves	30,218,011	20,982,794	9,235,217	Note 3
ACCUMULATED SURPLUS (Statement A)	235,854,606	216,324,657	19,529,949	

### **Note 1**

\$4,009,676 of the surplus is attributed to the change in the value of the City's tangible capital assets. The amount invested in tangible capital assets represents the equity in all physical assets owned by the City. This figure is arrived at by taking the book value of assets, less accumulated amortization, and less outstanding debt. Please reference Schedule 3 of the Financial Statements for book value and accumulated amortization amounts per asset category. Surplus invested in tangible capital assets is a non-cash item as it represents the equity held in tangible capital assets.

### **Note 2**

\$6,285,056 of the surplus is attributed to the change in General, Water, Sewer and Gaming operating and capital funds. \$6,285,056 is the summation of \$5,919,750 + (\$90,481) + \$264,594 + \$191,193. The change in operating surplus is the result of annual operating surplus or deficits realized by operating results. Looking specifically at the general operating fund surplus in 2023 it increased by \$5,919,750. This increase is attributed to:

- Lower RCMP expenses
- Lower wage expenses
- Increased interest revenue (less interest attributed to reserves)
- Increase in Reserve for Future Expenditure (Current year taxation funds earmarked towards capital projects not completed at yearend)
- The culmination of all small budget variances (revenue and expense over and under budget)

Per the 2024-2028 Consolidated Financial Plan, the City is set to use \$3,874,800 of operating surplus (unappropriated surplus) to fund various projects and initiatives to draw down the current surplus and to avoid increasing taxation.

### **Note 3**

\$9,235,217 of the surplus is attributed to the cumulative change in reserve funds. These reserve funds represent the sum of all City established and statutory reserves. Contributions and draws to these reserves are through the annual budgeting process or money received for specific purposes (ex. Affordable housing amenity contributions from developers or payments towards projects).

For 2023, reserves increased by \$9,235,217. A major contributing factor was the Growing Communities funds of \$7,655,000 received from the Province. Furthermore, some 2023 slated capital projects budgeted to be funded by reserves in were delayed; this resulted in a reduced draw from the reserves. Capital projects delayed included the 6<sup>th</sup> Street Bridge and McPhee Meadows Phase 1 (2023 Budgeted Reserve Funding - \$3,333,400). These funds remain available for when the projects commence.

### **Conclusion**

As per the financial statement presentation, the City is in a reasonably good financial position and will continue to work on addressing appropriate use of surplus through the 2025-2029 Financial Planning process. The City's total available cash reserves and surplus balance for 2023 is \$61,835,948 this may seem like a vast amount of money; however, consideration must be given our total historical value of capital assets at \$306 million, which will need replacing, plus our 2024 budgeted annual operating expenses at \$68.6 million (excluding amortization) plus the 2024 capital plan of \$34.4 million. All of these items considered, the City's total reserves and surplus starts to pale in comparison to the City's on-going needs.

### **POLICY ANALYSIS:**

Section 171 of the *Community Charter* requires that the municipal auditor report to Council on the annual financial statements. Council is responsible for the review and approval of the financial statements. This is

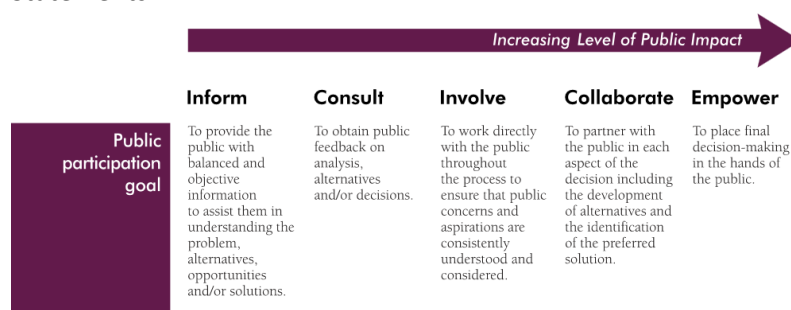
one of the key roles that Council fulfils to ensure that the City's financial and organizational resources are sound.

#### ADMINISTRATIVE IMPLICATIONS:

On Council review and approval of the financial statements, staff will compile and distribute the statements as required to various authorities. In addition, the financial statements will be made publicly available via the City's website.

#### PUBLIC ENGAGEMENT:

The public will be informed of the outcome of Council's consideration of the 2023 Audited Financial Statements.



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#### OPTIONS:

1. THAT Council approve the Audited Financial Statements for the year-end December 31, 2023
2. THAT Council provide other direction to staff.

#### ATTACHMENTS:

1. City of Courtenay Draft Audit Report 2023
2. City of Courtenay Audit Findings 2023
3. City of Courtenay 2023 Consolidated Financial Statements

Prepared by: Krista McClintock, CPA, CGA, Manager of Finance  
Reviewed by: Adam Langenmaier, CPA, CA, Director of Financial Services  
Concurrence: Geoff Garbutt, M.PI., MCIP, RPP, City Manager (CAO)

# Independent Auditor's Report

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To the Mayor and Council of the City of Courtenay:

## Opinion

We have audited the consolidated financial statements of the City of Courtenay (the "City"), which comprise the consolidated statement of financial position as at December 31, 2023, and the consolidated statements of operations, change in net financial assets and cash flows and related schedules for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the City as at December 31, 2023, and the results of its consolidated operations, change in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

## Basis for Opinion

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

## Other Information

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

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

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

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

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

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



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

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

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

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

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

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

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

Courtenay, British Columbia

May 8, 2024

Chartered Professional Accountants

# City of Courtenay

2023 Audit Findings

Report to Council

December 31, 2023

Cory Vanderhorst, CPA, CA  
T: 250.734.4319  
E: [cory.vanderhorst@mnpc.ca](mailto:cory.vanderhorst@mnpc.ca)



May 8, 2024

Mayor and Council of the City of Courtenay

Dear Sirs/Mesdames:

We are pleased to submit to you this report for discussion of our audit of the consolidated financial statements of the City of Courtenay (the "City") as at December 31, 2023 and for the year then ended. In this report we cover those significant matters which, in our opinion, you should be aware of as members of Council.

We have substantially completed our audit of the consolidated financial statements of the City which has been carried out in accordance with Canadian generally accepted auditing standards.

Unless unforeseen complications arise, our Independent Auditor's Report will provide an unmodified opinion to the Mayor and Council of the City.

This report is intended solely for the information and use of Council and management and should not be distributed to or used by any other parties than these specified parties.

The matters raised in this and other reports that will flow from the audit are only those which have come to our attention arising from or relevant to our audit that we believe need to be brought to your attention. They are not a comprehensive record of all the matters arising, and in particular we cannot be held responsible for reporting all risks in your business or all control weaknesses. This report has been prepared solely for your use and should not be quoted in whole or in part without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared for, and is not intended for, any other purpose.

We would like to express our appreciation for the excellent cooperation we have received from management and employees with whom we worked.

We appreciate having the opportunity to meet with you and to respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Sincerely,



MNP LLP

Chartered Professional Accountants

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# Introduction

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As auditors, we report to the Mayor and Council on the results of our examination of the consolidated financial statements of City of Courtenay (the "City") as at and for the year ended December 31, 2023. The purpose of this Audit Findings Report is to assist you, as members of Council, in your review of the results of our audit. To facilitate in your understanding of our findings, Appendix A to this report summarizes our audit process.

Our report will discuss the status of our engagement, as well as communicate to you significant audit, accounting and reporting matters arising from our procedures.

We hope that this report is of assistance to you, and we look forward to discussing our findings and answering your questions.

## Engagement Status

We have substantially completed our audit of the consolidated financial statements of the City and are prepared to sign our Independent Auditor's Report subsequent to completion of the following procedures:

- Council's review and approval of the consolidated financial statements

## Independent Auditor's Report

We expect to have the above procedures completed and to release our Independent Auditor's Report on May 8, 2024.

Unless unforeseen complications arise, our Independent Auditor's Report will provide an unmodified opinion to the Mayor and Council of the City. A draft copy of our proposed Independent Auditor's Report has been provided under separate cover.



# Significant Audit, Accounting and Reporting Matters

## Audit and Reporting Matters

The following significant matters arose during the course of audit that we wish to bring to your attention.

Area	Comments
<b>Changes from Audit Service Plan</b>	There were no deviations from the Audit Service Plan previously presented to you.
<b>Difficulties Encountered</b>	No significant limitations were placed on the scope or timing of our audit.
<b>Identified or Suspected Fraud</b>	<p>Due to the inherent limitations of an audit and the nature of fraud, including attempts at concealment through forgery or collusion, an audit conducted in accordance with Canadian generally accepted auditing standards cannot be relied upon to detect fraud.</p> <p>While our audit cannot be relied upon to detect all instances of fraud, no incidents of fraud, or suspected fraud, came to our attention in the course of our audit.</p>
<b>Identified or Suspected Non-Compliance with Laws And Regulations</b>	Nothing has come to our attention that would suggest any non-compliance with laws and regulations that would have a material effect on the consolidated financial statements.
<b>Matters Arising in Connection With Related Parties</b>	No significant matters arose during the course of our audit in connection with related parties of the City.

Area	Comments
<b>Significant Deficiencies in Internal Control</b>	<p>Our audit process focuses on understanding the controls utilized in management's reporting systems, including for estimates, to the extent necessary to identify overall and specific financial reporting risks. This risk assessment allows us to concentrate our audit procedures on high risk areas and, where possible, place reliance on controls within the financial reporting system to reduce the extent of our testing.</p> <p>It is important to note that our assessment was not, nor was it intended to be, sufficient to comment or conclude on the sufficiency of internal controls.</p> <p>We are required under Canadian generally accepted auditing standards to communicate all significant deficiencies identified during an audit to Council on a timely basis. However, we may not be aware of all significant deficiencies that do, in fact, exist.</p> <p>While our review of controls was not sufficient to express an opinion as to their effectiveness or efficiency, no significant deficiencies in internal control have come to our attention</p>
<b>Matters Arising from Discussions With Management</b>	<p>We would like to formally acknowledge the cooperation and assistance we received from the management and staff of the City.</p> <p>There were no significant matters discussed, or subject to correspondence, with management that in our judgment need be brought to your attention.</p>
<b>Significant Differences</b>	<p>No significant differences were proposed to management with respect to the December 31, 2023 consolidated financial statements.</p>
<b>Final Materiality</b>	<p>Materiality is a concept used to assess the significance of misstatements or omissions that are identified during the audit and is used to determine the level of audit testing that is carried out. The scope of our audit work is tailored to reflect the relative size of operations of the City, and is affected by our assessment of materiality and audit risk.</p> <p>Final materiality used for our audit was \$3,400,000 for December 31, 2023 and \$2,500,000 for December 31, 2022.</p>

## Auditor's Views of Significant Accounting Practices

The application of Canadian public sector accounting standards allows and requires the City to make accounting estimates and judgments regarding accounting policies and financial statement disclosures.

As auditors, we are uniquely positioned to provide open and objective feedback regarding your City's accounting practices, and have noted the following items during the course of our audit that we wish to bring to your attention.

Area	Comments
<b>Accounting Policies</b>	The accounting policies used by the City are appropriate and have been consistently applied.
<b>Financial Statement Disclosures</b>	The disclosures made in the notes to the consolidated financial statements appear clear, neutral and consistent with our understanding of the entity and the amounts presented in the consolidated financial statements.

## Other Matters

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### Management Representations

We have requested certain written representations from management, which represent a confirmation of certain oral representations given to us during the course of our audit. This letter, provided by management, has been included as additional material to this report.

### Auditor Independence

We confirm to Council that we are independent of the City. Our letter to Council discussing our independence is attached to this report.

# Appendix A - MNP Audit Process

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Our audit was carried out in accordance with Canadian generally accepted auditing standards, and included a review of all significant accounting and management reporting systems, with each material year end balance, key transaction and other events considered significant to the consolidated financial statements considered separately.

Our audit process focused on understanding the controls utilized in management's reporting systems to the extent necessary to identify overall and specific financial reporting risks. This risk assessment enabled us to concentrate our audit procedures on the areas where differences were most likely to arise. Where possible, reliance was placed on the controls within these systems to reduce the extent of our testing of transactions and year-end balances. Our assessment was not, nor was it intended to be, sufficient to conclude on the effectiveness or efficiency of internal controls.

During the course of our audit, we have:

- Examined, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements;
- Assessed the accounting principles used and significant estimates made by management;
- Obtained an understanding of the City and its environment, the applicable financial reporting framework and the City's system of internal control (regardless of whether we relied on them for the purpose of the audit), sufficient to identify and assess the risks of material misstatement of the consolidated financial statements and to design and perform audit procedures;
- Reviewed and assessed those accounting systems deemed necessary to support our audit opinion;
- Evaluated the overall consolidated financial statement presentation;
- Performed a subsequent events review with management;
- Reviewed and assessed the status of contingencies, commitments and guarantees; and
- Reviewed and assessed exposure to environmental liabilities.

We have obtained written representations from management, included as additional materials following this report, in order to confirm oral representations given to us and reduce the possibility of misunderstanding. Specifically, we have obtained written confirmation of significant representations provided on matters that are:

- Directly related to items that are material, either individually or in the aggregate, to the consolidated financial statements;
- Not directly related to items that are material to the consolidated financial statements, but are significant, either individually or in the aggregate, to the engagement; and
- Matters relevant to management judgments or estimates that are material, either individually or in the aggregate, to the consolidated financial statements.

# Appendix B - Significant Risk Areas and Responses

## Significant Risk Areas and Responses

Significant Risk Area	Response and Conclusion
<b>Management override of internal controls</b>	To respond to the overall risk of material misstatement due to fraud regarding management's override of controls, we performed the following procedures: <ol style="list-style-type: none"><li>1. Tested the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements</li><li>2. Reviewed accounting estimates for biases and evaluated whether the circumstances producing the bias, if any, represent a risk of material misstatement due to fraud, if applicable</li><li>3. Evaluated the rationale behind significant transactions that are not in the normal course of business and whether they have been entered into to engage in fraudulent financial reporting or to conceal misappropriation of assets</li></ol>
<b>Asset retirement obligations</b>  Risk of misstatement due to unidentified asset retirement obligations and/or asset retirement obligations recorded at the incorrect value.	To respond to the risk of misstatement in asset retirement obligations, we performed the following procedures: <ol style="list-style-type: none"><li>1. Obtained a listing of asset retirement obligations from management</li><li>2. Compared listing to capital asset listing to identify any potential asset retirement obligations</li><li>3. Performed a completeness check to determine if any asset retirement obligations are missing from listing provided.</li><li>4. For liability estimates, obtained source documentation to support valuation, such as appraisals, quotes, invoices for similar work done recently</li><li>5. Compared discount and inflation rates to published rates</li><li>6. Recalculated asset retirement obligations</li><li>7. Investigated any significant variances</li></ol>

# Appendix B - Significant Risk Areas and Responses (continued from previous page)

Significant Risk Area	Response and Conclusion
<b>Government transfers</b>  Risk of material misstatement due to unidentified government transfers and/or government transfers recorded at the incorrect value.	To respond to the risk of misstatement in government transfers, we performed the following procedures: 1. Randomly selected samples based on performance materiality of \$3,060,000. 2. Tested all amounts above \$3,060,000 to supporting documents. 3. Vouched revenue to supporting documents. 4. Ensured that the amount is correctly recorded and investigated any significant variances.



# Independence Communication

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May 8, 2024

City of Courtenay  
830 Cliffe Avenue  
Courtenay, BC V9N 2J7

Dear Sirs/Mesdames:

We have been engaged to audit the consolidated financial statements of City of Courtenay (the "City") as at December 31, 2023 and for the year then ended.

CAS 260 *Communication With Those Charged With Governance* requires that we communicate with you matters that are significant to our engagement. One such matter is relationships between the City and its related entities or persons in financial reporting oversight roles at the City and MNP LLP and any affiliates ("MNP") that, in our professional judgment, may reasonably be thought to bear on our independence. In determining which relationships to report, the Standard requires us to consider relevant rules and related interpretations prescribed by the appropriate professional accounting body and applicable legislation, covering such matters as:

- (a) Holding a financial interest, either directly or indirectly, in a client;
- (b) Holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client or a related entity;
- (c) Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client or a related entity;
- (d) Economic dependence on a client; and
- (e) Provision of non-assurance services in addition to the audit engagement.

We are not aware of any relationship between the City and MNP that, in our professional judgment, may reasonably be thought to bear on our independence, which have occurred from January 1, 2023 to the date of this letter.

We hereby confirm that MNP is independent with respect to the City within the meaning of the Code of Professional Conduct of the Chartered Professional Accountants of British Columbia as of the date of this letter.

This report is intended solely for the use of management and others within the City and should not be used for any other purposes.

We look forward to discussing with you the matters addressed in this letter as well as other matters that may be of interest to you at. We will be prepared to answer any questions you may have regarding our independence as well as other matters.

Sincerely,



MNP LLP  
Chartered Professional Accountants

# MADE <sup>IN</sup> CANADA

And proud of it!

At MNP we're proud to be the national accounting, consulting and tax firm that is 100% Made in Canada.

Our history defines who we are and our approach to business. Being a Canadian firm has helped shape our values, our collaborative approach, and the way we work with our clients, engaging them every step of the way.

We have a unique perspective. Our decisions are made here – decisions that drive Canadian business and help us all achieve success — and we know the impact that our choices have on the cities and towns we call home.

Throughout our six decades of work, we've seen our communities are more than just a place we do business in. They're a place where our families live, play, and thrive, and we work to make them the best places they can be.

Being 100% Canadian is something we wear proudly. This country provides us with great opportunities, and we're here to help our clients seize the opportunities so we can create a brighter future for the generations to come.



Wherever business takes you

MNP.ca



Wherever business takes you

[MNP.ca](https://mnp.ca)



**THE CORPORATION OF  
THE CITY OF COURTENAY**

***Consolidated Financial Statements***

***Year Ending December 31, 2023***

**THE CORPORATION OF THE CITY OF COURTENAY**  
**Consolidated Financial Statements**  
**Year Ended December 31, 2023**

Management's Responsibility for Financial Reporting

Independent Auditor's Report

Consolidated Statements

- A Consolidated Statement of Financial Position
- B Consolidated Statement of Operations
- C Consolidated Statement of Change in Net Financial Assets
- D Consolidated Statement of Cash Flow

Notes to Consolidated Financial Statements

Supporting Schedules

- 1 Consolidated Schedule of Segment Disclosure by Service
- 2 Consolidated Schedule of Accumulated Surplus & Reserves
- 3 Consolidated Schedule of Tangible Capital Assets
- 4 Consolidated Schedule of Debenture and Other Long-Term Debt
- 5 Consolidated Schedule of Investments

## **THE CORPORATION OF THE CITY OF COURTENAY**

### **Management's Responsibility for Financial Reporting**

The preparation of information in these Consolidated Financial Statements is the responsibility of management. The consolidated financial statements have been prepared in accordance with Canadian public sector accounting standards and are outlined under "Significant Accounting Policies" in the notes to the financial statements.

Management maintains a system of internal accounting controls to provide reasonable assurance that assets are safeguarded and that transactions are authorized, recorded, and reported properly. Management also maintains a program of proper business compliance.

MNP LLP, the City's independent auditors, have audited the accompanying consolidated financial statements. Their report accompanies this statement.

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



# Independent Auditor's Report

---

To the Mayor and Council of the City of Courtenay:

## Opinion

We have audited the consolidated financial statements of the City of Courtenay (the "City"), which comprise the consolidated statement of financial position as at December 31, 2023, and the consolidated statements of operations, change in net financial assets and cash flows and related schedules for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the City as at December 31, 2023, and the results of its consolidated operations, change in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

## Basis for Opinion

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

## Other Information

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

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

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

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

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

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

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

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

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

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

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

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

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

Courtenay, British Columbia

May 8, 2024

Chartered Professional Accountants

**THE CORPORATION OF THE CITY OF COURTENAY  
CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
AS AT DECEMBER 31, 2023**

**STATEMENT A**

	<u>2023</u>	<u>2022</u>
<b>FINANCIAL ASSETS</b>		
Cash on Hand and on Deposit (Schedule 5)	29,812,771	36,502,240
Receivables (Note 1j)	4,243,795	5,656,692
Term Deposits (Schedule 5)	61,544,657	36,860,278
	<u>95,601,223</u>	<u>79,019,210</u>
<b>FINANCIAL LIABILITIES</b>		
Accounts Payable (Note 1k)	10,176,278	12,785,679
Trust and Other Deposits	6,766,816	7,596,609
Deferred Revenue - Development Cost Charges (Note 8)	14,364,562	11,093,943
Deferred Revenue - Other (Note 10)	3,278,368	2,255,353
Long-Term Debt (Schedule 4)	10,419,070	11,880,552
Asset Retirement Obligation (Note 13)	330,800	-
	<u>45,335,894</u>	<u>45,612,136</u>
<b>NET FINANCIAL ASSETS</b>	<u>50,265,329</u>	<u>33,407,074</u>
<b>NON-FINANCIAL ASSETS</b>		
Inventories	419,577	335,996
Prepaid Expenses	401,172	692,052
Tangible Capital Assets (Note 15 & Schedule 3)	184,768,531	181,889,535
	<u>185,589,280</u>	<u>182,917,583</u>
<b>ACCUMULATED SURPLUS (Schedule 2)</b>	<u>\$ 235,854,609</u>	<u>\$ 216,324,657</u>

**CONTINGENT LIABILITIES AND COMMITMENTS (NOTE 3)**

**CONTRACTUAL RIGHTS (NOTE 17)**

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

**THE CORPORATION OF THE CITY OF COURTENAY  
CONSOLIDATED STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

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

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

**THE CORPORATION OF THE CITY OF COURTENAY**  
**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**  
**FOR THE YEAR ENDED DECEMBER 31, 2023**

**STATEMENT C**

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

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

**THE CORPORATION OF THE CITY OF COURTENAY  
CONSOLIDATED STATEMENT OF CASH FLOW  
FOR THE YEAR ENDED DECEMBER 31, 2023**

**STATEMENT D**

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



**THE CORPORATION OF THE CITY OF COURTENAY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2023**

**PAGE 1 OF 15**

The Corporation of the City of Courtenay (“the City”) was incorporated in 1915 under the provisions of the British Columbia Municipal Act. Its principal activities are the provision of local government services to the residents of the Municipality.

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Presentation**

It is the policy of the City to follow Canadian public sector accounting standards and to apply such principles consistently. The consolidated financial statements include the operations of General, Water Utility, Sewer, Capital, and Reserve Funds. Transactions between these funds have been eliminated on consolidation. The consolidated financial statements have been prepared using guidelines issued by the Public Sector Accounting Board of CPA Canada. The financial resources and operations of the City have been consolidated for financial statement purposes and include the accounts of all of the funds and equity in tangible capital assets of the City. As part of the supplementary information, the resources and operation of the City are segregated into various funds for accounting and financial reporting purposes, each being treated as a separate entity with responsibility for the stewardship of the assets allocated to it.

**(b) Revenue and Expense Recognition**

Expenses are recorded in the period in which the goods or services are acquired and a liability is incurred.

Amortization is based on the estimated useful lives of tangible capital assets.

Revenue is recorded in the period in which the transactions or events that gave rise to the revenue occur. Amounts that have been received from non-government sources in advance of services being rendered are recorded as deferred revenue until the City discharges the obligations that led to the collection of funds. Following are the types of revenue received and a description of their recognition:

Taxes for Municipal Purposes are recognized in the year levied.

Sale of Services are recognized in the year that the service is provided or the amount is earned, provided the amount can be estimated and collection is reasonably assured.

Revenues from own sources are recognized in the period in which the transactions or events that gave rise to the revenue occur or are earned, provided the amount can be estimated and collection is reasonably assured.

The City recognizes a government transfer as revenue when the transfer is authorized and all eligibility criteria, if any, have been met. A government transfer with stipulations giving rise to an obligation that meets the definition of a liability is recognized as a liability. In such circumstances, the City recognizes revenue as the liability is settled. Transfers of non-depreciable assets are recognized in revenue when received or receivable.

Contributions are recorded when the event giving rise to the contribution occurs.

DCC Revenue is recorded in the year that it is used to fund a capital project and has been authorized by bylaw.

**THE CORPORATION OF THE CITY OF COURTENAY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2023**

**PAGE 2 OF 15**

**1. SIGNIFICANT ACCOUNTING POLICIES (continued)**

(b) Revenue and Expense Recognition (continued)

Investment income, taxation penalties, and actuarial earnings are recorded in the year they are earned.

(c) Accrued Payroll Benefits

Earned but unpaid vacation is fully accrued and recorded in the consolidated financial statements.

Post employment benefits are accrued and recorded in the consolidated financial statements. This amount is provided by an Actuary that the City has engaged.

(d) Use of Estimates

The preparation of consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the reporting period. Accounts Receivable are stated after evaluation of their collectability. Post employment benefits are calculated by an Actuary. Amortization is based on the estimated useful lives of tangible capital assets. These estimates and assumptions are reviewed periodically and as adjustments become necessary they are reported in earnings in the periods in which they become known. Liabilities for contaminated sites are estimated based on the best information available regarding potentially contaminated sites that the City of Courtenay is responsible for. Asset retirement obligations are estimated based on the best information available related to the costs associated with retiring, decommissioning or otherwise removing an asset from productive service.

(e) Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

(f) Inventories

Inventories are valued at the lower of cost and replacement cost.

**THE CORPORATION OF THE CITY OF COURTENAY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2023**

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**1. SIGNIFICANT ACCOUNTING POLICIES (continued)**

**(g) Tangible Capital Assets**

Tangible capital assets are recorded at cost, net of capital asset disposals, write-downs and amortization. Tangible capital asset expenditures exceeding the following thresholds per major category are capitalized. The average useful life is applied straight line to calculate amortization.

<b>Major Asset Category</b>	<b>Threshold</b>	<b>Average Useful Life</b>
Land	\$1	Indefinite
Land Improvements	\$10,000	Varies from 10 to 40 years
Building	\$10,000	Varies from 25 to 60 years
Vehicles, Machinery/Equipment	\$5,000 to \$10,000	Varies from 5 to 25 years
Engineering Structures		
Roads	\$5,000 to \$50,000	Varies from 10 to 60 years
Water	\$5,000 to \$10,000	Varies from 8 to 80 years
Sewer	\$10,000	Varies from 8 to 60 years
Other – Includes Storm	\$10,000	Varies from 25 to 75 years
Other Tangible Capital Assets (includes IT software)	\$5,000	5 years

Carrying costs directly attributable to the acquisition, construction or development activity, excluding interest costs, are capitalized to the point in time the asset is substantially complete and ready for use. Contributed tangible capital assets are recorded at their fair value on the date of contribution. Assets under construction are not amortized until the asset is in use.

**(h) Financial Instruments**

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

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

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

**THE CORPORATION OF THE CITY OF COURTENAY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2023**

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**1. SIGNIFICANT ACCOUNTING POLICIES (continued)**

(h) Financial Instruments (continued)

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

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

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

(i) Debt Charges

Interest payments are charged against current fund balances in the period they become payable and have been accrued to December 31, 2023. Actuarial adjustments are offset against interest charged. Principal payments are applied directly to loan balances in the period they accrue.

(j) Receivables

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

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

**THE CORPORATION OF THE CITY OF COURTENAY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2023**

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**1. SIGNIFICANT ACCOUNTING POLICIES (continued)**

(k) Accounts Payable

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

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

(l) Liability for Contaminated Sites

A liability for remediation of a contaminated site is recognized at the best estimate of the amount required to remediate the contaminated site when; contamination exceeding an environmental standard exists, the City of Courtenay is either directly responsible or accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount is determinable. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available at December 31, 2023.

At each financial reporting date, the City of Courtenay reviews the carrying amount of the liability. Any revisions required to the amount previously recognized is accounted for in the period when revisions are made. The City of Courtenay continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

(m) Asset Retirement Obligations

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

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

**THE CORPORATION OF THE CITY OF COURTENAY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2023**

**PAGE 6 OF 15**

**1. SIGNIFICANT ACCOUNTING POLICIES (continued)**

(m) Asset Retirement Obligations (continued)

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related tangible capital asset. The capitalized asset retirement cost is amortized on the same basis as the related asset is included in the Statement of Operations. The City will not inflate and discount current valuations due to the uncertainty surrounding the actual settlement of the asset retirement obligations included in scope.

**2. CHANGE IN ACCOUNTING POLICY**

(a) Asset Retirement Obligations

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

(b) Financial Instruments

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

**3. CONTINGENT LIABILITIES AND COMMITMENTS**

(a) Regional District debt is, under the provisions of the Local Government Act (Section 836), a direct, joint and several liability of the District and each member municipality within the District, including the Corporation of the City of Courtenay. Readers are referred to the Comox Valley Regional District 2023 Audited Financial Statements for specific information and detail.

(b) Principal repayments on long-term debt in each of the next five years are estimated as follows:

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



**THE CORPORATION OF THE CITY OF COURTENAY  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023**

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**3. CONTINGENT LIABILITIES AND COMMITMENTS (continued)**

- (c) The Municipality is obligated to collect and transmit the tax levies of the following bodies:

Provincial Government – Schools  
Comox Valley Regional District  
Comox-Strathcona Regional Hospital District  
Municipal Finance Authority  
British Columbia Assessment Authority  
Vancouver Island Regional Library  
Downtown Courtenay Business Improvement Area

These levies are not included in the revenues of the Municipality.

- (d) As at December 31, 2023, there existed outstanding claims against the City. These claims have been referred to legal counsel and to the City's liability insurers. It is not possible to determine the City's potential liability, if any, with respect to these matters. Management has determined that any potential liabilities arising from these outstanding claims are not significant.

**4. PENSION LIABILITY**

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

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

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

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

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

**THE CORPORATION OF THE CITY OF COURTENAY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2023**

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**5. HOST FINANCIAL ASSISTANCE AGREEMENT**

The City of Courtenay is a host community for a casino gaming facility operated under agreement with the British Columbia Lottery Corporation. The City receives a percentage of the net gaming income generated by the Chances Courtenay Gaming Centre to be used for public benefit through a quarterly unrestricted transfer from the Province of British Columbia.

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

The City received transfers of Canada Community Building Fund (CCBF) through the Union of BC Municipalities. The use of the funding is established by a funding agreement between the local government and the Union of British Columbia Municipalities. Funds may be used towards designated public transit, community energy, water, wastewater, solid waste and capacity building projects, as specified in the funding agreements.

The City of Courtenay received the first contribution of CCBF in 2005 and reports the balance in a General Fund Reserve – New Works Canada Community Building Fund (Schedule 2) until it is used to fund the specified projects outlined in the funding agreement. Interest is accrued and allocated monthly to the balance.

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

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

**7. GROWING COMMUNITIES FUND**

The Growing Communities Fund (GCF) was provided to local governments to assist with increasing the local housing supply with investments in community infrastructure and amenities. The GCF may be used towards one-off costs needed to build required infrastructure and amenities rather than funding ongoing or operational activities. These funds are to be incremental to currently planned investments and should accelerate the delivery of capital projects. The GCF provided a one-time total of \$1 billion in grants to all 161 municipalities and 27 regional districts in British Columbia.

The City of Courtenay received \$7,655,000 in March 2023 and reports the balance in a General Fund Reserve – Growing Communities Reserve Fund (Schedule 2) until it is used to fund eligible costs. Interest is accrued and allocated monthly to the balance.

**THE CORPORATION OF THE CITY OF COURTENAY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2023**

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**7. GROWING COMMUNITIES FUND (continued)**

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

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

**8. DEFERRED REVENUE - DEVELOPMENT COST CHARGES**

In order to conform to the Public Sector Accounting Standards of CPA Canada, the unspent development cost charges have been recorded as a liability. Following is a breakdown of cash increases and decreases for the General, Water, and Sewer development costs charge reserves for 2023 and 2022.

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

**THE CORPORATION OF THE CITY OF COURTENAY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2023**

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**8. DEFERRED REVENUE - DEVELOPMENT COST CHARGES (continued)**

2022

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

**9. TRUST AND ENDOWMENT FUNDS**

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

**CEMETERY PERPETUAL CARE FUND  
FINANCIAL POSITION**

**CEMETERY PERPETUAL CARE FUND  
FINANCIAL ACTIVITIES**

	<u>2023</u>	<u>2022</u>		<u>2023</u>	<u>2022</u>
<b>Financial Assets</b>			<b>Revenue</b>		
Cash on Hand	\$ 173,413	\$ 148,871	Fees Levied	\$ 16,191	\$ 13,135
Term Deposits	271,001	255,186	Interest Revenue	24,166	9,094
<b>Net Financial Position</b>	<u>\$ 444,414</u>	<u>\$ 404,057</u>	<b>Excess Revenue over Expenditure</b>	<u>\$ 40,357</u>	<u>\$ 22,229</u>

**THE CORPORATION OF THE CITY OF COURTENAY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2023**

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**10. DEFERRED REVENUE – OTHER**

Other Deferred Revenue recorded in the Liability section of the City's Consolidated Financial Statements consists of the revenues related to business license revenue levied and to be recognized in future years, Government transfers received prior to revenue recognition criteria being met. Following is a breakdown of the change in this balance for 2023 and 2022:

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

**11. MFA DEBT RESERVE FUNDS**

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

**12. EMPLOYEE RETIREMENT BENEFIT LIABILITY**

Employees with 10 years of continuous service retiring under the terms of the Municipal Superannuation Act are entitled to a payout of up to 72 days of their accumulated unused sick leave bank and up to a maximum of 8 additional severance days for each year of service in which the employee used no sick leave. Additionally, upon death of the employee, the bank, up to a maximum of 72 days, will be payable to the employee's life benefit beneficiary. The value of this liability is calculated by an Actuary engaged by the City and reflects the likelihood that all eligible City employees will become entitled to this benefit. Actuarial valuation assumptions for 2023 were based on an interest (discount) rate of 4.1% per annum (2022 – 4.4%) and an inflation rate of 2.5% (2022 – 2.5%). The total estimated employee retirement benefit liability at December 31, 2023 is \$1,343,900 (2022 - \$1,307,000) and is included in the accounts payable balance on Statement A. Following is a breakdown of the benefit liability:

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

**THE CORPORATION OF THE CITY OF COURTENAY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED DECEMBER 31, 2023**

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**13. ASSET RETIREMENT OBLIGATION**

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

**Well Decommissioning Obligation:**

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

**Underground Tank Obligation:**

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

**Asbestos obligation:**

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

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



**THE CORPORATION OF THE CITY OF COURTENAY  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023**

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**14. CONSOLIDATED SEGMENT DISCLOSURE BY SERVICE**

The City of Courtenay Consolidated Financial Statements includes the financial activities of various services made available to the community. Following is a description of the types of services included in each of the main service segments of the City's financial statements. A detailed summary of the 2023 revenues and expenses with 2022 comparatives for each segment can be found in Schedule 1 of the accompanying financial statements.

**General Government Services**

Provide services related to general corporate and legislative administration as well as human resources, information technology, financial management, and revenues received from the Province related to gaming.

**Protective Services**

Includes services related to providing fire protection, bylaw enforcement, and building inspection to the City, as well as the City's share of expenses related to providing police protection to the Comox Valley.

**Transportation Services**

Includes the delivery of municipal public works services related to planning, development and maintenance of roadway systems, street lighting, and other public works and engineering related services.

**Environmental Health Services**

Includes services related to the collection of garbage, recycling, and yard waste, as well as environmental testing and monitoring.

**Public Health and Welfare Services**

Includes cemetery services.

**Environmental Development Services**

Includes services related to planning, zoning, sustainability, and hotel taxes, as well as actions relating to homelessness.

**Recreational and Cultural Services**

Provides recreation and leisure services to the community and includes parks and facilities that allow for fitness, aquatic, cultural, and other activities for the public to enjoy.

**Water Utility Services**

Provides for the delivery of water to users and includes the planning, development and maintenance of the City's water infrastructure.

**Sewer Utility Services**

Provides for the delivery of sewerage removal and includes the planning, development and maintenance of the City's sewer infrastructure.

**THE CORPORATION OF THE CITY OF COURTENAY  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023**

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**15. TANGIBLE CAPITAL ASSET DETAILS**

(See Schedule 3 for further details)

Contributed capital assets received and recognized in the year from developers, for various infrastructure works and related land and parks, and recorded in the consolidated financial statements in 2023 is \$3,260,675 (\$3,621,460 in 2022).

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

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

**16. RESTATEMENT OF 2023 BUDGET**

The budget amounts presented throughout these consolidated financial statements are based upon the Five Year Financial Plan approved by Council on April 26, 2023 except in regard to budget amounts for amortization, tangible capital assets, and the use of debt, reserves and prior year surpluses.

The summary below shows the adjustments to the 2023-2027 Consolidated Financial Plan Bylaw 3096, 2023 adopted by Council on April 26, 2023 and reflected in these consolidated financial statements:

**Adjustments to 2023 Budgeted Annual Surplus**

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

**THE CORPORATION OF THE CITY OF COURTENAY  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023**

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**17. CONTRACTUAL RIGHTS**

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

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

**18. FINANCIAL INSTRUMENTS**

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

**THE CORPORATION OF THE CITY OF COURTENAY**  
**CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE BY SERVICE**  
**YEAR ENDED DECEMBER 31, 2023**

SCHEDULE 1  
(Not 14)  
Page 1 of 2

	General Government Services		Protective Services		Transportation Services		Environmental Health Services		Public Health and Welfare Services	
	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022
<b>REVENUE</b>										
Taxation	32,130,499	28,937,219	-	-	-	-	-	-	-	-
Sales of Services	-	-	696,088	672,140	-	-	2,814,002	4,010,017	-	-
Revenue from Own Sources	-	-	1,982,918	987,632	205,578	107,774	-	-	-	-
Government Transfers	9,113,034	1,470,880	169,473	76,246	1,616,124	3,050,125	-	-	929,971	714,852
Other Revenue	101,469	101,938	-	-	214,766	220,073	-	-	212,233	140,543
Other Contributions	17,410	-	-	-	2,759,693	3,359,059	-	-	-	-
Interest Earned	3,456,923	1,697,439	67,202	45,927	335,546	138,162	-	-	-	-
Gain on sale of TCA	750	6	-	-	1,309	4,939	-	-	-	-
<b>Total Revenues</b>	<b>44,820,085</b>	<b>32,207,482</b>	<b>2,915,681</b>	<b>1,781,945</b>	<b>5,133,016</b>	<b>6,880,132</b>	<b>2,814,002</b>	<b>4,010,017</b>	<b>1,142,204</b>	<b>855,395</b>
<b>EXPENSES</b>										
Salaries and Benefits	4,856,898	4,467,140	3,787,600	3,210,689	2,747,446	3,022,955	211,736	161,280	273,430	267,564
Goods and Services	459,206	1,773,663	6,544,886	7,369,711	2,635,922	3,614,839	2,470,560	3,626,604	153,626	120,632
Amortization Expense	190,496	249,698	381,834	348,997	3,645,828	3,500,431	437,319	419,634	50,843	45,075
Debt Servicing	-	-	(19,328)	(16,079)	57,805	25,368	-	-	-	-
Other Expenditures	168,908	166,249	-	1,976	100,962	92,750	-	15,000	-	-
Loss on Disposal of TCA	-	31,053	203,256	-	41,973	4,091	268	-	-	-
<b>Total Expenses</b>	<b>5,675,508</b>	<b>6,687,803</b>	<b>10,898,248</b>	<b>10,915,294</b>	<b>9,229,936</b>	<b>10,260,434</b>	<b>3,119,883</b>	<b>4,222,518</b>	<b>477,899</b>	<b>433,271</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>\$ 39,144,577</b>	<b>\$ 25,519,679</b>	<b>\$ (7,982,567)</b>	<b>\$ (9,133,349)</b>	<b>\$ (4,096,920)</b>	<b>\$ (3,380,302)</b>	<b>\$ (305,881)</b>	<b>\$ (212,501)</b>	<b>\$ 664,305</b>	<b>\$ 422,124</b>

**THE CORPORATION OF THE CITY OF COURTENAY**  
**CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE BY SERVICE**  
**YEAR ENDED DECEMBER 31, 2023**

**SCHEDULE 1**  
**(Note 14)**  
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	<b>Environmental Development Services</b>		<b>Recreational and Cultural Services</b>		<b>Water Utility Services</b>		<b>Sewer Utility Services</b>		<b>Consolidated</b>	
	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
<b>REVENUE</b>										
Taxation	-	-	-	-	\$ 1,233,274	\$ 1,229,645	2,117,782	2,111,108	35,481,555	32,277,972
Sales of Services	-	-	-	-	8,907,429	7,831,087	6,798,638	6,326,863	19,216,157	18,840,107
Revenue from Own Sources	553,963	533,768	1,562,225	1,507,540	409,549	234,808	16,424	23,940	4,730,657	3,395,462
Government Transfers	185,082	173,082	530,823	482,797	-	-	-	-	12,544,507	5,967,982
Other Revenue	462,700	795,248	-	-	-	-	-	-	991,168	1,257,802
Other Contributions	209,100	234,700	10,813	126,529	407,870	486,750	401,915	700,592	3,806,801	4,907,630
Interest Earned	77,904	34,520	64,203	24,133	172,509	59,013	189,999	72,746	4,364,286	2,071,940
Gain on sale of TCA	-	-	563	7,091	-	-	-	-	2,622	12,036
<b>Total Revenues</b>	<b>1,488,749</b>	<b>1,771,318</b>	<b>2,168,627</b>	<b>2,148,090</b>	<b>11,130,631</b>	<b>9,841,303</b>	<b>9,524,758</b>	<b>9,235,249</b>	<b>81,137,753</b>	<b>68,730,931</b>
<b>EXPENSES</b>										
Salaries and Benefits	1,242,915	1,066,648	5,796,260	5,236,190	1,114,227	974,355	666,053	606,934	20,696,565	19,013,755
Goods and Services	1,479,257	1,487,785	3,714,281	3,189,876	8,584,386	5,702,485	1,427,065	375,636	27,469,189	27,261,231
Amortization Expense	1,095	-	1,096,358	1,075,117	579,332	555,565	554,426	466,052	6,937,531	6,660,569
Debt Servicing	-	-	48,093	32,867	(8,105)	(6,744)	4,749	11,132	83,214	46,544
Other Expenditures	756	764	47,929	265,348	-	-	5,637,600	4,925,519	5,956,155	5,467,606
Loss on Disposal of TCA	-	-	40,415	-	133,655	14,092	45,580	1,525	465,147	50,761
<b>Total Expenses</b>	<b>2,724,023</b>	<b>2,555,197</b>	<b>10,743,336</b>	<b>9,799,398</b>	<b>10,403,495</b>	<b>7,239,753</b>	<b>8,335,473</b>	<b>6,386,798</b>	<b>61,607,801</b>	<b>58,500,466</b>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<b>\$ (1,235,274)</b>	<b>\$ (783,879)</b>	<b>\$ (8,574,709)</b>	<b>\$ (7,651,308)</b>	<b>\$ 727,136</b>	<b>\$ 2,601,550</b>	<b>\$ 1,189,285</b>	<b>\$ 2,848,451</b>	<b>\$ 19,529,952</b>	<b>\$ 10,230,465</b>

**SCHEDULE 2**

**THE CORPORATION OF THE CITY OF COURTENAY  
CONSOLIDATED SCHEDULE OF ACCUMULATED SURPLUS & RESERVES  
YEAR ENDED DECEMBER 31, 2023**

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



**THE CORPORATION OF THE CITY OF COURTENAY  
CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

**SCHEDULE 3**

	Land	Land Improvements	Buildings	Equipment/ Furniture/ Vehicles	Engineering Structures				Other Tangible Capital Assets	Total	2022
					Roads	Water	Sewer	Other			
<b>COST</b>											
Opening Balance Construction-in-progress (CIP)	-	76,316	632,091	140,279	545,064	338,453	393,310	298,508	-	\$ 2,424,021	13,127,478
Add: Construction-in-progress (CIP)	3,805	-	76,445	-	153,252	13,642	309,928	101,945	-	659,017	1,213,188
Less: Transfers into Service	-	(40,385)	(145,509)	(79,041)	-	-	-	(41,524)	-	(306,459)	(11,916,645)
Less: Writedowns & Reallocations	-	-	(179,196)	(45,580)	(6,140)	(88,655)	-	(20,194)	-	(339,765)	-
Closing Balance Construction-in-progress	3,805	35,931	383,831	15,658	692,176	263,440	703,238	338,735	-	2,436,814	2,424,021
Opening Balance Tangible Capital Assets	25,864,343	8,483,468	32,947,621	23,768,401	121,387,377	28,555,696	20,773,221	31,215,586	1,239,730	294,235,443	269,387,611
Add: Writedown	-	-	-	-	-	-	-	-	-	-	-
Add: Additions (including Transfers into Service)	-	527,080	633,332	1,540,585	2,816,207	2,246,441	497,042	1,845,035	94,315	10,200,037	25,245,651
Less: Disposals	-	(188,801)	-	(251,749)	(249,350)	(23,975)	(36,250)	(57,493)	-	(807,618)	(397,819)
Closing Balance Tangible Capital Assets and CIP	25,868,148	8,857,678	33,964,784	25,072,895	124,646,411	31,041,602	21,937,251	33,341,863	1,334,045	306,064,676	296,659,464
<b>ACCUMULATED AMORTIZATION</b>											
Opening Balance	-	4,175,693	14,894,216	13,586,850	56,954,916	8,982,121	3,117,205	11,956,049	1,102,879	114,769,929	108,443,500
Add: Amortization	-	314,162	785,392	1,020,639	2,971,595	550,039	369,928	852,094	73,682	6,937,531	6,660,569
Less: Accum Amortization on Disposals	-	(99,710)	-	(189,222)	(115,499)	(400)	(604)	(5,880)	-	(411,315)	(334,140)
	-	4,390,145	15,679,608	14,418,267	59,811,012	9,531,760	3,486,529	12,802,263	1,176,561	121,296,145	114,769,929
<b>Net Book Value for year ended December 31, 2023</b>	<u>\$ 25,868,148</u>	<u>\$ 4,467,533</u>	<u>\$ 18,285,175</u>	<u>\$ 10,654,629</u>	<u>\$ 64,835,399</u>	<u>\$ 21,509,842</u>	<u>\$ 18,450,722</u>	<u>\$ 20,539,600</u>	<u>\$ 157,483</u>	<u>\$ 184,768,531</u>	<u>\$ 181,889,535</u>

**THE CORPORATION OF THE CITY OF COURTENAY**  
**CONSOLIDATED SCHEDULE OF DEBENTURE AND OTHER LONG-TERM DEBT**  
**YEAR ENDED DECEMBER 31, 2023**

**SCHEDULE 4**

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

**THE CORPORATION OF THE CITY OF COURTENAY  
CONSOLIDATED SCHEDULE OF INVESTMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

**SCHEDULE 5**

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



THE CORPORATION OF THE CITY OF COURTENAY

## STAFF REPORT

**To:** Council

**File No.:** 6900-01 [2023]

**From:** City Manager (CAO)

**Date:** May 8, 2024

**Subject:** 2023 MRDT Annual Performance Report and Financial Report

### PURPOSE:

The purpose of this report is to request Council approval of the 2023 Municipal and Regional District Tax (MRDT) Annual Performance Report and Financial Report provided by Experience Comox Valley (4VI) to be submitted to Destination BC.

### EXECUTIVE SUMMARY:

Governance of the MRDT is supported by a Tourism Advisory Committee (TAC). The agreement between the City and 4VI is to provide management, delivery and reporting of the MRDT funds on behalf of the City of Courtenay and requires that 4VI submit an Annual Performance Report and Financial Report for review and approval.

### BACKGROUND:

The City of Courtenay's MRDT was approved in 2021 on the basis that there would be support for management and administration of the funds by a third-party contractor (4VI) that is the official Destination Management Organization (DMO) for Courtenay. Due to the contract termination and wind up of the Comox Valley Economic Society (CVEDS), the previous MRDT regulation in place for the City of Courtenay was repealed as of August 31, 2021. A new application was submitted to re-establish the tax, which was approved by the Ministry of Finance and was effective September 1, 2021.

On September 27, 2021 Council approved the agreement between the City of Courtenay and 4VI to provide management, delivery and reporting of the MRDT funds on behalf of the City of Courtenay.

### DISCUSSION:

MRDT funds are collected and paid to the City on a monthly basis and those funds are then transferred to 4VI once eligible expenses are submitted. The net impact to the City's financial statements and budget is zero. 4VI is responsible for maintaining the appropriate accounting records of the MRDT funds and providing the required financial reports to the City throughout the year.

4VI has completed the attached 2023 MRDT Annual Performance Report and Financial Report and upon the City's review of the documentation, 4VI is completing its intended role of tourism marketing for the City of Courtenay.

### **POLICY ANALYSIS:**

Section 123 of the *Provincial Sales Tax Act* imposes a tax of up to 3% on the purchase price of accommodation in a specified geographic area of the province on behalf of a designated recipient. The City of Courtenay's MRDT rate is 2%.

The *Designated Accommodation Area Tax Regulation, B.C. Reg. 93/2013* sets out the authorized purposes for funds collected under the MRDT program.

### **FINANCIAL IMPLICATIONS:**

In 2023, MRDT generated \$698,328 (MRDT \$417,521, OAP \$280,807) to provide tourism marketing, programs and projects for the Comox Valley. MRDT is collected from two different accommodation types and the revenue is tracked separately:

- General MRDT Revenue, which is collected from traditional accommodation providers, including hotels and motels, bed and breakfasts, and vacation rental reservation systems that list properties with verifiable property managers.
- Online Accommodation Platform (OAP) MRDT Revenue, which consists of new MRDT revenues collected from online marketplaces that facilitate transactions for renting short-term accommodations and typically list basement suites, individual rooms, or other forms of accommodations (ex. trailer).

In 2018, affordable housing was added as a permissible use for OAP MRDT revenue. As of December 31, 2023, the City of Courtenay's OAP fund balance is \$955,033 and these funds are eligible to be spent on affordable housing. Planning is underway to develop a response plan to utilize these funds through the Finance, Development and Recreation and Community Services departments with communication to regional and provincial partners/agencies.

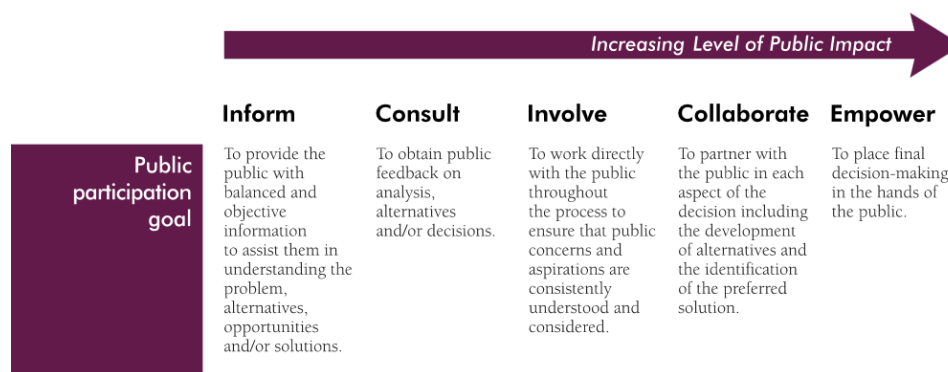
With the support of 4VI, there are no budget implications to the City of Courtenay for the administration of the MRDT.

### **ADMINISTRATIVE IMPLICATIONS:**

Once Council approves the 2023 Municipal and Regional District Tax (MRDT) Annual Performance Report and Financial Report they will be submitted to Destination BC.

### **PUBLIC ENGAGEMENT:**

Staff would inform the public based on the IAP2 Spectrum of Public Participation:



© International Association for Public Participation [www.iap2.org](http://www.iap2.org)

### OPTIONS:

1. THAT Council approve the 2023 MRDT Annual Performance Report and Financial Report.
2. THAT Council defer the approval of the 2023 MRDT Annual Performance Report and Financial Report for further discussion at a later Council meeting.

It should be noted that deferring the approval of these reports may hinder Council's ability to meet the statutory May 31, 2024 deadline.

Prepared by: Robin Tait, BBA, Accounting Technician  
 Reviewed by: Krista McClintock, CPA, CGA, Manager of Finance  
 Concurrence: Adam Langenmaier, CPA, CA, Director of Financial Services  
 Concurrence: Geoff Garbutt, M.Pl., MCIP, RPP, City Manager (CAO)

Attachments: #1 2023 Annual Performance Report  
 #2 2023 Financial Report



## Appendix 2.2 Annual Performance Report

Under the *Provincial Sales Tax Act*, all designated recipients, including designated recipients not subject to the renewal application requirement, must report back to the Province annually. As such, all designated recipients (or the designated recipient's service provider), are required to complete the following Annual Performance Report as well as a Financial Report (refer to Appendix 2.1) **by May 31 of each year**.

**All** designated recipients are required to fill in the sections below.

**Only** those designated recipients that receive the three percent tax rate will be required to report out on additional metrics (as indicated below).

A description/instructions pertaining to each performance metric is provided in grey text as a guide only. Please delete the grey text and provide your response accordingly.

**Designated Recipient:** City of Courtenay **Report Completed:** 25-04-2024

**Designated Accommodation Area:** City of Courtenay

**Reporting period:** Jan 1- Dec 31 – 2023

\*or for first year of term, indicate accordingly

### 1. Effective tourism marketing, programs and projects

MRDT-funded tourism marketing, programs and projects maximize the potential for increased visitation and growth in tourism business activity, employment and incremental tourism revenue.

Mandatory Metric	Designated Recipient Response
MRDT Revenue	\$417,520.71 General MRDT + \$280,807.15 OAP = \$698,327.86 Total

<b>MRDT activities, tactics, investment efforts and outcomes</b> (as per your One-Year Tactical Plan)	<p><b>Overview</b></p> <p>The Comox Valley is a diverse region, located on Vancouver Island’s east coast in BC, situated between the Beaufort Range and the Comox Glacier to the west and the Strait of Georgia to the east. It stretches from the ocean to the alpine, Fanny Bay in the south to Miracle Beach in the north, including the main communities of Courtenay, Comox and Cumberland. It’s a vibrant mix of urban and rural, cosmopolitan and wilderness, with well-known destinations and hidden gems within a 30-minute drive.</p> <p>Experience Comox Valley marketing positions the communities of Cumberland, Comox, Courtenay, and the CVRD electoral areas A, B, and C (collectively “the Comox Valley”) as a premiere destination in British Columbia for outdoor adventure; including ski, mountain biking, hiking and marine experiences, as well as unique farm-homegrown culinary and craft culinary experiences.</p> <p>Like many other Vancouver Island communities, the Comox Valley has limited capacity throughout the summer months but possesses capacity to increase room stays and visitor numbers in the shoulder seasons of early spring, after the main winter visitation drops off, and in the fall before the snow and alpine attractions open. Experience Comox Valley continuously aims to create stronger seasonal and regional dispersion of visitors to the region to decrease the strains of tourism numbers in the peak seasons.</p> <p>Objectives include:</p> <ul style="list-style-type: none"> <li>• Drive increased overnight volume and visitor expenditures from the BC and Alberta markets through a strong selling proposition;</li> <li>• Support tourism operators in developing and strengthening tourism product, in particular that appeal to visitation in the off-peak periods;</li> <li>• Create stronger regional alignment amongst industry and community partners towards a supportive eco-system that enables businesses to succeed, and a cohesiveness of messaging to occur;</li> <li>• Move consumers efficiently through the path to purchase with clear sales messages, compelling content and further enhancements to responsive website sales pages.</li> </ul> <p><b>Destination Plan Goals</b></p> <ol style="list-style-type: none"> <li>1. Increase revenue from visitation</li> <li>2. Manage growth and benefit through seasonal and geographical dispersion</li> <li>3. Increase competitiveness of Comox Valley as a desired destination</li> <li>4. Support sustainable tourism initiatives and activities</li> </ol>
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## 2023 Output Measures

### Print Ads

Objective: Raise awareness for Comox Valley as a desirable destination and inspiration/ideas for things to do when visiting.

Outcome: Experience Comox Valley had print ads in the following publications:

- Vancouver Island Visitor Guide, full page ad & editorial
- Go Vancouver Island, full page ad & editorial
- BC's Guide to Arts & Culture, 2 page spread
- Landmark Media Map of Comox Valley, cover page
- Landmark Media Map (flatmap) of Vancouver Island, corner ad
- Canada Travel & Lifestyle Magazine, full page ad
- SOAR Magazine, 2 page spread

### Asset Collection - Images & Video

Objective: Acquire visual assets to promote Comox Valley as a destination, showcasing various locations, activities and businesses.

Outcome: 150+ new images, video b-roll clips collected, plus 4 new videos, each with different themes (outdoor adventure, culinary experiences, events and arts and culture).

### Website - ExperienceComoxValley.ca

Objective: Raise awareness for Comox Valley as a desirable destination and inspiration/ideas for things to do when visiting.

Outcome: 6 new blogs were created; [Ways to Get On The Water](#), [Arts, Culture & Festivals](#), [Vancouver to Comox 4 Day Itinerary](#), [Calgary to Comox 5 Day Itinerary](#), [Edmonton to Comox 5 Day Itinerary](#), [Explore Sauna Experiences in the Comox Valley](#).

Number of sessions/visits to website: 81,992

Number of unique visitors to website: 63,870

Number of referrals: 1,934

Sources of website traffic: Organic 21,452, Paid Search 18,733, Direct 9,908, Paid Social 9,512, Referral 1,866, Organic Social 1,669

Devices used for visits: Mobile: 49k, desktop: 12k, tablet: 2.8k

Geographic origins of visitors: Canada, United States, United Kingdom, Mexico, Germany

### Paid Search Ads

Paid search ads through Google yielded strong results. With an impressive 303,749 impressions and 32,211 clicks, our ads captured the attention of our target audience. Notably, the average click-through rate of 10.8% underscored the compelling appeal and resonance of the ad content. Through ongoing optimization

	<p>our paid search ads continue to serve as a dynamic tool in driving engagement and fostering meaningful connections with our audience.</p> <p><u><a href="#">Organic Social Media</a></u></p> <p>Experience Comox Valley has 20,570 Facebook followers (@ExperienceComoxValley), a 7.2% increase in 2023, and 8,041 Instagram followers (@TourismComoxValley), which is a 23.9% increase compared to last year. The average engagement rate on Facebook was 2.49% and 6.85% on Instagram. In 2023, Instagram had a total reach of over 1M (622k in posts and 419k in stories) and Facebook had 1.6M reach.</p> <p><u><a href="#">E-Newsletters</a></u></p> <p>Experience Comox Valley sent a total of 10 e-newsletters, with an average open rate of 52.9% and click through rate of 7.6%.</p> <p><u><a href="#">Visitor Servicing</a></u></p> <p>The Comox Valley's Visitor Centre was open 5 days a week, Tuesdays to Saturdays, in Fall, Winter and Spring, and 7 days a week in July and August. Also in the summer months, there were mobile visitor information servicing kiosks in the downtown centres of Courtenay, Comox and Cumberland. In 2023, staff assisted a total of 15,966 visitors (13,568 at the Visitor Centre and 2,398 at the kiosks), providing answers, ideas and inspiration for places to visit and things to do in the Comox Valley.</p>
<b>Key Learnings</b>	<p><b>Projects</b></p> <p><u><a href="#">BC Ale Trail campaign</a></u></p> <p>Objective: Inspire visitors to 'warm up to winter' and come to the Comox Valley now. Whether for winter alpine activities (skiing, tubing, snow shoeing), experiencing arts &amp; culture, or tasting unique culinary offerings and sipping at our 5 local breweries.</p> <p>Outcome: Social media carousel ads were created for Facebook and Instagram, driving traffic to ExperienceComoxValley.ca. The 2 ads had over 162K &amp; 330k impressions, 57k &amp; 89k reach, and a click through rate of 1.68% &amp; 0.55% with a total of 3,279 clicks.</p> <p>Timing: The campaign ran from January 20 - February 17, 2023.</p> <p>#</p> <p><u><a href="#">Warm up to Winter campaign</a></u></p> <p>Objective: To inspire visitation through winter-themed itineraries and ideas.</p> <p>Outcome: A digital ad campaign, with google ads, display, and social media ads to drive traffic to the Warm Up To Winter website landing page. Social media ads ran</p>

	<p>on Facebook and had 1.8M impressions, 392k reach, and a click through rate of 0.47%.</p> <p>Timing: This campaign ran December 19, 2022 to March 15, 2023.</p> <p><u>Email Marketing - Golf VI E-blast</u></p> <p>Objective: Highlight Comox Valley as a golf destination, partnering with Golf VI to target their consumers (e-newsletter subscribers).</p> <p>Outcome: On Friday, February 10 2023, the Comox Valley was featured as a destination in Golf VI's e-blast (to over 32k recipients). The email showcased the Comox Valley, its communities, golf courses and things to do. It received an open rate of 43.1% (13,792 opens) and 500+ clicks. Open by country location (in descending order) were: USA (71.6%), Canada (21.2%), Sweden (5.9%), followed by Mexico, Russia, UK, Australia, Germany, etc. (&lt;1% each).</p> <p><u>Explore VI - Trade Show Event</u></p> <p>Objective: To network with receptive Tour Operators, Travel Agencies and Wholesalers that are looking to expand their business in the Vancouver Island area.</p> <p>Outcome: This event took place in Cowichan Bay on March 8, 2023. In attendance were 19 Operators/Online travel agencies (i.e. 'buyers'), and 35 VI stakeholders (including CDMOs).</p> <p><u>Traditional Marketing - Print Guide</u></p> <p>Objective: Raise awareness for Comox Valley as a desirable destination and inspiration/ideas for things to do when visiting.</p> <p>Outcome: Comox Valley Vacation Guide was updated for 2023. With a distribution of 50,000, printed copies were distributed to BC Ferries, Victoria Airport, Comox Valley Airport, Visitor Centres, and local accommodation providers and partners. The widespread distribution ensured maximum visibility and accessibility, effectively positioning the Comox Valley as a must-visit destination for travellers seeking unforgettable experiences.</p> <p><u>Traditional Marketing - Art Brochure</u></p> <p>Objective: Partner with Comox Valley Arts to print the art studio map for use as a visitor servicing tool.</p> <p>Outcome: A printed art studio tour map trifold brochure was created and available in print in May 2023. This bespoke brochure serves as a comprehensive guide, spotlighting the array of art studios and galleries open to visitors, enriching their cultural exploration of the region.</p>
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	<p><u><a href="#">Spring campaign</a></u></p> <p>Objective: To inspire visitation from key Alberta markets through spring-themed itineraries and ideas.</p> <p>Outcome: A comprehensive digital ad campaign ran in May and June, with Google ads, display ads, and targeted social media ads to drive traffic to ExperienceComoxValley.ca. Social media ads ran on Facebook and generated 900k impressions, 355k reach, and a click through rate of 1.85%. Additionally, a 30 second commercial was created by Corus for broadcast on CITV (Edmonton) and CICT (Calgary) for 6 weeks during the same period. The commercial, supplemented by bonus PSA and spill-over spots in the US, effectively captured the attention of viewers and inspired them to embark on a springtime adventure to the Comox Valley.</p> <p><u><a href="#">Article - Vancouver is Awesome</a></u></p> <p>Objective: To inspire visitation through fall-themed content and ideas.</p> <p>Outcome: Vancouver is Awesome produced a Comox Valley focussed article, <a href="#">this easily accessible BC destination offers three destinations in one</a>. This article increases the awareness of fall activities available in the Comox Valley, including marine, dining, arts, and spa, as well as the direct flight options to Comox Valley Airport. By showcasing the region's diverse offerings and accessibility, the article effectively piqued the interest of potential visitors and inspired them to explore the beauty of the Comox Valley during the autumn season.</p> <p><u><a href="#">Paid Social Media - Direct Flight Awareness</a></u></p> <p>Objective: Increase awareness of direct flight options to Comox Valley</p> <p>Outcome: The Marketing Coordinator at Comox Valley Airport shared some low cost flight options to Comox so Experience Comox Valley boosted a Facebook post in August, targeting Alberta residents, with messaging to increase awareness. In total it had 68k reach, 960 post engagements, 899 link clicks for \$0.56 cost per click.</p> <p><u><a href="#">Market Research - Visitor Intercept Surveys</a></u></p> <p>Objective: Gain insights to visitor behaviours, expectations, and satisfaction.</p> <p>Outcome: Experience Comox Valley launched 2 market research projects. Partnering with the Comox Valley Airport and Intervistas, an outbound/departing passenger in-person survey took place one week in August (for insights during peak travel times), with another week of data collection in February 2024 (shoulder season travel). Also launched in summer 2023 is a Visitor Intercept Survey Study, partnering with Vancouver Island University.</p>
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	<p><a href="#"><u>Tumble into Fall Digital Campaign</u></a></p> <p>Objective: To inspire visitation through fall-themed itineraries and ideas.</p> <p>Outcome: A digital ad campaign ran from September 15 to November 30, with google ads, display, and social media ads to drive traffic to ExperienceComoxValley.ca. Social Media ads had a total of 590k impressions, 224k reach, 5,203 clicks and an average click through rate (CTR) of 0.9%. Website display ads had 167k impressions, 361 clicks and a CTR of 0.22%. A sponsored online article on the Calgary Herald had 1,068 pageviews, 46k impressions, 147 clicks (0.32% CTR), and spent an average of 3 mins on the webpage.</p> <p><a href="#"><u>Alberta Market - Win a Trip to the Comox Valley</u></a></p> <p>Objective: To increase awareness of direct flight options for Calgary to Comox and Edmonton to Comox in the Alberta market.</p> <p>Outcome: A 'win a trip to Comox Valley' contest was promoted in the Alberta market from October 1 to November 30. Two trips were offered, one winner from Calgary and one from Edmonton, which included a pair of round trip direct flight tickets, two nights hotel stay, a deluxe sauna circuit for two, and \$200 in dining gift certificates donated by industry stakeholders. A digital display ad at the WestJet luggage carousel in Calgary International Airport included a QR code to enter the contest. Social media ads targeted Calgary and Edmonton residents to acquire additional contest entries, and a radio station in Edmonton heard about the contest and asked to do a radio interview with Tanya on their morning show. In total, there were 1,012 entries from Calgary and 1,711 entries from Edmonton.</p> <p><a href="#"><u>Social Media - BC Arts Instagram Takeover</u></a></p> <p>Objective: Highlight arts and culture opportunities in the Comox Valley.</p> <p>Outcome: Experience Comox Valley took over BC's Guide to Arts &amp; Culture page, @artbcguide, for 48 hours, November 1-2, to showcase this sector in our communities. Local museums, art studios and galleries, 12 in total, were featured over the 2 days.</p> <p><a href="#"><u>Broadcast - CTV Community Spotlights</u></a></p> <p>Objective: Increase awareness for Comox Valley as a desirable destination.</p> <p>Outcome: Filmed and aired in October, the community spotlights showcased 3 different businesses, one in each community and one for each of our destination driver pillars: outdoor adventure, arts and culture, and culinary experiences.</p> <p><a href="#"><u>Broadcast - CTV Commercials</u></a></p> <p>Objective: Increase awareness for Comox Valley as a desirable destination.</p> <p>Outcome: A 15 second promotional commercial ran on CTV broadcast and Connected TV (pause ads, video pre-roll, instream video) from September 15 to</p>
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	<p>December 8, 2023. These video ads geotargeted Metro Vancouver and Alberta (Calgary &amp; Edmonton).</p> <ul style="list-style-type: none"> <li>• Live impressions adults 18+: 2.5M</li> <li>• Ad impressions: over 220k (44k in BC, 176k in AB)</li> <li>• Click Through Rate: average 0.25% (0.20% in BC, 0.27% in AB)</li> </ul> <p><b>Challenges &amp; Successes</b></p> <ul style="list-style-type: none"> <li>• Digital campaigns in the Alberta market performed very well, as seen by the high number of contest entries we received from Calgary and Edmonton residents to win a trip to the Comox Valley, as well as high performing geo-targeted social media ads to that market. This year, we committed to an ad buy strategy with Pattison Media at the Calgary Airport which included ads at the luggage carousel and digital posters. This ad buy was greatly influenced by stakeholder feedback, wanting to see an in terminal Comox Valley presence, however the metrics from these ad buys versus digital ad campaigns reiterated the effectiveness of conversations on digital ads. Going forward, in airport advertising will be limited or discontinued, and marketing spend will be increasingly allocated to Alberta-based digital campaigns.</li> <li>• A major success for 2023 was the establishment of a more formalized partnership between the Comox Valley Airport and Experience Comox Valley. In the past, collaboration between these two partners was often limited and in many cases marketing efforts were not aligned. Through ongoing engagement and relationship building, 2023 was the first year an MOU was signed, signaling a stronger marketing partnership. This past year, this partnership already saw several joint projects and plans are being made for spring and fall campaigns in the Alberta market for 2024.</li> <li>• Market research showed that the majority of visitors come to the Comox Valley for pleasure/holiday and or to visit friends and relatives. Outdoor activities formed the largest proportion of activities that visitors engaged in while here. Top activities included hiking, beach, shopping, marine, wineries, breweries, and events and festivals.</li> </ul>
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## 2. Effective local-level stakeholder support and inter-community collaboration

Designated recipients are responsible for engaging with key stakeholders, establishing local-level support, and seeking out efficiencies through collaborative activities to inform appropriate decision-making regarding investments.

Mandatory Metric	Designated Recipient Response
<b>Extent of Local-level Stakeholder Engagement</b>	<p>Experience Comox Valley is the operating and consumer-facing name of the Comox Valley Regional District's Regional Tourism Service, which is administered by 4VI. Since its inception in September 2021, the City of Courtenay and 4VI have had a service agreement for the management and expenditure of the Municipal Regional District Tax (MRDT) monies, in funding Destination Marketing, Visitor Information Services, and Stakeholder Engagement. The Comox Valley Regional District (CVRD), City of Courtenay, and 4VI have a tripartite Memorandum of Understanding to ensure full coordination of all tourism activities. A team of marketing and development professionals at 4VI lead destination management tactics to leverage continued growth in this region.</p> <p>The Comox Valley Tourism Advisory Committee (TAC), established in 2022, guides the work of Experience Comox Valley, including advising, reviewing and making recommendations for the annual marketing plans and Comox Valley Destination Plan. The TAC is composed of 11 members from various tourism sectors including accommodations, arts &amp; culture, food &amp; beverage, tour operators, transportation, and indigenous tourism.</p> <p>Experience Comox Valley and Visitor Centre staff continue to encourage stakeholders and partners to utilize the free promotion available through the Experience Comox Valley website events calendar, business listings, and social media amplification of posts and messaging on Facebook and Instagram.</p> <p>Other Experience Comox Valley Stakeholder Engagement:</p> <ul style="list-style-type: none"> <li>• Stakeholder e-newsletters are sent out approximately once a month throughout the year.</li> <li>• Collaboration with the Comox Valley Record (Black Press Media) to provide editorial content and images for the 2023 Comox Valley Vacation Guide.</li> <li>• In January 2023, an industry engagement session, <i>Building a Sustainable Tourism Economy</i>, was held at Best Western Westerly Hotel in Courtenay. 4VI staff and 50+ stakeholders attended from a wide range of tourism activities including food &amp; beverage, arts &amp; culture, retail, tour operators, transportation and accommodation.</li> <li>• In Spring and early Summer, Visitor Centre staff participated in familiarization tours of local tourism and tourism-related businesses across all communities.</li> <li>• In Fall 2023, Experience Comox Valley did a workshop for stakeholders to learn</li> </ul>

	<p>more about the ways in which Experience Comox Valley can support tourism businesses.</p> <p>The Comox Valley Regional District (CVRD) has also partnered with 4VI and Experience Comox Valley to administer a comprehensive tourism strategy planning initiative, which aims to engage local residents, businesses, stakeholders and rights holders to collaboratively design a 10-year scope tourism strategy that aligns with the region's values, sustains its natural resources and maximizes economic benefits. A Tourism Strategy Steering Committee consisting of 12 stakeholders was created to guide this work and provide essential feedback on the draft plan. Two public engagement sessions took place in Fall 2023, with residents, businesses and partners in attendance. This work will continue into 2024, with the new Tourism Strategy Plan in effect for 2025-2035.</p>
<b>Stakeholder Satisfaction</b>	<p><i>Only for designated recipients collecting 3% tax:</i></p> <p>Not applicable for City of Courtenay</p>
<b>Community Collaboration</b>	<p><i>Only for designated recipients collecting 3% tax</i></p> <p>Not applicable for City of Courtenay</p>

<b>Mandatory Metric</b>	<b>Designated Recipient Response</b>
<b>Community Collaboration</b>	<p>Experience Comox Valley and the Comox Valley Airport formalized a partnership with a signed agreement for collaborative efforts to achieve aligned goals surrounding inbound marketing, increasing awareness of direct flight options in the Alberta market, market research, and increasing customer satisfaction.</p> <p>Experience Comox Valley's Tourism Development Specialist participated in the BCRTS and Travel Foundation's Sustainability and Resilience Planning Program with other BC tourism destinations for education around incorporating sustainability into destination planning. This program included group workshops, peer learning opportunities and 1:1 coaching with an advisory.</p> <p>In Fall 2023, Experience Comox Valley partnered with other central Vancouver Island community DMOs for a culinary-based marketing campaign, the Island Taste Trail. This digital campaign encouraged dining out at restaurants, pubs, breweries, wineries and cafes that offered small plate pairings. In Comox Valley there were 22 participating businesses across the region.</p> <p>Ongoing Community Collaboration:</p> <ul style="list-style-type: none"> <li>• Experience Comox Valley and 4VI staff give presentations to community officials and Council at Town of Comox, Village of Cumberland and City of Courtenay Council meetings and Comox Valley Regional District meetings throughout the year.</li> <li>• Monthly meetings with 4VI and Vancouver Island DMOs; Southern Gulf</li> </ul>

	<p>Islands, Cowichan Valley, Nanaimo, Parksville/Qualicum, Tofino, Ucluelet, Campbell River, Vancouver Island North Tourism.</p> <ul style="list-style-type: none"> <li>• Work in partnership with the Comox Valley Chamber of Commerce, Downtown Courtenay BIA, Comox BIA, and/or Cumberland BA on various projects.</li> <li>• Experience Comox Valley staff also participates in partner mixers, networking, AGM's and business after business meetings.</li> <li>• Visitor Centre staff participated in career days at local high schools and North Island College to raise awareness of job opportunities in tourism.</li> </ul>
<b>3. Marketing Efforts Are Coordinated and complementary to provincial marketing strategies and tactics:</b> Designated recipients are responsible for ensuring their marketing efforts complement and do not duplicate those of Destination British Columbia to avoid overlap at the community level and dilution of BC's marketing message in key domestic and international markets.	
<b>Mandatory Metric</b>	<b>Designated Recipient Response</b>
<b>Provincial Alignment</b>	<p>Experience Comox Valley's website, <a href="http://ExperienceComoxValley.ca">ExperienceComoxValley.ca</a>, is a mobile friendly format and includes user generated content, events calendar, and trip ideas blog. Brand-aligned visual asset collection (photography and video) continues to be a priority for use online and in print, as well as written content creation for blogs and editorial. Images and b-roll that are captured are submitted to the Destination BC Content Hub for a Comox Valley presence in Provincial marketing efforts.</p> <p>In Spring 2023, Experience Comox Valley staff and key stakeholders joined stakeholders from Campbell River to work together on Destination BC's Vancouver Island North Destination Development Action Plan update. Over a series of 6 meetings, participants from both regions collaborated together to identify shared goals and ideas for tactics/actions to achieve them.</p> <p>In Fall 2023, Destination BC's visitor servicing Regional Conference for Vancouver Island was in Comox Valley. Visitor Centre managers from all over the island gathered together at Crown Isle Resort in Courtenay and had a wonderful and informative training session given by the professionals from DBC. Our Visitor Services Manager, Dino gave an opening presentation and land acknowledgement to welcome all the attendees.</p> <p>Other provincial and regional alignment:</p> <ul style="list-style-type: none"> <li>• Attendance at 4VI (formally Tourism Vancouver Island) Annual General Meeting</li> <li>• Attendance at 4VI's fall roadshow in Campbell River</li> <li>• Destination BC &amp; Go2HR SuperHost Service For All training</li> <li>• Destination BC sector consortiums participation: BC Ale Trail, Ride Island, Ahoy BC, Golf VI, BC Farmers' Markets</li> <li>• 4VI industry e-newsletter subscription</li> <li>• Destination BC industry e-newsletter subscription</li> </ul>

<b>Coordinated with Destination British Columbia on Travel Media and Travel Trade Activities</b>	<i>Only for designated recipients collecting 3% tax:</i>  Not applicable for City of Courtenay
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#### 4. Fiscal prudence and accountability

All designated recipients must be accountable, transparent, and make fiscally prudent investments in community tourism marketing.

<b>Mandatory Metric</b>	<b>Designated Recipient Response</b>
<b>Effective Financial Management</b>	See Financial Report Appendix 2.1
<b>Streamlined Administrative Costs</b>	See Financial Report Appendix 2.1
<b>Leveraging of Other Marketing Funds</b>	See Financial Report Appendix 2.1

By signing this form, you certify the accuracy and completeness of the information provided above.

Designated Recipient's Authorized Signing Authority Name	Designated Recipient's Authorized Signing Authority Title
Date	Designated Recipient's Authorized Signing Authority Signature



## Appendix 2.1 Financial Report

Under the *Provincial Sales Tax Act*, all designated recipients, including designated recipients not subject to the renewal application requirement, must report back to the Province annually in the form of a Financial Report **by May 31 of each year**.

The Financial Report must show how all of the money received from the tax was spent and certify that all of the money received from the tax was used solely for approved purposes. The Financial Report must show that spending of money received from the tax was consistent with the Five-Year Strategic Business Plan. The Financial Report must also show the amounts, sources, and uses of all other tourism revenues.

**Please do not add lines or customize this template as the data has to be consistently consolidated across all 60+ designated accommodation areas. Please use the "Other" sections to describe any significant items not listed.**

Designated Recipient:	City of Courtenay
Designated Accommodation Area:	City of Courtenay
Date Prepared:	April 25, 2024
MRDT Repeal Date (if applicable):	January 1, 2021 - January 1, 2025
Total MRDT Funds Received:	\$698,327.86
Year Ending:	2023

### Section 1: MRDT Budget Variance Report

Designated recipients must complete the table as provided below. Refer to Appendix 2.3 for further expense line item

Revenues (MRDT and Non MRDT)	Budget \$	Actual \$	Variance
Starting Carry Forward (All Net Assets Restricted and Unrestricted)	\$ 260,000	\$ 935,896	
General MRDT (net of admin fees)	\$ 300,000	\$417,520.71	\$ 117,520.71
MRDT from online accommodation platforms (OAP)	\$ 200,000	\$280,807.15	\$ 80,807.15
Local government contribution	\$ 387,164	\$338,887.00	-\$ 48,277.00
Stakeholder contributions (i.e. membership dues)	\$ -	\$0	\$ -
Co-op funds received (e.g. CTO; DMO-led projects)	\$ 203,472	\$154,362.06	-\$ 49,109.94
Grants - Federal	\$ 30,000	\$35,110.00	\$ 5,110.00
Grants - Provincial	\$ 21,726	\$20,226.00	-\$ 1,500.00
Grants/Fee for Service - Municipal	\$ -	\$0	\$ -
Retail Sales	\$ 15,250	\$22,490.38	\$ 7,240.38
Interest			
Other (please describe)			
<b>Total Revenues</b>	<b>\$ 1,157,612</b>	<b>\$ 1,269,403.30</b>	<b>\$ 111,791.30</b>
Expenses MRDT and Non-MRDT	Budget \$	Actual \$	Variance
<b>Marketing</b>			
Marketing staff – wage and benefits	\$166,625	\$ 166,625.00	\$ -
Media advertising and production	\$137,038	\$ 115,030.60	-\$ 22,007.40
Website - hosting, development, maintenance	\$8,087	\$ 9,217.18	\$ 1,130.18
Social media	\$23,650	\$ 28,001.67	\$ 4,351.67
Consumer shows and events	\$0	\$ -	\$ -
Collateral production and distribution	\$21,000	\$ 20,382.13	-\$ 617.87
Travel media relations	\$11,500	\$ 11,210.34	-\$ 289.66
Travel trade	\$0	\$ -	\$ -
Consumer focused asset development (imagery, written content, video)	\$63,750	\$ 47,900.10	-\$ 15,849.90
Other (please describe) Partnership Marketing; AhoyBC, BC Ale Trail, Golf VI, Ride Island, Comox Valley Airport	\$70,050	\$ 60,887.72	-\$ 9,162.28
<b>Subtotal</b>	<b>\$ 501,700.00</b>	<b>\$ 459,254.74</b>	<b>-\$ 42,445.26</b>
<b>Destination &amp; Product Experience Management</b>			
Destination and Product Experience Management Staff – wage and benefits	\$ -	\$ -	\$ -
Industry development and training	3,000	\$ 10,632.33	\$ 7,632.33
Product experience enhancement and training	10,000	\$ -	-\$ 10,000.00
Research and evaluation	26,250	\$ 22,974.71	-\$ 3,275.29
Other (please describe) Destination Development - Event & Experience Fund	75,000	\$ 35,894.05	-\$ 39,105.95
Other (please describe) Contingency fund	50,000	\$ -	-\$ 50,000.00
<b>Subtotal</b>	<b>\$ 164,250.00</b>	<b>\$ 69,501.09</b>	<b>-\$ 94,748.91</b>
<b>Visitor Services</b>			
Visitor Services - wage and benefits	184,500	\$ 175,141.00	-\$ 9,359.00
Visitor Services operating expenses	29,998	\$ 21,716.95	-\$ 8,281.05

Other (please describe) Visitor Centre Administration & Building Costs				
	337,164	\$	338,887.00	\$ 1,723.00
<b>Subtotal</b>	<b>\$ 551,662.00</b>	<b>\$</b>	<b>535,744.95</b>	<b>-\$ 15,917.05</b>
<b>Meetings and Conventions</b>				
Staff - wage and benefits				
Meetings, conventions, conferences, events, sport, etc.				
<b>Subtotal</b>	<b>\$ -</b>	<b>\$</b>	<b>-</b>	<b>\$ -</b>
<b>Administration</b>				
Management and staff unrelated to program implementation - wages and benefits				
Finance staff – wages and benefits				
Human Resources staff – wages and benefits				
Board of Directors costs				
Information technology costs – workstation related costs (i.e. computers, telephone, support, networks)				
Office lease/rent				
General office expenses				
<b>Subtotal</b>	<b>\$ -</b>	<b>\$</b>	<b>-</b>	<b>\$ -</b>
<b>Affordable Housing (if applicable)</b>				
Funded by OAP Revenue				
Funded by General MRDT Revenues (if applicable)				
<b>Subtotal</b>	<b>\$ -</b>	<b>\$</b>	<b>-</b>	<b>\$ -</b>
<b>Other</b>				
All other wages and benefits not included above				
Other activities not included above (please describe)				
<b>Subtotal</b>	<b>\$ -</b>	<b>\$</b>	<b>-</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 1,217,612</b>	<b>\$</b>	<b>1,064,500.78</b>	<b>-\$ 153,111.22</b>
<b>Total Revenue Less Total Expenses (Surplus or Deficit)</b>	<b>-\$ 60,000</b>	<b>\$</b>	<b>204,902.52</b>	<b>\$ 264,902.52</b>
<b>Ending Carry Forward (Restricted and Unrestricted)</b>	<b>\$ 200,000</b>	<b>\$</b>	<b>1,140,798.52</b>	

#### Section 2: Actual Spend by Market - LEISURE ONLY

Geographic Market	MRDT \$ by Market	% of Total \$ by
BC	\$321,478.32	70%
Alberta	\$137,776.42	30%
Ontario		
Other Canada (please specify)		
Washington State		
California		
Other USA (please specify)		
Mexico		
China		
UK		
Germany		
Australia		
Japan		
Other International (Please specify)		
<b>Total</b>	<b>\$ 459,254.74</b>	<b>100%</b>

By signing this form, you certify that the above information is an accurate representation of the actual tourism related expenditures for the jurisdiction defined under the terms of the Municipal and Regional District Tax. **Form MUST be signed by the Designated Recipient, not the service provider.**

Designated Recipient's Authorized Signing Authority Name

Designated Recipient's Authorized Signing Authority Title

Date

Designated Recipient's Authorized Signing Authority



The Corporation of the City of Courtenay

# Briefing Note

**To:** Council

**File No.:** 5640-07

**From:** Director of Operational Services

**Date:** May 8, 2024

**Subject:** 2024 Pedestrian, Cycling & Pavement Renewal Program (PCPR)

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## ISSUE:

This briefing note aims to provide Council with an update on the planned 2024 Pedestrian, Cycling & Pavement Renewal Program (PCPR) project implementation work.

## BACKGROUND:

The City's transportation network amounts to more than 160km of roads, which enable the safe and efficient movement of goods and services as residents and visitors of all ages and abilities live, work and play. Program outputs are rehabilitated roads and sidewalks with bike lanes and parking as space allows, as defined by the City's 2019 Transportation Master & Cycling Network Plans. The fundamental intended outcome is a managed transportation network with a lens on equity for all users and modes of transportation.

## DISCUSSION:

### What roads are selected and how?

The City's streets are designed for different purposes from local neighbourhoods, collectors, and arterial thoroughfares. The 2024 PCPR Program is focused on collector roads; inputs to select these roads begin with technical condition assessments of the asphalt surface and are then further refined with condition information on underground buried infrastructure alongside the City's plans for growth and development with community input.

### Where are construction projects happening & when will they be completed?

Construction work for 2024 includes two projects (Attachment 1):

1. Cumberland Road – between Grant Avenue and Piercy Avenue.
2. Willemar Avenue – between 5<sup>th</sup> Street and Cumberland Road.

Work will begin this summer on Cumberland Road first, followed later on Willemar Ave. Based on budget and timing the Willemar Ave roundabout could be included in the Willemar Ave paving project. The projected completion date for the two paving projects is expected in October.

As part of the PCPR project work corresponding Cycling Network Plan (CNP) improvements are incorporated where practicable. In 2024, CNP work will be included as part of the paving projects on Cumberland Road and Willemar Ave, shown in Attachment 2, with CNP cross-sections shown in Attachment 3.

As the construction schedule is developed toward achieving overall project goals, heavy consideration is given to maximizing value for money. Project completion however remains contingent on good weather and contractor availability.

Prepared by: Chris Thompson, Manager of Public Works Services

Reviewed by: Kyle Shaw, Director of Operational Services

Attachment 1 – PCPR Map – 2024 Implementation

Attachment 2 – CNP Interim Plan – Corresponding Works

Attachment 3 – CNP Interim Cross-Section

Attachment 1: PCPR Map – 2024 Implementation



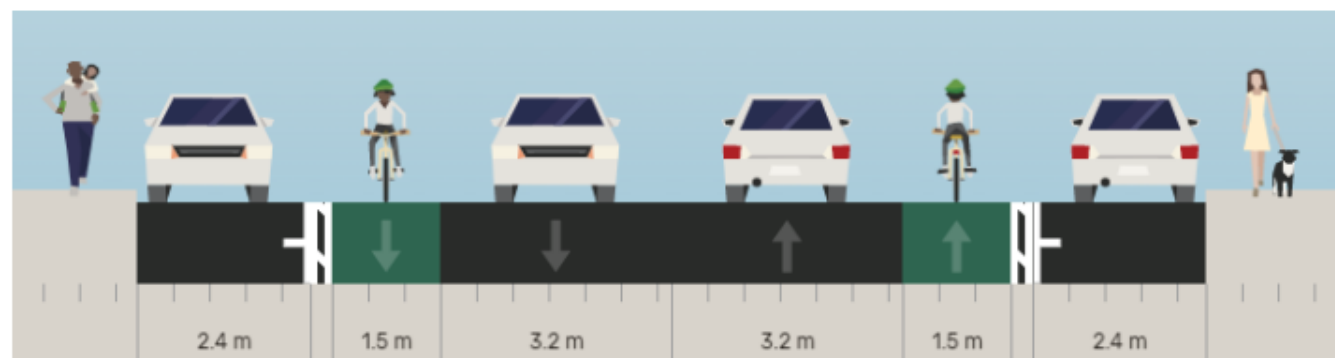
Attachment 2: CNP Interim Plan – Corresponding Works



Attachment 3: CNP Interim Cross-Section

# B: Painted Bike Lanes, Parking Both Sides

Roads with 14.2m – 15m pavement





The Corporation of the City of Courtenay

# Briefing Note

**To:** Council  
**From:** Director of Operational Services  
**Subject:** Cycling Network Plan – 2024 Implementation Plan

**File No.:** 5640-07  
**Date:** May 8, 2024

## ISSUE:

The purpose of this briefing note is to provide Council with information on the planned 2024 capital works relative to the implementation of the City's Cycling Network Plan.

## BACKGROUND:

Since the completion of the Connecting Courtenay: Cycling Network Plan (CNP) in 2019, the City of Courtenay has significantly invested in advancing active transportation (AT) and road safety priorities. The AT program is supported with grant opportunities and partnerships to offset funding requirements for various infrastructure projects. Total grant funding for the City's AT program received or pending through grant funding programs amounts to over \$6.10 million.

The implementation of the CNP continues to progress as recommended. This report proposes plans for the next five years to advance projects with more than 54 lane-km of all ages and abilities active transportation infrastructure. Highlights include:

- 23.4 lane-km construction projects of neighbourhood bikeways with speed reductions to 40 km/h
- 16.3 lane-km construction projects of buffered painted bike lanes
- 1.3 lane-km construction projects of painted parking protected bike lanes
- 13.8 lane-km of design projects including more than 11 lane-km of protected bike lanes
- 2 protected intersection design projects
- 1 pedestrian bridge design project

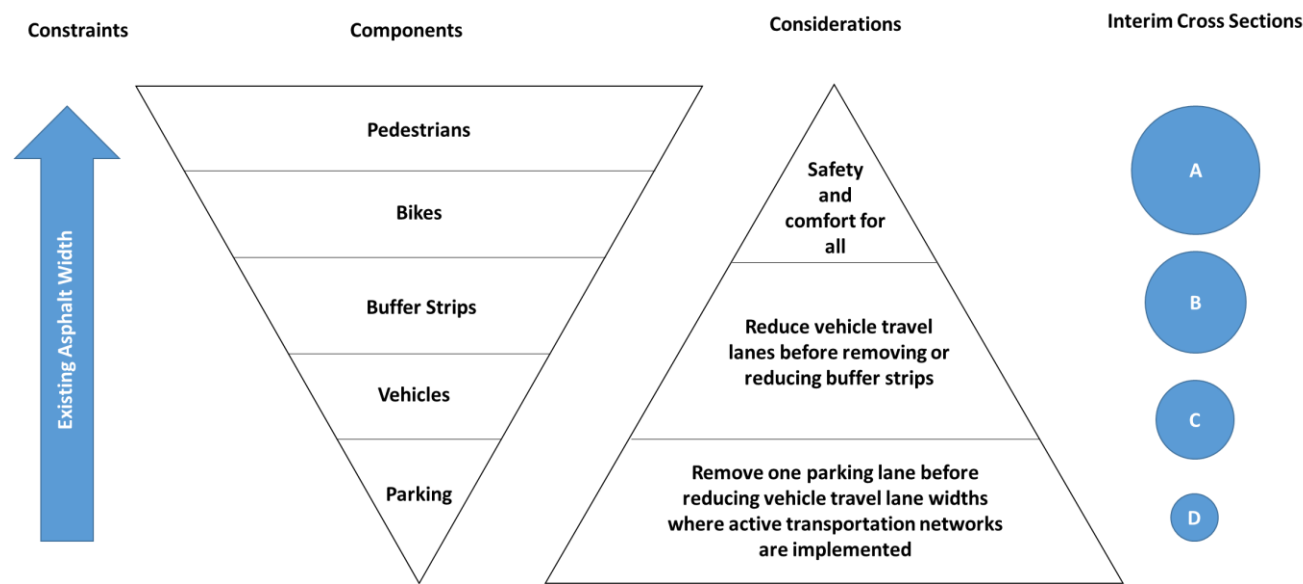
## DISCUSSION:

The City of Courtenay has built a strong foundation upon which to further develop active transportation (AT) options for residents and visitors. This includes policies in support of AT, such as the new OCP, network planning, an expanding network of bicycle facilities for people of all ages and abilities, and increased funding to implement the CNP through capital projects that deliver AT infrastructure.

To minimize costs and risks while delivering desired levels of service, the type of AT project was developed for each infrastructure project with the framework below to design in accordance with context.

This framework considers constraints from the existing asphalt width, the prioritization of components for inclusion, and considerations of various trade-off for the order in which modifications will be made where there are space constraints on existing roadways. Outputs from design activities generated four interim cross-sections for implementing the CNP within the available right-of-way.

Figure 1: Active Transportation Design Framework



The proposed 5-year CNP capital plan is estimated to require \$1,007,800 in capital construction expenditures with the corresponding increase to operations and maintenance expenditures estimated to be \$92,000 (from \$12,000 to \$37,000 per year, based on project types and timing). These expenditures are summarized for each of the five years in the CNP capital plan.

Capital funding for the 2024 projects as listed in **Table 1** are included in the approved 2024 financial plan. The continuation of the capital investment relative years 2025-2027 of 5 year capital plan will be subject to Council’s review during the regular budget approval process.

Table 1 – Proposed Five Year CNP Capital Plan Construction and Maintenance Costs

Year	Construction Cost (Annual)	Operations and Maintenance Costs (Annual Increase)
2024	\$399,800	\$37,000
2025	\$201,000	\$24,000
2026	\$196,000	\$19,000
2027	\$211,000	\$12,000
Total	\$1,007,800	\$92,000

The capital program for the 2024 projects as listed in **Table 2** include the 2023 carry forward projects and the 2024 planned projects. Additionally, the City will be funding the 5<sup>th</sup> Street corridor CNP improvements with a BC Active Transportation (BCAT) grant in the amount of \$433,200 for the section of 5<sup>th</sup> Street from McPhee Avenue to Willemar Avenue. Corridor improvements include painted parking protected bike lanes for all ages and abilities (AAA) and intersection improvements at the intersection of 5<sup>th</sup> Street & Woods Ave and 5<sup>th</sup> Street & Stewart Ave. Improvements include curb extensions at pedestrian crossings to reduce pedestrian exposure to vehicle traffic.



**Table 2: 2024 CNP Capital Plan Projects**

Location	Road Classification	Length (m)	Facility Type	Year	Interim Cross-section			
					A	B	C	D
1st Street	Collector Residential	1227	Buffered Painted Bike Lane	2023				
Piercy Avenue	Collector Industrial/Commercial	623	Buffered Painted Bike Lane	2023				
Willemar Ave	Collector Industrial/Commercial	704	Buffered Painted Bike Lane	2024				
5th Street	Arterial Minor	771	Painted Parking Protected Bike Lane	2024				
Cumberland Rd	Collector Industrial/Commercial	725	Buffered Painted Bike Lane	2024				
Headquarters	Arterial Minor	1500	Buffered Painted Bike Lane	2024				
Vanier Drive	Arterial Major	1120	Buffered Painted Bike Lane	2024				

Prepared by: Rod Armstrong, Acting Manager of Transportation Services

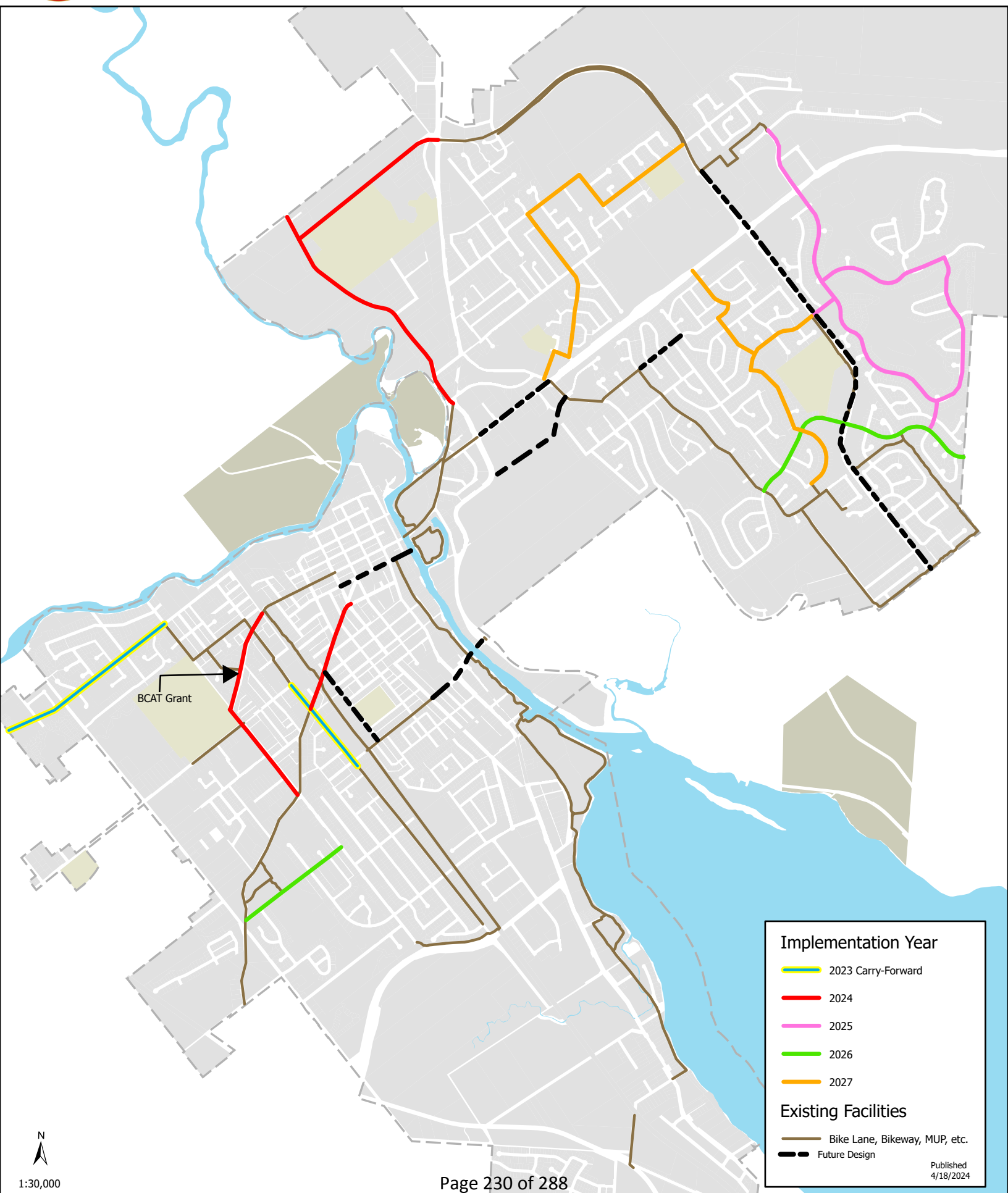
Reviewed by: Kyle Shaw, Director of Operational Services

Attachment 1: CNP – 5 Year Implementation Map

Attachment 2: CNP – Interim Cross-Sections

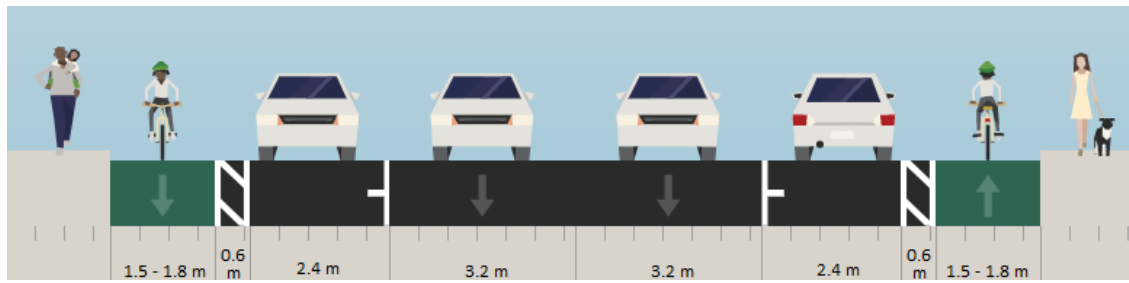


# Cycling Network Plan - 5 Year Capital Plan



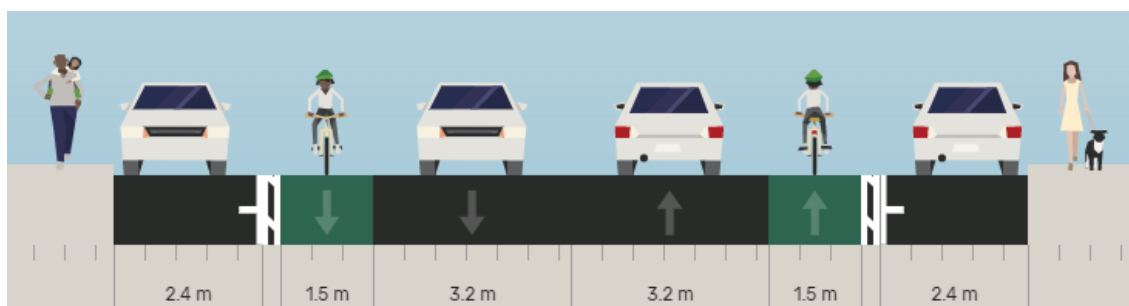
## A: Parking Protected Bike Lanes

Roads with more than 15.4m pavement without dedicated left turn bays



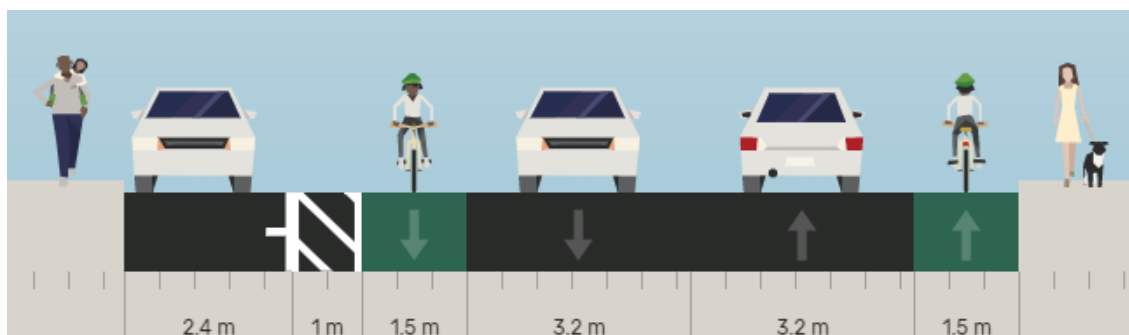
## B: Painted Bike Lanes, Parking Both Sides

Roads with 14.2m – 15m pavement



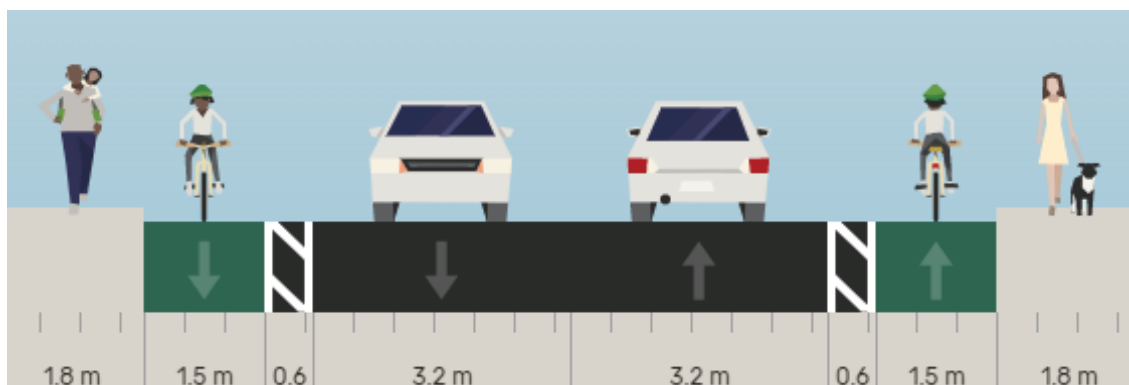
## C: Painted Bike Lanes, Parking One Side Only

Roads with 11.8m – 13.2m pavement



## D: Painted Buffered Bike Lanes, No Parking

Roads with 9.4m – 11m pavement





The Corporation of the City of Courtenay

# Staff Report

**To:** Council

**File No.:** 4900-03

**From:** Director of Recreation, Culture, and Community Services

**Date:** May 8, 2024

**Subject:** Vancouver Island Health Authority Mobile Outreach and Overdose Prevention Services

**PURPOSE:** To update Council on Vancouver Island Health Authority (Island Health) mobile outreach health services, including episodic overdose prevention services, and request Council's approval to delegate authority to the Director of Recreation, Culture, and Community Services to enter into any agreements with Island Health that may be required to facilitate the delivery of mobile health services on city-owned property.

## BACKGROUND:

Vancouver Island Health Authority (Island Health) provides a range of outreach services through its Mental Health and Substance Use teams locally. Island Health outreach teams work in communities to offer accessible services to those facing challenges related to mental health and substance use, including in encampments, supportive housing, and other community settings. The IHOST mobile outreach program meets people where they are by travelling to key locations throughout the community.

Courtenay City Council has been advocating for increased and enhanced overdose prevention services to address the toxic drug supply and overdose epidemic. On December 12, 2022, Council passed the following resolution:

*THAT the City of Courtenay request Island Health to immediately and urgently provide a temporary Overdose Prevention Site (OPS) with inhalation services in the Comox Valley;*

*AND THAT City of Courtenay staff continue to work with Island Health on the identification & facilitation of suitable location for both a temporary and permanent OPS with inhalation services.*

Since this time, City and Island Health staff have been working together to support the establishment of an inhalation overdose prevention site in Courtenay, as well as consider alternative, temporary options as interim solutions. Island Health has shared recently that it has designated the IHOST mobile outreach program as an episodic overdose prevention site which will enable it to provide overdose prevention services within its suite of health and medical services.

## DISCUSSION:

### *Overdose Prevention Services*

Island Health is actively working on plans to implement a temporary (three to five year) inhalation overdose prevention site in Courtenay. However, due to the severity of the toxic drug crisis which is causing significant numbers of overdoses and deaths in the community, Island Health is pursuing expansion of its mobile health services to include episodic witnessed consumption. Island Health provides diverse options for overdose prevention services to meet the needs of local communities and individuals.<sup>1</sup> These include:

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<sup>1</sup> [Island Health broadens access for overdose prevention services in the Comox Valley | Island Health](#)

- Overdose prevention sites (OPS) which are safe spaces where teams of trained staff monitor people while they use substances;
- Episodic OPS (e-OPS) which support people in a less formal setting that complements other health or social services they are receiving. e-OPS can be made mobile and be provided through outreach to homes, shelters and other facilities by having staff and or peers available to provide on-demand, witnessed consumption. The BC Centre for Disease Control developed a Provincial Episodic Overdose Prevention Service (e-OPS) Protocol in 2020 during the COVID-19 pandemic.<sup>2</sup>

The IHOST mobile outreach program travels to a diverse set of locations including supportive housing, public parking lots, encampments, and other key areas in the Comox Valley to provide health services. Through a partnership with a local peer-based organization, Island Health is looking to expand its provision of health services to include e-OPS and or episodic witnessed consumption to better meets the needs of individuals while the temporary inhalation OPS is in development.

Through recent discussions with Island Health, City staff have gained a clearer understanding of the presence of IHOST in City-owned locations, typically public parking lots including Simms Park, Share the Harvest Community Garden, and next to the Connect Centre. Through these discussions City staff have reaffirmed the City's support of the provision of overdose prevention services, as well as identified the need to work collaboratively to ensure that the delivery of health services in City-owned spaces, particularly parking lots, to ensure the safe and effective delivery of health services while maintaining appropriate pedestrian and vehicle access and traffic patterns through these public spaces.

#### *Mobile Outreach Health Services on City-Owned Land*

There are currently no agreements in place between Island Health and the City outlining the delivery of health services through the IHOST mobile outreach team on City-owned property. An agreement may be necessary to ensure that the necessary risk management protocols are in place to ensure the safety of those accessing health services as well as the general public when accessing parking lots. Such items may include addressing safety items related to vehicle and pedestrian traffic flow, congestion, and emergency access.

Additionally, should Island Health request to set up any temporary structures (i.e. a tent) to support the provision of health services alongside the IHOST mobile outreach vehicle, it is recommended that Council authorize staff to not enforce the Traffic Regulation Bylaw No. 1926, 1996 in relation to the provision of health services by the IHOST mobile outreach vehicle pending the necessary agreements are place that outline the protocols to manage pedestrian and vehicle safety in parking lots.

#### **POLICY ANALYSIS:**

OCP, 2022

Social Infrastructure

Objective 2: Coordinated, inclusionary, and systems-based responses are in place to address evolving complex social issues

- SI 8: Continue to support regional partners on program administration and delivery for homelessness, poverty prevention, mental health, addiction, and overdose prevention programs.
- SI 12: Work regionally to further recommendations of the Comox Valley Substance Use Strategy Phase 1 Report (2021) including identifying an appropriate role for the City.

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<sup>2</sup> [BCCDC COVID-19 Provincial Episodic Overdose Prevention Service Protocol \(islandhealth.ca\)](https://www.islandhealth.ca/en/overdose-prevention-services/overdose-prevention-services-protocol)

#### Traffic Regulation Bylaw No. 1926, 1996

- The Traffic Regulation Bylaw outlines regulations regarding vehicles and pedestrians in roadways, sidewalks, and parking lots and must be considered in review of IHOST mobile outreach service delivery in public parking lots, especially as it relates to safety, congestion, and traffic flow.

#### FINANCIAL IMPLICATIONS:

There are no financial implications anticipated at this time.

#### ADMINISTRATIVE IMPLICATIONS:

Recreation, Culture, and Community Services will lead the development of any necessary agreements and arrangements with Island Health to support the provision of mobile health and outreach services through the IHOST program on city-owned land.

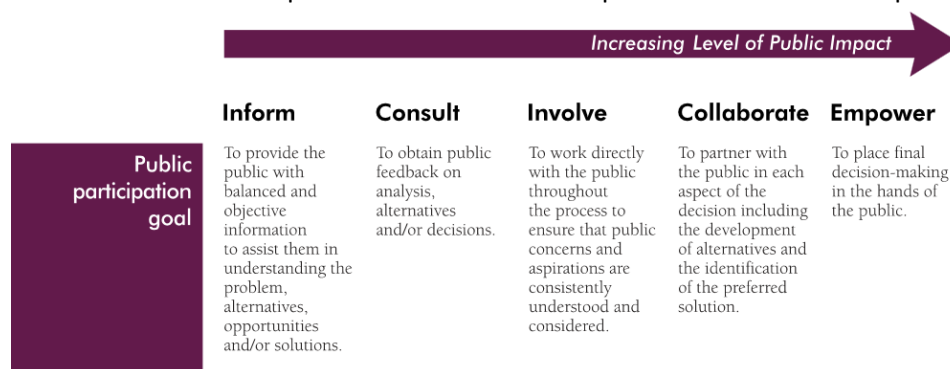
#### STRATEGIC PRIORITIES REFERENCE:

This initiative addresses the following strategic priorities:

- Social Infrastructure - Identify roles for the City in the delivery of social infrastructure outlined in the OCP; Implementation plan for delivery of social infrastructure

#### PUBLIC ENGAGEMENT:

Staff would inform the public based on the IAP2 Spectrum of Public Participation:



© International Association for Public Participation [www.iap2.org](http://www.iap2.org)

#### OPTIONS:

1. THAT Council delegate authority to the Director of Recreation, Culture, and Community Services to determine the form and content of an agreement between the City of Courtenay and Vancouver Island Health Authority (VIHA) to facilitate the continued provision of health services by Island Health's mobile outreach IHOST program on City owned land; and  
THAT Council delegate authority to the Director of Recreation, Culture, and Community Services to authorize any required agreements or other legal documents necessary to provide Island Health access and permission to use City-owned land for the purposes of providing health services through VIHA's mobile outreach IHOST program.  
THAT Council direct staff to not enforce the Traffic Regulation Bylaw No. 1926, 1996 as it pertains to the provision of health services by VIHA's mobile outreach IHOST program on City owned land during the term of the Agreement.
2. THAT Council provide alternative direction to staff.

**ATTACHMENTS:**

1. Attachment 1: Presentation from Vancouver Island Health Authority (VIHA)

Prepared by: Susie Saunders, Director of Recreation, Culture, and Community Services

Reviewed by: Kate O'Connell, Director of Corporate Services

Concurrence: Geoff Garbutt, M.P.I., MCIP, RPP, City Manager (CAO)



# Overdose Prevention Services in Comox Valley

City of Courtenay  
May 8, 2024

Jennifer Block  
Manager Community MHSU

# OPS Expansion Update

- OPS continues to be provided at England Ave MHSU site
- OPS expansion to include inhalation is in design/development stage with construction beginning this summer – temporary site
- Projected opening of OPS expansion in October
- Planning for managing congregation, flow in and out of area and impact on neighboring services and businesses included in project
- eOPS continues to be provided at MHSU sites and on outreach
- New partnership with SOLID for increased outreach, eOPS and overdose response in collaboration with IH outreach team

# Definitions

- eOPS – episodic witnessed consumption outside of Overdose Prevention Services site
- OPS – welcoming locations where people can use substances under the supervision of trained staff

File: 5340-01

April 24, 2024

**Sent via email:** aproton@courtenay.ca

Mayor and Council  
City of Courtenay  
830 Cliffe Ave.  
Courtenay, BC V9N 2J7

Dear Mayor and Council:

**Re: Sani-Dump Next Steps**

The Sewage Commission (Commission) passed the following resolution on April 9, 2024:

THAT staff pause further work towards siting a Comox Valley Sewerage Service sani-dump facility until the City of Courtenay allocates staff capacity to assess the Dove Creek Place site, or either the City of Courtenay or Town of Comox identify another site that meets the siting criteria with the intent of having an operational sani-dump by 2025;

AND FURTHER THAT a letter be sent to the City of Courtenay and Town of Comox councils sharing this direction, and encouraging them to explore options for temporary provision of sani-dump services connected to their sewer collection systems to provide interim relief in summer 2024.

The Commission continues to support the installation of a sani-dump facility for the Comox Valley as a priority project that will reduce risk to the environment and provide a necessary solution for Recreation Vehicle owners.

Staff have determined that any new sani-dump facility is best connected to the municipal wastewater collection system and as such close collaboration with municipal staff is required for permitting, traffic impacts, final siting, design and construction, and operation. If the Dove Creek Place location is not supported by the City of Courtenay (City) for additional due diligence, then we are asking that the City identify other potential locations for consideration.

The Commission, as noted in the above resolution, is interested in having the facility operational by Summer 2025. To meet this timeline, a partnership between the Comox Valley Regional District (CVRD) and the City is needed to agree to the potential location and to complete the due diligence required. Once a location has been finalized, time is required for CVRD staff to obtain permits, design and construct the facility in early 2025 in order that this can be operational by summer 2025. It is estimated that CVRD and municipal staff need to begin working together on the location and due diligence by September 2024 to meet the deadline.

By way of this letter, we request that the City of Courtenay:

- a) clarify its support for additional due diligence for a sani-dump at the proposed Dove Creek Place location;
- b) include the sani-dump project in its 2024 and 2025 workplan; and
- c) identify other potential locations for consideration of a permanent sani-dump facility.

Please confirm that the City of Courtenay staff resources will be available to support the above efforts beginning in September 2024. Also, if possible please confirm that City of Courtenay staff are able to immediately explore options for temporary provision of sani-dump services within your collection system for summer 2024.

Yours truly,

***D. Hillian***

Doug Hillian  
Chair  
Sewage Commission

cc: James Warren, Chief Administrative Officer  
Geoff Garbutt, Chief Administrative Office, City of Courtenay  
Jordan Wall, Chief Administrative Officer, Town of Comox



# K'ÓMOKS FESTIVAL 2024

## SPONSORSHIP REQUEST

**For Your Inclusion on May 8th, 2024 Agenda:**

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Dear Mayor Bob Wells and City of Courtenay Council,

On June 21, 2024, welcome guests from across British Columbia will gather for a historic, multi-media, culturally-rich event at 3535 Bayside Road, Courtenay, BC, to witness the opening of Queneesh House and share a day of celebrating Indigenous culture on the Lands of the K'ómoks First Nation.

Our communities celebrate this day as National Indigenous Peoples Day—and for millennia have come together to honour the Summer Solstice and the changing of the seasons.

### **K'ómoks Festival**

K'ómoks Festival is a free, family-friendly event in its second year. K'ómoks Festival 2024 is anticipated to attract up to 300 visitors from Vancouver Island and beyond to witness the historic opening of Queneesh House, hear talks and presentations, view rare masterpieces in First Nation art and carvings, participate in tours, and attend workshops designed to provide a culturally rich experience.

### **Welcome Ceremony & Historic Opening of Queneesh House**

Hereditary Chief Yax'nukwalas, K'ómoks & Pentlatch Hereditary Chief Namnam'am, Kerry Norman Frank will open the doors of Queneesh House. The morning program includes the Welcome Ceremony and Blessing of Queneesh House.

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This historic event includes K'ómoks First Nation Chief & Counsel, Elders, community members and guests—each acting as a witness to the opening, blessing and first ceremonies held in Queneesh House.

### **Indigenous Speaker Panel / First Nation Knowledge Keepers**

This year we proudly welcome respected First Nation Knowledge Keepers to our Indigenous Speaker Panel sharing on Indigenous Land Stewardship, Climate Change, Traditional Indigenous Ways of Governing & Western Law.

### **Featured Exhibition: Legends Behind the Masks**

Our Featured Exhibition, Legends Behind the Masks, welcomes guests to witness artworks by some of the most celebrated First Nation Artists and Carvers on the West Coast including artwork by Henry Speck Sr., Dicky Joseph, Tommy Hunt Jr., Waławidi, Wayne Alfred, Richard Hunt, the Late Beau Dick, Late Marcus Alfred, Late Douglas Cranmer, Geary Cranmer, Bruce Alfred & Rachelle Antoine.

The exhibit is interactive with First Nation Knowledge Keepers sharing the art's creation story, significance in First Nation culture, if and how they are danced and what animals and mythical beings are represented. This is a rare opportunity to see works never before exhibited publically.

### **Yisya'winuxw Dancers**

We have an exceptional gift at this year's festival—the Yisya'winuxw Dancers. To see them live is a memory cherished for life. Each member of the Yisya'winuxw Dancers is an Indigenous Knowledge Keeper who shares not only their talent in dancing but their rights and privileges to sing and dance the stories we are honoured to witness.

Each of the Yisya'winuxw Dancers is initiated in First Nation Potlatch ceremonies. The dancers come from across Vancouver Island and Cormorant Island to bring us Thunderbird, his brother Kolas, the seagull, Orca, NAN, the Grizzly Bear, and the Chief Ghost. Witnessing them is a very special experience.



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## **Bentwood Box Making**

Workshops include Bentwood Box Demonstrations with respected Kwakwaka'wakw artist and carver, Bruce Alfred, of the 'Namgis from 'Yalis, Alert Bay, Cormorant Island, British Columbia.

## **Archaeologist for the Day / K'ómoks Fish Weirs and Middens**

Those interested in being an Archaeologist for the Day to join us on walking tours of the K'ómoks Fish Weirs and Middens along the foreshore at Comox Harbour to learn their history, and how stewardship and innovation have been applied in the past and live on today.

## **Kus-kus-sum / K'ómoks Estuary Restoration & Stewardship**

We will share the work at Kus-kus-sum—a project to help restore balance and harmony to the land on the northern riverside of the Courtenay River at the confluence of the river and the K'ómoks Estuary with our community partners including Project Watershed, Interfor and the City of Courtenay.

## **2024 K'ómoks Queneesh Under the Sun / Community Art Mural**

Guests of all ages are encouraged to participate in the 2024 K'ómoks Queneesh Under the Sun Community Art Project, a large-scale mural celebrating Queneesh which will live onsite after the event.

## **Comox Rocks**

Comox Rocks, a 100% Indigenous owned & operated business located on the Lands of the K'ómoks First Nation, seeks a one-time contribution to support this volunteer-led event being held on June 21, 2024, from 9 AM to 7 PM at 3535 Rayside Road, Courtenay, British Columbia.

Please consider supporting this culturally-rich community event.

Thank you for your consideration.

Gilakas'la,

Kat Frank

K'ómoks Festival Founder

Email: [katfrank4@hotmail.ca](mailto:katfrank4@hotmail.ca) / Tel: 250.650.7271 / [www.komoksfestival.com](http://www.komoksfestival.com)

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## WAYS TO SUPPORT K'ÓMOKS FESTIVAL 2024:

### Monetary Support:

General monetary contributions to the K'ómoks Festival 2024 will be allocated as required to the Festival. Standard contributions range from \$1,500-\$15,000; with donations of any denomination graciously accepted.

### In-Kind Support:

An organization contributing goods or services will be recognized as a Supporter in promotions and signage. Examples of goods and services are:

- Gift Basket Items (preferably from local businesses); Printing services
- Accommodations for keynote speakers, visiting artists, carvers and dancers
- Gift Cards for hotels, restaurants or local businesses

### Specific Event or Workshop Sponsorship:

Specific Event or Workshop Sponsorship ensures your company name is associated with a specific event or activity. As a sponsor, the name and logo of your organization and 'brought to you by' will appear in all promotions and signage. Company-specific signage or promotional materials can be incorporated into activities.

Options include:

- Keynote Speaker, Knowledge Keeper, Workshop & Tour Provider: \$500-\$1,000
- Sponsor a speaker, artist or dance group: Sponsorship will support travel and accommodations: \$500 - \$5,500.

### Workshops – \$200

Sponsor one of our hands-on workshops, covering the costs of materials and supplies

### Volunteer & Speaker Food & Beverages – \$1500

Sponsor (or arrange) catering to be enjoyed by our volunteers, speakers, workshop facilitators and Festival crew. We would value any of your staff as volunteers as well.

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### **Legends of the Masks / Art Gallery -- \$2,500**

Sponsor the materials required to safely display the art in the gallery.

### **Gifts & Honoraria- \$500-\$2,500**

Support the purchase of awards and gifts in recognition of the speakers, artists and volunteers who make the Festival possible.

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As a family-friendly event, we have workshops for adults, youth and children designed to encourage cultural connection, creativity and empowerment.

The Festival celebrates Indigenous culture, encouraging open sharing of the proud and thriving traditions today and the historical ways of being and lived experiences.

We want everyone who attends as our welcome guests to leave the event with a resonant feeling of a closer connection to all cultures and a richer understanding of Indigenous cultures and traditions. Your contribution helps make that possible.

- **We ask that Mayor Bob Wells and the Council for the City of Courtenay to consider a one-time donation of \$15,000 to help make this day a fulfilling event for the whole community.**

However you contribute, we thank you for being part of this historic day!

### **WHERE TO SEND YOUR CONTRIBUTION:**

Sponsorship cheques made out to Comox Rocks can be mailed to 3100 Sahtloot Crescent North, K'ómoks First Nation, Comox, BC, V9M 4G7.



# Improving Public Safety in Courtenay

**Julia Tait**

# My Background

- Born and raised in Comox
- Have Aperts Syndrome
- Legally-Blind & Hearing Impaired
- Big Advocate for change in the community
- Current Farmer, skills of aquatics, first aid, food safe, a good friend,, and a good listener.
- Former childcare worker, worked with seniors, and worked with at risk teenagers.



# What is the issue?

- **Changes in elevation without visual edges are a hazard for those of us with visual impairments and mobility challenges**
  - **Curbs without step downs**
- **Stairs into offices and businesses**

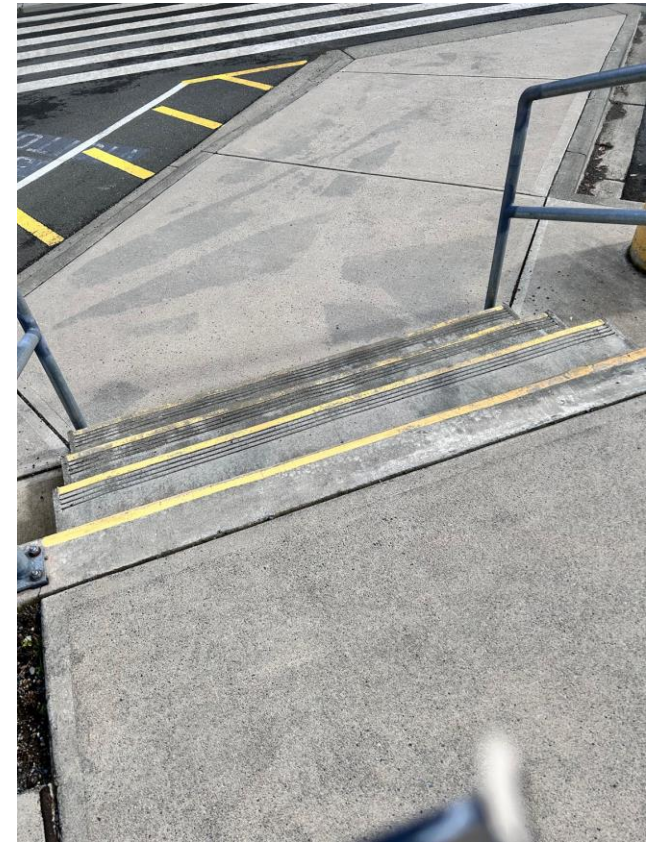
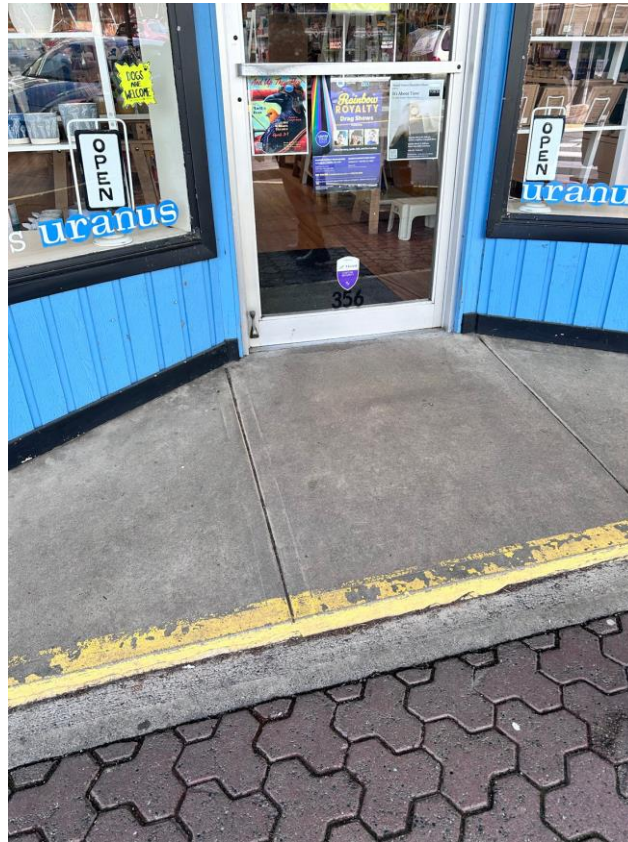


# Examples of great visual cues



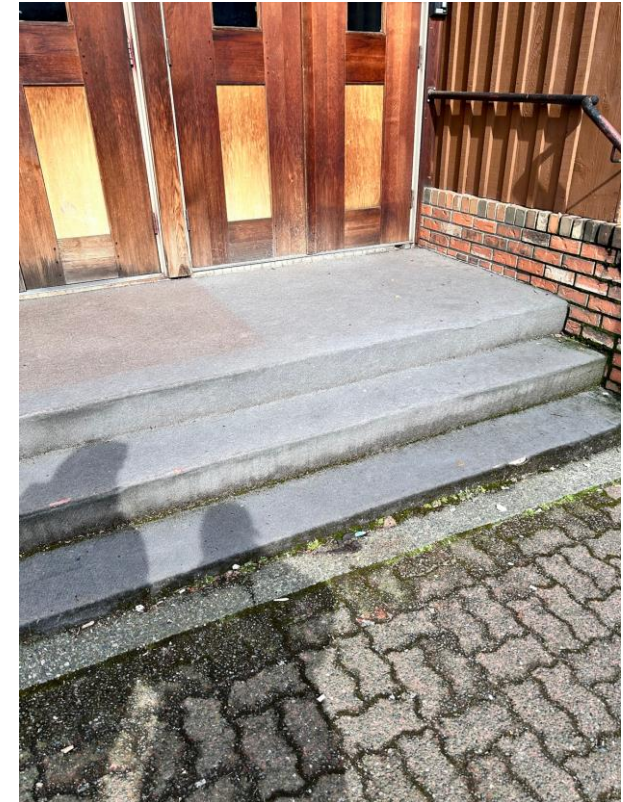


# Examples of worn-out paint





# Examples of no paint – highly dangerous!!





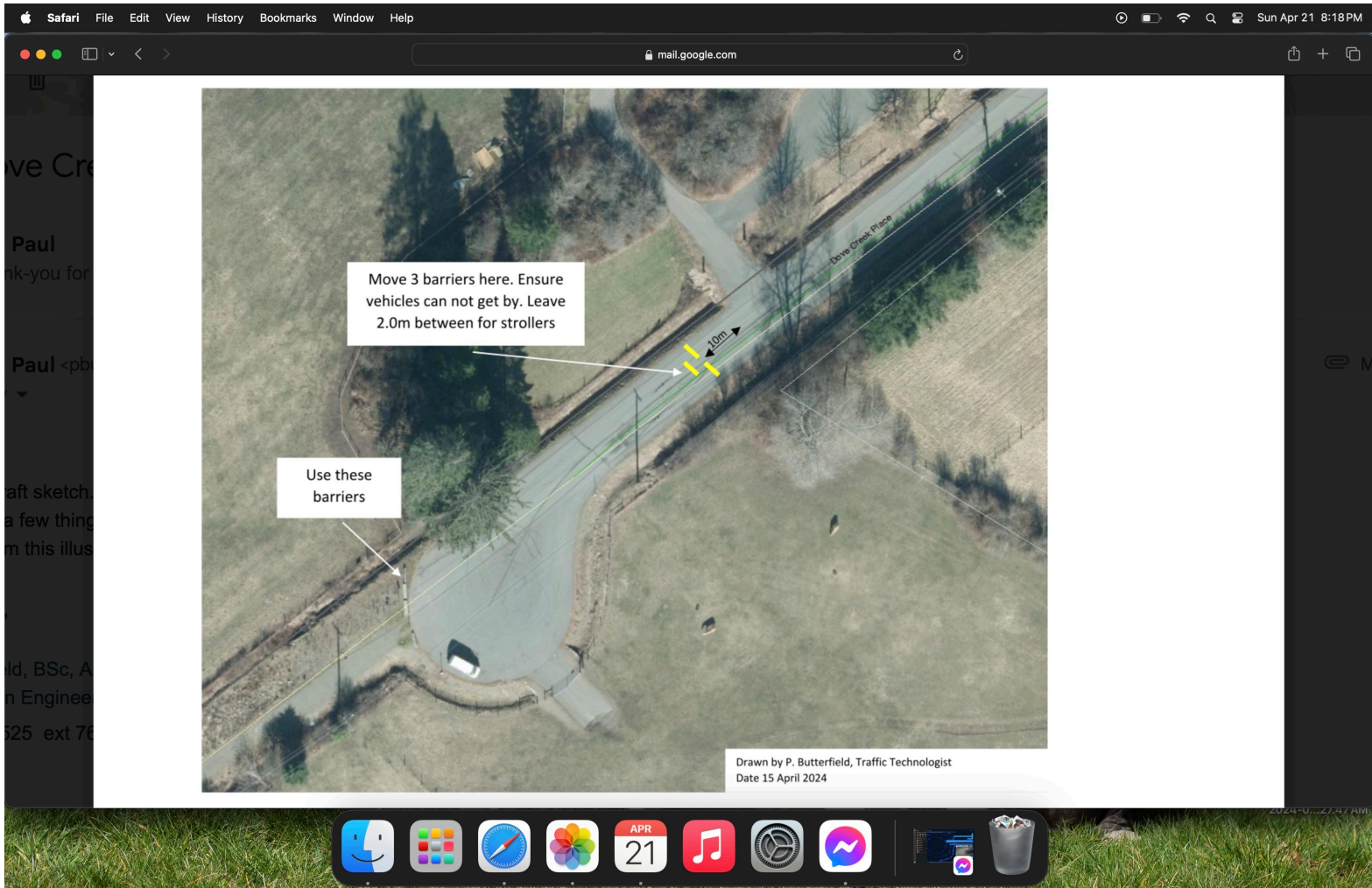
# Examples of no paint part 2 – highly dangerous!!





# My ask

- Please change your by-laws for businesses to ensure that those who are visually impaired can access these spaces without putting themselves in danger
- On public spaces like the library, Art Gallery, stairs between the Filberg and Native Sons, and the Sid Williams, I would like the City to paint those steps themselves
- On privately owned spaces, I would like the city to change its bylaws so that whenever a company needs to be painted and upkeep with it , that it can be without permission.
- Finally find a way to keep up to date on these areas..





The Corporation of the City of Courtenay

# Staff Report

**To:** Council

**File No.:** 1760-02

**From:** Director of Financial Services

**Date:** May 8, 2024

**Subject:** Loan Authorization Bylaw 3128 Anderton Dike Remediation

## **PURPOSE:**

To secure funding for phase 1 of the Anderton Dike Remediation project through adoption of loan authorization bylaw 3128, 2024.

## **BACKGROUND:**

The 2024-2028 Five Year Financial Plan includes \$2,000,000 towards the phase 1 of the Anderton Dike Remediation project. This project is funded through a combination of taxation \$250,000 and debt \$1,750,000.

Anderton Dike Remediation project has been split into two main portions, Phase 1 - pre-work (2024-2027) and then Phase 2 - major work of dike remediation set for 2027. The pre-work is expected to be completed over the next few years and is set to be funded mostly by debt. The rationale for this is it is expected that the work will take time to see appropriate approvals and the ability to seek funding (debt) early in the process will aid in the ability to deliver the pre-work portion of the project. Phase 2 remediation work will be seeking grant funding, but at this time it is not confirmed, nor is the final value of the project but for budget purposes it has been estimated at \$6,700,000.

## **DISCUSSION:**

### **Borrowing Process:**

Section 179 of the Community Charter provides Council with the authority to incur a liability by borrowing funds for any purpose of a capital nature. The local government borrowing process is highly regulated and closely monitored by the Province. All loan authorization bylaws must be approved by the Inspector of Municipalities and approval of the electors is required before adoption of the bylaw. In addition, sections 623 and 760 of the Local Government Act require a one-month quashing period after approval of the electors has been received, where an application can be made to the Supreme Court to set aside the loan authorization bylaw before final approval will be provided by the Inspector of Municipalities.

Finally, Section 182 of the Community Charter restricts local governments to financing long term debt with their local regional district through the Municipal Finance Authority of British Columbia (MFA). Once a certificate of approval has been received by the Inspector of Municipalities, Council must then pass a Municipal Security Issuing Resolution and forward it to the Comox Valley Regional District to be included in the next Regional District Security Issuing Bylaw that will go through further adoption at the regional level.

The borrowing process can take several months to complete; therefore, it is recommended to begin the process early to ensure appropriate approvals are in place before significant project spending occurs.

## Elector Approval:

Section 180 of the Community Charter requires elector approval of a loan authorization bylaw before it can be adopted. The two options available to gain elector approval are through referendum or the alternative approval process. However, the City has the option to use the approval-free zone that does not require electoral approval per section Part 2 Section 7 of the Municipal Liabilities Regulation. The approval-free zone is for municipalities with annual debt servicing costs below 5% of the annual calculation revenue which is \$58,873,858 for 2022 that would limit annual debt servicing costs to \$2,943,693.

At December 31, 2022 the City has consumed 54% of its approval-free limit. With the expiring debt issue 104 (2023) and 93 (2024) this will reduce the approval-free limit consume however with addition of the following existing and proposed loan authorization bylaws:

- 1<sup>st</sup> Lift station, Puntledge Sanitary Catchment Replacement (Comox Rd Sewer Crossing)
- Anderton Dike Remediation Phase 1,
- 6<sup>th</sup> Street Bridge
- Strategic Land Acquisition

The total consumption of the approval-free limit is increased to 81%. Although the City is consuming more of the approval-free limit there is still \$555,830 of annual debt servicing costs that could be passed using the approval-free limit, this represents a maximum of about \$8 million in borrowing capacity under the approval-free limit.

<b>Debt Servicing Summary 2024</b>		
Total Revenue for Purposes of Limit 2022	\$	58,873,858
		25%
25% of Revenue for Debt Servicing limit 2022		14,718,465
<b>Add Expiring Debt to Servicing Limit:</b>		
Expiring Issue 104 - 2023	\$	36,116
Expiring Issue 93 - 2024		30,026
<b>Subtract New Debt from Servicing Limit:</b>		
Current Debt Servicing costs 2022	\$	(1,589,356)
1st Lift Station \$2.5M @ 4.2% 20yr		(191,155)
Putledge Sanitary Catchment \$3.5M @ 4.69% 30yr		(229,748)
Strategic Land \$2.176M @ 5% 30yr		(150,263)
Anderton Dike \$1.75m @ 5% 30yr		(120,846)
6th Street Bridge \$2.5m @ 5% 30yr		(172,637)
Available Debt Servicing Limit	\$	12,330,602
<b>Approval-Free Limit</b>		
Approval-free 5% of limit (\$58.9M)	\$	2,943,693
Less: Current debt servicing consumed		(2,387,863)
Remaining Approval-free		555,830



Per the 2024-2028 Financial Plan there are a number of capital projects set to be funded by debt, their debt servicing costs have been included in the calculation of approval-free limit consumption and the overall available debt servicing limit. Given the expected debt servicing costs if all proposed loans are taken on the City will consume 16% of its total debt servicing limit, which is an increase of 5% over the prior year's 11% consumption. The annual debt servicing costs of \$2,387,863, is an increase of \$798,507 over 2022 debt servicing cost. Due to the timing of statistical information gathered and released by the province the debt servicing calculation is based on 2022 figures.

The table below summarizes the authorized borrowing for the 2024 Capital plan.

<b>Borrowing Summary 2024</b>			
<b>Project</b>	<b>Borrowing</b>	<b>Other Funding</b>	<b>Total</b>
Sewer - Comox Rd Sewer Crossing	\$ 3,500,000	\$ 729,200	\$ 4,229,200
Sewer - 1st Street Lift Station Replacement	2,500,000	1,042,100	3,542,100
6th St Bridge	2,500,000	4,342,800	6,842,800
Strategic Land Acquisition	2,176,000	752,300	2,928,300
Anderton Dike Remediation - Phase 1	1,750,000	250,000	2,000,000
<b>Total</b>	<b>\$ 12,426,000</b>	<b>\$ 7,116,400</b>	<b>\$ 19,542,400</b>

#### **POLICY ANALYSIS:**

Council gave first three readings the 2024-2028 Consolidated Financial Plan Bylaw No. 3130, 2024, on April 24th 2024. The 2024-2028 Financial plan contains the Phase 1 Anderton Dike Remediation project within the General fund which is partially funded through debt.

#### **FINANCIAL IMPLICATIONS:**

Per the 2024-2028 Consolidated Financial Plan the Phase 1 Anderton Dike Remediation project is budgeted at \$2,000,000 of which \$1,750,000 is coming from debt. The anticipated debt servicing costs at an interest rate of 5% over 30 years is \$120,846, this consists of \$33,346 in principal and \$87,500 in interest annually.

When the project is completed and the loan is ready to be finalized Council will be presented with a report and recommendation on total amount of money to go to long term debt and the choice of amortization period (10,20,30 years).

#### **ADMINISTRATIVE IMPLICATIONS:**

Once Council gives first three readings to the proposed borrowing bylaw the bylaw and liability servicing limit certificate are sent to the inspector of municipalities for approval. Once the approval is given then Council can adopt the loan authorization bylaw and move to adopt a temporary borrowing bylaw to allow the City to access funds. The typical approval time from the Province is 6 to 8 weeks.

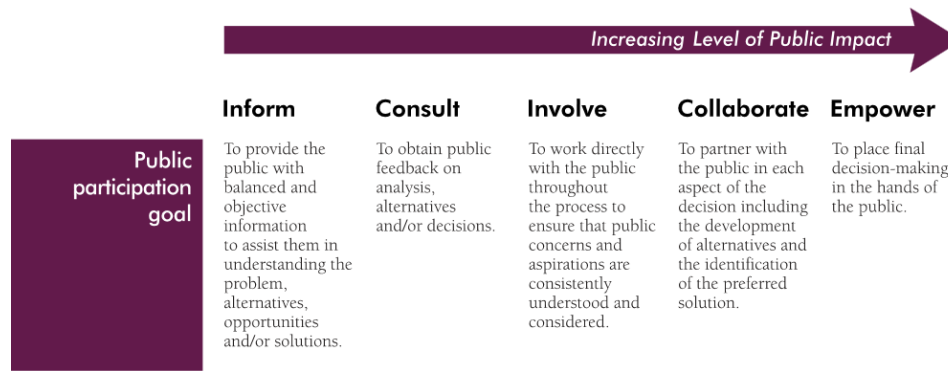
#### **STRATEGIC PRIORITIES REFERENCE:**

This initiative addresses the following cardinal direction:

COURTENAY WILL BE RESPONSIBLE FOR THE FUTURE by being more thoughtful, strategic, and efficient in all resources that we use whether it be land, energy, or public infrastructure, to ensure that actions deliver on multiple goals of fiscal responsibility, economic resilience, social equity, and ecological health.

#### **PUBLIC ENGAGEMENT:**

Staff would inform the public based on the IAP2 Spectrum of Public Participation:



© International Association for Public Participation [www.iap2.org](http://www.iap2.org)

**OPTIONS:**

1. THAT Council give first, second and third readings to “Loan Authorization Bylaw 3128, 2024 – Anderton Dike Phase 1”.
- AND
- THAT Council proceed to adoption of “Loan Authorization Bylaw 3128, 2024 – Anderton Dike Phase 1” through the Approval-Free Liability Zone granted by the *Municipal Liabilities Regulation section 7*.
2. THAT Council provide alternative direction to staff.

**ATTACHMENTS:**

1. Loan Authorization Bylaw No. 3128, 2024 - Anderton Dike Phase 1

Prepared by: Adam Langenmaier BBA, CPA, CA, Director of Finance  
Concurrence: Geoff Garbutt, M.Pl., MCIP, RPP, City Manager (CAO)

**THE CORPORATION OF THE CITY OF COURTENAY**

**BYLAW NO. 3128**

**A bylaw to authorize the borrowing of the estimated cost of Anderton Dike Remediation Phase 1 capital project.**

WHEREAS it is deemed desirable and expedient for Anderton Dike Remediation Phase 1 project within the Municipality.

AND WHEREAS the estimated cost of the project including expenses incidental thereto is the sum of \$2,000,000 of which the sum of \$1,750,000 is the amount of debt intended to be borrowed by this bylaw;

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

1. The Council is hereby empowered and authorized to undertake and carry out or cause to be carried out Anderton Dike Remediation Phase 1 generally in accordance with general plans on file in the municipal office and to do all things necessary in connection therewith and without limiting the generality of the foregoing:
  - a) To borrow upon the credit of the Municipality a sum not exceeding one million seven hundred fifty thousand dollars (\$1,750,000).
  - b) To acquire all such real property, easements, rights-of-way, licenses, rights or authorities as may be requisite or desirable for or in connection with the project.
2. The maximum term for which debentures may be issued to secure the debt created by this bylaw is thirty years.
3. This bylaw may be cited as **“Loan Authorization Bylaw No. 3128, 2024 - Anderton Dike Phase 1”**.

Read a first time this \_\_\_\_ day of \_\_\_\_\_, 2024.

Read a second time this \_\_\_\_ day of \_\_\_\_\_, 2024.

Read a third time this \_\_\_\_ day of \_\_\_\_\_, 2024.

Received the approval of the Inspector of Municipalities this \_\_\_\_ day of \_\_\_\_\_, 2024.

Assent of the electors of the City of Courtenay is not require as per Section 7 of the *Municipal Liabilities Regulation* (approval-free liability zone).

Reconsidered and finally passed and adopted this \_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Corporate Officer



The Corporation of the City of Courtenay

# Staff Report

**To:** Council

**File No.:** 1760-02

**From:** Director of Financial Services

**Date:** May 8, 2024

**Subject:** Loan Authorization Bylaw 3136 Strategic Land Acquisition

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## **PURPOSE:**

To secure funding for 2024 Strategic Land Acquisition through adoption of loan authorization bylaw 3136, 2024.

## **BACKGROUND:**

The 2024-2028 Five Year Financial Plan includes \$2,928,300 towards the purchase of strategic lands. This purchase is funded through a combination of reserves \$752,300 (Land Sale) and debt \$2,176,000.

## **DISCUSSION:**

### **Borrowing Process:**

Section 179 of the Community Charter provides Council with the authority to incur a liability by borrowing funds for any purpose of a capital nature. The local government borrowing process is highly regulated and closely monitored by the Province. All loan authorization bylaws must be approved by the Inspector of Municipalities and approval of the electors is required before adoption of the bylaw. In addition, sections 623 and 760 of the Local Government Act require a one-month quashing period after approval of the electors has been received, where an application can be made to the Supreme Court to set aside the loan authorization bylaw before final approval will be provided by the Inspector of Municipalities.

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The borrowing process can take several months to complete; therefore, it is recommended to begin the process early to ensure appropriate approvals are in place before significant project spending occurs.

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The total consumption of the approval-free limit is increased to 81%. Although the City is consuming more of the approval-free limit there is still \$555,830 (\$2,943,693 – \$2,387,863) of annual debt servicing costs that could be passed using the approval-free limit, this represents a maximum of about \$8 million in borrowing capacity under the approval-free limit.

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6th Street Bridge \$2.5m @ 5% 30yr		(172,637)
Available Debt Servicing Limit	\$	12,330,602
<b>Annual Debt Servicing Cost \$</b>		
Annual Debt Servicing Cost \$	\$	2,387,863
Total Debt Servicing Limit Consumed %		16.2%
<b>Approval-Free Limit</b>		
Approval-free 5% of limit (\$58.9M)	\$	2,943,693
Less: Current debt servicing consumed		(2,387,863)
Remaining Approval-free		555,830

Per the 2024-2028 Financial Plan there are a number of capital projects set to be funded by debt, their debt servicing costs have been included in the calculation of approval-free limit consumption and the overall available debt servicing limit. Given the expected debt servicing costs if all proposed loans are taken on the City will consume 16% of its total debt servicing limit, which is an increase of 5% over the prior year's 11% consumption. The annual debt servicing costs of \$2,387,863, is an increase of \$798,507

over 2022 debt servicing cost. Due to the timing of statistical information gathered and released by the province the debt servicing calculation is based on 2022 figures.

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<b>Total</b>	<b>\$ 12,426,000</b>	<b>\$ 7,116,400</b>	<b>\$ 19,542,400</b>

**POLICY ANALYSIS:**

Council gave first three readings to the 2024-2028 Consolidated Financial Plan Bylaw No. 3130, 2024, on April 24th 2024. The 2024-2028 Financial plan contains the Strategic Land Acquisitions capital project within the General fund which is partially funded through debt.

**FINANCIAL IMPLICATIONS:**

Per the 2024-2028 Consolidated Financial Plan the Strategic Land Acquisition project is budgeted at \$2,928,300 of which \$2,176,000 is coming from debt. The anticipated debt servicing costs at an interest rate of 5% over 30 years is \$150,263, this consists of \$41,463 in principal and \$108,800 in interest annually.

When the project is completed and the loan is ready to be finalized Council will be presented with a report and recommendation on total amount of money to go to long term debt and the choice of amortization period (10,20,30 years).

**ADMINISTRATIVE IMPLICATIONS:**

Once Council gives first three readings to the proposed borrowing bylaw, the bylaw and liability servicing limit certificate are sent to the inspector of municipalities for approval. Once the approval is given then Council can adopt the loan authorization bylaw and move to adopt a temporary borrowing bylaw to allow the City to access funds. The typical approval time from the Province is 6 to 8 weeks.

**STRATEGIC PRIORITIES REFERENCE:**

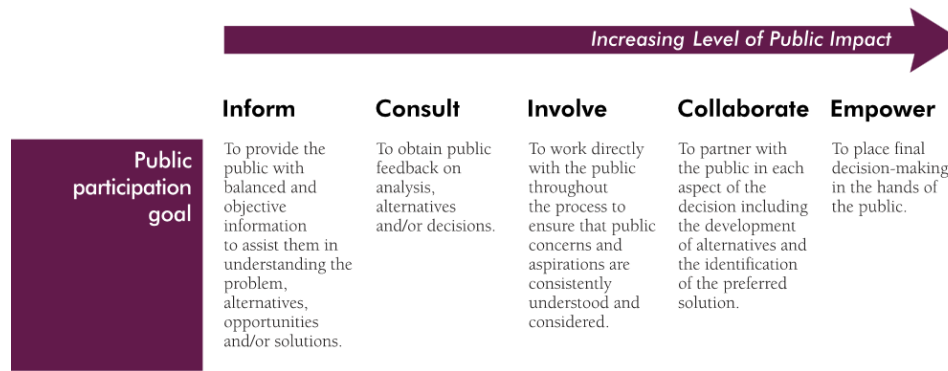
This initiative addresses the following cardinal direction:

COURTENAY WILL BE RESPONSIBLE FOR THE FUTURE by being more thoughtful, strategic, and efficient in all resources that we use whether it be land, energy, or public infrastructure, to ensure that actions deliver on multiple goals of fiscal responsibility, economic resilience, social equity, and ecological health.

**PUBLIC ENGAGEMENT:**

Staff would inform the public based on the IAP2 Spectrum of Public Participation:





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**OPTIONS:**

1. THAT Council give first, second and third readings to “Loan Authorization Bylaw 3136, 2024 – Strategic Land Acquisition 2024”  
AND  
THAT Council proceed to adoption of “Loan Authorization Bylaw 3136, 2024 – Strategic Land Acquisition 2024” through the Approval-Free Liability Zone granted by the *Municipal Liabilities Regulation section 7*.
2. THAT Council provide alternative direction to staff.

**ATTACHMENTS:**

1. Loan Authorization Bylaw 3136, 2024 – Strategic Land Acquisition 2024

Prepared by: Adam Langenmaier BBA, CPA, CA, Director of Finance  
Concurrence: Geoff Garbutt, M.P.I., MCIP, RPP, City Manager (CAO)

**THE CORPORATION OF THE CITY OF COURTENAY**

**BYLAW NO. 3136**

**A bylaw to authorize the borrowing of the estimated cost of Strategic Land Acquisition  
2024 capital project.**

WHEREAS it is deemed desirable and expedient to purchase Strategic Lands within the Municipality.

AND WHEREAS the estimated cost of lands including expenses incidental thereto is the sum of \$2,928,300 of which the sum of \$2,176,000 is the amount of debt intended to be borrowed by this bylaw;

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

1. The Council is hereby empowered and authorized to undertake and carry out or cause to be carried out strategic land acquisition generally in accordance with general plans on file in the municipal office and to do all things necessary in connection therewith and without limiting the generality of the foregoing:
  - a) To borrow upon the credit of the Municipality a sum not exceeding two million one hundred seventy-six thousand dollars (\$2,176,000).
  - b) To acquire all such real property, easements, rights-of-way, licenses, rights or authorities as may be requisite or desirable for or in connection with strategic land acquisitions.
2. The maximum term for which debentures may be issued to secure the debt created by this bylaw is thirty years.
3. This bylaw may be cited as **“Loan Authorization Bylaw 3136, 2024 – Strategic Land Acquisition 2024”**.

Read a first time this \_\_\_\_ day of \_\_\_\_\_, 2024.

Read a second time this \_\_\_\_ day of \_\_\_\_\_, 2024.

Read a third time this \_\_\_\_ day of \_\_\_\_\_, 2024.

Received the approval of the Inspector of Municipalities this \_\_\_\_ day of \_\_\_\_\_, 2024.

Assent of the electors of the City of Courtenay is not require as per Section 7 of the *Municipal Liabilities Regulation* (approval-free liability zone).

Reconsidered and finally passed and adopted this \_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Corporate Officer



The Corporation of the City of Courtenay

# Staff Report

**To:** Council

**File No.:** 1760-02

**From:** Director of Financial Services

**Date:** May 8, 2024

**Subject:** Loan Authorization Bylaw No. 3137 6th Street Bridge

## PURPOSE:

To secure funding for the 6<sup>th</sup> Street Active Transportation Bridge project through adoption of loan authorization bylaw 3137, 2024.

## BACKGROUND:

At the April 10, 2024 Regular Council meeting Council provided the following direction regarding the 6<sup>th</sup> Street Bridge project.

*THAT Council direct staff to sign the Infrastructure Canada's Active Transportation Fund grant and proceed with the project.*

*THAT Council direct staff to increase the 6th Street Bridge project to \$6,886,075 and increase the long term borrowing authorized to \$2,500,000.*

*THAT Council direct staff to prepare a loan authorization bylaw using the Approval-Free Liability Zone granted by the Municipal Liabilities Regulation section 7.*

*The 2024-2028 Five Year Financial Plan includes the construction of the 6<sup>th</sup> Street bridge project. This purchase is funded through a combination of grants (\$2,502,200), Growing Communities funds (\$1,000,000), reserves (\$883,875) and debt (\$2,500,000).*

## DISCUSSION:

### Borrowing Process:

Section 179 of the Community Charter provides Council with the authority to incur a liability by borrowing funds for any purpose of a capital nature. The local government borrowing process is highly regulated and closely monitored by the Province. All loan authorization bylaws must be approved by the Inspector of Municipalities and approval of the electors is required before adoption of the bylaw. In addition, sections 623 and 760 of the Local Government Act require a one-month quashing period after approval of the electors has been received, where an application can be made to the Supreme Court to set aside the loan authorization bylaw before final approval will be provided by the Inspector of Municipalities.

Finally, Section 182 of the Community Charter restricts local governments to financing long term debt with their local regional district through the Municipal Finance Authority of British Columbia (MFA). Once a certificate of approval has been received by the Inspector of Municipalities, Council must then pass a Municipal Security Issuing Resolution and forward it to the Comox Valley Regional District to be included in the next Regional District Security Issuing Bylaw that will go through further adoption at the regional level.

The borrowing process can take several months to complete; therefore, it is recommended to begin the process early to ensure appropriate approvals are in place before significant project spending occurs.

### Elector Approval:

Section 180 of the Community Charter requires elector approval of a loan authorization bylaw before it can be adopted. The two options available to gain elector approval are through referendum or the alternative approval process. However, the City has the option to use the approval-free zone that does not require electoral approval per section Part 2 Section 7 of the Municipal Liabilities Regulation. The approval-free zone is for municipalities with annual debt servicing costs below 5% of the annual calculation revenue which is \$58,873,858 for 2022 that would limit annual debt servicing costs to \$2,943,693.

At December 31, 2022 the City has consumed 54% of its approval-free limit. With the expiring debt issue 104 (2023) and 93 (2024) this will reduce the approval-free limit consumed however with addition of the following existing and proposed loan authorization bylaws:

- 1<sup>st</sup> Lift station, Puntledge Sanitary Catchment Replacement (Comox Rd Sewer Crossing)
- Anderton Dike Remediation Phase 1,
- 6<sup>th</sup> Street Bridge
- Strategic Land Acquisition

The total consumption of the approval-free limit is increased to 81%. Although the City is consuming more of the approval-free limit there is still \$555,830 (\$2,943,693 – \$2,387,863) of annual debt servicing costs that could be passed using the approval-free limit, this represents a maximum of about \$8 million in borrowing capacity under the approval-free limit.

<b>Debt Servicing Summary 2024</b>		
Total Revenue for Purposes of Limit 2022	\$	58,873,858
		25%
25% of Revenue for Debt Servicing limit 2022		14,718,465
<b>Add Expiring Debt to Servicing Limit:</b>		
Expiring Issue 104 - 2023	\$	36,116
Expiring Issue 93 - 2024		30,026
<b>Subtract New Debt from Servicing Limit:</b>		
Current Debt Servicing costs 2022	\$	(1,589,356)
1st Lift Station \$2.5M @ 4.2% 20yr		(191,155)
Putledge Sanitary Catchment \$3.5M @ 4.69% 30yr		(229,748)
Strategic Land \$2.176M @ 5% 30yr		(150,263)
Anderton Dike \$1.75m @ 5% 30yr		(120,846)
6th Street Bridge \$2.5m @ 5% 30yr		(172,637)
Available Debt Servicing Limit	\$	12,330,602
Annual Debt Servicing Cost \$	\$	2,387,863
Total Debt Servicing Limit Consumed %		16.2%
<b>Approval-Free Limit</b>		
Approval-free 5% of limit (\$58.9M)	\$	2,943,693
Less: Current debt servicing consumed		(2,387,863)
Remaining Approval-free		555,830

Per the 2024-2028 Financial Plan there are a number of capital projects set to be funded by debt, their debt servicing costs have been included in the calculation of approval-free limit consumption and the overall available debt servicing limit. Given the expected debt servicing costs if all proposed loans are taken on the City will consume 16% of its total debt servicing limit, which is an increase of 5% over the prior year's 11% consumption. The annual debt servicing costs of \$2,387,863, is an increase of \$798,507 over 2022 debt servicing cost. Due to the timing of statistical information gathered and released by the province the debt servicing calculation is based on 2022 figures.

The table below summarizes the authorized borrowing for the 2024 Capital plan.

<b>Borrowing Summary 2024</b>			
<b>Project</b>	<b>Borrowing</b>	<b>Other Funding</b>	<b>Total</b>
Sewer - Comox Rd Sewer Crossing	\$ 3,500,000	\$ 729,200	\$ 4,229,200
Sewer - 1st Street Lift Station Replacement	2,500,000	1,042,100	3,542,100
6th St Bridge	2,500,000	4,342,800	6,842,800
Strategic Land Acquisition	2,176,000	752,300	2,928,300
Anderton Dike Remediation - Phase 1	1,750,000	250,000	2,000,000
<b>Total</b>	<b>\$ 12,426,000</b>	<b>\$ 7,116,400</b>	<b>\$ 19,542,400</b>

#### **POLICY ANALYSIS:**

Council gave first three readings to the 2024-2028 Consolidated Financial Plan Bylaw No. 3130, 2024, on April 24th 2024. The 2024-2028 Financial plan contains the 6<sup>th</sup> Street Bridge capital project within the General fund which is partially funded through debt.

#### **FINANCIAL IMPLICATIONS:**

The anticipated debt servicing cost of the \$2,500,000 loan at an interest rate of 5% over 30 years is \$172,637, this consists of \$47,637 in principal and \$125,000 in interest annually.

When the project is completed and the loan is ready to be finalized Council will be presented with a report and recommendation on total amount of money to go to long term debt and the choice of amortization period (10,20,30 years).

#### **ADMINISTRATIVE IMPLICATIONS:**

Once Council gives first three readings to the proposed borrowing bylaw, the bylaw and liability servicing limit certificate are sent to the inspector of municipalities for approval. Once the approval is given then Council can adopt the loan authorization bylaw and move to adopt a temporary borrowing bylaw to allow the City to access funds. The typical approval time from the Province is 6 to 8 weeks.

#### **STRATEGIC PRIORITIES REFERENCE:**

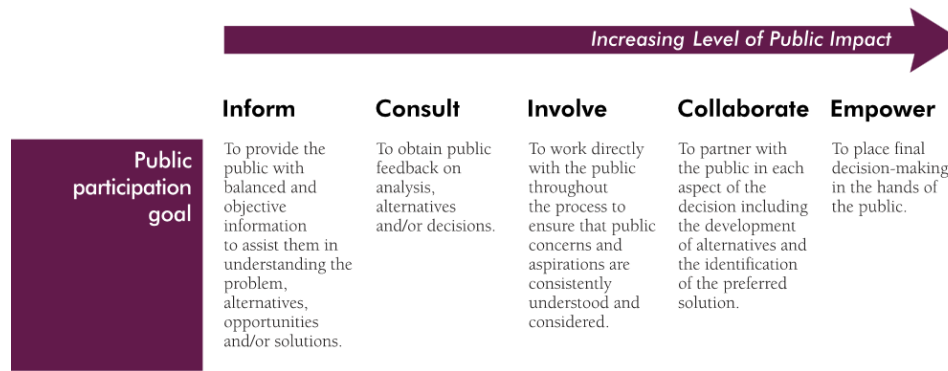
This initiative addresses the following strategic priorities:

- Streets and Transportation - 6th Street Bridge design and funding
- Streets and Transportation - 6th Street Bridge construction
- Parks and Recreation - Optimize active public spaces to respond to density increases and increased park use

#### **PUBLIC ENGAGEMENT:**

Staff would inform the public based on the IAP2 Spectrum of Public Participation:





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#### OPTIONS:

1. THAT Council give first, second and third readings to “Loan Authorization Bylaw No. 3137, 2024 - 6th Street Bridge”  
AND  
THAT Council proceed to adoption of “Loan Authorization Bylaw No. 3137, 2024 - 6th Street Bridge” through the Approval-Free Liability Zone granted by the *Municipal Liabilities Regulation section 7*.
2. THAT Council provide alternative direction to staff.

#### ATTACHMENTS:

1. Loan Authorization Bylaw No. 3137, 2024 - 6th Street Bridge
2. Staff Report – 6<sup>th</sup> Street Bridge Grant Approval – April 10, 2024

Prepared by: Adam Langenmaier BBA, CPA, CA, Director of Finance  
Concurrence: Geoff Garbutt, M.Pl., MCIP, RPP, City Manager (CAO)

**THE CORPORATION OF THE CITY OF COURTENAY**

**BYLAW NO. 3137**

**A bylaw to authorize the borrowing of the estimated cost of 6<sup>th</sup> Street Bridge.**

WHEREAS it is deemed desirable and expedient to construct a pedestrian bridge at 6<sup>th</sup> Street.

AND WHEREAS the estimated cost of pedestrian bridge including expenses incidental thereto is the sum of \$6,886,075 of which the sum of \$2,500,000 is the amount of debt intended to be borrowed by this bylaw;

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

1. The Council is hereby empowered and authorized to undertake and carry out or cause to be carried out the bridge project generally in accordance with general plans on file in the municipal office and to do all things necessary in connection therewith and without limiting the generality of the foregoing:
  - a) To borrow upon the credit of the Municipality a sum not exceeding two million five hundred thousand dollars (\$2,500,000).
  - b) To acquire all such real property, easements, rights-of-way, licenses, rights or authorities as may be requisite or desirable for or in connection with bridge project.
2. The maximum term for which debentures may be issued to secure the debt created by this bylaw is thirty years.
3. This bylaw may be cited as **“Loan Authorization Bylaw No. 3137, 2024 - 6<sup>th</sup> Street Bridge”**.

Read a first time this \_\_\_ day of \_\_\_\_\_, 2024.

Read a second time this \_\_\_ day of \_\_\_\_\_, 2024.

Read a third time this \_\_\_ day of \_\_\_\_\_, 2024.

Received the approval of the Inspector of Municipalities this \_\_\_ day of \_\_\_\_\_, 2024.

Assent of the electors of the City of Courtenay is not require as per Section 7 of the *Municipal Liabilities Regulation* (approval-free liability zone).

Reconsidered and finally passed and adopted this\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Corporate Officer



The Corporation of the City of Courtenay

# Staff Report

**To:** Council  
**From:** City Manager (CAO)  
**Subject:** 6th Street Bridge Grant Approval

**File No.:** 5335-20  
**Date:** April 10, 2024

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## PURPOSE:

The purpose of the report is to seek Council approval to sign the Infrastructure Canada's Active Transportation Fund grant agreement for the 6<sup>th</sup> Street Active Transportation Bridge project, as well as provide information and request a decision on the funding sources for the unfunded portion of the project.

## BACKGROUND:

A 6th Street Active Transportation Bridge would provide a dedicated cycling and pedestrian connection between downtown Courtenay and Simms Millennium Park as well as a connection to the future cycling network along 6<sup>th</sup> Street and Anderton Avenue, the Courtenay Riverway Trail, and the Lewis Park pathway connection to the Lewis Centre.

A 6th Street Active Transportation Bridge is included in the Parks & Recreation Master Plan and referenced in the City's Transportation Master Plan as well as the Downtown Courtenay Playbook. The design and funding as well as the construction of the 6th Street Bridge is a Council strategic priority. At the March 28, 2022 Council meeting, Council resolved the following:

THAT based on the March 28, 2022 staff report "6th Street Active Transportation Bridge – Grant Application", Council approve OPTION 1 and direct Staff to:

1. Submit an application for grant funding for the 6th Street Active Transportation Bridge project through Infrastructure Canada's Active Transportation Fund.

## DISCUSSION:

In March of 2022, staff submitted an application for grant funding for the 6th Street Active Transportation Bridge project through the Infrastructure Canada's Active Transportation Fund. Staff have received notification that the grant has been approved and an agreement has been sent to the City for signature. The maximum value of the grant is \$2,502,000 and can be used to fund 60% of total construction costs. The agreement requires construction to be complete by January 31, 2026.

If staff are directed to sign the grant agreement, the next steps would be to secure needed funding, and then finalize a tender package and release a construction tender for bid in the second half of 2024 with a contract awarded before the end of 2024.

Although the construction contract would be awarded, on site construction would not begin right away. Construction of a bridge of this magnitude will require a contractor to place orders for materials and begin fabrication on many of the components of the bridge. There are many environmental restrictions that a contractor will have to plan for during this project. Having the contract awarded would allow the contractor to begin to schedule the work around the various environmental work-windows.

### **FINANCIAL IMPLICATIONS:**

The 6th Street project was first included in the 2020-2024 Five-year Financial Plan in the 2022 year with a total project cost of \$4,000,000. The project was proposed to be funded 50% by grants and 50% by debt. The project has progressed through the years and has landed in the 2024-2028 Five-year Financial Plan at \$6,588,900.

### **Funding Source Shortfall**

During the capital project carry forward budget procedure and 2024 reserve calculations it was noted that the cost escalations from 2023 to 2024 had been updated, however the funding source for cost escalations was linked to reserve withdrawals. This error was a result of past excel formulas carrying forward. The result is the project requires a decision on how to fund the cost escalation as the City does not have an adequate reserve to fund the \$702,825 shortfall.

The 6th Street Bridge current budget and funding is shown in the table below

<b>6th Street Budget and Funding</b>	
Budget 2024	\$ 6,588,900.00
Grant	\$ 2,502,200
GCF	1,000,000
Reserve	815,275
Debt	1,500,000
RFE	68,600
	\$ 5,886,075
Shortfall	\$ (702,825)

GCF – Growing Communities Fund.

Reserve - New Works Reserve specifically the 3rd Cross fund within the reserve.

RFE – Reserve for future expenditure represents prior years taxation funding not yet spent.

There are three main options to fund the remainder of the project and they include debt, unappropriated surplus, or taxation. The use of alternative reserves is not possible as current reserves and balances do not support the use on this project. A description of each option is listed below.

### **Debt**

The City could increase the planned funding from debt from \$1,500,000 up to \$2,202,825, an increase of \$702,825. The expected annual debt servicing cost of \$702,825 at 5% over 20 years would be \$59,487. If debt is the chosen method it would be reasonable to increase total debt funding authorized by \$1,000,000 to a total of \$2,500,000, bringing the total project budget up by an additional \$297,175 for a total of \$6,886,075. Increasing the total debt authorized would provide additional funding contingency should the project exceed the anticipated construction cost. The expected annual debt servicing cost of the \$1,000,000 at 5% over 20 years would be \$84,640

If the project is completed underbudget the City would only borrow the required amount of long-term debt, this would be achieved through the use of a temporary borrowing bylaw. If the project exceeds the anticipated budget, the City could rely on unappropriated surplus to fund the shortfall. Further if at the end of the project, the City has alternative sources of funding, these could be used to lower the overall debt used for the project. The Active Transportation Fund grant does allow stacking of additional Provincial grants or other funding sources up to the total cost of the project. Staff will continue to look for grants as the project progresses.

The expected annual debt servicing cost of \$1,500,000 at 5% over 20 years is \$126,961

The expected annual debt servicing cost of \$2,202,825 at 5% over 20 years is \$186,449

The expected annual debt servicing cost of \$2,500,000 at 5% over 20 years is \$211,601

#### Unappropriated Surplus

The City could rely on prior year surplus to fund the cost escalations. As of December 31, 2022, the City has \$13,399,070 of unappropriated surplus on hand. This figure is expected to grow once the 2023-year end is complete. Due to the timing of the anticipated work, these funds would not need to be accessed until likely 2025 as all other funding sources (grant, Growing Communities Fund) would be utilized before surplus. These funds would be earmarked in the 2024-2028 Financial plan to be used for the 6th Street Bridge. If the project exceeds the anticipated budget the City would rely on surplus to fund this shortfall, this creates a double reliance on surplus.

#### Taxation

The City could increase taxation to fund the current year cost escalations, \$702,825 represents about a 2% tax increase. Due to anticipated timing of construction for this project (2024-2025), the taxation increase could be deferred to 2025, however this would require the capital project to be spread out into 2025 and would add a layer of administrative complexity and the possibility of internal reserve borrowing to bridge the timing gap between property tax collection and project spending.

#### Recommendation

Increasing the planned long-term debt to be used on the 6<sup>th</sup> Street Bridge project is the preferred method as it provides the City with the most flexibility going forward if the project is above or below the anticipated construction costs. Furthermore, by authorizing a total of \$2,500,000 in debt it provides an additional layer of available contingency funding for the project if required. Since the project is expected to be in service for many years it is reasonable to use long term debt to pay off the project over many years. Finally, the total portion of the project funded by debt is reasonable at 38% of expected cost.

#### Long Term Debt

Currently the 6th Street project is set to be funded partially by debt and therefore the City will have to adopt a loan authorization bylaw. Section 180 of the Community Charter requires elector approval of a loan authorization bylaw before it can be adopted. The two options available to gain elector approval are



through referendum or the alternative approval process. However, the City also has the option to use the approval-free zone that does not require electoral approval per Part 2 Section 7 of the Municipal Liabilities Regulation. The approval-free zone is for municipalities with annual debt servicing costs below 5% of the annual calculation revenue.

#### Alternative Approval Process (AAP)

The alternative approval process was formerly known as counter-petition. The alternative approval process requires that 10 percent or more of the eligible electors must sign and submit response forms in opposition to the proposed initiative to require the City to obtain assent of the electors in order to proceed. When this happens the issue is considered significant and the City has two choices. They may proceed to assent voting within 80 days, or they may put the matter on hold and consider alternatives to the proposed action. The complexity, cost and timeline of holding an AAP is lower than a referendum. A typical AAP process can normally be completed within 2 months.

#### Referendum (Assent Voting)

Assent voting (or referendum) allows electors to vote on whether a proposal would move forward or not. Assent of the electors is obtained if a majority of the votes counted are in favour of the bylaw or question. Assent voting is conducted under the rules that generally apply to local elections. A referendum is substantially more complex, costly and time consuming compared to an AAP. Estimated costs of a referendum would be in the range of \$60,000-\$80,000 and the timeframe would likely be 6 months or longer depending on staff capacity and legislative requirements.

#### Approval-Free Zone

The City is within the approval-free zone and would stay within the legislated thresholds at either \$1,500,000 or \$2,500,000 in borrowing and does not require elector approval to borrow these amounts.

### **Operating Costs and Replacement**

#### Operating Costs

Operating cost estimates for typical items associated with the 6<sup>th</sup> Street bridge are shown in the image below. These maintenance costs are estimated over an assumed service life of 75 years, without consideration for escalation. Cost will be highly dependent on exposure, use, regular maintenance and upkeep over the lifetime of the bridge. Insurance costs are not shown in the image below but through preliminary research with the City's insurers, the costs are estimated at \$16,000 per year. Expected annual operating expense would be \$33,500 based on insurance estimate and operating costs found below.



STRUCTURAL  
DESIGN

6<sup>th</sup> Street Active Transportation Bridge  
Detailed Bridge Options Analysis – 100% Submission

**Table 3:** Estimated maintenance costs for shortlisted options.

Item	Frequency	Cost per Occurrence	
		Network Arch	Cable-Stayed
Annual Maintenance (snow clearing, washing, etc.)	1 year	\$3000	\$3000
Visual Inspections	2 years	\$4000	\$4000
Detailed Inspections	5 years	\$8000	\$8000
Bridge Re-Coating	25-30 years	\$50,000	\$40,000
Bearing Replacement	25-30 years	\$75,000	\$25,000
Deck Joint Repairs	15-25 years	\$25,000	\$20,000
Miscellaneous Structural Repairs	25-50 years	\$150,000	\$150,000
Annualized cost (assuming higher frequency)		\$19,300/year	\$17,500/year

### Asset Replacement

Since this bridge is a net new asset the City should consider saving for its replacement at the expected end of life in 75 years which is 2099. Due to the expected long life of the asset forecasting the appropriate amount to contribute to reserve can be challenging, however if we use certain assumptions we can determine a reasonable annual contribution for future replacement. If we assume the following assumptions that the project is completed right on budget at \$6,588,900 and the life of the bridge is 75 years and we have an inflation rate of 3%. The table below outlines a minimum, maximum and middle replacement contribution amounts presented in today's dollars.

Annual Replacement Contributions				
	Minimum		Maximum	
				Middle
Annual Payment	\$	87,852	\$	215,734
Future Value	\$	24,669,701	\$	60,479,023
% of FV Cost		41%		100%
				50%

The expected replacement cost of the bridge in the year 2099 will be \$60,479,023.

If the City contributes the minimum amount annually the expected future value of these annual contributions will be \$24,669,701 which represents 41% of the future replacement cost. The minimum contribution is determined by simply taking the current value and dividing it by the expected life span, this value is equal to the annual amortization cost of the bridge.  $\$6,588,900 / 75 \text{ years} = \$87,582$ .

If the City contributes \$215,735 annually the future value of these contributions will equal 100% of the expected future replacement cost of the bridge. The maximum contribution is determined by matching the annual payments to equal the expected replacement cost of the bridge.

If the City contributes \$107,687 annually the future value of these contributions will equal 50% of the expected future replacement cost of the bridge. The middle contribution is determined by matching annual contributions to equal 50% of the expected replacement cost of the bridge.

Saving today for the replacement of an asset in 75 years can be challenging to justify as the majority of people alive today will not see or benefit from the replacement of the asset, that being said the next generation will not be saddled with all the cost of replacing the asset. Staff are not currently making a recommendation on annual contribution amounts for future replacement as the City does not have policy on the subject. Information is being provided as it is not very often that the City considers the addition of such a visually present net new asset.

#### **ADMINISTRATIVE IMPLICATIONS:**

The 6th St Active Transportation Bridge Project will be led by Engineering Services, with support from most other City Departments. Consultants with technical knowledge specific to this work will be utilized to develop and implement detailed designs and processes

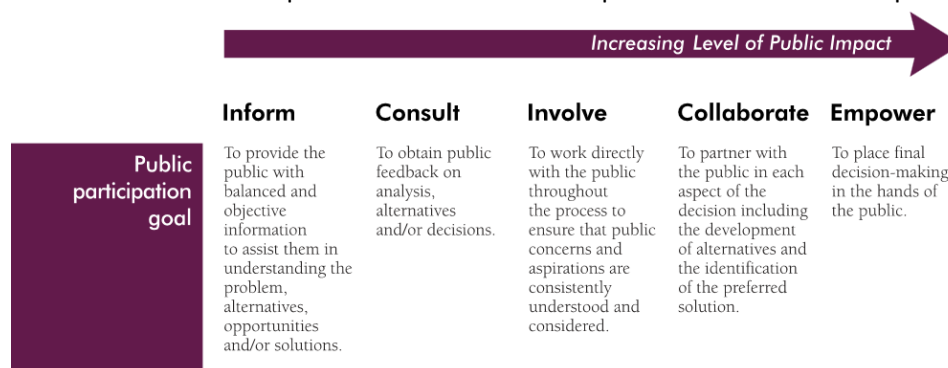
#### **STRATEGIC PRIORITIES REFERENCE:**

The 6<sup>th</sup> Street Bridge project addresses the following strategic priorities:

- Streets and Transportation - 6th Street Bridge design and funding
- Streets and Transportation - 6th Street Bridge construction

#### **PUBLIC ENGAGEMENT:**

Staff would inform the public based on the IAP2 Spectrum of Public Participation:



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#### **OPTIONS:**

1. THAT Council direct staff to sign the Infrastructure Canada's Active Transportation Fund grant and proceed with the project,
2. THAT Council direct staff to increase the 6<sup>th</sup> Street Bridge project to \$6,886,075 and increase the long term borrowing authorized to \$2,500,000.
3. THAT Council direct staff to prepare a loan authorization bylaw using the Approval-Free Liability Zone granted by the Municipal Liabilities Regulation section 7.

**ATTACHMENTS:**

1. SR DES 2022-03-28 6th St Active Transportation Bridge Grant

Prepared by: Adam Pitcher, ASCT, PMP, Manager of Engineering Capital Projects

Reviewed by: Chris Davidson, P.Eng, PMP, Director of Engineering Services  
Adam Langenmaier, BBA, CPA, CA, Chief Financial Officer

Concurrence: Geoff Garbutt, M.Pl., MCIP, RPP, City Manager (CAO)

**CITY OF COURTENAY**  
**BYLAW NO. 3130, 2024**  
**A bylaw for the City of Courtenay**  
**Five-Year Financial Plan for the period 2024 to 2028 inclusive**

WHEREAS

- A. Section 165 of the *Community Charter* requires that every municipality must have a five-year financial plan that is adopted annually, by bylaw, before the annual property tax bylaw is adopted and that the financial plan must set out the objectives, and policies of the municipality for the planning period in relation to the funding sources, the proportion of total revenue from the funding sources, the distribution of property value taxes among the property classes and the use of permissive tax exemptions;
- B. Section 166 of the *Community Charter* requires that, before adopting a bylaw under section 165, a Council must undertake a process of public consultation regarding the proposed financial plan; and
- C. Council for the City of Courtenay has complied with section 166 of the *Community Charter*.

NOW THEREFORE

- A. the Council of the City of Courtenay, in open meeting assembled, enacts as follows:
  - 1. This bylaw may be cited for all purposes as **“2024 – 2028 Consolidated Financial Plan Bylaw No. 3130, 2024”**
  - 2. Schedules A and B attached hereto and forming part of this bylaw are hereby declared to be the Five-Year Financial Plan of the City of Courtenay for the years 2024 to 2028 inclusive.
  - 3. “The 2023 – 2027 Consolidated Financial Plan Bylaw No. 3096, 2023” is hereby repealed.

Read a first time this 24<sup>th</sup> day of April, 2024

Read a second time this 24<sup>th</sup> day of April, 2024

Read a third time this 24<sup>th</sup> day of April, 2024

Finally passed and adopted this 8<sup>th</sup> day of May, 2024

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Mayor Bob Wells

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Kate O’Connell, Corporate Officer

City of Courtenay  
BYLAW NO. 3130, 2024  
A bylaw for the City of Courtenay  
Five-Year Financial Plan for the period 2024 to 2028 Inclusive  
Schedule A

<b>Revenue</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Property Taxation	\$ 34,007,000	\$ 37,818,000	\$ 40,576,400	\$ 43,642,200	\$ 46,186,200
Frontage and Parcel Taxes	3,516,400	3,478,800	3,496,000	3,513,500	3,522,500
Fees and Charges	25,517,600	26,663,700	27,827,200	29,145,800	30,214,600
Government Transfers	7,581,300	4,443,900	4,777,300	10,011,310	4,930,100
Other Revenue	4,160,100	8,835,300	4,455,200	9,207,700	3,604,800
<b>Total Revenue</b>	<b>\$74,782,400</b>	<b>\$81,239,700</b>	<b>\$81,132,100</b>	<b>\$95,520,510</b>	<b>\$88,458,200</b>

<b>Expenses</b>					
General Government	\$ 5,484,300	\$ 4,807,900	\$ 5,131,500	\$ 5,275,100	\$ 5,449,900
Fire Services	3,305,000	3,382,700	3,633,200	3,992,600	4,078,600
Police Services	8,625,800	8,849,000	9,049,900	9,272,400	9,522,700
Engineering Services	1,756,000	875,600	915,300	935,700	977,600
Operational Services	11,447,700	11,017,600	11,137,500	11,158,500	11,369,200
Solid Waste Services	4,179,900	4,067,000	4,254,900	4,452,300	4,659,200
Development Services	3,430,500	2,496,800	2,576,400	2,928,700	3,188,600
Recreational & Cultural Services	6,909,700	6,978,100	7,129,700	7,305,300	7,388,900
Sewer Services	8,913,100	9,210,500	9,559,000	9,624,800	9,900,000
Water Services	10,094,200	10,424,600	10,833,400	11,224,400	11,665,500
Financial Services	3,282,700	3,297,700	3,403,300	3,493,800	3,614,100
Gaming	387,500	387,500	387,500	387,500	387,500
Debt Interest	799,000	1,708,200	2,530,700	3,151,300	3,667,600
Amortization	7,038,200	7,038,200	7,038,200	7,038,200	7,038,200
<b>Total Operating Expenses</b>	<b>\$ 75,653,600</b>	<b>\$ 74,541,400</b>	<b>\$ 77,580,500</b>	<b>\$ 80,240,600</b>	<b>\$ 82,907,600</b>
<b>Operating (Deficit) / Surplus</b>	<b>\$ (871,200)</b>	<b>\$ 6,698,300</b>	<b>\$ 3,551,600</b>	<b>\$ 15,279,910</b>	<b>\$ 5,550,600</b>

<b>Transfers and Acquisitions</b>					
Equity in Capital Assets	\$ 7,038,200	\$ 7,038,200	\$ 7,038,200	\$ 7,038,200	\$ 7,038,200
Principal Payments	(986,900)	(1,225,400)	(2,131,700)	(2,221,100)	(2,628,100)
Capital Acquisitions	(34,370,300)	(41,012,000)	(15,290,500)	(40,229,000)	(10,732,000)
Borrowing	12,426,000	28,000,000	5,662,200	20,621,690	1,750,000
Transfer to Reserve	(5,414,300)	(6,699,600)	(5,977,000)	(7,625,200)	(8,439,400)
Transfer from Reserve	22,178,500	7,200,500	7,147,200	7,135,500	7,460,700
<b>Total Transfers and Acquisitions</b>	<b>\$ 871,200</b>	<b>\$ (6,698,300)</b>	<b>\$ (3,551,600)</b>	<b>\$ (15,279,910)</b>	<b>\$ (5,550,600)</b>

<b>(Deficit) / Surplus</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
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City of Courtenay  
BYLAW NO. 3130, 2024  
A bylaw for the City of Courtenay  
Five-Year Financial Plan for the period 2024 to 2028 Inclusive  
Schedule B

## **Objectives and Policies for Schedule “B” Bylaw 3130**

In accordance with section 165 (3.1) of the *Community Charter*, the City of Courtenay is required to include in the Five-Year Financial Plan, objectives, and policies regarding each of the following

- The proportion of total revenue that is proposed to come from that funding source
- the distribution of property value taxes among the property classes that may be subject to the taxes
- the provision of development potential relief under section 198.1 of the *Community Charter*
- the use of permissive tax exemptions

### ***Proportion of Revenue by Source***

#### **Property Tax**

- 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.

#### **Frontage & Parcel Tax**

- 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.

#### **Transfers from other Governments and Agencies**

- The City will ensure that all government transfers are used in accordance with the terms and conditions attached to the funding and that all reporting requirements are met.
- Unconditional government transfers will be considered as general revenue in the financial plan

#### **Other Sources of Revenue**

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

City of Courtenay  
 BYLAW NO. 3130, 2024  
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 Five-Year Financial Plan for the period 2024 to 2028 Inclusive  
 Schedule B

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.

Proportions of Total Revenue by Source

Revenue Source	2023		2024	
	Amount (\$)	% of Total Revenue	Amount (\$)	% of Total Revenue
Property Tax	\$ 31,145,000	43%	\$ 34,007,000	39%
Frontage and Parcel Tax	3,355,100	5%	3,516,400	4%
Fees and Charges	22,551,400	31%	25,517,600	29%
Transfers from Other Govt	7,350,700	10%	7,581,300	9%
Other Sources	2,622,700	4%	4,160,100	5%
Borrowing	5,278,000	7%	12,426,000	14%
<b>Total</b>	<b>\$ 72,302,900</b>	<b>100%</b>	<b>\$ 87,208,400</b>	<b>100%</b>

2024 Distribution of Property Tax Revenue by Class

Property Class		Tax Revenue	% of Total Tax	Property	% of Total Assessment
				Assessment \$ Value	
1	Residential	\$ 22,286,879	65.5%	\$ 8,749,078,150	89.1%
2	Utilities	134,292	0.4%	3,357,300	0.0%
3	Supportive Housing	-	0.0%	-	0.0%
5	Light Industry	114,272	0.3%	12,236,600	0.1%
6	Commercial	11,449,078	33.7%	1,047,180,931	10.7%
8	Recreational	18,704	0.1%	5,142,400	0.1%
9	Farm	3,775	0.0%	1,389,174	0.0%
<b>Total</b>		<b>\$ 34,007,000</b>	<b>100.0%</b>	<b>\$ 9,818,384,555</b>	<b>100.0%</b>

**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.
- The Annual Municipal Report for 2023 contains a list of permissive exemptions granted to not-for-profit institutions that form a valuable part of our community. These include religious institutions, historical societies, service societies and recreational organizations.

# THE CORPORATION OF THE CITY OF COURTENAY

## BYLAW NO. 3131

### **A bylaw to impose rates on all taxable lands and improvements**

Whereas pursuant to the provisions of the *Community Charter* the Council must each year, by bylaw, impose property value taxes on all land and improvements according to the assessed value thereof, by establishing rates for:

- a. the municipal revenue proposed to be raised for the year from property value taxes, as provided in the financial plan, and
- b. the amounts to be collected for the year by means of rates established by the municipality to meet its taxing obligations in relation to another local government or other public body;

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

1. This bylaw may be cited for all purposes as **“Property Tax Rates Bylaw No. 3131, 2024”**.
2. The following rates are hereby imposed and levied for the year 2024:
  - A. For all lawful general purposes of the municipality, on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in column “A” of the schedule attached hereto and forming a part of this bylaw hereof;
  - B. For purposes of the Vancouver Island Regional Library on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in column “B” of the schedule attached hereto and forming a part of this bylaw hereof;
  - C. For purposes of the Comox Valley Regional District on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in column “C” of the schedule attached hereto and forming a part of this bylaw hereof;
  - D. For purposes of the Comox Valley Regional District on the assessed value of land and improvements taxable for general hospital purposes, rates appearing in Column “D” of the schedule attached hereto and forming a part of this bylaw hereof;

- E. For purposes of the Comox-Strathcona Regional Hospital District on the assessed value of land and improvements taxable for hospital purposes, rates appearing in column “E” of the schedule attached hereto and forming a part of this bylaw hereof;
- F. For purposes of the Municipal Finance Authority on the assessed value of land and improvements for general municipal purposes, rates appearing in column “F” of the schedule attached hereto and forming a part of this bylaw hereof.
- G. For purposes of the B.C. Assessment Authority on the assessed value of land and improvements for general municipal purposes, rates appearing in column “G” of the schedule attached hereto and forming a part of this bylaw hereof.
- H. For purposes of the Downtown Courtenay Business Improvement Area on the assessed value of land and improvements for general municipal purposes, rates appearing in column “H” of the schedule attached hereto and forming a part of this bylaw hereof.

Read a first time this 24<sup>th</sup> day of April, 2024

Read a second time this 24<sup>th</sup> day of April, 2024

Read a third time this 24<sup>th</sup> day of April, 2024

Finally passed and adopted this 8<sup>th</sup> day of May, 2024

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Mayor Bob Wells

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Kate O’Connell, Corporate Officer

# **BYLAW NO. 3131, 2024**

## **SCHEDULE**

Tax Rates (dollars of tax per \$1000 taxable value)

<b>Property Class</b>	<b><u>A</u> General Municipal</b>	<b><u>B</u> Library</b>	<b><u>C</u> Regional District (rates applied to general assessment)</b>	<b><u>D</u> Regional District (rates applied to hospital assessment)</b>	<b><u>E</u> Regional Hospital District</b>	<b><u>F</u> Municipal Finance Authority</b>	<b><u>G</u> B.C. Assessment Authority</b>	<b><u>H</u> Downtown Courtenay Business Improve- ment Area</b>
<b>1. Residential</b>	2.5473	0.1430	0.3306	0.3466	0.2580	0.0002	0.0347	0.0000
<b>2. Utilities</b>	40.0000	2.2446	5.1904	1.2131	0.9030	0.0007	0.4359	0.0000
<b>3. Supportive Housing</b>	2.5473	0.1430	0.3306	0.3466	0.2580	0.0002	0.0000	0.0000
<b>4. Major Industry</b>	30.0000	1.6837	3.8934	1.1785	0.8772	0.0007	0.4359	0.0000
<b>5. Light Industry</b>	9.3386	0.5247	1.2133	1.1785	0.8772	0.0007	0.0963	1.4675
<b>6. Business / Other</b>	10.9332	0.6133	1.4183	0.8492	0.6321	0.0005	0.0963	1.4675
<b>8. Recreation / Non- Profit</b>	3.6372	0.2044	0.4728	0.3466	0.2580	0.0002	0.0347	0.0000
<b>9. Farm</b>	2.7176	0.1530	0.3537	0.3466	0.2580	0.0002	0.0347	0.0000



THE CORPORATION OF THE CITY OF COURTENAY

## COUNCIL MEMBER REPORT

To: **COUNCIL**

File No.: 0540

From: Councillor Hillian

Date (MMM-YYYY): Apr-2024

Subject: **REPORT OF ACTIVITIES AND EVENTS**

	DATE (MMM-DD)	EVENT/LOCATION	COMMENTS
1.	Apr-02	Workshop re City Facilities Fees and Charges policy	
2.	Apr-03	K'omoks Main Treaty Table meeting	
3.	Apr-04	Hospital District/Island Health Liaison meeting; Climate Caucus meeting; Seniors Village anniversary event	
4.	Apr-08	Electoral Area Services Committee meeting re South sewer project; meeting with the Mayor	
5.	Apr-09	Sewage Commission meeting	
6.	Apr-10	Meeting re Moosehide campaign on domestic violence	
7.	Apr-11	Hospital District Board agenda meeting	
8.	Apr-12	Association of Vancouver Island & Coastal Communities conference	3 day event - workshops on housing, energy conservation, civil discourse and resolutions sessions

	<b>DATE</b> <i>(MMM-DD)</i>	<b>EVENT/LOCATION</b>	<b>COMMENTS</b>
<b>9.</b>	Apr-16	Elected Officials Forum on Tourism Strategy	
<b>10.</b>	Apr-18	Regional Hospital District Board meeting	
<b>11.</b>	Apr-19	Workshop re Integrated Rainwater Management Plan	
<b>12.</b>	Apr-23	Regional District Board meeting	
<b>13.</b>	Apr-24	Community Justice Centre Committee meeting	
<b>14.</b>	Apr-25	Community Justice Centre Board meeting	
<b>15.</b>	Apr-26	National Day of Mourning ceremony; meeting with news reporter re homelessness; workshop on traffic calming.	
<b>16.</b>	Apr-29	Island Health/Hospital District Semi-Annual Joint meeting in Nanaimo	
<b>17.</b>	Apr-30	Emergency Management Provincial Overview; Justice Centre trauma workshop	
<b>18.</b>			