



**City of
Courtenay**

2024 Draft Annual Report





Courtenay, British Columbia

2024 Annual Report

January 1 - December 31, 2024

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


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

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



The City of Courtenay respectfully acknowledges that we are within the Unceded Traditional Territory of the K'ómoks First Nation.

The City of Courtenay has adopted the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP) as its framework for Indigenous reconciliation.

UNDRIP was adopted by the United Nations General Assembly in 2007.

It establishes a universal framework of minimum standards for the survival, dignity and well-being of the Indigenous peoples of the world and it elaborates on existing human rights standards and fundamental freedoms as they apply to the specific situation of Indigenous peoples.

In 2015, the Truth and Reconciliation Commission identified the United Nations Declaration on the UNDRIP as the foundational framework for reconciliation at all levels and across all sectors of Canadian Society.

Courtenay's commitment to Reconciliation is enshrined as a community value within our Official Community Plan's four cardinal directions: reconciliation, community well-being, equity and climate action.

The City has also prioritized strengthening its relationship with K'ómoks First Nation and advancing reconciliation as part of Courtenay's Strategic Priorities.

About Courtenay

The City of Courtenay, incorporated in 1915, is the largest community in the Comox Valley. It is located within the Unceded Territory of the K'ómoks First Nation on the east coast of Vancouver Island in British Columbia, Canada.

The City of Courtenay is one of three member municipalities of the Comox Valley Regional District (CVRD), along with the Town of Comox and Village of Cumberland. The CVRD also includes three electoral areas: A, B and C.

Courtenay is a growing community. Census data shows that between 2016 and 2021, the city's population increased by 10.8 per cent, a higher growth rate than Vancouver Island (8.2 per cent) and B.C. as a whole (7.6 per cent) during the same period.

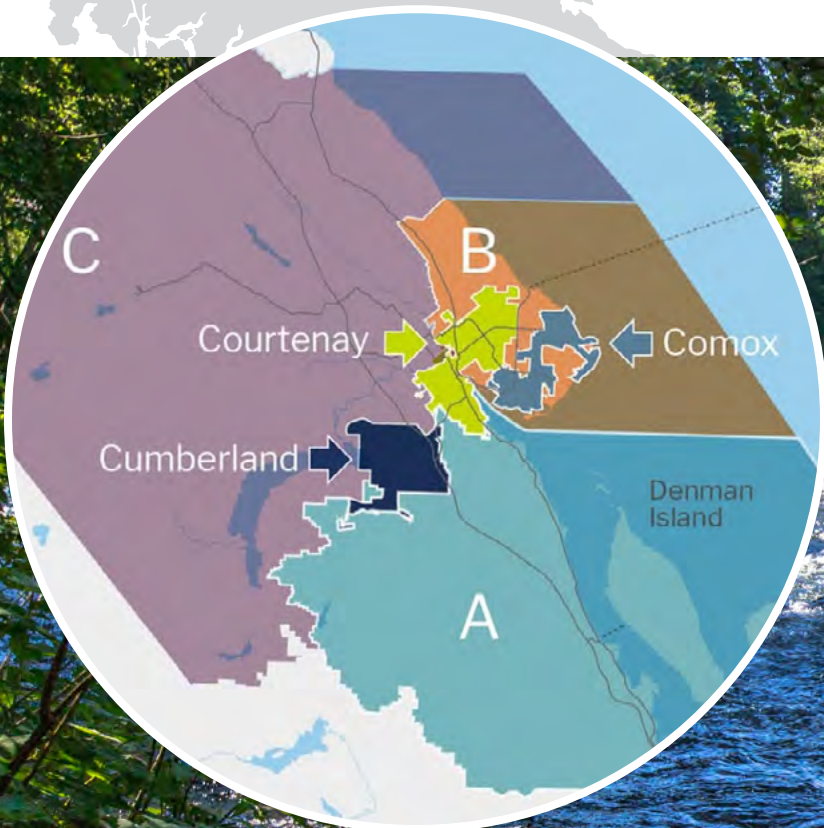
Courtenay's lively downtown core features an assortment of shops, galleries and restaurants, highlighting locally sourced ingredients from its thriving agricultural community, along with unique local art and goods.

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

World-class recreational opportunities await in Courtenay and its neighbouring communities, including golf, mountain biking, kayaking, fishing, snowshoeing, skiing and hiking.



COURTENAY

A map of Vancouver Island. A dark teal speech bubble with the word "COURTENAY" in white capital letters points to the location of the city on the island's east coast.



City land area: 32.42 square kilometres



population 28,420



10.8%
INCREASE

population growth, 2016 to 2021



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

average age



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

% population age 65+



density per square kilometre:
877 people

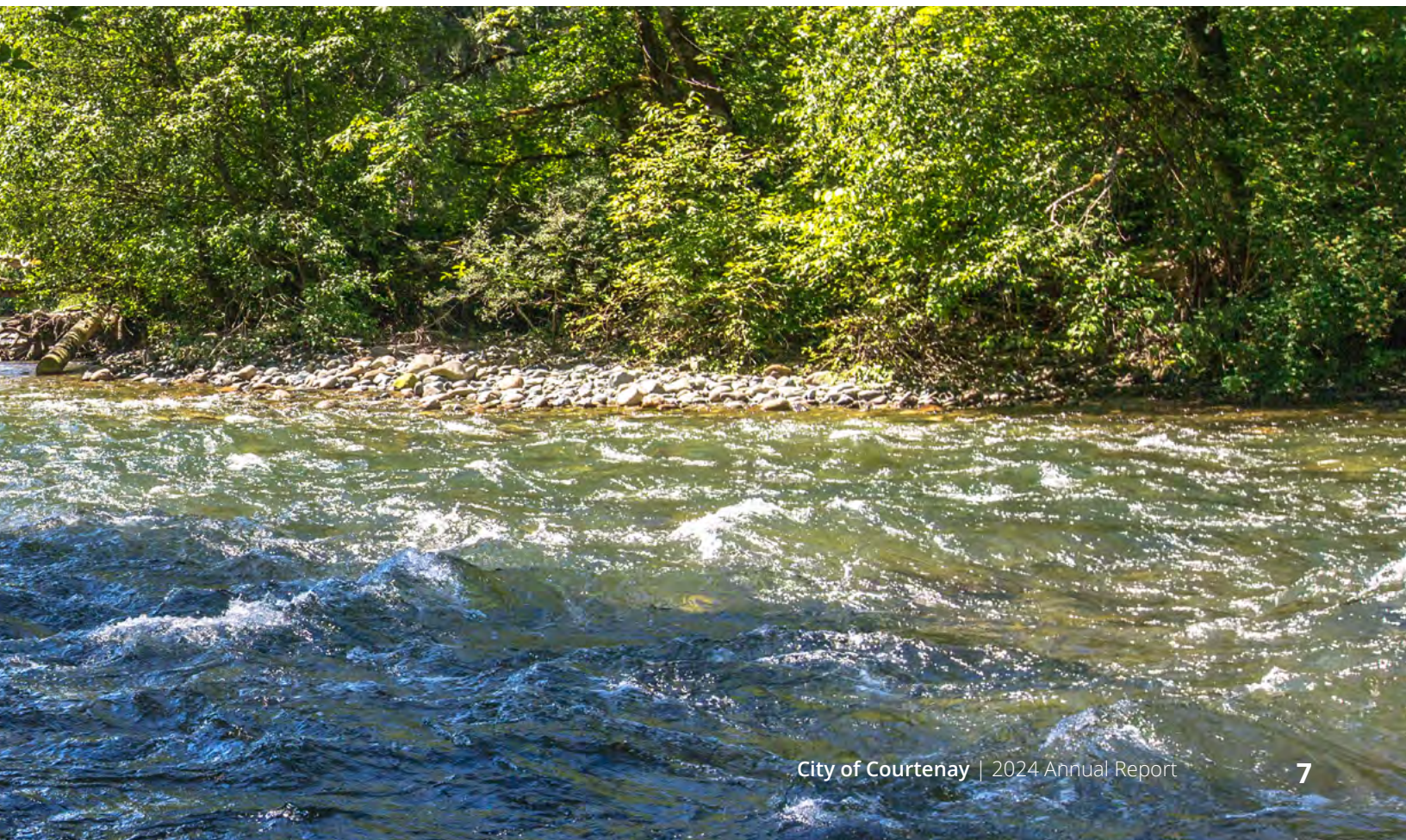


private dwellings occupied
by usual residents
12,992



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

% households in
single-residential dwellings





Message from the Mayor

Gilakas'la. This annual report is a great opportunity to reflect back on the achievements of the previous year, as well as some of the priorities for the year ahead.

One of the key themes in 2024 was housing affordability.

We met with the Provincial Minister of Housing at the UBCM Housing Summit in February to discuss how other levels of government could support the urgent needs of communities like ours. I continued this advocacy in March at the National Housing Conference in Ottawa where I met with the Federal Minister of Housing and the Parliamentary Secretary to the Minister of Mental Health and Addictions. While the provincial and federal governments have made progress in recent years, much more needs to be done to address the desperate need for housing across the country – and quickly.

I was pleased to meet with others involved in the non-profit housing sector including local governments, community organizations and others at the BC Non-Profit Housing Association's RENT (Regional Education Networking and Trade) Conference in Courtenay in April. This day of education and networking was a great way to connect others who share this common goal of expanding the availability of affordable housing in our communities.

This advocacy has shown tangible results in recent years, most recently with BC Housing's purchase of a three-acre property at 925 Braidwood Road for a permanent, purpose-built shelter, as well as supportive housing. Construction on this project is expected to start in 2025, and completion of the new shelter in 2026/2027, which will also result in the closure of the Connect Centre on Cliffe Avenue. Connect, operated by the Comox Valley Transition Society in a space leased from the City, was always meant to be temporary until a permanent shelter site was funded. In the meantime, to support public health and safety at Connect, late last year the City installed additional operating space, washrooms and fencing in the parking lot next to the Cliffe Avenue facility to address the needs of the centre's staff, clients and area businesses.

Something I'm always heartened by is the collaboration, dialogue and partnerships between local governments across the region. A great example of that is the new automated curbside collection system which incorporated a fleet of electric curbside collection trucks. The City of Courtenay and the Town of Comox worked together to align our respective collection contracts, an arrangement that has worked well for many years through cost savings and schedule efficiencies. When our contractor approached us with their proposal to transition to an automated electric collection fleet, the team approach with our neighbours in Comox was key to the success of the program. The trucks have zero emissions and are far quieter than the old fleet. It's the largest fleet of electric curbside collection vehicles in North America, so our communities are truly "leading the charge."



On behalf of our entire Council, thank you for reviewing this annual report and learning about some of the many programs, projects and other updates in Courtenay in 2024. If you would like to meet with me to discuss municipal matters, please send a "Meet the Mayor" request to City Hall, info@courtenay.ca

Mayor Bob Wells

Council

Courtenay Council was elected to a four-year term in October 2022. Each member of Council represents the City at large and serves on various boards and committees. Appointments listed on page 11 were assigned by Council in November and were in effect as of December 31, 2023.



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

Members of the public are encouraged to view and participate in the Council meeting process. Meetings take place in the Comox Valley Regional District Civic Room (770 Harmston Avenue, Courtenay) and are also streamed live on the City of Courtenay's YouTube page. For more information on City Council (including meeting schedules, agendas, minutes and video) and appearing as a delegation, go to courtenay.ca/council

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

Message from the City Manager

The City of Courtenay's 2024 Annual Report highlights significant progress across key areas impacting our community's well-being: affordable housing, environmental sustainability, and infrastructure development. We've demonstrated our commitment to addressing critical social needs, mitigating climate change and enhancing the quality of life for all residents. These accomplishments underscore our proactive approach and the collaborative spirit that defines our community.

This past year has seen significant advances in affordable housing. Construction is imminent on a new permanent shelter and supportive housing at Braidwood Road, a collaboration with BC Housing that will directly address critical social needs in our community.

We've also made substantial progress in streamlining the development process to increase housing supply. Our focus on implementing zoning changes in accordance with the Strengthening Communities Housing Supply Act (Bill 44) is key to this effort. These changes are designed to increase flexibility and efficiency in community planning through a diverse range of housing options that meet the evolving needs of our community. This includes increased density in appropriate areas and reducing barriers to development.

The City collaborated with our curbside collection contractor on their new fleet of 100% electric waste collection trucks, and introduced four electric trucks to our own municipal fleet. Federal grant funding also helped offset the cost of installing five new charging stations at our Operations yard, and electrifying 80 per cent of our small gas-powered landscape equipment. These upgrades represent a major leap forward in our proactive approach to mitigating climate change.

We are proud of our close working relationships and collaboration with our government partners in the Comox Valley, and continued strengthening of our relationship with K'ómoks First Nation.

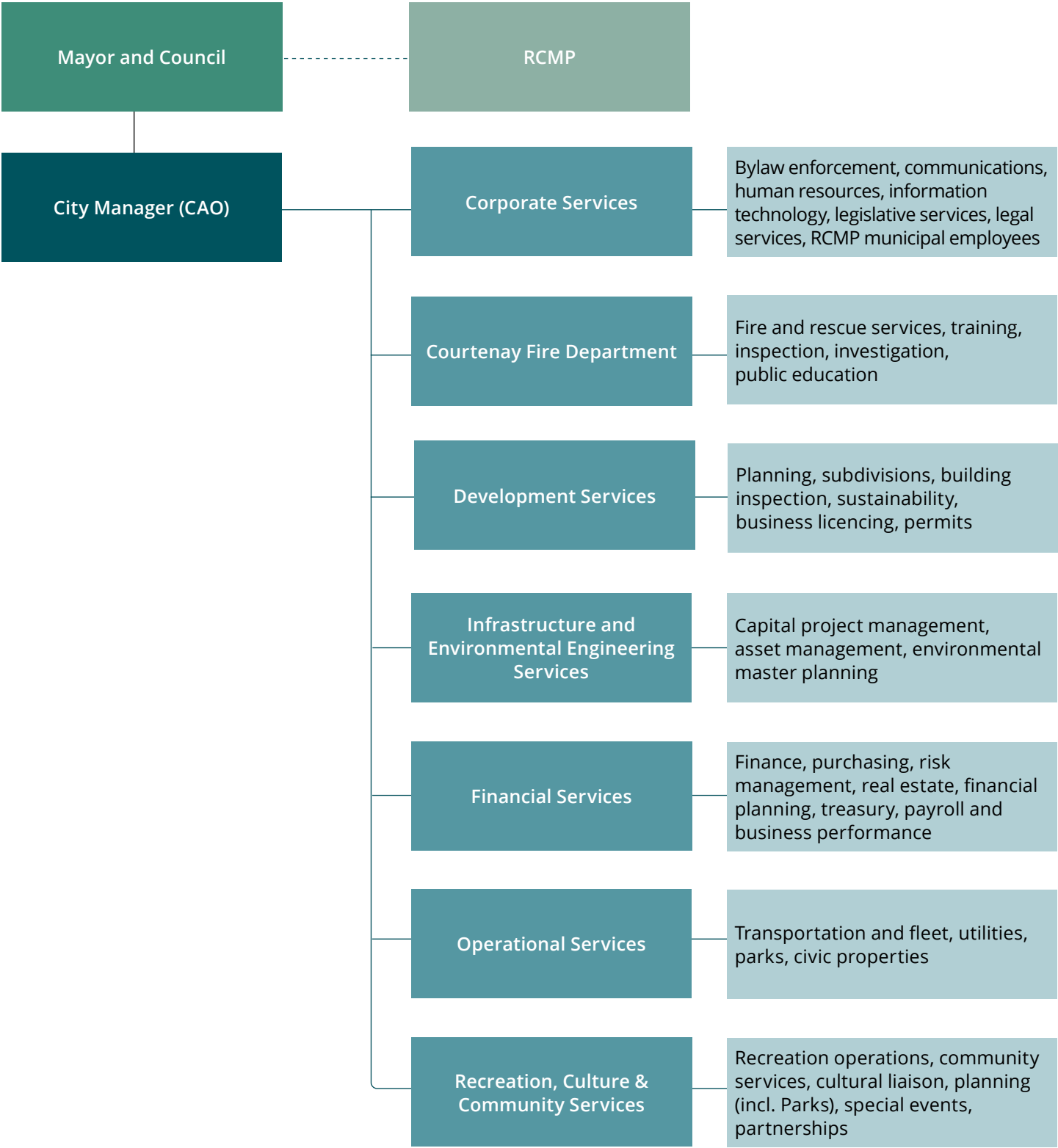
Looking ahead, we remain steadfast in our commitment to enhancing transportation infrastructure, refining housing policies, and protecting our environment. While challenges remain, our team's dedication to multiple project timelines ensures we meet Council's strategic priorities.

As we present the 2024 Annual Report, I want to emphasize how your City staff are diligently carrying out Council's vision. This past year's accomplishments in housing affordability, sustainability, equity, reconciliation, and community well-being demonstrate our unwavering commitment to building a brighter future for Courtenay. The progress we've made is a testament to the collaborative spirit of our community and a powerful indication of what we can achieve together.



*Geoff Garbutt, MCIP RPP
City Manager*

Organizational chart



2024 highlights and metrics



Streets and transportation

Prioritizing walking, wheeling, cycling and transit — while integrating these modes with land use and urban form — is one of the most effective ways Courtenay can enhance mobility and reduce energy use in its transportation system, the city's largest source of GHG emissions.

Strategic Priorities 2023-2026	Status	Notes
Develop traffic calming plans, related policies and specific implementation when and where, speed limits, school zones, cycling education/awareness.	In progress	The Traffic Control Policy has been completed, speed reduction efforts are underway, and school zone times have been finalized. The Safe & Active Schools Program/Initiatives are actively being developed, with plans to create a dedicated landing page on the City's new website in 2025.
Advocate for work with Ministry of Transport and Infrastructure (MoTI) on bypass and 17th intersection congestion and improvements.	On-going	The City actively collaborated with Ministry of Transportation and Transit to improve traffic flow and reduce congestion at the bypass and 17th Street intersection. Upgrades are scheduled for 2025–26, with ongoing advocacy efforts dependent on Ministry of Transportation and Transit support.
Parking restrictions and ticketing.	In progress	<p>The City completed a comprehensive review of downtown parking and began developing options for time limits, parking restrictions, enhanced bylaw compliance and fine evaluations.</p> <p>The bylaw for the new adjudication program was drafted, approved by Council and submitted to the Province for final approval. Staff training began, and an agreement was established with the Comox Valley Regional District and Town of Comox.</p> <p>While provincial approval remained pending, full implementation is anticipated by September 2025. Transitioning to the adjudication system required a comprehensive review of all City bylaws, a process expected to take more than five years.</p> <p>Updates to the Traffic Regulation Bylaw are also planned through a phased approach starting in 2025. Phase 1 will address critical enforcement gaps, while Phase 2, scheduled for 2026, will focus on broader policy considerations, including the local area plan and car camping regulations.</p>
6th Street Bridge construction.	In progress - delayed	The construction timeline for the 6th Street Bridge was delayed from 2024 due to grant funding schedules, permitting, and approval processes. As a result, construction is now planned for 2025, pending Council direction.

Snow and ice control service level update

The City of Courtenay's Snow and Ice Control program was updated for the 2024-2025 season to ensure 24/7 preparedness from October 1 to March 31. Covering more than 341 lane-kilometres of roads, the program prioritizes arterial routes, school zones and active transportation corridors to maintain safe conditions during winter weather events.

Snow and ice removal follows established priority protocols, with the downtown core, major roads and high-traffic sidewalks cleared first. When possible, efforts are also coordinated with solid waste collection schedules to enhance operational efficiency.

The program is a collaborative effort across multiple City departments, supported by ongoing public updates and clear communication on service priorities. These improvements ensure that winter maintenance operations remain responsive, efficient and aligned with community needs throughout the season.

An animated video was published with a focus on the roles of both the City and residents during a snow event. It includes details on snow removal for priority roads, timelines and accumulation before clearing.

More information: courtenay.ca/snow



Traffic calming policy development

The City of Courtenay developed a traffic calming guide and policy to establish a clear, transparent framework for assessing, prioritizing and implementing traffic calming measures. This initiative responds to residents' concerns about traffic safety, ensuring equitable and data-driven solutions that enhance neighbourhood livability.

Aligned with the City's 2023–2026 Strategic Priorities, the policy prioritizes walking, cycling and transit, using detailed data collection and analysis to guide effective decision-making. The process includes input from emergency services, transit authorities and the community to balance safety, accessibility and service efficiency in all traffic calming projects.

The policy follows a phased approach, moving from design and implementation to post-project reviews, enabling continuous improvements while managing resources effectively. This structured framework aligns traffic calming measures with the City's budget and long-term transportation goals, creating safer, more accessible streets for all residents.

40 km/h Speed Reduction program

The City of Courtenay launched a phased 40 km/h Speed Reduction program in 2024 to enhance road safety and neighbourhood livability. By lowering vehicle speeds, the initiative aims to reduce the frequency and severity of collisions while improving comfort and accessibility for pedestrians, cyclists and individuals using mobility aids.

The first phase, implemented in September 2024, introduced a 24/7 40 km/h speed limit on roads within a 500-metre radius of all School District No. 71 schools. This measure enhances safety for students, families and all road users by reducing traffic speeds in high-pedestrian areas.

The program is structured as a five-year plan, with the goal of expanding 40 km/h speed limits to neighbourhood roads citywide by 2028. This comprehensive approach reflects the City's commitment to creating safer, more livable streets for all residents.

More information: courtenay.ca/40km

Pedestrian, Cycling and Pavement Renewal program

In 2024, the City of Courtenay advanced its Pedestrian, Cycling and Pavement Renewal program (PCPR), integrating key improvements from the Cycling Network Plan (CNP) to enhance active transportation infrastructure. This strategic approach aims to create safer, more connected routes for cyclists and pedestrians while upgrading essential roadways.

Construction work included several projects:

- Cumberland Road between Grant Avenue and Piercy Avenue
- Willemar Avenue between 5th Street and Cumberland Road
- 5th Street: Cliffe Avenue to 5th Street Bridge
- 5th Street: Menzies Avenue to Woods Avenue (westbound bike lane)
- 26th Street and Fitzgerald Avenue intersection
- 26th Street: Piercy Avenue to Stewart Avenue

These projects were identified as priorities in the PCPR, aiming to create active transportation corridors that connect to current and future cycling infrastructure.

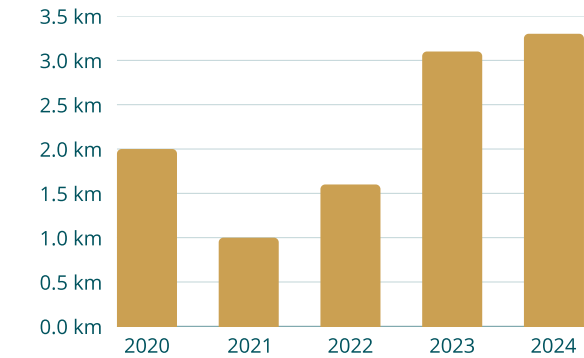
The program exemplifies the City's commitment to fostering sustainable urban mobility, enhancing road safety and promoting active transportation options for residents. By aligning pavement renewal efforts with the CNP, Courtenay is creating a more integrated and user-friendly transportation network.

More information: courtenay.ca/cycling

Cycling network upgrades

Year	2020	2021	2022	2023	2024	Total
Neighbourhood bikeway				3.1 km		3.1 km
Painted bike lane	1.8 km	0.5 km				2.3 km
Painted bike lane with buffer		0.5 km	1.1 km		2.6 km	4.2 km
Protected bike lane	2 km		0.5 km		0.7 km	3.2 km
Grand total: 12.8 km						

Total cycling network upgrades



Cycling network advancements

The City of Courtenay advanced its Cycling Network Plan, delivering key infrastructure improvements to expand safe, accessible and connected cycling routes throughout the city. The upgrades focused on enhancing cycling infrastructure for all ages and abilities, supporting active transportation and improving safety for both cyclists and pedestrians.

Completed cycling network improvements in 2024:

- Willemar Avenue: Buffered painted bike lane (704 m)
- 5th Street: Painted parking-protected bike lane (771 m)
- Cumberland Road: Buffered painted bike lane (725 m)
- 1st Street: Buffered painted bike lane (1,227 m)

The 5th Street corridor improvements were made possible with the support of a \$433,000 B.C. Active Transportation (BCAT) grant, funding upgrades between McPhee Avenue and Willemar Avenue. Enhancements included painted parking-protected bike lanes, intersection upgrades at 5th Street/Woods Avenue and 5th Street/Stewart Avenue, and curb extensions at pedestrian crossings to improve safety and reduce pedestrian exposure to vehicle traffic.

These investments in active transportation align with the City's commitment to sustainability, road safety and enhanced mobility options, ensuring Courtenay remains a walkable, bike-friendly community.



Buildings and landscape

As existing buildings are renovated or redeveloped and new ones meet efficiency and performance standards, Courtenay's buildings will become more accessible, electric, healthy and cost-effective to operate, while reflecting the city's character, identity and sense of place.

Strategic Priorities 2023–2026	Status	Notes
Update Subdivision Bylaw, including offsite frontage improvements.	In progress - delayed	Incremental updates to the Subdivision Bylaw were completed in 2024, with additional updates planned for 2025 and 2026. The original timeline was impacted by the provincial housing legislative deadline. Master plans for infrastructure will inform supplemental standard detail design, set to begin in 2025. Updates on the professional reliance model and frontage improvement costs are expected to be completed in 2025.
Update Development Cost Charges (DCC) Bylaw.	In progress - delayed	<p>The provincial housing legislative deadline took priority, shifting this project's completion to 2025. Population targets were updated in 2024, which impacts the timing of DCC projects required to support growth. Council received an update in December.</p> <p>Plans for 2025 include introducing the proposed DCC and Amenity Cost Charge (ACC) fees to Council, engaging with industry and the public, and bringing the bylaws forward for Council consideration.</p>
Develop a short-term rental policy.	In progress - delayed	The project, impacted by Bill 44, is in progress. The Short-Term Rental Accommodation Act came into effect at the end of 2023, legislating that as of May 1, 2024, cities with populations over 10,000 and a vacancy rate below three per cent must mandate principal residency criteria for short-term rentals. Additionally, a provincial registry is being established and will take effect on May 1, 2025. All short-term rentals must be registered on the provincial list and comply with zoning and business licensing requirements. Staff are preparing a report and bylaws for Council's consideration in 2025.
Update Zoning Bylaw.	In progress	<p>The Zoning Bylaw update is progressing in phases. Phase one, which addressed small-scale, multi-unit housing (SSMUH) and housekeeping amendments, was completed in June 2024. Phase two will focus on housekeeping amendments and consolidating the bylaw. The final phase, scheduled for completion in December 2025, will align with the updated Official Community Plan (OCP), addressing building heights, parking and zoning to accommodate projected growth and housing needs.</p> <p>In 2024, Council approved the consolidation of the Harmston Area Plan and the Downtown Playbook into a comprehensive downtown local area plan, which will contemplate current and future community needs.</p>
Review and update land use regulations and bylaws for consistency with the Official Community Plan (OCP).	In progress	<p>Revisions to the City's OCP will align with provincial legislative mandates and Bill 44. This includes reviewing housing targets and growth requirements by the end of 2025. To support this effort, work will begin in 2025 to update the OCP in accordance with community growth projections and any related policies needed to meet this target.</p> <p>The new Amenity Cost Charges (ACCs) Bylaw introduced under Bill 44 and Bill 45 will regulate the provision of public amenities for parks and recreation through development. Council received a presentation on this bylaw in December 2024. Staff are preparing a report on proposed fees for Council's consideration, followed by public and development industry engagement. Council will review the bylaw in 2025.</p>

Development activity

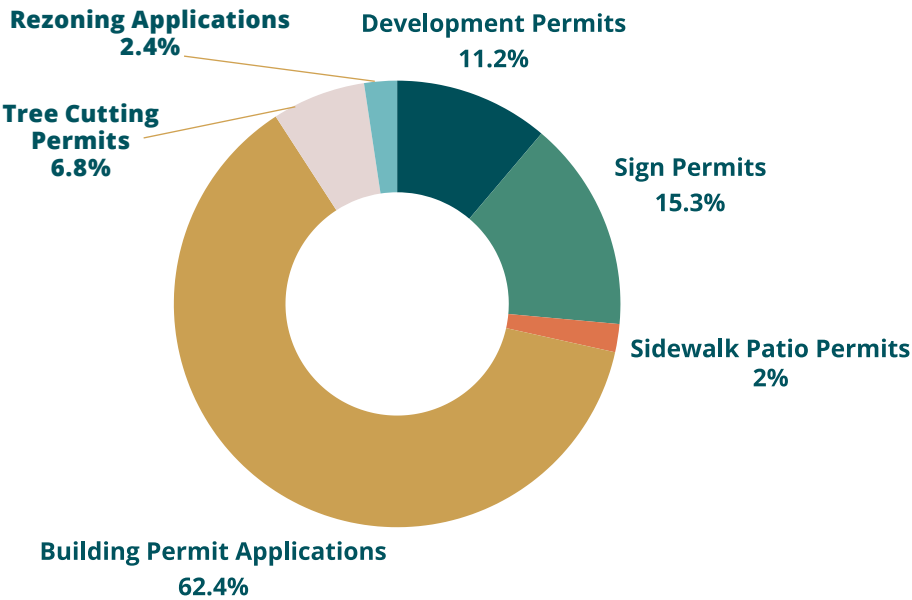
Land use applications

The number of land use applications has slightly decreased since 2021 but has remained relatively steady over the past five years. Legislative changes at the provincial level introduced in 2023 required the City to rezone restrictive zones, 16 of them, to R-SMUH as of June 2024. This zoning bylaw amendment reduced the need for property rezoned for secondary suites, accessory dwelling units, duplexes or Townhomes up to four dwelling units on a property with a minimum of 300m2.

This trend is expected to continue as new provincial regulations mandate pre-zoning to accommodate 20-year housing needs.

Development permit applications for form and character, environmental considerations and steep slopes have remained steady. Tree cutting permits have increased slightly since 2020.

Building permit applications have fluctuated between 2020 and 2024, with a shift in building forms. While the total number of permits has decreased, there has been a significant rise in multi-residential developments since 2023. In contrast, single-residential dwelling permits have steadily declined since 2021, reflecting a broader shift toward higher-density housing.



	2020	2021	2022	2023	2024
Development permits (including variances)	31	38	36	34	33
Rezoning applications	15	9	9	6	7
Combined OCP and rezoning applications	3	4	2	0	1
Sidewalk patio permits	5	7	3	5	6
Sign permits	42	42	52	33	45
Tree cutting permits	15	19	22	21	20
Building permit applications	283	335	216	238	184

Modernizing development processes and standards

The City successfully secured a \$150,000 provincial grant to further streamline the development application process review, leading to several enhancements in this process in 2024.

Building on previous initiatives to improve efficiency, the Development Services department converted routine application forms from PDF, and paper copies to interactive online forms. This transition provides a more convenient method for applicants while enabling better data collection for statistical analysis.

The department also introduced a pre-application process to provide applicants with greater clarity early in the application stage.

The development tracker has also been upgraded to an interactive map, improving public accessibility to project information. Further improvements are ongoing to enhance the quality of the tracker.

View the development tracker:
courtenay.ca/devapptracker

Electronic application process

As part of the ongoing process to improve development applications, new electronic permit application forms were introduced. Implementation has been incremental, beginning with building permit and business licence applications, gradually expanding to include all Development Services application forms.

These electronic forms offer a more concise and interactive submission process, reducing completion time for applicants while streamlining the review process for staff.

Zero Carbon Step Code

On May 1, 2023, the province introduced the Zero Carbon Step Code (ZCSC) to regulate greenhouse gas emissions in new construction. The ZCSC follows the same tiered approach as the BC Energy Step Code.

As a result of these changes, and in alignment with the Official Community Plan update, the City has incorporated engagement and policy development for the ZCSC into the 2025 work plan and budget.

New Home Energy Navigator program

The Comox Valley Regional District (CVRD), City of Courtenay and Village of Cumberland collaboratively launched the Home Energy Navigator program in February 2024. The initiative actively helps homeowners navigate the process of completing home energy upgrades and access available rebates.

The Home Energy Navigator program provides residents with a centralized resource to understand the home electrification process and access financial support to make the switch.

Residents can also use the program to improve the efficiency of their current heating systems by upgrading their home's building envelope. The Home Energy Navigator service is offered free of charge on a first-come, first-served basis to residents of the CVRD's electoral areas, City of Courtenay and Village of Cumberland.

More information:
comoxvalleyrd.ca/energynavigator



Construction activity

Construction activity over the past year has slowed, with 160 residential units approved for construction. However, the number of residential units ready for occupancy reached 625, the highest it has been in the past five years.

The number of residential units ready for occupancy varies depending on the type of construction and project timelines. Over the past five years, Courtenay has averaged 422 completed residential units per year.

Courtenay's number of residential units is high compared to the Regional Growth Strategy target of approximately 500 units for the entire Comox Valley. This reflects faster-than-expected population growth, with an average annual rate of 2.1 per cent from 2011 to 2021.

	2020	2021	2022	2023	2024
Subdivision lots approved	83	95	18	72	23
Total residential units issued <i>* larger number in 2023 is based on a greater number of multi-residential permits issued</i>	343	336	143	738*	160
Building inspections completed	3,537	4,635	3,610	2,372	1,613

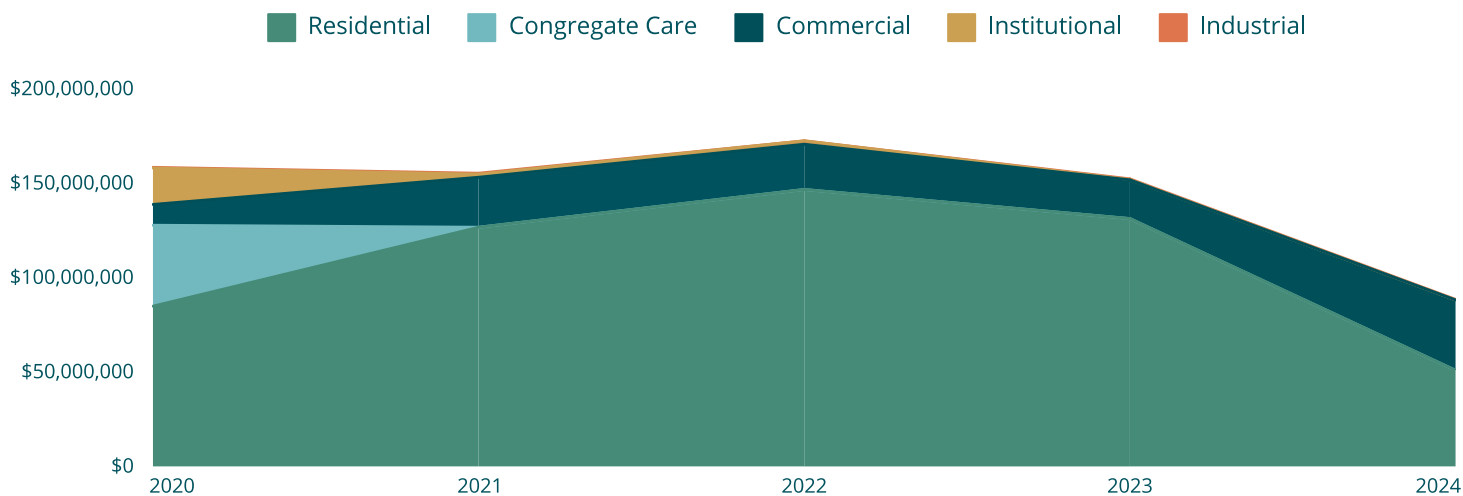
Net new housing units by year	2020	2021	2022	2023	2024	Annual average
Single detached	96	121	76	55	41	73
Attached secondary	14	30	10	15	14	17
Detached secondary	0	4	4	8	1	4
Duplex/semi detached	10	14	12	4	22	13
Townhouse	26	27	47	34	56	41
Apartment	145	247	289*	64	491	273
Total	291	443	438*	180	625	395
<i>* excludes 126 care home and hospice units</i>						



Construction value

Residential construction value in 2024 has decreased to its lowest level in the past five years, following an all-time high in 2023.

In contrast, commercial construction value has increased, reaching its highest level over the same period.



	2020	2021	2022	2023	2024
Residential construction	\$84,892,320	\$126,702,940	\$146,720,522	\$190,526,817	\$50,916,699
Congregate care construction	\$42,866,572	\$0	\$0	\$0	0
Commercial construction	\$11,040,650	\$26,499,091	\$23,988,325	\$22,646,134	\$37,274,561
Industrial construction	\$350,000	\$500,000	\$12,000	\$380,000	290,000
Institutional construction	\$19,312,667	\$1,644,000	\$1,807,720	\$150,000	0
Total value of construction	\$158,462,209	\$155,346,032	\$172,528,567	\$213,702,951	88,481,260

Land use policies and procedures

Complete communities

The provincial government awarded a \$150,000 grant to the City to complete the community assessment report presented to Council in December 2024. The funds were made available to municipalities in 2024 to use GIS technology in analyzing the spatial distribution of services. This will identify what will be required to create a complete community while accommodating the City's projected 20-year growth.

A complete community is one in which a diverse range of housing is available and attainable to meet identified community needs, allowing people at all stages of life to find suitable accommodations. Additionally, a complete community provides a wider range of employment opportunities, amenities and services within a 15- to 20-minute walk.

The Complete Communities Growth Assessment produced several key technical findings to guide Courtenay's growth management. It also provides a framework for ongoing proactive planning processes to support evidence-based decision-making around land use.

One key finding is that Courtenay is growing faster than estimated in the 2022 Official Community Plan (OCP) update. Approximately 10,000 additional people are now expected by 2041, bringing the total estimated population to 42,415 — a 43 per cent increase. Infrastructure deficiencies have been identified that will affect where growth can occur until the necessary infrastructure is built.

The Complete Communities Growth Assessment will be a key resource in informing updates to the OCP, Zoning Bylaw and key master servicing plans in 2025.

Downtown Vitalization Local Area Plan

The City initiated a local area planning process for the Downtown Vitalization Local Area Plan (DVLAP) in 2024 and began engaging with the community.

The DVLAP aims to create a complete and connected downtown with a higher residential population. It will focus on public gathering spaces through public place-making throughout the plan area and foster collaboration for success.

To develop an overarching and complete downtown plan, the Local Area Plan for the Harmston Park neighbourhood and the Downtown Courtenay Playbook implementation were combined.

Once adopted, the DVLAP will become part of the OCP and will focus on:

- Identifying lands for growth, density and the character of new development.
- Infrastructure needs.
- A master plan for Harmston Park.
- Key place-making projects to be included in future financial planning and implementation.

5th Street, Courtenay



Provincial housing bills and Courtenay's community planning

In December 2023, the provincial government passed Bill 44, the Housing Statutes (Residential Development) Amendment Act. This Act requires local governments to conduct 20-year Housing Needs Reports every five years and use that information to update Official Community Plans (OCPs). Additionally, local governments must zone sufficient land to meet housing needs, with an emphasis on infill housing.

This legislation requires local governments to align and regularly update community-wide information and plans related to housing needs, land capacity, zoning, community infrastructure and development finance. Through this framework, the province aims to increase housing supply, create more diverse housing options over time and contribute to more affordable housing across B.C.

These provincial housing bills collectively influenced a number of City activities undertaken in 2024 and will continue to inform staff work plans into 2025 and beyond.



Piercy Avenue, Courtenay

Key legislative changes:

Bill 44 Housing Statutes (Residential Development):

The provincial government directed local governments to permit up to four small-scale, multi-unit housing (SSMUH) units on properties zoned for single residential or duplex use.

Bill 16 Housing Statutes Amendment Act 2024:

Bill 16 allows local governments to require the dedication of adjacent land and improvements, including services such as benches, transit bays, underground wiring, street lamps, parklets, rain gardens, EV charging stations, bike parking facilities and active transportation infrastructure.

Bill 46 Housing Statutes (Development Financing):

Bill 46 provides additional development financing tools to support growth, including:

- Development Cost Charges (DCCs) to help pay for infrastructure required to service developments. In addition to water, sewer, drainage and roads, the province has expanded the scope of infrastructure eligible for DCC funding to include fire protection facilities (e.g., fire halls), police facilities, solid waste facilities and cost-shared provincial highway projects.
- Amenity Cost Charges (ACCs), a new tool that allows local governments to collect funds for community amenities such as community centres, libraries, daycares and public squares.



Affordable housing

Adequate housing is more than just a roof over one’s head — it's a fundamental human right in Canada and an important social determinant of health. It impacts the community’s ability to attract and retain employees and sustain a vibrant economy.

Strategic Priorities 2023–2026	Status	Notes
Clarify municipal role in housing affordability.	In progress	The City is working with BC Housing to explore opportunities and define its role in providing affordable housing. Through collaboration with local governments, the City is developing policies that align with provincial housing regulations. This includes the adoption of Residential-SSMUH regulations, which has enabled residential development without the need for site rezoning.
Develop strategy for the housing amenity fund.	In progress	The City established the Housing Action Plan, laying the foundation for a strategy to guide the Housing Amenity Fund. This work ensured alignment with the Official Community Plan (OCP) and provincial legislation, helping define how funds will be allocated to support housing initiatives. The plan was developed in coordination with the CVRD Housing Action Plan and builds on efforts to clarify the municipal role in housing affordability, including a framework for future decision-making on investments and policy.
Review potential of City property for housing partnerships with BC Housing.	Ongoing	The City partnered with BC Housing to review City-owned properties for housing development opportunities and began developing a strategic three- to five-year plan to address housing needs and promote diverse housing options in Courtenay. A key milestone was securing the Braidwood property, with rezoning adopted for a Comprehensive Development zone that allows for permanent shelter, supportive housing and affordable housing. Development and building permits for the project are expected in 2025.

Short-term rentals

On May 1, 2024, the provincial government introduced the Short-Term Rental Accommodations Act to prioritize residential homes, increase housing supply, and provide stronger enforcement tools for local governments and establish the province's role in regulating short-term rentals.

Provincial regulations include a principal residence requirement — meaning short-term rentals in the province are restricted to homes where the host resides for the majority of the year — plus one accessory dwelling unit on the same property. Local governments may impose stricter regulations than those set by the province but cannot implement less restrictive requirements.

To ensure that all short-term rental hosts, platforms and strata hotel platforms comply with provincial and local legislation, the province has established a Provincial Short-Term Rental Registry, taking effect on May 1, 2025. Operators must hold licences with both the City and Province. The province will ensure compliance with provincial legislation and can fine non-compliant operators.

In 2024, Council provided direction to amend zoning, business licensing and municipal ticketing bylaws in order to permit short-term rentals in Courtenay with additional restrictions. The bylaw amendments to permit short-term rentals will occur in 2025.

Small-scale, multi-unit housing

Provincial legislation required local governments to permit small-scale, multi-unit housing (SSMUH) options across all single-residential and duplex properties by June 30, 2024. To comply with this legislation, the City adopted a new SSMUH zone on June 12, which applies to nearly 5,700 properties and replaces 16 existing residential zones.

The new zone will support infill housing supply, and aligns with the objectives of the Official Community Plan to intensify growth in town centres and urban residential areas and encourage housing in the downtown.

The SSMUH zone allows for minimum lot sizes of 300 m² and permits single residential, duplex or townhouse dwellings as principal uses. Secondary uses include secondary suites, accessory dwelling units, accessory buildings and structures, and home occupations. The City will continue to monitor the zone and consider future amendments that are responsive to Courtenay's evolving needs.

In late 2024, the City initiated a process to amend form and character Development Permit Area (DPA) guidelines for the new zone and other infill developments. This process aims to align the City's development approval framework with legislative requirements while supporting new housing that contributes positively to existing neighbourhoods.

Housing Needs Report

The City collaborated with the Comox Valley Regional District (CVRD) and member municipalities to update the community-specific Housing Needs Reports.

The updated Report provides a detailed overview of the City's housing needs and concludes that:

- 2,472 housing units will be required by 2026, and 8,350 units will be needed by 2041. This will require approximately 418 new units per year until 2041.
- A significant portion of the demand is for affordable, below-market or deeply affordable units.
- An average of 134 affordable units per year (672 total units) will be required over the next five years.
- The City of Courtenay serves as the non-market housing centre of the region, with 847 of the region's 1,147 non-market housing units, programs or recipients – representing nearly three-quarters of the Comox Valley's non-market housing.

Supportive housing and emergency shelter

In 2024, BC Housing purchased a site at 925 Braidwood Road for permanent shelter, supportive housing and affordable housing, providing much-needed housing for the community.

Additionally, \$150,000 was used to fund capital improvements at Connect Centre, including storage, washrooms and fencing to support the facility until the permanent shelter at Braidwood is ready for occupancy. As part of the Downtown Vitalization Local Area Plan process, the future use of the Connect lands will be revisited.

The City was approved by the CVRD to lead the development and implementation of a regional Winter Shelter Strategy to identify the partners, actions and resources required to support individuals experiencing homelessness during cold and wet winter months.

This work initially resulted in the opening of an Extreme Weather Response (EWR) shelter at a City-owned property at 971 Cumberland Road for the 2024/2025 season. While the property was not purchased for shelter purposes, the City made the property available in order to meet the urgent need for winter shelter in the Comox Valley. The EWR was funded by BC Housing, with additional contributions from the CVRD and Town of Comox, and was operated by Lookout Housing and Health Society.

Work will continue to develop the Winter Shelter Strategy and implement its recommendations in time for the 2025/2026 winter season.



Puntledge Park Trail

Natural environment

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

Strategic Priorities 2023-2026	Status	Notes
Develop and implement a strategy for parkland acquisition.	In progress - delayed	<p>The City will be developing a "Parks and Open Spaces Land Acquisition Strategy" to address park and open space needs, zoning processes and subdivision guidelines in accordance with new legislation and the Official Community Plan (OCP).</p> <p>This initiative aims to tackle challenges related to population growth and rising costs of acquiring parkland, shaping discussions on future park acquisition goals and priorities to enhance livability for future generations of Courtenay residents.</p> <p>The original 2023–2024 timeline was impacted by the Provincial Housing Legislative deadline. As a result, the acquisition strategy will now be incorporated into the Corporate Strategic Land Acquisition Plan, informed by the Complete Communities Analysis, with a revised timeline of 2024–2026.</p>
Include climate change lens in staff reports.	In progress - delayed	<p>The City is updating its Council reporting templates to incorporate climate change impacts, ensuring a clearer understanding of the environmental consequences and benefits of proposed actions.</p> <p>This update is guided by the upcoming OCP update and the Corporate Climate Action Plan (2025). The goal is to develop effective climate resilience strategies and enhance public awareness of climate-related decisions.</p>
Update Corporate Climate Action Plan.	In progress - delayed	<p>The original 2023–2024 timeline for updating the Corporate Climate Action Plan was delayed due to the Provincial Housing Legislative deadline.</p> <p>The updated plan will establish new targets, report on past achievements and identify challenges in reducing greenhouse gas emissions. This initiative will set new sustainability and climate action goals, reinforcing the City's commitment to environmental responsibility. The plan is expected to be completed by 2025.</p>

Solid waste collection: Electric truck conversion

As part of Courtenay's commitment to climate action and sustainable waste management, the City transitioned to an automated curbside collection system in January 2024, delivering nearly 30,000 carts for garbage, organics and recycling to approximately 9,960 households. This initiative advanced regional waste-reduction goals by introducing bi-weekly garbage collection, larger 360 L organics carts and education programs that encouraged increased recycling and organics participation.

In collaboration with Emterra Environmental, an entire fleet of fully electric waste collection trucks was implemented in August 2024, the largest deployment of its kind in North America.

These electric trucks are designed specifically for waste collection, offering zero emissions and lower noise levels compared to traditional diesel trucks. The deployment of this fleet is expected to reduce emissions by approximately 480 tonnes of CO₂e annually.

This initiative reflects Courtenay's proactive approach to environmental stewardship and its dedication to integrating sustainable technologies into municipal operations.

More information: courtenay.ca/collects

Electrification of small equipment

As part of Courtenay's commitment to climate action, the City's Operational Services department converted 80 per cent of its small gas-powered landscape equipment to battery-powered alternatives in 2024. The transition supports the City's goal of reducing community-wide greenhouse gas emissions by 45 per cent by 2030.

Supported by a \$100,000 one-time allocation from the Growing Communities Fund, this initiative is projected to eliminate 7.93 tonnes of CO₂e annually, reducing emissions and noise pollution while improving operational efficiency.

While the City retained some gas-powered equipment for specific tasks due to battery technology limitations, plans remain in place to fully phase out remaining gas-powered tools as battery performance improves.

This initiative reflects Courtenay's proactive approach to adopting sustainable technologies and demonstrating leadership in low-carbon municipal operations while contributing to a cleaner, quieter and more energy-efficient community.



Operational Services EV fleet and charger install

In 2024, the City of Courtenay's Operational Services department made significant progress in its commitment to reducing greenhouse gas emissions and embracing green technology. As part of this ongoing effort, the City introduced four electric trucks to its municipal fleet, marking a major milestone in transitioning to more sustainable operational practices. These zero-emission vehicles (ZEVs) not only help reduce the City's carbon footprint but also reflect leadership in climate-conscious municipal operations.

To support this shift toward electrification, the department installed five dual-port level two EV (electric vehicle) charging stations at the Operations yard, ensuring infrastructure readiness for future fleet expansion. These stations provide the necessary support to accommodate a growing EV fleet, reinforcing the City's long-term sustainability goals.

This initiative was supported by a Natural Resources Canada grant through their Zero Emission Vehicle Infrastructure Program. Funding of \$41,000 resulted in a net cost of approximately \$48,000 for infrastructure upgrades, supply and installation of the chargers.

These investments highlight the City of Courtenay's proactive approach to environmental sustainability, integrating green technology into municipal operations and setting the stage for continued fleet electrification and emissions reductions in the years ahead.

Integrated Rainwater Management Plan

The City has developed an Integrated Rainwater Management Plan (IRMP) to enhance the City's approach to stormwater management, mitigate flood risks and protect aquatic ecosystems. The IRMP outlines a comprehensive, watershed-based strategy to manage rainwater across all rainfall events, from routine precipitation to extreme storm events.

Recognizing the broader environmental impact of urban development, the IRMP aligns with best practices in sustainable rainwater management, integrating natural systems with municipal infrastructure.

Key recommendations have been organized into an implementation plan that will guide City actions over the next five to ten years, including:

- Investing in capital upgrades to strengthen stormwater infrastructure.
- Updating the Subdivision and Development Servicing Bylaw to enhance rainwater management requirements.
- Developing rainwater source control projects on public lands.
- Protecting and enhancing environmental values in sensitive ecosystems.
- Establishing a monitoring and adaptive management program to track system performance.
- Engaging with the public and interest holders to promote sustainable rainwater management.

The IRMP was formally adopted in November 2024, setting the stage for phased implementation in the years ahead. This initiative reflects the City's ongoing commitment to climate resilience, infrastructure sustainability and environmental stewardship.

Flood Management Plan

The Flood Management Plan, developed through extensive research and community engagement, outlines a proactive strategy to mitigate flood risks in Courtenay. This comprehensive master plan presents a series of recommended actions designed to reduce the impact of future flood events, ensuring that even if water levels rise, the disruption to the community remains minimal.

Grounded in climate resilience, regulatory compliance and international best practices, the plan reflects Courtenay's commitment to safeguarding public safety and municipal infrastructure. It incorporates lessons learned from historical flood events and builds upon regional collaboration to create a resilient approach to flood preparedness.

The City has prioritized key action items for implementation within the next five years, allowing for an accelerated response to evolving flood risks. These actions include infrastructure upgrades, improved drainage systems and enhanced floodplain management strategies, all aimed at strengthening Courtenay's capacity to withstand extreme weather conditions.

More information, including a detailed overview of recommended actions:
courtenay.ca/flood-management

Air quality monitors

Over the past two years, several air quality monitors have been installed across the City, with real-time readings available online for anyone interested in learning more about local air quality.

Fine particulate matter (also known as PM_{2.5}) is the greatest threat to air quality in the Comox Valley, as observed by the provincial air monitoring station in West Courtenay. Common sources of PM_{2.5} include smoke from residential wood burning appliances, open burning and wildfires.

The readings indicate the amount of PM_{2.5} in the air at a specific location at a moment in time. The measurements can change quickly so they are averaged over 24 hours to determine if they exceed the B.C. air quality objective of 25 µg/m³ (micrograms per cubic meter). The data collected from all monitors is compiled by Environment and Climate Change Canada, and analyzed by the province to measure progress over time.

More information: courtenay.ca/airmonitoring

Urban Forest Strategy and Tree Bylaw

Council initiated a targeted review of the Tree Protection and Management Bylaw in 2024. This review aims to strengthen tree management and integrate new legislative housing requirements.

The Tree Bylaw review will include housekeeping revisions to improve clarity, enforcement and monitoring of private tree protection during construction.

More information: courtenay.ca/urban-forest

Seasonal excess yard waste drop-off

The City offered excess yard waste drop-off options in the spring and late fall of 2024 next to the Operational Services Centre (formerly Public Works).

The free yard waste drop-off program was open to Courtenay residents receiving curbside collection through the City who had excess yard waste that did not fit into their curbside collection container. The yard waste drop-off was open weekdays, excluding statutory holidays.

Accepted materials for drop-off included leaves, grass clippings, flowers, plants and small branches less than three inches in diameter. Materials could either be loose or contained in a paper yard waste bag.

Yard waste collected through the program was composted.

Residents who regularly need to dispose of larger amounts of yard waste have the option to request an extra organics cart from the City for an additional annual fee.

BC Hydro funding supports habitat restoration in Courtenay

The City of Courtenay completed a substantial restoration planting project in 2024 thanks to \$7,500 in grant funding from BC Hydro's Community ReGreening program.

The project revitalized habitat areas and tree canopy cover in several Courtenay areas where nature had been impacted over time by our built environment.

The main planting focuses included:

- Restoring shoreline habitat along the Riverway Trail at the K'ómoks Estuary.
- Removing invasive species and planting canopy cover species at Connector Trail and the Copperfield Trail detention pond.
- Creating a pollinator meadow at Sussex Place, with a focus on reintroducing indigenous species.
- Restoring the Garry Oak meadow and managing invasive plant management at Sunrise Park.

Over 900 indigenous shrubs and trees, mostly in the one-gallon pot size, were planted in the fall of 2024 in designated areas. Plants were selected based on current local conditions and the impacts of our changing climate.



The Ridge, Courtenay



Dingwall Steps, Courtenay

Parks and recreation

Courtenay's parks, trails and recreational system — encompassing programs, and indoor and outdoor facilities — serves as a vital connector. It links people to each other, the natural world and the history and practices of the K'ómoks First Nation. It also supports active transportation and connects ecosystems across the city and region.

Strategic Priorities 2023–2026	Status	Notes
Advocate to the province for new Development Cost Charge (DCC) eligibility for recreation and emergency services.	In progress	The new Amenity Cost Contribution bylaw, introduced under Bills 44 and 45, will regulate the provision of public amenities for parks and recreation through development at the time of subdivision or building permit issuance. This work will be done as part of the update to the Development Cost Charges (DCC) Bylaw.
Florence Filberg Centre needs assessment and capital improvements.	Planned - delayed to 2025	A facility needs assessment will identify capital improvements to enhance how the Florence Filberg Centre serves Courtenay's recreational, cultural and community needs. This initiative will be informed by recommendations from the Strategic Cultural Plan and conducted alongside the cultural facilities feasibility studies scheduled for 2025.
Courtenay and District Memorial Outdoor Pool needs assessment and capital improvements.	In progress	With condition assessments complete, the City began necessary repairs to the Outdoor Pool in 2024; this work is ongoing. An options analysis will be conducted in 2025 to determine the future of the pool at its current location and how to enhance its functionality. Public feedback will play a key role in shaping this analysis and informing the decision-making process. The detailed design phase for the selected option is planned for later in 2025.
Review recreation programs and engage with community on current and future needs, and changing demographics.	Ongoing - delayed to 2025	The City is planning to develop a Recreation Strategic Plan to define the vision, goals and objectives for Courtenay Recreation based on community engagement, demographic trends and evolving demands. This plan will guide future program and facility needs, ensuring the City's recreational offerings remain relevant and responsive to community priorities.

Pedestrian bridge renewal

In 2024, the City completed the renewal of three key pedestrian bridges, reinforcing its commitment to safe, accessible and sustainable infrastructure. These upgrades enhance active transportation connections, improve environmental protection and support the long-term resilience of essential community pathways.

The projects included:

- Puntledge Park – Culvert removal and crossing enhancement of the concrete bridge spanning Morrison Creek to enhance durability and pedestrian safety.
- Valley View Greenway (at Thorpe) – Installation of a new aluminum bridge structure crossing Glen Urquhart Creek, improving access while minimizing environmental impact.
- Piercy Creek Greenway (at Tater) – Installation of a new aluminum bridge structure crossing Piercy Creek, replacing the wooden bridge, improving access while minimizing environmental impact.

These bridges span sensitive creek ecosystems. Their renewal reduces human impacts, preserves natural water flow and protects local habitats.

This initiative highlights the City's ongoing dedication to infrastructure renewal, ensuring that public spaces remain safe, accessible and environmentally responsible for years to come.

Let's Play, Courtenay! Park Playground Design Standards enhance accessibility and play diversity

The Park Playground Design Standards provide guiding principles and best practices for improving Courtenay's park playgrounds. These standards focus on diversifying play experiences while enhancing accessibility and inclusion for all users.

These standards align with the vision and goals of the Official Community Plan and the Parks and Recreation Master Plan. The standards were shaped by community engagement, ensuring that playground improvements reflect the needs of residents.

The first application of these new standards will be the new playground at Brookfield Park and the renewal of Woodcote Park, scheduled for completion in 2025. This project will integrate modern, inclusive and engaging play elements, reinforcing Courtenay's commitment to safe, accessible and high-quality recreational spaces for the community.

More information: courtenay.ca/letsplay



Baseball diamond improvements at Bill Moore Park

The City, in collaboration with the Comox Valley Minor Baseball Association and Rotary Club of Courtenay, completed significant upgrades to the baseball diamond at Bill Moore Park. These improvements strengthen the park's ability to host high-level baseball programs while increasing recreational opportunities for the community.

This project was successfully delivered through significant community efforts and donations, including a \$50,000 contribution from the Rotary Club of Courtenay. The upgrades directly benefit the Comox Valley Minor Baseball Association, allowing for the expansion of U15 and U18 baseball programs within the Comox Valley. This reduces the need for extensive travel, so local athletes have access to quality facilities closer to home.

Key improvements include:

- Additional perimeter fencing, creating a stadium-like atmosphere.
- New bullpen installations to enhance player development.
- Expanded seating areas for spectators.
- Larger dugouts for improved team accommodations.
- Installation of a new scoreboard to elevate the game experience.

Beyond baseball, these enhancements position Bill Moore Park as a more versatile hub for community events, tournaments and outdoor activities, reinforcing its role as a key recreational asset in Courtenay.

Vanier Nature Park Garry Oak Restoration and Stewardship Pilot Project

The City of Courtenay has entered into a five-year grant fee-for-service agreement with Comox Valley Nature to support the Vanier Nature Park Garry Oak Restoration and Stewardship Pilot Project.

Vanier Nature Park was donated to the City by School District 71 in 2014. It remains a passive nature park with an informal trail system. The Parks and Recreation Master Plan (2022) identified the need for a park management plan, including strategies for invasive species management and enhancing and protecting the Garry Oak ecosystem.

At the request of Comox Valley Nature, the City is supporting efforts to restore and preserve the Garry Oak forest through invasive species removal and public education programs. Under this agreement, the City will provide grant funding covering up to 50 per cent of the contracted cost for invasive species management over the next five years.

This project also presents an opportunity for collaboration with K'ómoks First Nation, incorporating the cultural and historical significance of the Garry Oak grove. As stewards of the land since time immemorial, K'ómoks First Nation's connection to this ecosystem plays a vital role in shaping educational initiatives and restoration efforts.

Aquatic Needs Strategy update and future planning for the Outdoor Pool

In January 2024, the City of Courtenay updated the Aquatic Needs Strategy, completing a needs assessment for the Courtenay and District Memorial Outdoor Pool. As part of this process, the City conducted public engagement to gather feedback on potential facility options outlined in the 2023 Aquatic Strategy.

Engagement results were consistent with previous findings, reaffirming the Outdoor Pool as a highly valued community asset. Seventy-five per cent of respondents strongly agreed that it remains an important facility.

Based on these results and an updated facility assessment, immediate repairs were necessary so the pool could operate for the 2024 season. Council also directed staff to conduct an options analysis to explore long-term solutions for the pool at its current location. The analysis, expected to be completed in 2025, will provide a framework for future decision-making on the facility's sustainability and development.

75th anniversary of the Outdoor Pool and free swims!

The City of Courtenay celebrated the 75th anniversary of the Courtenay and District Memorial Outdoor Pool at Lewis Park by offering free drop-in public swimming for the entire 2024 summer pool season.

Free public swimming for all ages was available during open swim, family swim, adapted swim, length swim and AquaFit.

Registration and rental fees remained in place for all swim lessons, kayak programs and private pool rentals. The pool saw 41 school bookings with a total of 1,566 students. Overall, the 75th anniversary celebration was a success, with a 51 per cent increase in attendance in 2024 compared to 2023.

The pool continues to benefit from an experienced team, with 13 of 18 staff returning in 2024 from previous years.

More information: courtenay.ca/outdoor-pool

Swim type	2023	2024	Change
Length	1,168	1,476	+26%
Adapted	308	506	+64%
AquaFit	437	619	+42%
Family	134	392	+193%
Open	8,058	12,293	+53%
Total	11,100	15,286	+51%



Outdoor Pool, Lewis Park

Mile of Flowers

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

This event is a tradition dating back to 1967 when Kathleen (Kath) Kirk set out to commemorate Canada's centennial year. That year she planted 7,800 seedlings as a welcome to tourists. What began as the initiative of one woman now involves hundreds of volunteers and around 30,000 flowers.

Following the plant-in, the City of Courtenay maintains the flower beds, watering as needed and using compost and mulch to improve water retention. Water-efficient drip-irrigation systems have been installed in a number of beds. Some have also been converted to water-efficient perennial blooms and shrubs.

The City of Courtenay sends heartfelt thanks to all the community volunteers, clubs and organizations who have helped beautify our community for so many years.



Mile of Flowers

Community members gathered for second annual spring clean-up event

In a collective effort to celebrate the spirit of Earth Day, the City hosted its second annual community clean-up event on April 20.

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

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

Keeping our parks, streets and sidewalks clean helps prevent debris from entering the estuary and ocean.



Community clean-up



Pottery class,
Courtenay Recreation

Courtenay Recreation

Courtenay loves to recreate!

With over 210,000 visits, 2024 was Courtenay Recreation's busiest year yet. Representing a true recovery from the impacts of COVID-19, Courtenay Recreation was excited to see such incredible participation from the community in the diverse services and programs offered.

Facilities include the Florence Filberg Centre, Lewis Centre, Native Sons Hall, LINC Youth Centre and parks buildings.

Courtenay Recreation features programs for everyone, bookings for events large and small, special events and a Wellness Centre at the Lewis Centre.

Financial access programs

Courtenay Recreation offers two separate programs for those living within Statistics Canada's Low Income Measure (LIM).

The Recreation Access Program is for Courtenay residents and offers 52 free drop-ins and an annual scholarship amount, which reduces registration fees.

Leisure for Everyone Accessibility Program (LEAP) is open to all residents of the Comox Valley and provides 52 free drop-ins to each municipal recreation department.

Since 2020, there are notable increases in those accessing recreation financial assistance programs which reduce barriers to participation.

Year	2020	2021	2022	2023	2024
Activities offered	937	1,037	1,338	1,556	2,065
Program registrations	1,742	5,140	5,928	10,756	11,824
Wellness Centre visitors	13,638	33,000	7,897	53,480	57,554
Fitness class drop-ins	3,277	8,536	5,625	10,731	11,294
Squash bookings	<i>Squash closed (COVID)</i>	1,092	2,568	3,023	3,860
LINC Youth Centre drop-ins	2,143	2,155	6,253	8,033	8,781
People funded by recreation access program	471	187	599	802	1,231
LEAP memberships issued	<i>N/A</i>	<i>N/A</i>	116	1685	731
Cozy Corner registrations	39	35	54	49	70
Outdoor pool visits	<i>Pool closed (COVID)</i>	7,159	8,222	11,144	15,286
Swimming lesson registration	<i>Pool closed (COVID)</i>	406	528	559	858
Volunteer hours	<i>Not available</i>	4,624	<i>Not available</i>	1368	2,828
Kids in camps	<i>N/A</i>	914	915	2,544	3,130

Updated Recreation facility rental and user fees effective September 2024

The City of Courtenay amended the Fees and Charges Bylaw to increase indoor recreation facility rental and user fees starting September 2024. These updates align with the City's Recreation Fees and Charges Framework, for a fair, transparent and benefits-based approach to facility pricing.

To ensure continued fairness and financial sustainability, City staff will review unit costs, facility use and subsidies every four to five years, making adjustments as needed.

This updated approach supports long-term sustainability and equitable access to recreation facilities, ensuring that community members and organizations continue to benefit from high-quality recreational spaces and programs.

Facility rentals continued to increase as community groups and partners returned to post-pandemic activity levels. Variations in hours versus number of bookings can be attributed to single large bookings that occurred in 2021 and 2022 due to vaccine clinics, and in other years due to large bookings, such as elections, etc.

Facility rentals

Year	2020	2021	2022	2023	2024
# of indoor rental bookings	478	823	3,560	1,702	1,866
Indoor rental hours	9,598	23,628	18,044	15,062	11,822
Indoor rental revenues	\$35,900	\$88,683	\$135,540	\$149,850	\$190,399
# of outdoor rental bookings	1,539	1,742	2,935	3,633	4,014
Outdoor rental hours	5,136	6,339	9,955	11,587	15,965
Outdoor rental revenues	\$11,100	\$20,500	\$42,943	\$43,591	\$56,364

Cozy Corner Preschool awarded grants

In 2023, Cozy Corner Preschool secured three grants that supported enhanced staffing and reduced costs for families.

In October, the preschool received funding through the B.C. government's Child Care Initiatives, which lowered monthly fees for families.

Through a partnership with the Comox Valley Child Development Centre, funding was secured to hire an additional Early Childhood Educator. The position supports the inclusion of children with diverse abilities in Cozy Corner Preschool, contributing to a fully inclusive environment.

Cozy Corner also received Early Years Wage Enhancement funding ensuring educators are paid equitable wages at no additional cost to families.



Busiest summer camp season on record

Courtenay Recreation saw a highly successful summer in 2024, offering a diverse collection of programs that were well-received by participants and caregivers.

A total of 3,130 participants took part in recreation camps in the summer, including 203 early years participants, 2,630 children, 212 youth (including Teen Odyssey participants) and 57 inclusion participants. The program was also supported by 35 volunteers, who contributed 1,732 hours to camp programs.

Special activities were a highlight, with events such as a barnyard animal visit, talent show, Nickel Carnival and bouncy houses/dunk tank, all receiving positive feedback from participants and staff.

Youth programming included two cohorts of the Fire Fighter Basic Training Camp, offered in partnership with the Courtenay Fire Department. These camps provided an exciting, hands-on experience for young participants.

Participants reported enjoying themselves and learning new skills, while caregivers noted positive impacts on youth confidence, initiative and social engagement — particularly for those in the volunteer program.

Under a new staffing structure, the Recreation team collaborated effectively, demonstrating strong leadership and commitment to creating memorable and rewarding experiences. Many younger staff gained confidence and took on greater responsibilities as the summer progressed, further strengthening the department's capacity for future programming.

This summer marked the introduction of Courtenay Recreation's first combined spring and summer recreation guide, with a separate registration date for summer camps. Camps filled up immediately, reflecting strong community interest. Courtenay offers the largest selection of camps in the Valley, supported by the largest staffing team to date.



Summer Camp
2024

Special events for the community

Courtenay Recreation offers free or low-cost events for all ages, focused on providing inclusive community activities that strive to limit financial or physical barriers to attendance.

Events in 2024 included Family Day activities, Easter Promenade, Nickel Carnival, Halloween Parade and Party, the LINC Haunted House, Gnarly Youth Craft Fair and Children's Christmas Party.



Easter
Promenade



Halloween
Parade &
Party

Municipal infrastructure

Although traditional municipal infrastructure — such as underground pipes and treatment facilities — is often out of sight, it plays a crucial role in Courtenay’s urban system, supporting the city’s health, sustainability and financial stability.

Strategic Priorities 2023-2026	Status	Notes
Complete accessibility audit of public facilities and develop implementation policy for capital improvements.	In progress	<p>The City is collaborating regionally on accessibility matters. The project is now structured in two phases:</p> <p>Phase 1: Complete the accessibility audit of public facilities and develop the Accessibility Plan.</p> <p>Phase 2: After the completion of the Accessibility Plan, develop an implementation policy for capital improvements, informed by the audit findings and plan.</p> <p>Facility audits are currently underway, but the project scope needs to be revised to address constraints such as grant funding and staff capacity. As a result, the timeline has been delayed.</p>
Continued regional collaboration:		
Regional Growth Strategy	In progress	<p>The City is collaborating on updates to the Comox Valley's Regional Growth Strategy (RGS) to align with regional goals and priorities. The RGS review has been delayed due to a refocus on the RGS function and Board Housing Action Plan. Confirmation of the revised timeline is pending from the Comox Valley Regional District (CVRD). The City requires the RGS Implementation Agreement to address free-rider taxation transfer for expanded service access (sewer) to the Urban Boundary Settlement Node and rural areas.</p>
Liquid Waste Management Plan	In progress	<p>Regional collaboration on the Liquid Waste Management Plan continues. This effort aims to optimize waste management practices, ensuring environmentally sustainable solutions for the community and region.</p>
South Sewer Conveyance	In progress	<p>The City is working with CVRD on the Sewer Conveyance project, which aims to reroute sewer pipes inland and protect essential infrastructure from potential damage caused by waves, rocks and logs in the Estuary, Comox Bay and surrounding areas.</p>
Organics/solid waste	In progress	<p>The City is collaborating on solid waste initiatives, including the new weekly organics collection (yard and kitchen waste). With the launch of this service, garbage volumes to the landfill in 2023-2024 have been reduced, with organic waste increasing as projected.</p>
Air quality	Ongoing	<p>The City is continuing to implement measures to address concerns related to fine particulate in the air. This includes installing air quality monitors, launching public education initiatives and enacting new bylaws to regulate nuisance smoke. Additionally, the City has contributed to the Regional Airshed Protection Strategy with the CVRD.</p>
Regional parks	In progress	<p>The City supported the CVRD's development of a Regional Parks and Trails Strategic Plan to establish the criteria and priorities for conservation, recreation, future park and trail distribution and acquisition. The Strategic Plan included input from the K'ómoks First Nation, municipalities, community groups and individuals, and was adopted by the CVRD in 2024. City staff are participating on the Technical Advisory Committee (TAC). 2025 will see the development of a Land Aquisition Strategy.</p>

Fibre-optic network bridge enhances connectivity and emergency preparedness

In summer 2024, the City of Courtenay, in partnership with the Comox Valley Regional District (CVRD), completed a fibre-optic network bridge linking the CVRD Civic Building and the City of Courtenay Fire Hall.

This new connection enhances digital infrastructure, supporting real-time communication for Council meetings and other municipal operations. In the event of an emergency, the resilient network will provide a secure, reliable communication link, ensuring continued coordination and response capabilities between the two organizations.

This investment strengthens regional collaboration, emergency preparedness and technological resilience, reinforcing the City's commitment to efficient service delivery and public safety.

Upgrading core network infrastructure for enhanced security and performance

To maintain efficient and secure digital operations, the City of Courtenay regularly renews its core network infrastructure. Over time, essential technology, such as switches and routers, can become obsolete, requiring upgrades to support reliable connectivity and cybersecurity.

In 2024, the City's IT team undertook a comprehensive overhaul of network infrastructure, incorporating modern technology and advanced firewalls. This upgrade not only refreshes physical hardware but also strengthens cybersecurity defenses, creating a more resilient security mesh to protect the City's digital systems.

These improvements enhance network performance, safeguard sensitive data and ensure the City's IT systems remain secure and adaptable for future needs.

Sewer project removes potential risk to Courtenay River

The City launched construction on the Comox Road Sewer Project in June 2024. The project will protect sensitive aquatic habitat by decommissioning an aging sewer pipe that crosses the Courtenay River.

The project will reroute sewage collection from areas around Lewis and Simms Park to a new pipe on Comox Road.

Construction occurred on Comox Road and between Highway 19A bypass and Highway 19A throughout the summer and fall.

The project paused for the 2024-2025 winter season, with the final stage of construction in Lewis and Simms parks to be completed in spring 2025.



The Ridge, Courtenay

1st Street Lift Station replacement and sanitary sewer upgrades

In 2024, the City of Courtenay completed a major infrastructure project to replace the aging lift station at 1201 1st Street, adjacent to Puntledge Park, and upgrade the surrounding sanitary sewer system. These improvements were essential to enhance service reliability, mitigate operational risks and reduce ongoing maintenance costs.

Project highlights:

- New lift station installation – The project involved constructing a modern lift station featuring a seven-metre-deep wet well, advanced pumps, an above-ground valve chamber, a power and controls kiosk and secure site fencing.
- Gravity sanitary sewer main – Approximately 450 metres of gravity sanitary sewer main were installed along 1st Street, improving the efficiency and capacity of the sewer system.
- Sanitary sewer force main – Around 250 metres of sanitary sewer force main were laid between 1st Street and Pidcock Avenue through an existing City-owned right-of-way, enhancing network connectivity.

Throughout the construction period, access to properties and Puntledge Park remained available. Comprehensive traffic management plans were implemented to minimize disruptions, with clear signage and personnel safely guiding local traffic, emergency vehicles and pedestrians through the work zones.

The successful completion of this project underscores the City's dedication to maintaining and upgrading essential infrastructure, ensuring reliable and efficient services for its residents.

Anderton Dike remediation

The Anderton Dike, located along the Courtenay River, has reached the end of its service life, placing the sheet pile retaining wall at risk of partial or total failure. The potential collapse of this structure posed a significant hazard to adjacent buildings, including the former Cona Hostel and Anderton Arms apartment building.

In response, the City of Courtenay acquired both properties and facilitated the relocation of Anderton Arms tenants to ensure their safety. Demolition of the buildings is scheduled for 2025, paving the way for critical infrastructure improvements and environmental restoration.

The remediation project will focus on:

- Removing the deteriorating retaining wall to eliminate structural hazards.
- Relocating critical infrastructure outside of the high-risk area to enhance long-term resilience.
- Restoring the shoreline by creating a naturalized riparian area that improves ecological function and flood resilience.

Once complete, the restored shoreline will enhance habitat for wildlife and aquatic species, contribute to climate adaptation efforts and provide a revitalized natural space for the community.

This project reflects the City's commitment to proactive infrastructure management, environmental stewardship and community safety.

More information: courtenay.ca/andertonwall

Dingwall Steps Opening



Dingwall Steps complete significant connection from East to West Courtenay

The Dingwall Steps project was completed in early 2024. The project enhances east-west connections and a vibrant and connected landscape in Courtenay. On March 12, 2024, members of the community came together to officially mark the opening of the Dingwall Steps.

Automated residential curbside collection and cart exchange program

In January 2024, the City of Courtenay, in collaboration with the Town of Comox, introduced an automated residential curbside collection system, modernizing waste collection services. The transition replaced manual lifting with easy-to-roll, lidded carts for garbage, recycling and organics, serviced by collection trucks equipped with mechanical arms. This change has improved efficiency, worker safety and waste diversion efforts, aligning with the City’s long-term sustainability goals.

To accommodate residents’ needs in the fall of 2024, the City launched a cart exchange program for single-residential dwellings and duplexes, allowing property owners to adjust their organics and recycling cart sizes through a streamlined online request system. A total of 467 carts were exchanged. The program also engaged multi-residential and strata properties through collaboration with property managers, facilitating 248 cart exchanges and ensuring broader access to waste management resources.

The automated collection system has helped reduce waste management costs, minimize landfill contributions and extend the lifespan of the regional landfill, reinforcing Courtenay’s commitment to sustainability.

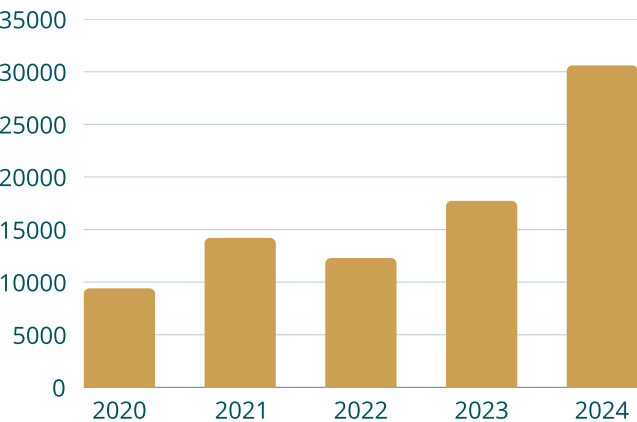
More information: courtenay.ca/collections

Solid waste app: Courtenay Collects

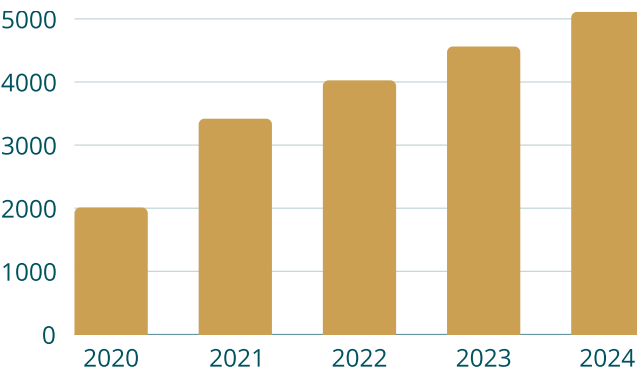
The Courtenay Collects app is a convenient way for households with curbside collection to subscribe to weekly reminders, service alerts and customized calendars. Over the last five years, there has been a substantial increase to the number of subscribed households.

More information: courtenay.ca/collects

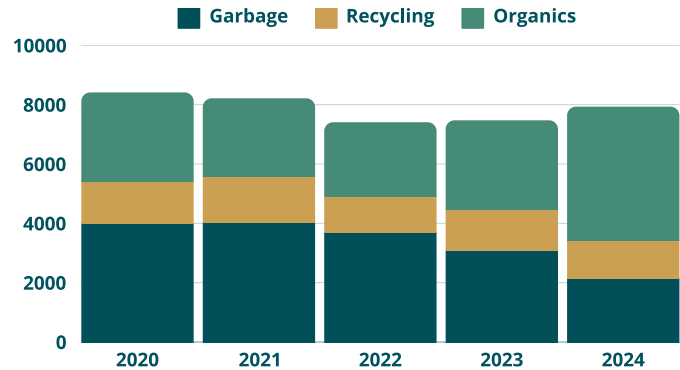
Waste Wizard material views



Courtenay Collects subscribers



Solid waste collected (tonnes)



Infrastructure maintenance

In 2024, Operational Services continued to make steady progress through proactive maintenance efforts, including water main flushing and roadway paving. At the same time, the team remained responsive to reactive maintenance needs, swiftly addressing issues such as potholes and water main leaks as they were discovered or reported.

Parks and green spaces

Type of asset	Totals
Trees planted in 2024	95
Total planted trees	4,837
Naturally grown trees (estimate)	30,000
Mowed grass area	41.3 hectares
Trails (paved and unpaved)	37.5 km
Playgrounds	25
Park benches	156
Park buildings	21
Picnic tables	56
Footbridges	31

Utilities

Type of asset	Totals
Sanitary sewer main	170 km
Sanitary sewer connections	8,172
Sanitary lift stations	9
Pump stations	17
Water main	173.4 km
Water main connections	9027
Water meter setters	3068
Storm main	168.7 km
Storm connections (estimate)	7,478
Catch basins	4,379

Transportation

Type of asset	Totals
Roads (total lane km)	171 km (356 lane km)
Sidewalks	181 km
Garbage cans	159
Fire hydrants	833
Street lights	1,572

Courtenay's vast network of above- and below-ground infrastructure requires ongoing monitoring, maintenance and renewal. This includes essential services such as water, wastewater, storm and transportation networks, as well as parks, recreation and equipment. The estimated replacement value of these assets is over \$1 billion.

Operational Services asset lifecycle activities by year

Activity	2020	2021	2022	2023	2024
Requests for service	2,206	2,202	2,106	2,804	2,533
Roadway paving (some multi-lane roads)	1.8 km (7.0 lane km)	543 m (1.1 lane km)	1.7 km (3.45 lane km)	2.7km (4.52 lane km)	1.9km (3.8 lane km)
Potholes repaired	301	200	321	487	665
Watermains flushed	21 km	19 km	N/A	56 km	39 km
Watermain breaks	3	3	5	7	3
Watermain leaks	20	33	81	98	78

Canada Community-Building Fund

The Canada Community-Building Fund (CCBF) is a permanent source of funding for municipalities to support local infrastructure priorities. Formerly known as Gas Tax, the fund was renamed in June 2021 to better reflect the program's objectives. Municipalities select how best to direct the funds across eligible project categories. The following is a summary of CCBF funding in Courtenay for 2019-2022.

2024 project description	2024 total federal grant: \$1,499,873
Cycling Network Plan Improvements	199,873
Pedestrian, Cycling and Pavement Renewal Program	1,300,000

2023 project description	2023 total federal grant: \$1,148,636
Cycling Network Plan Improvements	48,636
Pedestrian, Cycling and Pavement Renewal Program	1,100,000

2022 project description	2022 total federal grant: \$2,227,566
Cycling Network Plan Improvements	119,066
6th Street Bridge Multi-Use Active Transportation Bridge	128,500
Pedestrian, Cycling, and Pavement Renewal Program	1,300,000
Storm Drainage - 200 Back Road Storm Inlet Improvement	40,000
5th Street Bridge	640,000

2021 project description	2021 total federal grant: \$1,822,002
Integrated Rainwater Master Plan	50,000
Cycling Network Plan Improvements	149,907
6th Street Bridge Multi-Use Active Transportation Bridge	171,491
Pedestrian, Cycling, and Pavement Renewal Program	332,212
Storm Drainage - 200 Back Road Storm Inlet Improvement	118,392
Sewer - Greenwood Trunk Construction	1,000,000

2020 project description	2020 Total federal grant: \$1,392,812
Asset management Storm and Sewer Assessments	248,095
Integrated Rainwater Master Plan	42,041
Cycling Network Plan Improvements	100,976
Road Paving - Grind and Pave Program	1,000,590
Storm Drainage - 200 Back Road Storm Inlet Improvement	1,110

Social infrastructure

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

The development of a Community and Social Development Framework in 2024-2025 will guide many of the strategic priorities outlined below.

Strategic Priorities 2023-2026	Status	Notes
Participate in discussion on regional childcare space development, and explore incentives to support development of childcare spaces.	Ongoing	The City is developing a Community and Social Development Framework that will identify priorities and initiatives to support the growth and enhancement of childcare services. Information on childcare will be provided via Complete Communities. The City is also actively involved in the Comox Valley Early Years Collaborative and childcare will be considered in the ACC Bylaw. In 2024, a 124-seat daycare was approved and construction is anticipated to commence in 2025.
Continue working with community agencies to deliver day services. Explore the City's role in the provision of social support services, including the future of the Connect Centre.	In progress	The City is collaborating with community agencies to provide day services and exploring its role in offering social support services. This includes planning for the future of the Connect Centre and purpose-built shelter and day service spaces. The Braidwood development approved by Council in 2024 will provide permanent shelter and supportive housing that will move the current Connect Centre services to this location. The City also administered the Strengthening Communities Grant, which concluded in 2024.
Review City operations with a social equity, reconciliation and anti-racism lens and develop corporate policy.	Not started	Initial work has been completed, including targeted staff training, Council training, updates to the Communication and Engagement Plans, and the completion of the Equitable Language Guide. However, due to capacity challenges and emerging issues, the project is currently on hold. The timeline has been extended to 2026, and progress may require priority adjustments or additional resources.
Develop measures and criteria to track progress for the Official Community Plan (OCP)'s four cardinal directions: reconciliation, community well-being, equity and climate action.	Not started	The original 2023-2024 timeline was impacted by the Provincial Housing Legislative Deadline. Following updates to the OCP to align with provincial regulations, Complete Communities and the Housing Needs Assessment, the City will develop metrics to track progress on the OCP's key focus areas and ensure alignment with overarching goals.
Identify roles for the City in the delivery of social infrastructure outlined in the OCP.	In progress	<p>The Community and Social Development Framework, consisting of the Better Together and Neighbourhood Network strategies, was presented and endorsed by Council in summer 2024, with initiation set for 2025.</p> <p>The City will define its roles and responsibilities in the delivery of social infrastructure, together with community partners, to support the strengthening of Courtenay's social fabric.</p>
Implementation plan for delivery of social infrastructure.	Planned 2026 - 2027	Once the Community and Social Development Framework is completed, the City will create an implementation plan to define internal and external roles. The goal is to build connections within the community and prioritize collaborative actions to meet social needs, transform systems and influence public policy.

Advancing the Comox Valley Substance Use Strategy

The City of Courtenay continues to collaborate with local governments, community organizations and individuals impacted by substance use to advance a multi-pronged strategy aimed at reducing harm and preventing substance-related deaths. These meaningful actions address substance use harms and work to create a healthier and safer community.

The City provides an annual \$15,000 grant to support strategy coordination and actively participates in policy and program discussions.

Further details on the Comox Valley Substance Use Strategy (CVSUS), including Phase Three findings and ongoing collaborative efforts, can be found in the Comox Valley Substance Use Strategy Phase Three Report.

Quote from Charmaine Enns, MD, MHSc, FRCPC North Island and Alberni West Coast Medical Health Officer

“The Comox Valley Community Substance Use Strategy has been instrumental in bringing together community partners to discuss and act upon 21 recommendations from both the Walking Together Report/Walk with Me and the Substance Use Strategy. This work has been and will be invaluable in providing the community with a solid foundation to move forward with actions from the recommendations.”

Key accomplishments of the Comox Valley Substance Use Collaborative in 2024:

- Strengthened Indigenous leadership and voice – The City entered into a three-year agreement with the Indigenous Women’s Sharing Society to oversee continued administration, coordination and implementation of the CVSUS.
- Enhanced youth engagement – Established an action table focused on increasing substance use awareness for youth and parents.
- Hosted two youth expos and began exploring the creation of a youth council.
- Improvements in safer supply services and toxic drug poisoning prevention – Enhanced access to harm reduction services, increasing community safety and response efforts.
- Increased public awareness and data sharing – Collected and analyzed key data, sharing statistics and personal stories through a public forum to deepen community understanding of substance use challenges.

More information: courtenay.ca/substancestrategy



Since the public health emergency was declared, the following number of preventable deaths due to drug poisonings have occurred in the Comox Valley:

2016: 11 lives lost	2022: 37 lives lost
2017: 17 lives lost	2023: 36 lives lost
2018: 15 lives lost	2024: 33 lives lost
2019: 12 lives lost	Source: BC Coroners Service (April 2024)
2020: 14 lives lost	
2021: 35 lives lost (an alarming increase over 2020)	

BC Emergency Services drug poisoning response calls in the Comox Valley have increased significantly since 2016:

2016: 114 responses	2022: 458 responses
2017: 216 responses	2023: 700 responses
2018: 223 responses	2024: 665 responses
2019: 176 responses	Source: BC Emergency Health Services
2020: 234 responses	
2021: 514 responses	

Strengthening Communities Grant: Responding to homelessness in the Comox Valley

Since 2022, the City of Courtenay has administered the \$1.96 million Strengthening Communities Grant, including securing an additional year of funding to continue delivering essential services through to August 2024.

Funded through the Union of BC Municipalities, the grant aimed to provide immediate assistance to individuals without shelter, addressing basic human needs and improving safety and well-being.

Funding supported a range of critical services, including:

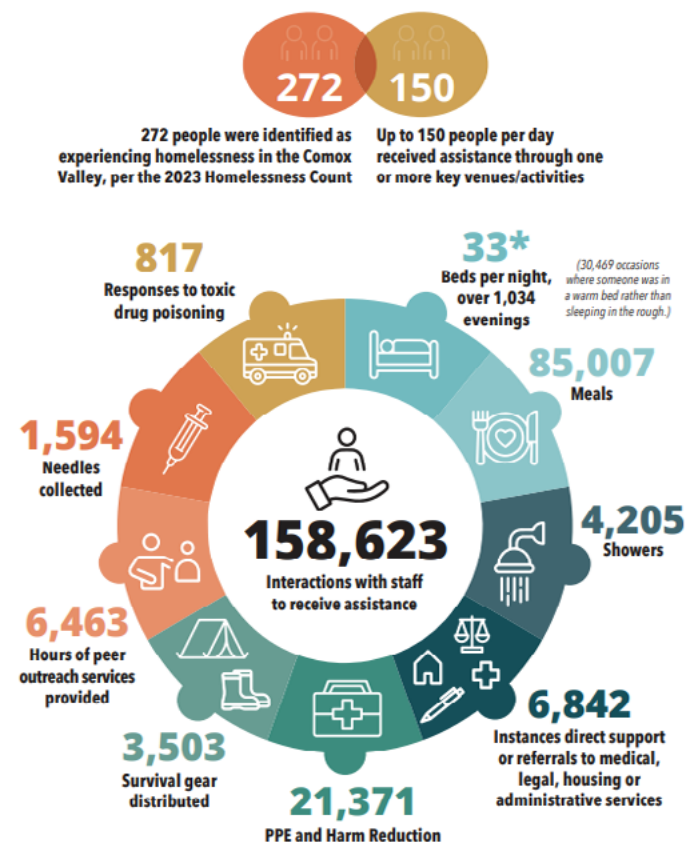
- A temporary emergency warming centre.
- A temporary emergency overnight shelter.
- A daytime community access hub.
- Rural outreach on Denman and Hornby islands.
- Peer-led outreach and clean-up services.
- Community engagement and anti-stigma initiatives.
- Training and capacity-building for municipalities and community organizations.

Over the course of three years (2021–2024), these services provided immediate relief and long-term benefits for individuals experiencing homelessness:

- 100–150 people received daily access to shelter, food and medical supplies.
- 799 responses to toxic drug poisoning were recorded, saving lives.
- 48 training sessions were delivered, engaging 910 participants, including frontline workers and staff.
- The initiative increased awareness and understanding of homelessness, its root causes and how to reduce stigma.
- People with lived or living experience were empowered to share their voices, secure employment, support peers and build connections.

The grant also supported policy development within local government and community organizations, leading to lasting, systemic changes that promote long-term solutions to homelessness and better support for vulnerable populations.

Data from principal partner agencies on grant impacts



Menstrual and gender equity in City facilities

In 2024, the City took steps to support menstrual and gender equity by installing menstrual product dispensers and providing free menstrual products in washrooms at the Lewis Centre and LINC Youth Centre. This pilot project aimed to assess usage and cost, with a long-term goal of expanding the program across additional City-operated facilities.

During the same period, the City conducted a comprehensive review of all City-operated washrooms to evaluate equitable access to basic necessities, including:

- menstrual products
- baby change tables
- needle disposal units
- inclusive and gender-equitable signage

In support of this initiative, the City became a signatory of the United Way British Columbia's Period Promise campaign, joining other municipalities, school districts and community organizations.

Menstrual equity ensures that all individuals who menstruate have equal access to the resources they need to manage their health and dignity, regardless of socioeconomic status, gender identity or geographic location. It extends beyond being a women's issue, impacting families and caregivers of anyone who menstruates. Lack of access to products prevents people who are menstruating from attending work and school, and from fully participating in community and family life. The provision of equitable access to menstrual products in City-operated washrooms will give people more freedom to engage with, benefit from and contribute to the public life and the well-being of their communities.



Age-friendly Grant for Accessibility audit

In 2022, grant funding was awarded to the City through BC Healthy Communities' Age-Friendly Communities program.

The funds are being used to support accessibility audits of key public open spaces and multi-modal transportation networks within Courtenay's new growth centres.

Audits continued in 2024, and a report will be presented to the public and Council in 2025. City staff are collaborating with the Social Planning and Research Council of B.C. and the Comox Valley Social Planning Society on this initiative.

Provide accessibility input and feedback via an online form available at www.courtenay.ca/accessibility

Advancing community and social well-being development initiatives

In 2023, the City of Courtenay established a Community Development Coordinator position to strengthen social resilience and well-being across the community.

A key focus of this role is the development of a long-term, integrated Community and Social Development (CSD) framework and action plan. This initiative aims to define Courtenay's approach to social well-being, fostering collaborative solutions that address community needs and opportunities.

The framework will be guided by an asset-based community development and health promotion approach as outlined in the Official Community Plan, and will be implemented through two distinct strategies:

- **The Better Together Strategy:**
Strengthening partnerships with the community and social development sector to identify assets and enhance coordinated, proactive initiatives that support social well-being.
- **The Neighbourhood Network Strategy:**
Establishing neighbourhood-based networks that encourage connection, collaboration and local engagement within Courtenay.

The CSD framework will be developed based on real-world application and community feedback. Over the next two years, these strategies will be implemented and evaluated, forming the foundation of a long-term action plan for Courtenay.



Frog mural with artist
Pamela Mitchell

Arts, culture and heritage

Culture reflects who we are, embodying our values, traditions and expressions across time. Through arts, culture and heritage, we can reframe and engage with pressing social issues — such as climate change, reconciliation and equity — while creating meaningful and safe spaces to explore our evolving world.

Strategic Priorities 2023-2026	Status	Notes
Complete Strategic Cultural Plan.	In progress - delayed	The City worked on the development of a new Strategic Cultural Plan throughout 2024 to guide the support for arts, culture and infrastructure in the short, medium and long term. Presented to Council in spring 2025, the plan identifies gaps and opportunities in cultural services, informs City priorities and supports investments that will enhance cultural services and assets.
Implement Strategic Cultural Plan.	Planned - 2025	The City is developing an implementation plan for the Strategic Cultural Plan to guide the delivery of cultural services and infrastructure over the next 10 years. The plan will outline specific targets to address key gaps, opportunities and areas for investment to enhance the City's cultural services and assets in alignment with community preferences for the next 10 years and beyond. The project scope in 2025-2027 includes a public art policy, cultural facility feasibility studies and capital plan, funding models and a special events and hosting policy.

LINC Youth Centre enhancements celebrate art, culture and community engagement

The LINC Youth Centre underwent several improvements in 2024, including new outdoor signage and awning, programmable LED light strips and the launch of a youth mentorship mural project. These enhancements were designed to create a more vibrant and welcoming space for youth while celebrating art, culture and community engagement.

The mural project has two components. An outdoor mural is being developed in partnership with Comox Valley Arts and artist Emily Thiessen, who will mentor youth in mural design and creation. In 2025, a call for youth artists will be issued. Five youth will participate in the design and painting process and work alongside Emily to learn key mural techniques. The project is slated for completion in late spring/early summer 2025.

An indoor mural was developed in partnership with artist Pamela Mitchell of the K'ómoks First Nation, Kwakwaka'wakw territory. The mural was completed in December 2024 and features a frog on a skateboard, painted with youth participation at the LINC. The project began in November 2024, with 10 youth contributing to the painting each week until its completion.

To further integrate Indigenous knowledge and cultural education, Pamela also created a colouring sheet featuring the frog, including the pronunciation and spelling in Ayajuthem and Kwakwala (K'ómoks First Nation languages) and an explanation of the frog's symbolism in K'ómoks First Nation culture.

Draft Strategic Cultural Plan strengthens arts, culture and reconciliation

The Draft Strategic Cultural Plan highlights the importance of arts and cultural activities in Courtenay, establishing a 10-year vision to support investment, enhance cultural tourism and promote economic development. It provides a framework for evaluating and benchmarking the impact of arts and culture assets, ensuring they remain a vital part of community life.

A key pillar of the plan is advancing truth and reconciliation through arts and culture. This includes relationship-building and meaningful engagement with the K'ómoks First Nation, MIKI'SIW Métis Association, Inuit and Urban Indigenous peoples, ensuring their history, culture and contributions are recognized and supported. The plan is designed to be a living document, adaptable to ongoing Indigenous engagement and collaboration.

The colouring sheet was distributed through Courtenay Recreation centres, with children invited to participate in a contest to win a Courtenay Recreation gift card.

An unveiling ceremony was held in December 2024, with the Mayor, Council and Elders in attendance, celebrating the collaborative effort between youth, artists and the community.



The finalized Strategic Cultural Plan, along with a high-level implementation strategy, is being presented to Council in 2025. It will serve as the City's long-term commitment to arts, culture and inclusive community development.

More information:
courtenay.ca/cultureplan



Cultural organizations

The City of Courtenay owns and maintains three major cultural facilities downtown, including the Sid Williams Theatre, Courtenay and District Museum and Paleontology Centre, and the Comox Valley Centre for the Arts.

The City has agreements with the cultural organizations that occupy the facilities, each with their own non-profit societies and board of directors.

Through these agreements, the organizations receive operating and management grant funding in return for the delivery of core arts and culture services on behalf of the City.

Renewed agreement supports Sid Williams theatre and facility upgrades

The City of Courtenay renewed its five-year License to Occupy and Grant Agreement with the Sid Williams Theatre Society (SWTS) for the management and operation of the community and professional live performance theatre.

The Sid Williams Civic Theatre has been serving the Comox Valley as a performing arts facility for over 25 years, with professional administration since 1992.

Serving the Comox Valley region since 1971, the Sid Williams Theatre is a 500-seat performing arts venue that plays a vital role in the cultural and economic life of the community.

The theatre balances multiple functions, acting as a performance space for community groups, a professional venue for commercial events and an arts presenter offering a curated season of select performances.

The City continues to provide both in-kind and financial support to ensure its sustainability.

In the fall of 2024, SWTS completed a major lighting grid upgrade, valued at over \$500,000. This improvement enhances safety for theatre staff performing lighting changeovers and expands the technical capabilities of theatre productions by allowing for more complex lighting plots. The City of Courtenay contributed \$100,000 in grant funding toward this project.

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

In 2024, agreements with Comox Valley Art Gallery (CVAG), Sid Williams Theatre and Comox Valley Arts Council were all renewed or extended, reflecting the significant value and role they each play in the community.



Sid Williams Theatre	
Live performances	161
Virtual performances	2
Rehearsals, workshops, recording sessions	69
"Front door" public attendance	44,197
"Stage door" performer/cast attendance	11,077
Virtual event viewers	1,500+
Volunteer hours	6,305
Superstar tickets	551

Courtenay and District Museum and Paleontology Centre

The Courtenay and District Museum and Paleontology Centre was established in 1961 as a non-profit organization with the mandate to collect, preserve and interpret natural and cultural heritage of the Comox Valley region. Throughout the year, the museum offers on-site and outdoor programming suitable for all age groups.

Program subjects include fossils, geology, First Nations history, pioneer settlement history, social history of the Comox Valley, logging and lumber history and river way study, as well as a series of changing exhibitions spanning over 80 million years.

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



Courtenay and District Museum

Total visits (general, school visits, fossil tours)	28,100
Volunteer hours (collections management, public celebrations)	2,450
Number of hired summer students and participation hours	3 students, 840 hours
Travelling and temporary exhibitions	5
International scientists working on research on museum fossils	12
Scholars, authors and organizations carrying out social history research	9
Number of newsletters	12

Renewed agreement supports Comox Valley Art Gallery and cultural programming

The City of Courtenay has renewed its five-year License to Occupy and Grant Agreement with CVAG for the management and operation of the gallery, as well as the provision of public education and outreach programs in the community.

Since 2004, CVAG has occupied the Centre for the Arts, offering contemporary visual arts exhibitions, educational programs and community projects. Through artist talks, workshops and discussions, the gallery fosters public engagement, accessibility and critical thinking, enriching the cultural, social and economic vitality of the Comox Valley.

CVAG includes a gift shop that sells the work of hundreds of local artists.

The gallery was established in 1974 and its programming includes:

- The Youth Media Project – A training initiative that provides hands-on experience in digital storytelling and media production for young people.
- Walk With Me – An arts-based community research project that explores the impacts of the toxic drug crisis, fostering dialogue and awareness through artistic expression.



Comox Valley Art Gallery

Total visits	25,200
School tour participants	2,350
Community make-art workshop participants	2,450
Youth Media Project new films	24
Volunteer hours	1,100

Strengthening cultural services through partnership with Comox Valley Arts

The City of Courtenay has entered into a two-year License to Occupy Agreement with the Comox Valley Arts Council (CVA) for its administrative offices and digital creation hub. Additionally, the City has extended its fee-for-service agreement with CVA to support the delivery of cultural services to the community.

For over 55 years, CVA, a non-profit society, has played a central role in fostering arts and culture in the Comox Valley. Through a diverse range of events, programs and initiatives, CVA provides opportunities for residents to engage with local arts and cultural experiences.

In 2024, CVA collaborated with the MIKI’SIW Métis Association on the Ancestral Echoes Podcast Education Program. This initiative creates a space for Métis Elders to share knowledge with local youth, fostering intergenerational exchange. Through storytelling and conversation, the program amplifies Elder voices, ensuring that perspectives, histories and cultural traditions are passed down to future generations.



Comox Valley Arts	
30 Day Drawing Challenge online participants	10,000
Studio Tour participation	5,320
Volunteer hours	550
Creative works produced at the Digital Creative Hub	257
Courtenay-based visual artists exhibited	15
Artist professional development school attendees	147

City summer events

Canada Day celebrations

Canada Day celebrations featured the Night Before Showcase on June 30 and the parade, concert and park activities on July 1. An estimated 12,500 people came out over two days for the celebrations.

2024 mainstage performers included Indigenous and multicultural performers, the Sean Grieve Committee, the Timebenders, Lyall Steel and Isabelle Durand and WCC (West Coast Chicago).

Thank you to the many groups and individuals that made the event special, including the organizing team, parade participants, sponsors, performers, vendors, volunteers and City of Courtenay staff.

Simms Park Summer Concert Series

Sunday evening concerts were held from June until the end of August.

2024 performers included SD 71 Studio Band, Rumble Jam Grooves & River City Sidemen, MoonShine, Blues Night with the Thor Jonsson Band and guests, Saskia Delaronde & Nathan Tinkham, Judy & Bruce Wing, the Kenny Shaw Trio, the Valley Cats, Time Well Wasted and Stealing Dan.



New for 2025! Smoking is prohibited in parks and will be enforced. Enjoy summer events smoke-free.





Food systems

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

Strategic Priorities 2023-2026	Status	Notes
Engage with agricultural community and Food Policy Council to identify needs and support relevant Official Community Plan (OCP) policies.	Planned	<p>Original 2023-2026 timeline impacted by Provincial Housing Legislative Deadline. This collaboration will look for ways to support local agricultural producers and food security. Making progress on the policies outlined in the OCP, this initiative will aim to increase access to affordable, healthy, locally sourced food outlets and growing opportunities within walking distance.</p> <p>This initiative aims to protect agricultural lands and traditional foods, promoting sustainable food systems as integral components of social infrastructure and local economic development within the OCP framework. Related land uses will be considered in the zoning bylaw update and reflected in future updates to the OCP.</p>

Renewed partnership supports community garden and food security

The Share the Harvest Community Garden has served the Courtenay community since 2012, enhancing food security, sustainability, social engagement and access to healthy local food. Recognizing its continued impact, particularly in supporting individuals experiencing food insecurity, the City of Courtenay has renewed its five-year License of Occupation Agreement with LUSH Valley Food Action Society to manage and operate the garden at 721 Grant Avenue.

As part of this agreement, the City has also established a five-year management and operating grant fee-for-service agreement, providing both in-kind and financial grant support for the continued success of the community garden. In return, LUSH Valley will provide annual reports outlining how it is meeting its goals and objectives, as detailed in the Share the Harvest Community Garden Vision and Plan.

This renewal reaffirms the City's commitment to food security, sustainability and community well-being, ensuring the Share the Harvest Community Garden remains a valuable resource for residents for years to come.

Quote from participant: "Three years ago when I relocated to Courtenay, I was able to secure a plot in the LUSH Community Garden. This garden has now become my second home as I spend many hours not only preparing my plot, but also learning from the workshops held here and from my colleagues who have taught me so much.

"Members meet every Wednesday morning to spend time planting the communal beds where our less fortunate families can help themselves to what we have grown. This community garden is essential to my well-being (mental, social and physical) and many living in this area. I am so grateful to be part of the LUSH Let Us Share the Harvest Community Garden."

In 2024, the Share the Harvest Community Garden hosted:

- 488 volunteer hours.
- Participation by community partners, including Island Mental Health and Substance Use, the Foundry (John Howard Society), Head Injury Society, Immigrant Welcome Centre, and Indigenous Women's Sharing Society.
- Four community workshops on herbalism, beekeeping, constructing garden infrastructure and seed saving.

New partnership supports year-round Farmers' Market and food security

The City of Courtenay has entered into a three-year partnering agreement with the Comox Valley Farmers' Market Association to support the operation of a fall and winter farmers' market at the Native Sons Hall in downtown Courtenay.

This agreement recognizes the farmers' market's role in strengthening food security, increasing access to healthy local food, supporting the agricultural community and promoting local economic development. Additionally, the farmers' market contributes to regional food security planning and public education on local food systems.

The partnership also establishes a collaborative approach to identifying a site for a future year-round farmers' market as part of the City's ongoing land-use planning efforts.

To continue receiving a reduced facility rental rate — as outlined in the Recreation Facility Rental Fees and Charges Bylaw 2988, 2024 — the farmers' market will provide annual reports demonstrating how its activities have supported food security and the local economy.

Quote from Farmers' Market General Manager:

"The Comox Valley is an agriculturally diverse and rich area which gives farmers and food producers the opportunity to grow and produce food all year round.

"In the middle of winter we are grateful to be able to have many fresh, delicious and nutritionally dense fruit and vegetables. This is one of the things that makes our community vibrant."

Market stats:

Winter market, January 6 to April 6, 2024:

- Average vendor attendance: 29
- Sales total: \$234,744
- Customer count: 9,366 total, average 669 per market day

Fall market, October 19 to December 21, 2024:

- Average vendor attendance: 35
- Sales total: \$307,466
- Customer count: 9,141 total, average 914 per market day



Local economy

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

Strategic Priorities 2023-2026	Status	Notes
Explore a business attraction and retention service.	Planned	
Identify appropriate roles and responsibilities for the City in the delivery of economic development services in the region.	Planned	An analysis will be conducted to define the City's involvement in economic development services. This project aims to improve the coordination of services that support economic growth and prosperity in Courtenay and surrounding areas. Grant funding will be sought to support these efforts, starting in winter 2024.
Review City processes that may be barriers to economic development.	Ongoing	Through the Business Attraction and Retention partnership, data and trends will be gathered to inform an action plan for Council. The City is collaborating with the business community and other partners to identify areas where City processes can be improved. Data from the Business Attraction and Retention project will help streamline procedures, enhance efficiency and create a more favourable environment for economic growth and investment.

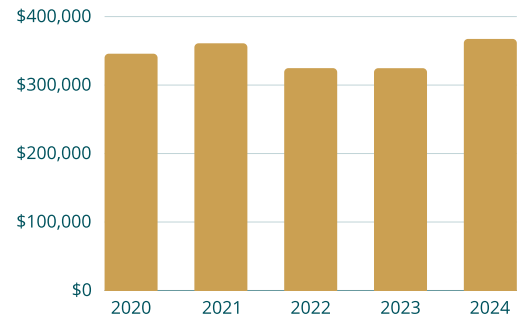
Business licencing

Business licence revenue has seen an increase in 2024 from 2023.

Intermunicipal business licences include both the Town of Comox and City of Courtenay.

Intercommunity licences are intended for businesses operating in multiple jurisdictions. Participating communities include Campbell River, Comox, Cumberland, Duncan, Lake Cowichan, Ladysmith, Nanaimo, North Cowichan, Parksville, Port Alberni and Qualicum Beach.

Business license revenue



	2020	2021	2022	2023	2024
City business licences:	1,124	1,345	1,270	1,391	1,326
New applications*			105	137	111
Renewals			1,165	1,254	1,215
Intercommunity licences:	313	400	434	401	488
New applications			71	54	68
Renewals			363	347	420
Intermunicipal licences:	303	356	310	308	350
New applications			42	31	39
Renewals			310	277	311



6th Street, Courtenay

Good governance

Good governance is central to the City of Courtenay's work, ensuring public engagement, transparency, equity and inclusion, efficiency and accountability.

Strategic Priorities 2023-2026	Status	Notes
Develop an assignment and tracking system for public enquiries.	In progress	This initiative is focused on improving communication and responsiveness to community inquiries. The policy and implementation are set to launch alongside the new website in late summer 2025.
Establish an OCP Implementation Townhall Forum.	On hold pending legislative impacts	Changes in provincial legislation related to housing have impacted the timeline. The City is also developing an Engagement Strategy, which will guide public engagement options and opportunities.
Hold Council open houses in community locations.	Not started	Pending completion of the Engagement Strategy. The City is assessing opportunities for Council to hold open houses in community locations to encourage public involvement and collaboration.
Increase community engagement for all segments of the community: complete communication strategy, community survey and community engagement strategy.	In progress	The Communications Strategy is complete, with the first year of implementation underway. The 2023 and the 2024 resident Surveys are also complete. The Engagement Strategy will be finalized in spring 2025.
Review operations and terms of reference for City committees.	In progress	The City is exploring different models to improve committee efficiency and transparency. A draft review for the Parks and Recreation Advisory Committee is complete and awaiting further review. Delayed due to capacity challenges.
Develop a land strategy for acquisition, devolution and disposal of property, including inventory of all City folios over 400 m2.	In progress	This strategy is progressing in phases, with scope completed in 2024. It will include a phased Parkland Acquisition Strategy that aligns long-term planning and development of City-owned properties with community goals. The strategy must align with Courtenay's growth management policies from the Official Community Plan (OCP), which will be updated in 2025 in response to provincial requirements.
Review and streamline development process and set targets for application processing times.	In progress	Digitizing application forms began in 2024, with most now implemented. Staff are making revisions and process adjustments throughout 2024, with further refinements continuing into 2025.
Develop a Reconciliation framework	In progress	The status of the K'ómoks First Nation (KFN) election and treaty process makes formal engagement uncertain. It is recommended that initiatives continue with a focus on engagement, updating the service agreement for IR2 and other reserves, and resuming strategy development after the election and treaty process. An external consultant is supporting the City with developing an Indigenous-informed engagement strategy.
Strengthen relationship with the RCMP and enhance police and crime data reporting.	Complete	The RCMP has improved its reporting by providing annual and seasonal data that highlight emerging crime trends and link policing initiatives to community issues. The city will continue to collaborate with the RCMP to ensure important safety information is shared with the public through quarterly reports presented at Council meetings and available on the City's website.

Strategic Priorities 2023-2026	Status	Notes
Establish regular meetings for Council with the development community.	In progress	The original 2023-2024 timeline was impacted by the provincial housing legislative deadline. However, staff-level engagement sessions are happening with the development community to support the review and implementation of the OCP and small-scale, multi-unit housing regulations. Council is committed to holding further meetings with the development community to better understand their needs, objectives and insights.
Explore and establish a partnership approach with School District No. 71 on topics of mutual interest such as active school travel planning, traffic planning, community use of schools, shared facilities, climate action, reconciliation, child care and youth engagement.	In progress	The City is collaborating with School District No. 71 on common issues such as safe routes to school and land use planning, and we will continue to seek opportunities to collaborate and advance our shared interests.
Include School District No. 71, 19 Wing Comox, and other significant Comox Valley employers in housing discussions.	In progress	The City of Courtenay is working to strengthen partnerships with key agencies, such as School District No. 71, 19 Wing Comox, and other major Comox Valley employers to support housing discussions and initiatives to foster collaboration and address community housing needs more effectively.

View of Courtenay River from downtown



Enhanced digital tools to support bylaw enforcement

The City of Courtenay's Bylaw Enforcement department manages a wide range of daily service requests requiring efficient tracking and response. As part of a phased approach, the City's IT team is enhancing the Tempest software system to improve the logging, tracking and resolution of bylaw-related calls.

This upgrade will help establish service patterns and workload distribution, ensuring timely responses and follow-ups for residents. It will also provide real-time tracking of nuisance properties and high call-volume locations, allowing the bylaw team to deploy resources effectively and safely.

Future enhancements will include:

- A mobile app for officers to update and manage calls directly from the field.
- A public-facing web application, integrated with the City's website, allowing residents to submit bylaw service requests online.

These improvements will strengthen bylaw enforcement efficiency, transparency and accessibility, supporting faster response times and better service delivery across the community.

Resident telephone survey

In November 2024, the City conducted telephone surveys through Forum Research Inc. The statistically valid survey asked about City services, community priorities and overall quality of life.

The survey will:

- Help shape strategic priorities and budgets.
- Highlight key community issues and services.
- Assess resident awareness of City programs and services.
- Uncover potential service gaps.
- Support continuous improvement within the City.

The City will be conducting the resident survey annually until 2027 to build a five-year dataset, then every two years starting in 2029.

Survey results were presented to Council in early 2025.



Standard Park

Communications

Communication Strategy launch

Council adopted a new communication strategy in January 2024, with a range of updated processes, resources and tools that are rolling out over time as capacity allows.

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

With this actionable strategy, the City can more effectively inform residents about City services, policies, initiatives, processes and operations.

Website redesign

Work began in 2024 on a new courtenay.ca website, expected to launch in summer 2025. The upgrade will replace the current website, which is more than 10 years old, using modern accessibility standards and overall improvements to online information and services.

The community was invited to complete an online survey in November 2024 to help shape plans for the website. Survey results were considered to inform decisions on layout and content.

Engagement Framework launched

Building on recommendations and processes outlined in the communication strategy for outgoing communication, the City launched internal and external consultation in 2024 for a new Engagement Framework that will enhance how we consult with the community. The framework reflects the City’s commitment to removing barriers to participation, ensuring underrepresented voices have a platform to contribute.

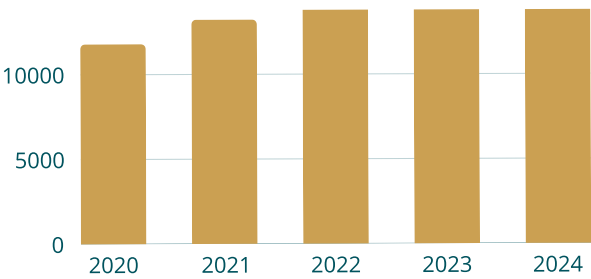
Work on the framework was ongoing for much of 2024, including internal and external consultation and a focus on enhancing equitable engagement practices to ensure all voices were heard. The City directly engaged with organizations that serve underrepresented individuals and groups.

A public survey launched in November 2024 to gather feedback on what challenges people face in participating and find ways to overcome them.

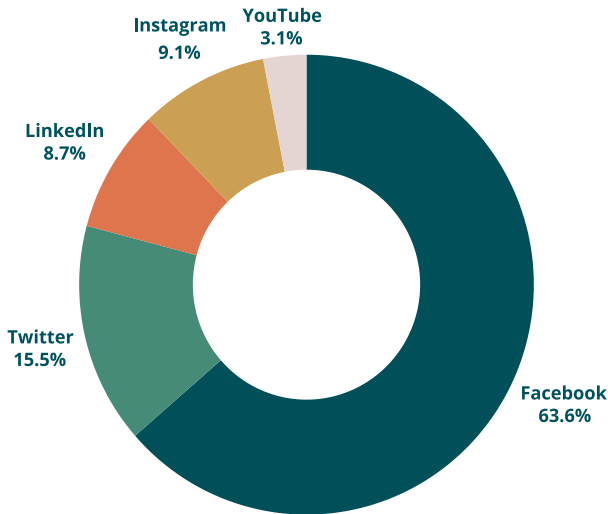
The Engagement Framework was presented to Council in spring 2025.

More information: courtenay.ca/engage

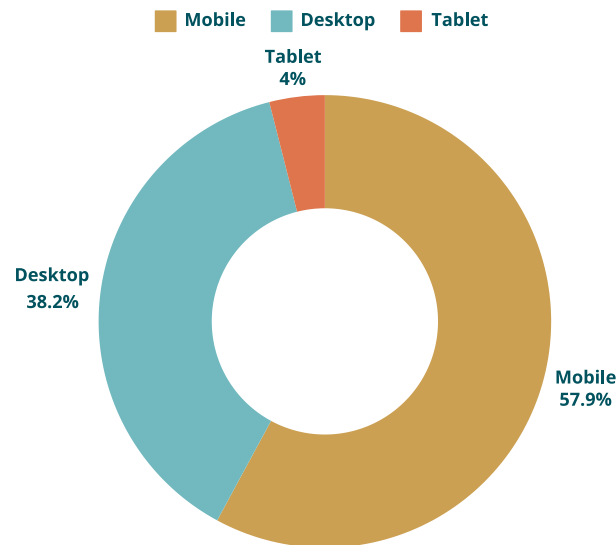
Social media followers



Where you follow us



How you visit us





Courtenay Fire Department

Public safety

Public safety allows residents and businesses to feel secure in their city as a safe place to live, work and play. It also ensures that both the City and its residents are prepared for emergencies and resilient in responding to them.

Strategic Priorities 2023-2026	Status	Notes
East Side Fire Hall - update design and consider potential partnerships.	In progress	The project's timeline was delayed from 2023, with partnership research, options analysis and conceptual design in progress for 2024. The design and partnership development will be presented to Council in winter 2024, with completion likely extending into early 2025. Ongoing cost analyses and partnership research are critical for advancing the project.
Long term staffing plan for Fire Services.	In progress - delayed	The Fire Services department is implementing an annual firefighter recruitment and training program to meet current and future service demands. This initiative aligns with the department's long-term staffing plan, which considers the community's needs and the planned construction of the East Side Fire Hall to ensure effective emergency response and public safety. While progress continues, some aspects have been delayed due to fire hall construction.

Enhanced animal control services for faster, more reliable response

In response to resident feedback from the 2023 Bylaw Policy and resident surveys, the City of Courtenay transitioned animal control services in-house in 2024 to improve service delivery and response times. Previously managed by a part-time contractor, animal control is now handled by trained Bylaw Officers, ensuring greater availability and more consistent enforcement.

With this change, all on-duty Bylaw Officers can now address animal-related concerns, resulting in faster response times and improved service reliability. In 2024, officers responded to 173 animal control issues, reinforcing the City's commitment to community safety and responsible pet ownership.

Additionally, Courtenay has partnered with regional municipalities to secure new kennelling services following changes to the SPCA's contract. This collaboration ensures continued care and sheltering for lost or stray animals, supporting the well-being of pets and their owners across the community.

Expanded bylaw services for improved community response

Courtenay Bylaw Services expanded operations to seven days a week as of October 2024, ensuring more consistent and timely enforcement.

This expansion was made possible through the addition of a part-time officer and adjustments to staff schedules, enhancing service availability without significant cost increases. Bylaw activity increased by over 20 per cent compared to 2023, contributing to a more than threefold rise over the past five years.

The shift to seven-day service improves community safety through greater visibility and deterrence of violations, while also allowing officers to engage with residents and businesses on weekends and holidays.

Additionally, the City is enhancing proactive initiatives, including community education programs, to promote bylaw awareness and voluntary compliance.

Modernized Parks and Open Spaces Regulation Bylaw adopted

In 2024, Courtenay City Council adopted the Parks and Open Spaces Regulation Bylaw to establish clear guidelines for the use and management of parks and open spaces. Implementation begins in 2025, reinforcing the City's commitment to environmental protection, cultural heritage preservation and safe public access.

The new bylaw balances public enjoyment with environmental stewardship, ensuring that park activities, commercial uses and designated sheltering areas are regulated and managed responsibly. It also provides a clear enforcement framework for City staff, enabling Parks, Recreation and Bylaw Services teams to work collaboratively in protecting and maintaining community spaces.

Key updates include enhanced procedures for addressing unauthorized activities, such as the alteration of natural features, while supporting sustainable use of public spaces. By prioritizing responsible use and proactive management, this bylaw helps preserve Courtenay's parks and green spaces for future generations.

New digital system enhances bylaw investigations

In late 2024, the City of Courtenay launched Tempest, a modern digital system designed to streamline internal bylaw investigations and enforcement. This system equips officers in the field with real-time access to property details, permits, licenses and bylaw files, eliminating the need for handwritten notes and manual transcription. By providing instant access to information, Tempest supports faster, more informed decision-making and improves overall service efficiency.

Tempest also prioritizes bylaw requests based on urgency, ensuring critical issues are addressed first while enhancing interdepartmental collaboration.

Beginning in 2025, the system will generate consistent reporting on bylaw investigations, enabling the City to track key performance metrics such as response times and common complaints. This data-driven approach will help identify service improvements and enhance bylaw enforcement efficiency, reinforcing the City's commitment to providing responsive and effective community services.

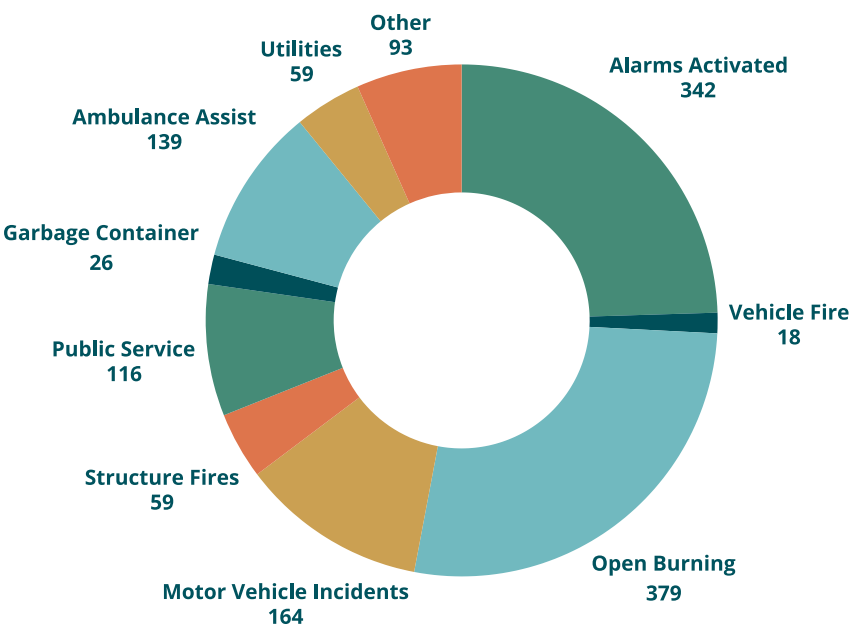
Courtenay Fire department

Fire department operations

In 2024, the Courtenay Fire department continued to provide fire protection and emergency response services to Courtenay residents and the Courtenay Fire Protection District. Over the past year, the department responded to a total of 1,395 calls for service, representing a slight decrease from the 1,455 responses recorded in 2023.

The Fire department continues to respond to a wide range of incidents, including fires, motor vehicle incidents, rescues and medical emergencies. The top five incident callouts for 2024 were to outdoor burning incidents, fire alarm activations, motor vehicle incidents, medical responses and public service requests.

Fire department responses by type



Courtenay Fire department 2024

Fire prevention

This past year, full-time staff conducted 1,801 fire inspections across the city and the Courtenay Fire Protection District, with the majority of inspected properties found to be free of major fire code or life safety violations.

Among the violations identified, the most common issues were burned-out emergency lighting and exit signs, as well as fire extinguishers requiring annual servicing.

181 public safety education events were delivered to residents within the City of Courtenay and the Courtenay Fire Protection District. These events covered a range of important topics, including FireSmart education, neighbourhood emergency preparedness, fire safety talks and fire station tours. Through these initiatives, fire safety awareness and community preparedness is promoted, fostering a stronger culture of safety throughout our region.

Comox Valley fire safety house gets a renovation

A valuable educational tool has been renovated with modern updates, thanks to the hard work of Courtenay firefighters.

The Fire Safety House is a scaled-down version of a residential home. This mobile educational tool is used by the Courtenay, Cumberland, Oyster River and CFB Comox fire departments to educate children through hands-on fire safety drills.

The upgrades to the fire safety house were completed by fire department volunteers from January to April, 2024. The upgrades include new siding, roofing and interior features, allowing the Fire Safety House to continue providing vital fire safety education to children all over the Comox Valley for years to come.



Firefighter training

Training

In 2024, firefighter training remained a top priority, with members dedicating over 4,000 hours to developing their skills in areas such as fire suppression, auto extrication, rope rescue and self-rescue techniques.

The W.A. Lane MacDonald Fire Training Centre continues to be an invaluable resource, enabling the department to deliver more in-house training and rely less on third-party instructors.

This approach helps manage costs while increasing the department's capacity to offer more frequent training sessions.

Fire department by the numbers

	2020	2021	2022	2023	2024
Emergency and non-emergency calls	834	1,053	1,202	1,455	1,395
Fire inspections	1,712	1,761	1,725	1,770	1,801
Full time staff	6	6	7	7	8
Paid-for-call firefighters	50	50	50	50	55
Provisional firefighters (waitlist)	8	11	10	20	10



Organizational well-being and sustainability

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

Strategic Priorities 2023-2026	Status	Notes
Ensure capacity to accommodate big change resulting from direct and indirect impacts to our community.	Ongoing	To support organizational well-being and sustainability, the City is conducting organizational reviews and exploring options to enhance staff capacity. This initiative seeks to strengthen the City's ability to adapt and respond effectively to evolving challenges and opportunities, fostering resilience and organizational readiness for future developments.

Human resources

Training initiatives for City staff

Human Resources implemented training initiatives in 2024. By investing in the development and well-being of employees and leaders, we are striving to ensure that the City succeeds at being an employer of choice.

Building leadership capacity

The HR Leadership Principles program provided tools and strategies to enhance leaders' abilities to manage performance, resolve conflicts and foster a respectful workplace.

Fostering workplace well-being

The Work to Wellness program addressed workplace mental health, equipping managers and supervisors with the skills to recognize and respond to mental health challenges. This aims to improve employee well-being, reduces absenteeism and create a supportive organizational culture.

Enhancing conflict resolution skills

Conflict resolution training empowered leaders and employees to address workplace disputes constructively. With content for leaders and employees at all levels — including frontline supervisors, executive teams, staff and elected officials — the training enhanced participants' ability to manage conflicts effectively.

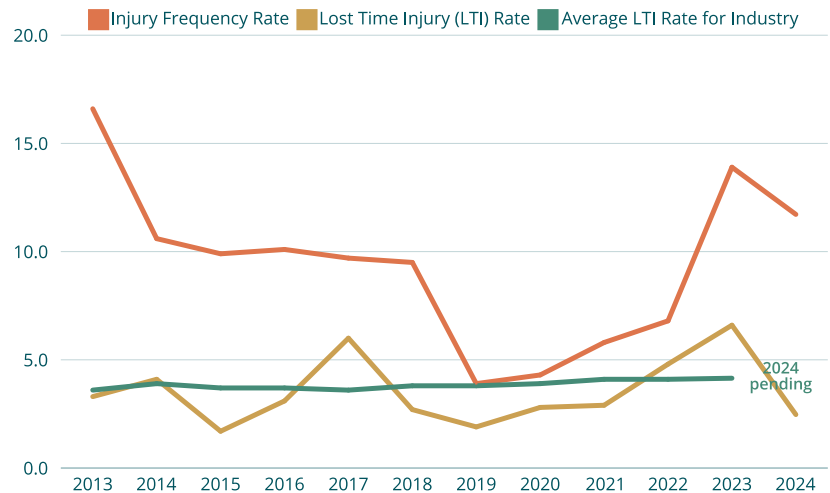
The training sessions provided employees with actionable knowledge, such as understanding the collective agreement, respectful workplace policies and wellness strategies, fostering a culture of continuous improvement and long-term organizational resilience.

HR has also laid the foundation to continue this development by revitalizing our Attendance Management program, scheduling coaching, customer service training, ongoing civility and respect training and further leadership opportunities for 2025.

Health and safety

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

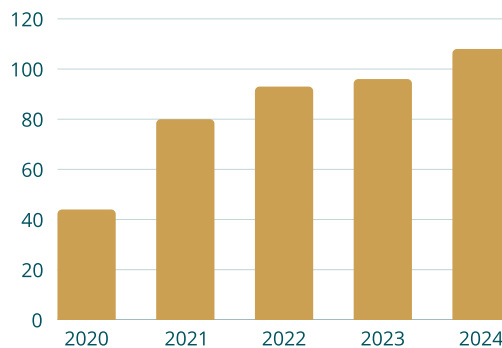
The graph below illustrates the City's injury frequency and lost-time injuries from 2013 to 2024, compared to the average lost-time injuries for industry (municipalities).



Recruitment activities

While recruitment activity has steadily increased over the past five years, this growth is not solely due to turnover. Approximately 17 per cent of job postings in 2025 so far, and 15 per cent of job postings in 2024 and 2023, were the result of retirements and resignations, with the remainder reflecting internal movements, service enhancements and growth-related staffing needs.

Despite these demands, HR staff continued to find recruitment efficiencies using existing resources, ensuring responsible stewardship of public funds while meeting evolving organizational requirements.





Financial sustainability

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

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

Online budget engagement

How would you balance the budget for an entire city? The City of Courtenay has been offering residents the chance to give it a try through the “Balancing Act” budget simulation tool. Used for the 2024 and 2025 budget years, the tool is designed to give residents a better understanding of the City’s complex annual budget process in a user-friendly, accessible format.

Residents can use the tool to make their budget choices for revenue and expenditures for the general and utility funds.

Budgets are grouped by function, such as “public safety” and “recreation.” Respondents can use the tool to increase or decrease revenues and expenses at the department level. To balance the budget, they can either shift budgets between categories, or raise or lower taxes – and share those choices with the City.

The budget simulator will be offered again in fall 2025 for the 2026 budget.



South Courtenay Riverway Trail

Financial reporting

2024-2027 Financial Plan

Municipalities are required by the Community Charter to adopt a balanced five year financial plan by May 15 every year.

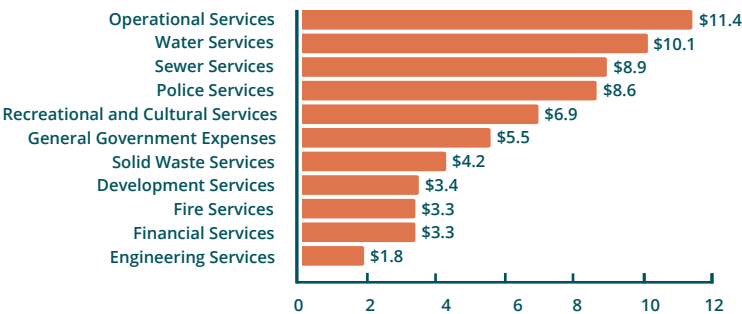
The City’s financial plan includes all revenues and expenses in the general, water and sewer funds. This includes operating costs to maintain infrastructure and provide services to our residents, as well as the costs associated with major capital projects.

Property tax rates are set during the financial planning process based on how much revenue is required to maintain Council-approved levels of services to our community.

Public feedback is sought through open Council budget sessions and the City website, prior to final adoption.

More information: courtenay.ca/financialplan

2024 General Operating Budget in \$ millions



Important 2025 property tax dates

May 2025	<ul style="list-style-type: none">property tax notices mailed.
	<ul style="list-style-type: none">Tax payments due.Provincial Home Owner Grant applications due to the province.
July 2, 2025	<ul style="list-style-type: none">Tax Deferment applications due to the province.Last day to avoid 10 per cent penalty on unpaid current taxes and unclaimed grants.
July 3, 2025	<ul style="list-style-type: none">10 per cent penalty added to all unpaid current taxes and unclaimed grants.
August 1, 2025	<ul style="list-style-type: none">Tax Installment Preauthorized Payment Plan (TIPP) deductions start for the next taxation year.
September 29, 2025	<ul style="list-style-type: none">Statutory property tax sale for all properties three years in arrears of taxes.
December 31, 2025	<ul style="list-style-type: none">Last day to pay current year taxes prior to rollover into arrears category. (<i>Arrears and delinquent category taxes are subject to a daily interest.</i>) Last day to claim Home Owner Grants and retroactive Home Owner Grants.

For more information regarding City property taxes, visit: courtenay.ca/tax

Property Tax Exemptions

Every year, the City of Courtenay receives applications from non-profit organizations that qualify for tax exemptions under the requirements of provincial legislation. For 2024, the following exemptions were approved by Council:

Registered owners	Exempt amount of City property taxes
Alano Club of Courtenay	\$4,548
AVI Health & Community Services	1,264
Boys and Girls Club of Central Vancouver Island	965
Canadian Red Cross Society	2,400
City of Courtenay - Leased Office Space	3,520
Comox Valley Canoe Racing Club	629
Comox Valley Child Development Association	18,169
Comox Valley Curling Club	11,097
Comox Valley Family Services Association	8,779
Comox Valley Food Bank Society	2,422
Comox Valley Kiwanis Village Society	19,128
Comox Valley Project Watershed	2,519
Comox Valley Recovery Centre Society	2,794
Comox Valley Rowing Club	\$640
Comox Valley Transition Society	6,255
Community Justice Centre of the Comox Valley	1,553
Courtenay & District Historical Soc. In Trust	3,243
Courtenay Elks Lodge	3,123
Courtenay Marina Society	2,500
Dawn to Dawn Action on Homelessness Society	1,599
Eureka Support Society	4,034
Glacier View Lodge Society	35,540
Habitat for Humanity V.I. North Society	478
John Howard Society of North Island	8,275
L'Arche Comox Valley	6,614
Lush Valley Food Action Society	2,328
Nesting Place Society	2,380
Old Church Theatre Society	9,752
Royal Cdn. Legion, Courtenay Br. (Pacific) No. 17	11,498
Salvation Army	2,945
Stepping Stones Recovery House for Women Soc.	609
Upper Island Women of Native Ancestry	889
Wachiy Friendship Centre	6,544
YANA Fund Society	1,178
Youth for Christ Comox Valley	845
Total non-profit annual tax exemptions	\$191,056

Council adopted a 10-year Permissive Tax Bylaw to exempt the following properties. The 2024 value of properties exempt is as follows:

Island Corridor Foundation	\$59,438
Project Watershed Society - Kus-kus-sum	48,084
M'Akola Housing Society	23,501
Nature Trust of B.C. - Arden Rd	4,423
Nature Trust of B.C. - Sandpiper Park	10,221
Total 10-year Bylaw exemptions	\$145,667

Council adopted a five-year Permissive Tax Bylaw to exempt the following City-owned properties, managed or occupied by non-profit societies. The 2024 value of properties exempt is as follows:

Comox Valley Centre of the Arts	\$29,279
Courtenay & District Museum	16,370
Courtenay Airpark Society	46,379
Courtenay Marina Society	14,841
McPhee Meadows	2,203
Sid Williams Theatre	26,393
Total City-owned Properties (five-year)	\$135,465

Provincial Legislation (the Community Charter) statutorily exempts the building and the land on which the building stands, for places of worship, specific seniors' housing, hospitals and private schools. Council may, by bylaw, permissively exempt the land surrounding the building. In 2024, Council adopted a bylaw to exempt the following surrounding lands:

Anglican Synod Diocese of B.C.	\$3,030
Bishop of Victoria-Catholic Church	1,593
Central Evangelical Free Church	3,772
Courtenay Fellowship Baptist Church	1,619
Elim Gospel Hall	2,142
Foursquare Gospel Church of Canada	4,619
Grace Baptist Church	331
Kingdom Hall of Jehovah Witnesses	953
LDS Church	3,394
Lutheran Church	1,211
River Heights Church Society	1,709
Salvation Army Canada West	1,433
Seventh Day Adventist Church	971
St. George's Church	1,102
New Life Apostolic Church	887
Total permissive surrounding statutory land tax exemptions	\$28,766
Total permissive tax exemptions - overall	\$500,954

Financial statements



The Corporation of the City of Courtenay

Management's responsibility for financial reporting

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

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

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



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

To the Mayor and Council of the City of Courtenay:

Opinion

We have audited the consolidated financial statements of the City of Courtenay (the "City"), which comprise the consolidated statement of financial position as at December 31, 2024, and the consolidated statements of operations, 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, 2024, 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 7, 2025

MNP LLP
Chartered Professional Accountants

MNP
LLP

The Corporation of the City of Courtenay

Consolidated Statement Of Financial Position - Statement A As at December 31, 2024

	2024	2023
FINANCIAL ASSETS		
Cash on Hand and on Deposit (Schedule 5)	37,708,254	29,812,771
Receivables (Note 1j)	5,147,372	4,243,795
Term Deposits (Schedule 5)	60,845,702	61,544,657
	103,701,328	95,601,223
FINANCIAL LIABILITIES		
Accounts Payable (Note 1k)	11,925,452	10,176,278
Trust and Other Deposits	6,005,891	6,766,816
Deferred Revenue - Development Cost Charges (Note 8)	15,468,690	14,364,562
Deferred Revenue - Other (Note 10)	3,103,021	3,278,368
Short-Term Debt (Note 20)	7,176,000	
Long-Term Debt (Schedule 4)	8,948,196	10,419,070
Asset Retirement Obligation (Note 13)	466,932	330,800
Capital Leases (Note 18)	3,173,144	
	56,267,326	45,335,894
NET FINANCIAL ASSETS	47,434,002	50,265,329
NON-FINANCIAL ASSETS		
Inventories	552,217	419,577
Prepaid Expenses	672,733	401,172
Tangible Capital Assets (Note 15 & Schedule 3)	196,461,574	184,768,531
	197,686,524	185,589,280
ACCUMULATED SURPLUS (Schedule 2)	245,120,526	235,854,609
CONTINGENT LIABILITIES AND COMMITMENTS (NOTE 3)		
CONTRACTUAL RIGHTS (NOTE 17)		

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

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

The Corporation of the City of Courtenay

Consolidated Statement Of Operations - Statement B For the year ended December 31, 2024

	2024 Budget	2024	2023
	(Note 16)		
REVENUE			
Taxes for Municipal Purposes	38,339,100	38,302,054	35,481,555
Sale of Services	20,730,100	21,909,428	19,216,157
Revenue From Own Sources	4,993,200	4,615,097	4,730,657
Federal Transfers	1,347,000	1,374,904	1,240,152
Provincial Transfers	5,474,300	2,849,236	10,503,606
Other Local Government Transfers	345,200	971,896	800,749
Contributions	-	1,831,235	3,806,801
Investment Income and Taxation Penalties	2,637,100	4,211,915	4,364,286
Other	916,400	2,208,379	991,168
Gain on Sale of Tangible Capital Assets	-	15,012	2,622
TOTAL REVENUE	74,782,400	78,289,156	81,137,753
EXPENSES			
General Government Services	8,246,615	6,462,153	5,675,508
Protective Services	14,126,808	13,490,936	10,898,248
Transportation Services	11,240,664	9,421,450	9,229,936
Sewer and Water Facilities	20,327,618	19,509,757	18,738,968
Environmental Health Services	5,091,673	4,679,605	3,119,883
Public Health and Welfare Services	501,150	536,672	477,899
Environmental Development Services	3,179,216	2,767,030	2,724,023
Recreational and Cultural Services	12,939,856	12,155,636	10,743,336
TOTAL EXPENSES	75,653,600	69,023,239	61,607,801
ANNUAL SURPLUS (DEFICIT) (Schedule 1)	(871,200)	9,265,917	19,529,952
ACCUMULATED SURPLUS AT BEGINNING OF YEAR	235,854,609	235,854,609	216,324,657
ACCUMULATED SURPLUS AT END OF YEAR	\$234,983,409	\$245,120,526	\$235,854,609

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 - Statement C For the year ended December 31, 2024

	2024 Budget (Note 16)	2024	2023
ANNUAL SURPLUS (DEFICIT)	(871,200)	9,265,917	19,529,952
Acquisition of tangible capital assets	(34,370,300)	(14,648,795)	(6,713,027)
Amortization of tangible capital assets	7,038,200	7,584,845	6,937,531
Losses and other adjustments to tangible capital assets	-	59,267	462,525
Change in asset retirement obligations	-	(136,132)	(330,800)
Change in capital leases	-	(3,462,792)	-
Proceeds on sale of tangible capital assets	-	35,509	25,450
Developer tangible capital asset contribution	-	(1,124,946)	(3,260,675)
	(27,332,100)	(11,693,044)	(2,878,996)
Change in prepaid expenses	-	(132,639)	(83,582)
Change in inventory of supplies	-	(271,561)	290,881
	-	(404,200)	207,299
CHANGE IN NET FINANCIAL ASSETS	(28,203,300)	(2,831,327)	16,858,255
NET FINANCIAL ASSETS AT BEGINNING OF YEAR	50,265,329	50,265,329	33,407,074
NET FINANCIAL ASSETS AT END OF YEAR	\$22,062,029	\$47,434,002	\$50,265,329

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

The Corporation of the City of Courtenay

Consolidated Statement Of Cash Flow - Statement D For the year ended December 31, 2024

	2024	2023
CASH PROVIDED BY (APPLIED TO) FINANCING TRANSACTIONS		
OPERATING TRANSACTIONS		
Annual Surplus	9,265,917	19,529,952
Changes in non-cash items		
Amortization	7,584,845	6,937,531
Change in receivables	(903,577)	1,412,897
Change in accounts payable	1,749,174	(2,609,401)
Change in trust and other deposits	(760,925)	(829,793)
Change in deferred revenue	928,781	4,293,634
Change in inventories	(132,640)	(83,581)
Change in prepaids	(271,561)	290,880
Net (gains)/losses and other adjustments to tangible capital assets	59,267	462,525
Developer Tangible Capital Asset Contribution	(1,124,946)	(3,260,675)
Actuarial adjustment	(484,696)	(453,218)
	15,909,639	25,690,751
CAPITAL TRANSACTIONS		
Cash used to acquire tangible capital assets	(14,648,795)	(6,713,027)
Proceeds on sale of tangible capital assets	35,509	25,450
	(14,613,286)	(6,687,577)
INVESTING TRANSACTIONS		
Cash provided by (applied to) Investing Transactions	698,955	(24,684,379)
FINANCING TRANSACTIONS		
Repayment of long-term debt	(986,177)	(1,008,264)
Repayment of Capital Lease	(289,648)	
Short-term debt proceeds	7,176,000	
Cash applied to Financing Transactions	5,900,175	(1,008,264)
INCREASE (DECREASE) IN CASH ON HAND AND ON DEPOSIT	7,895,483	(6,689,469)
CASH ON HAND AND ON DEPOSIT AT BEGINNING OF YEAR	29,812,771	36,502,240
CASH ON HAND AND ON DEPOSIT AT END OF YEAR	\$37,708,254	\$29,812,771
Interest paid on outstanding debt and included in annual surplus above	\$541,739	\$536,434

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

The Corporation of the City of Courtenay

Notes to Consolidated Financial Statements

Year ended December 31, 2024

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.

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 and Revenue from own Sources are recognized when the performance obligation has been satisfied, 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.

(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. 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. 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.

The Corporation of the City of Courtenay

Notes to Consolidated Financial Statements

Year ended December 31, 2024

(e) Non-Financial Assets

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

(f) Inventories

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

(g) Tangible Capital Assets

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

Major Asset Category	Threshold	Average Useful Life
Land	\$1	Indefinite
Land Improvements	\$10,000	Varies from 10 to 40 years
Building	\$10,000	Varies from 25 to 60 years
Vehicles, Machinery/Equipment	\$5,000 to \$10,000	Varies from 5 to 25 years
Engineering Structures		
Roads	\$5,000 to \$50,000	Varies from 10 to 60 years
Water	\$5,000 to \$10,000	Varies from 8 to 80 years
Sewer	\$10,000	Varies from 8 to 60 years
Other – Includes Storm	\$10,000	Varies from 25 to 75 years
Capital Leases	\$10,000	Over the life of the lease
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.

The City 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, 2024

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, 2024. 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, 2024 with 2023 comparatives:

	2024	2023
Federal Government	\$177,495	\$164,050
Provincial Government	405,348	317,156
Regional and other Local Governments	272,497	653,512
Property Taxes	1,734,418	1,262,714
Other	2,557,614	1,846,363
Total Receivables	\$5,147,372	\$4,243,795

(k) Accounts Payable

Following is a breakdown of accounts payable and accrued liabilities outstanding at December 31, 2024 with 2023 comparatives:

	2024	2023
Federal Government	\$3,583,879	\$2,948,061
Provincial Government	1,056,783	705,436
Regional and other Local Governments	967,769	526,624
Employee Retirement Benefits (Note 12)	1,424,300	1,343,900
Trade and accrued liabilities	4,892,721	4,652,257
Total Accounts Payable	\$11,925,452	\$10,176,278

The Corporation of the City of Courtenay

Notes to Consolidated Financial Statements

Year ended December 31, 2024

(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, 2024.

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

A liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset (or component thereof) at the financial statement date when there is a legal obligation for the City to incur retirement costs in relation to a tangible capital asset (or component thereof), the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to asset retirement activities, based on information available at December 31, 2024.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset (or component thereof). The asset retirement cost is amortized over the useful life of the related asset.

At each financial reporting date, the City reviews the carrying amount of the liability. Changes to the liability arising from revisions to the timing are recognized as an increase or decrease to the carrying amount of the related tangible capital asset.

The City 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.

(n) Capital Leases

Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incident to ownership of the property to the City are considered capital leases. These are accounted for as an asset and an obligation. Capital lease obligations are recorded at the present value of the minimum lease payments excluding executor costs, e.g., insurance, maintenance costs, etc. The discount rate used to determine the present value of the lease payments is the lower of the City's rate for incremental borrowing or the interest rate implicit in the lease.

All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

2. CHANGE IN ACCOUNTING POLICY

(a) Revenue Recognition

Effective January 1, 2024, the City adopted PS 3400 *Revenue* issued by the Public Sector Accounting Board. The standard provides guidance on recognizing revenue based on performance obligations. It distinguishes between transactions with and without performance obligations, with revenue recognized when obligations are satisfied or when the entity has the authority to claim or retain economic resources and a past event that gives rise to a claim of economic resources has occurred.

This standard has been applied prospectively, and prior periods have not been restated. The adoption of PS 3400 has not had a significant impact on the organization's financial statements, as revenue recognition practices were already aligned with the new standard.

The Corporation of the City of Courtenay

Notes to Consolidated Financial Statements

Year ended December 31, 2024

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 2024 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:

2025	843,732
2026	780,099
2027	675,542
2028	366,336
2029	366,336
	\$3,032,045

(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, 2024, 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 trustees 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, 2023, the plan has about 256,000 active members and approximately 129,000 retired members. Active members include approximately 45,000 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 next valuation will be as at December 31, 2024.

The City of Courtenay paid \$1,314,339 for employer contributions to the plan in fiscal 2024.

The Corporation of the City of Courtenay

Notes to Consolidated Financial Statements

Year ended December 31, 2024

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

5. HOST FINANCIAL ASSISTANCE AGREEMENT

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

6. CANADA COMMUNITY-BUILDING FUND

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 2024 with comparatives to 2023.

	2024	2023
Opening Balance of Unspent Funds	\$2,265,143	\$2,069,886
Additions:		
Amounts Received During the Year	1,357,484	1,235,824
Interest Earned	107,534	108,069
Deductions:		
Amount Spent on Projects	(1,499,873)	(1,148,636)
Closing Balance of Unspent Funds	\$2,230,288	\$2,265,143

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, 2024

Following is a schedule of the GCF receipts and disbursements received in 2024 with comparatives to 2023.

	2024	2023
Opening Balance of Unspent Funds	\$7,763,486	-
Additions:		
Amounts Received During the Year	-	7,655,000
Interest Earned	354,799	277,334
Deductions:		
Playground Development	(46,354)	(168,848)
Small Tool Electrification	(74,944)	-
Eastside Fire Hall	(32,125)	-
Closing Balance of Unspent Funds	\$7,964,862	\$7,763,486

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 2024 and 2023.

2024 Development Cost Charge Reserves

	General BL #2840	Water Utility BL #2840	Sewer Utility BL #2840	Sewer Utility BL #1638	2024 Total
Balance Forward	\$11,244,321	\$962,245	\$2,120,644	\$37,352	\$14,364,562
Increases					
Interest	523,031	44,821	99,546	1,707	669,104
Other Contributions	326,760	26,798	81,466	-	435,024
	849,791	71,619	181,012	1,707	1,104,128
Ending Balance Deferred Revenue - DCC	\$12,094,112	\$1,033,864	\$ 2,301,656	\$39,059	\$15,468,690

The Corporation of the City of Courtenay

Notes to Consolidated Financial Statements

Year ended December 31, 2024

2023 Development Cost Charge Reserves

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

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 2024 and 2023, which has been excluded from the City's consolidated financial statements.

CEMETERY PERPETUAL CARE FUND FINANCIAL POSITION			CEMETERY PERPETUAL CARE FUND FINANCIAL ACTIVITIES		
	2024	2023		2024	2023
Financial Assets			Revenue		
Cash on Hand	\$ 196,702	\$ 173,413	Fees Levied	\$ 13,831	\$ 16,191
Term Deposits	283,697	271,001	Interest Revenue	22,154	24,166
Net Financial Position	\$ 480,399	\$ 444,414	Excess Revenue over Expenditure	\$ 35,985	\$ 40,357

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 and Government transfers received prior to revenue recognition criteria being met. Following is a breakdown of the change in this balance for 2024 and 2023:

	2024	2023
Opening Balance	\$3,278,368	\$2,255,353
Additions to Deferred Revenue	3,083,642	3,278,368
Revenue Recognized	(3,258,988)	(2,255,353)
Ending Balance Deferred Revenue Other	\$3,103,021	\$3,278,368

The Corporation of the City of Courtenay

Notes to Consolidated Financial Statements

Year ended December 31, 2024

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, 2024 the City had debt reserve funds of \$304,042 (\$340,109 in 2023).

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 2024 were based on an interest (discount) rate of 4.3% per annum (2023 - 4.1%) and an inflation rate of 2.5% (2023 - 2.5%). The total estimated employee retirement benefit liability at December 31, 2024 is \$1,424,300 (2023 - \$1,343,900) and is included in the accounts payable balance on Statement A.

Following is a breakdown of the benefit liability

	2024	2023
Accrued benefit liability at beginning of year	\$1,343,900	\$1,307,000
Expense	140,500	135,400
Benefit Payments	(60,100)	(98,500)
Accrued benefit liability at end of year	\$1,424,300	\$1,343,900

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 recognized an asset retirement obligation related to three wells owned by the City that will be required to be decommissioned at the end of their life.

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.

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 which will need to be abated upon retirement.

Lead Remediation Obligation:

Lead-based materials, including lead pipes, lead paint, and other related materials, can present significant health and environmental risks if disturbed. The City has acquired a facility this year, where lead-based materials need to be removed or remediated upon renovation, demolition, or decommissioning of these assets. In compliance with environmental regulations and health safety standards, the City is required to recognize a liability for the cost of removing and properly disposing of lead-based materials when these assets reach the end of their useful life.

The Corporation of the City of Courtenay

Notes to Consolidated Financial Statements

Year ended December 31, 2024

As a result, the City has recognized an asset retirement obligation associated with the future remediation of lead-based materials.

Asset Retirement Obligation	Well Decommissioning	Underground Tank Removal	Asbestos Abatement	Lead Abatement	Total Asset Retirement Obligation
Opening Balance	\$45,000	\$52,700	\$233,100	-	\$330,800
Plus Additions	-	-	74,572	61,560	136,132
Ending Balance	\$45,000	\$52,700	\$307,672	\$61,560	\$466,932

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 2024 revenues and expenses with 2023 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 and costs related to public and social housing.

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, 2024

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 2024 is \$1,124,946 (\$3,260,675 in 2023).

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 2024 BUDGET

The budget amounts presented throughout these consolidated financial statements are based upon the Five Year Financial Plan approved by Council on May 8, 2024 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 2024-2028 Consolidated Financial Plan Bylaw 3130, 2024 adopted by Council on May 8, 2024 and reflected in these consolidated financial statements:

Adjustments to 2024 Budgeted Annual Surplus

Budgeted Surplus per Council approved Budget		\$
Purchase of Capital Assets		34,370,300
Amortization Budgeted		(7,038,200)
Transfer from Reserves		(17,722,600)
Transfer to Reserves		5,414,300
Use of Prior Year Surplus		(4,455,900)
Debt Issues in Financial Plan		(12,426,000)
Debt principle repayments in Financial Plan		986,900
Budgeted Deficit per Consolidated Statement of Operations		\$(871,200)

17. CONTRACTUAL RIGHTS

Following is the breakdown of the contractual rights at December 31, 2024:

Contractual Right with	Description of Contractual Right	2025	2026	2027	2028	Total
Courtenay Fire Protection District	Courtenay Fire Protection	683,230	723,760	815,937	846,861	\$3,069,788

The Corporation of the City of Courtenay

Notes to Consolidated Financial Statements

Year ended December 31, 2024

18. CAPITAL LEASES

Effective Januaity 1, 2024, the City entered into a 10 year agreement with Emterra Environmental for the use of solid waste carts with monthly payments of \$34,796. This lease is deemed to hold an interest rate of 3.84% which is in line with the Municipal Finance Authority's 10-year borrowing rate.

The required minimum lease payments over the next 9 years are as follows:

2025	\$417,556
2026	417,556
2027	417,556
2028	417,556
2029	417,556
2030	417,556
2031	417,556
2032	417,556
2033	417,556
Total minimum lease payments	3,758,008
Less amounts representing interest	584,864
Present value of net minimum capital lease payments	\$3,173,144

The interest expense for the current year was \$127,909 (2023: \$NIL)

Tangible capital assets of \$3,462,792 have been recorded in relation to the capital lease. Amortization of \$346,279 has been recorded in 2024 and the net book value at December 31, 2024 is \$3,116,513.

19. 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.

20. SHORT-TERM DEBT

The City has entered into short-term borrowing agreements through the Municipal Finance Authority, pursuant to loan authorization bylaws to finance certain capital expenditures. The interest rate on the borrowing varies throughout the year based on market conditions, and as of December 31, 2024, the rate was 4.05%. Interest payments on the debt are made monthly. The loans are to be repaid over a period of up to 5 years.

MFA Temporary Loan	Borrowing Bylaw Number	Interest Rate	2024
Strategic Land Acquisition	3148	4.05%	2,176,000
Puntledge Sanitary Catchment Replacement	3127	4.05%	2,500,000
1st Street Lift Station	3104	4.05%	2,500,000
Total Short Term Debt			\$7,176,000

The Corporation of the City of Courtenay

Consolidated Schedule of Segment Disclosure by Service - Schedule 1 Year ended December 31, 2024

(Note 14)
Page 1 of 3

	General Government Services		Protective Services		Transportation Services		Environmental Health Services	
	2024	2023	2024	2023	2024	2023	2024	2023
REVENUE								
Taxation	34,771,606	32,130,499	-	-	-	-	-	-
Sales of Services	-	-	921,436	696,088	-	-	3,895,926	2,814,002
Revenue from Own Sources	-	-	687,335	1,982,918	251,179	205,578	-	-
Government Transfers	1,147,102	9,113,034	304,079	169,473	1,621,874	1,616,124	-	-
Other Revenue	117,012	101,469	-	-	177,152	214,766	-	-
Other Contributions	-	17,410	-	-	679,472	2,759,693	258,290	-
Interest Earned	3,297,275	3,456,923	96,847	67,202	339,578	335,546	-	-
Gain on sale of TCA	-	750	-	-	-	1,309	-	-
Total Revenues	39,332,995	44,820,085	2,009,697	2,915,681	3,069,255	5,133,016	4,154,216	2,814,002
EXPENSES								
Salaries and Benefits	5,427,879	4,856,898	4,149,785	3,787,600	2,858,871	2,747,446	392,667	211,736
Goods and Services	786,887	459,206	8,951,461	6,544,886	2,512,990	2,635,922	3,363,854	2,470,560
Amortization Expense	210,377	190,496	392,926	381,834	3,800,143	3,645,828	793,135	437,319
Debt Servicing	4,629	-	(22,813)	(19,328)	33,135	57,805	127,909	-
Other Expenditures	32,381	168,908	-	-	214,579	100,962	-	-
Loss on Disposal of TCA	-	-	19,577	203,256	1,732	41,973	2,040	268
Total Expenses	6,462,153	5,675,508	13,490,936	10,898,248	9,421,450	9,229,936	4,679,605	3,119,883
ANNUAL SURPLUS (DEFICIT)	\$32,870,842	\$39,144,577	\$(11,481,239)	\$(7,982,567)	\$(6,352,195)	\$(4,096,920)	\$(525,389)	\$(305,881)

The Corporation of the City of Courtenay

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

Year ended December 31, 2024

(Note 14)
Page 2 of 3

	Public Health & Welfare Services		Environmental Development Services		Recreational and Cultural Services	
	2024	2023	2024	2023	2024	2023
REVENUE						
Taxation	-	-	-	-	-	-
Sales of Services	-	-	-	-	-	-
Revenue from Own Sources	-	-	970,359	553,963	1,854,799	1,562,225
Government Transfers	704,958	929,971	818,528	185,082	599,495	530,823
Other Revenue	168,245	212,233	1,745,970	462,700	-	-
Other Contributions	-	-	285,000	209,100	257,279	10,813
Interest Earned	-	-	73,737	77,904	65,777	64,203
Gain on sale of TCA	-	-	-	-	15,012	563
Total Revenues	873,203	1,142,204	3,893,594	1,488,749	2,792,362	2,168,627
EXPENSES						
Salaries and Benefits	261,248	273,430	1,099,163	1,242,915	6,765,640	5,796,260
Goods and Services	222,241	153,626	1,666,070	1,479,257	4,129,594	3,714,281
Amortization Expense	53,183	50,843	1,095	1,095	1,160,601	1,096,358
Debt Servicing	-	-	-	-	35,741	48,093
Other Expenditures	-	-	702	756	64,060	47,929
Loss on Disposal of TCA	-	-	-	-	-	40,415
Total Expenses	536,672	477,899	2,767,030	2,724,023	12,155,636	10,743,336
ANNUAL SURPLUS (DEFICIT)	\$336,531	\$664,305	\$1,126,564	\$(1,235,274)	\$(9,363,274)	\$(8,574,709)

The Corporation of the City of Courtenay

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

Year ended December 31, 2024

(Note 14)

Page 3 of 3

	Water Utility Services		Sewer Utility Services		Consolidated	
	2024	2023	2024	2023	2024	2023
REVENUE						
Taxation	\$1,298,915	\$1,233,274	2,231,533	2,117,782	38,302,054	35,481,555
Sales of Services	9,466,333	8,907,429	7,625,733	6,798,638	21,909,428	19,216,157
Revenue from Own Sources	771,625	409,549	79,800	16,424	4,615,097	4,730,657
Government Transfers	-	-	-	-	5,196,036	12,544,507
Other Revenue	-	-	-	-	2,208,379	991,168
Other Contributions	188,064	407,870	163,130	401,915	1,831,235	3,806,801
Interest Earned	132,078	172,509	206,624	189,999	4,211,915	4,364,286
Gains on sale of TCA	-	-	-	-	15,012	2,622
Total Revenues	11,857,015	11,130,631	10,306,819	9,524,758	78,289,156	81,137,753
EXPENSES						
Salaries and Benefits	1,159,978	1,114,227	724,446	666,053	22,839,677	20,696,565
Goods and Services	8,617,860	8,584,386	1,558,707	1,427,065	31,809,664	27,469,189
Amortization Expense	601,315	579,332	572,070	554,426	7,584,845	6,937,531
Debt Servicing	(9,567)	(8,105)	15,919	4,749	184,953	83,214
Other Expenditures	-	-	6,218,101	5,637,600	6,529,823	5,956,155
Loss on Disposal of TCA	50,930	133,655	-	45,580	74,279	465,147
Total Expenses	10,420,516	10,403,495	9,089,241	8,335,473	69,023,239	61,607,801
ANNUAL SURPLUS (DEFICIT)	\$1,436,499	\$727,136	\$1,217,578	\$1,189,285	\$9,265,917	\$19,529,952

The Corporation of the City of Courtenay

Consolidated Schedule Of Accumulated Surplus & Reserves - Schedule 2

Year ended December 31, 2024

	2024	2023
Surplus		
Invested in Tangible Capital Assets	\$176,697,300	\$174,018,659
General Operating Fund	20,189,826	19,318,822
General Capital Fund	335,154	733,665
Water Utility Operating Fund	7,131,468	5,830,425
Water Utility Capital Fund	108,869	108,869
Sewer Utility Operating Fund	3,788,789	3,461,914
Sewer Utility Capital Fund	21,706	21,706
Gaming Fund	2,162,988	2,142,538
Total Surplus	210,436,100	205,636,598
Reserves		
General Fund Reserves:		
Machinery and Equipment	2,293,707	1,739,055
Land Sale	161,212	827,696
New Works and Equipment	5,519,958	4,849,625
New Works - Canada Community Building Fund (Note 6)	2,230,288	2,265,143
General Asset Management Reserve	1,756,126	1,186,695
Risk Reserve	116,681	111,582
Public Parking	432,435	291,648
Parkland Acquisition	512,795	358,647
Police Contingency Reserve	2,487,174	1,284,719
Assessment Appeal	456,533	480,677
Housing Amenity	1,542,742	1,196,760
Tree Reserve	160,476	148,354
Amenity	800,778	685,590
Growing Communities Fund (Note 7)	7,964,862	7,763,486
Municipal and Regional District Tax Reserve	1,205,276	-
Snow and Ice Control Reserve	325,000	-
Solid Waste Reserve	130,022	-
	28,096,065	23,189,677
Water Utility Reserves:		
Water Utility	1,984,968	1,860,360
Water Asset Management Reserve	795,213	486,274
Machinery and Equipment	443,546	394,913
	3,223,727	2,741,547
Sewer Utility Reserves:		
Sewer Utility	1,202,340	1,137,957
Sewer Asset Management Reserve	1,234,603	2,282,368
Machinery and Equipment	927,691	866,462
	3,364,634	4,286,787
Total Reserves	34,684,426	30,218,011
ACCUMULATED SURPLUS (Statement A)	245,120,526	\$235,854,609

The Corporation of the City of Courtenay

Consolidated Schedule of Tangible Capital Assets - Schedule 3 For the year ended December 31, 2024

COST	Land	Improvements	Land	Equipment/ Furniture/ Vehicles			Engineering Structures				Other Tangible Capital Assets	
				Buildings	Buildings	Buildings	Roads	Water	Sewer	Other	Total	2023
Opening Balance	3,805	35,931	383,831	15,658	692,176	263,440	703,238	338,735	-	\$2,436,814	2,424,021	
Construction-in-progress (CIP)												
Add: Construction-in-progress	2,926	36,314	88,274	18,498	117,262	2,841	2,939,327	182,641	-	3,388,082	659,017	
Less: Transfers into Service	(3,805)	(35,932)	(181,782)	(15,658)	-	(166,120)	(329,458)	(5,100)	-	(737,855)	(306,459)	
Less: Writedowns & Reallocations	-	-	-	-	(55,278)	(50,930)	-	55,277	-	(50,932)	(339,765)	
Closing Balance	2,926	36,313	290,324	18,498	754,160	49,230	3,313,106	571,553	-	5,036,110	2,436,814	
Construction-in-progress												
Opening Balance	25,864,343	8,821,747	33,580,953	25,057,237	123,954,235	30,778,162	21,234,013	33,003,128	1,334,045	303,627,862	294,235,443	
Tangible Capital Assets												
Add: Additions (including Transfers into Service)	2,513,185	141,581	1,378,758	6,861,948	2,814,051	429,552	2,149,311	341,039	93,015	16,722,439	10,200,037	
Less: Disposals	-	-	-	(152,589)	(218,303)	-	-	(6,122)	-	(377,013)	(807,618)	
Closing Balance Tangible Capital Assets and CIP	28,380,454	8,999,641	35,250,035	31,785,094	127,304,142	31,256,944	26,696,430	33,909,599	1,427,059	325,009,397	306,064,676	
ACCUMULATED AMORTIZATION												
Opening Balance	-	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	
Add: Amortization	-	311,247	858,801	1,448,279	3,063,236	572,023	378,703	877,731	74,824	7,584,845	6,937,531	
Less: Accum Amortization on Disposals	-	-	-	(111,468)	(217,618)	-	-	(4,081)	-	(333,167)	(411,315)	
	-	4,701,392	16,538,409	15,755,078	62,656,630	10,103,783	3,865,232	13,675,913	1,251,385	128,547,823	121,296,145	
Net Book Value for year ended December 31, 2024	\$28,380,454	\$4,298,249	\$18,711,625	\$16,030,015	\$64,647,512	\$21,153,161	\$22,831,199	\$20,233,685	\$175,674	\$196,461,574	\$184,768,531	

The Corporation of the City of Courtenay

Consolidated Schedule of Debenture and Other Long-Term Debt - Schedule 4

Year ended December 31, 2024

Bylaw Number		Term Years	Maturity Date	Interest Rate %	Principal Outstanding Dec 31/23	Current Year Borrowing	Actuarial Adjustment/ Princ. Reduct.	Principal Outstanding Dec 31/24
Debenture Debt								
2304	Lerwick Road Ext. Prop Acquisition	25	2029	4.30	360,133	-	52,946	307,187
2354	Repaving Program	20	2025	0.32	62,066	-	30,643	31,423
2355	Lerwick Road Extension	25	2030	0.91	265,446	-	34,642	230,804
2425	Lerwick Road Construction	20	2026	1.53	147,021	-	47,098	99,923
2453	Police Property Acquisition	20	2027	1.53	291,898	-	93,509	198,389
2539	Capital Infrastructure Work	15	2024	2.25	272,418	-	272,418	-
2538	Native Sons Hall Renovation	15	2025	1.28	101,081	-	49,671	51,410
2680	Lewis Centre Renovation	15	2027	3.39	1,368,084	-	324,580	1,043,504
2681	Infrastructure Works - Road Paving	15	2027	3.39	508,146	-	120,558	387,588
2978	Fifth Street Bridge Rehabilitation	20	2041	2.58	3,123,963	-	142,693	2,981,270
TOTAL GENERAL CAPITAL FUND					6,500,256	-	1,168,758	5,331,498
Water Capital Fund								
Debenture Debt								
2424	Water Extension - Lerwick Road	20	2026	1.53	122,517	-	39,248	83,269
TOTAL WATER CAPITAL FUND					122,517	-	39,248	83,269
Sewer Capital Fund								
Debenture Debt								
2305	Sewer Extension	25	2029	4.30	270,100	-	39,709	230,391
2353	Sewer Extension	25	2030	0.91	747,041	-	97,494	649,547
2423	Sewer Extension - Lerwick Road	20	2026	1.53	74,327	-	23,811	50,516
2985	Sewer Extension - Greenwood Trunk	25	2045	0.91	2,704,829	-	101,854	2,602,975
TOTAL SEWER CAPITAL FUND					3,796,297	-	262,868	3,533,429
TOTAL ALL CAPITAL FUNDS					10,419,070	-	1,470,874	8,948,196

The Corporation of the City of Courtenay

Consolidated Schedule Of Investments - Schedule 5 For the year ended December 31, 2024

	2024	2023
CASH ON HAND		
General Fund	\$35,791,046	\$27,892,728
Gaming Fund	1,917,208	1,920,043
Total Cash on Hand	\$37,708,254	\$29,812,771
TERM DEPOSITS AND POOLED FUNDS		
Municipal Finance Authority, Money Market Fund at fluctuating rate, no maturity date	27,380,381	26,123,436
Guaranteed Investment Certificates	7,663,231	10,421,221
Municipal Finance Authority, Pooled Government Focused Ultra-Short Bond	15,413,965	15,000,000
Municipal Finance Authority, Pooled BC Fossil Fuel Free Bond	10,388,125	10,000,000
Total Term Deposits and Pooled Funds	60,845,702	61,544,657
TOTAL CASH AND INVESTMENTS	\$98,553,956	\$91,357,428

