

2019 ANNUAL REPORT

Town of Qualicum Beach





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MESSAGE FROM THE CHIEF ADMINISTRATIVE OFFICER

On behalf of the employees of the Town of Qualicum Beach I am pleased to present the 2019 Annual Report. This report is an opportunity for our residents to review the Town's detailed and audited financial statements, gain more understanding around the quality services the Town provides to its citizens on a daily basis, and offers details on the progress made on our community's strategic priorities.

In 2019, we continued increasing operational efficiencies and this report showcases some of the most salient details of our work. I am personally encouraged with the advancements in our asset management work, including the first steps taken toward the linking of policy and service through the introduction of level of service documents.

This was another big planning year which included the adoption of our new OCP, planning for the new park at St. Andrews, as well as the development of new collaborative networks with key partners such as

Vancouver Island University (VIU), School District 69, Kiwanis, and the City of Parksville. The collaborative planning work completed in 2019 helps set the stage for new initiatives in 2020 and beyond.

This report appropriately draws attention to the excellence that Town employees bring to this community on a daily basis. Our community benefits from having world-class drinking water, safe transportation options, caring and responsive compliance and emergency services, engaging community events, as well as inspirational park spaces and collaborative cultural amenities. The employees of the Town of Qualicum Beach care about this community, they care about their work and it shows in all that they do.

Best regards
Daniel Sailland



YOUR

TOWN



COUNCIL

MESSAGE FROM COUNCIL

On behalf of the Council of the Town of Qualicum Beach, I would like to invite the citizens of our community to read through the 2019 Annual Report.

This past year has included significant levels of dialogue and debate on issues that citizens hold close to their hearts. With the conclusion and adoption of our revised Official Community Plan, Council has started addressing and advancing some larger objectives including housing, healthcare, environment and the economy.

On housing, we identified and engaged a significant piece of land in the downtown core for the purposes of creating some badly needed affordable rental housing.



We worked in partnership with Vancouver Island University and School District 69 to clarify a vision for the old bus garage and Qualicum Commons area. We advanced the East Village area, which will include our first brewery, additional housing, new commercial spaces, as well as a unique walkable streetscape. We approved over \$19 million in new construction which included single family units, secondary suites and multi-family units.

We've worked tirelessly with key partners, including the Perfect Storm Group and the Oceanside Division of Family Practice on health initiatives. Our goal is to bring more primary care services to Qualicum Beach and to develop a unique 'community campus of healthcare' model. I am confident that we will see successful results in the very near future.

Understanding the importance of growing our economic opportunities, we've continued advancing options for engaging the airport lands, and have also worked with local and new investors to develop and advance opportunities in film, tourism and light industry.

Adapting to climate change is a reality we all face and we were thrilled to see some of our new, green infrastructure at work and even more excited to complete new climate change infrastructure, such as mechanically stabilized green walls, the development of green shores at the base of Memorial Avenue, a rebuilt estuary on Beach Creek, as well as the creation of heat recovery options for community use in the future.

Creating safe infrastructure for alternative transportation helps encourage citizens and visitors to get out of cars and onto our trails in order to get to the amenities they need and love. Securing grants and completing new separated trails that safely connect all the areas of our community is a must. Our successes in 2019 will mean that by the end of 2020 we will be able to say that our community has a safe trail route system that stretches from the easternmost edge all the way to the west; from the south to the north; and that all this revolves around and intersects our commercial downtown core.

I want to extend a very special thank you to our engaged community, our volunteers, and our staff for keeping us moving forward.

Mayor Brian Wiese

STRATEGIC PRIORITIES

2019 - 2022

TEAMWORK

Empowerment:

We value creativity, innovation, and participatory management

Healthy Cooperative Workplace:

We encourage a safe, fair, and healthy workplace, emphasizing collaboration, cooperation, trust, confidence and mentoring



OUR VISION

As the Town moves towards the long-term vision of the Official Community Plan, we strive to encourage:

- Collaborative Governance
- Effective Land Management
- Diversity of Housing
- Community Amenities
- Economic Development
- Mobility and Alternative Transportation
- Efficient Provision of Services

OUR MISSION

The purpose of Council and Administration of the Town of Qualicum Beach is to exemplify collaborative governance and sound management through the provision of high quality facilities and services, that provide opportunities for continuous improvement to the quality of life for people of all ages that we serve



RESPECT

Respect and Ethics:

We value respect in all our interactions and work with integrity, honesty and transparency

Acknowledgement:

We strive to recognize and appreciate effort and achievement

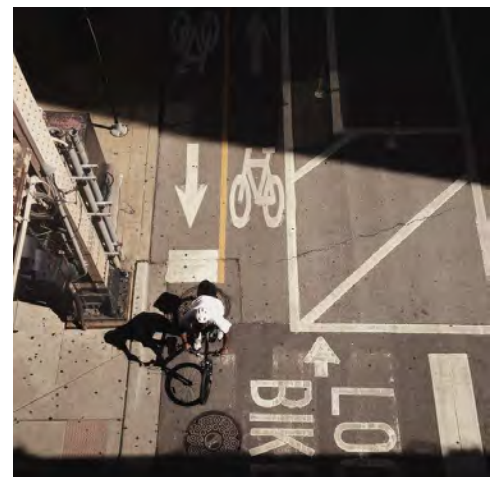
PROFESSIONALISM

Professional Development:

We value education, training and development of knowledge, skills, and best practices

Community Pride:

We take pride in our community and work, and celebrate our successes





BOARDS, COMMITTEES & VOLUNTEERS

Each year, the Town benefits from countless hours of dedicated service from volunteers, with a wealth of knowledge and community spirit.

Our annual Volunteer Appreciation Reception recognizes volunteers for significant contributions to the community and awards an outstanding volunteer with the Above and Beyond Award.

OUR VOLUNTEERS ARE INVOLVED...

- At community events
- In partnership to develop and operate facilities and services
- In protecting our environment and keeping our roads & neighbourhoods safe
- In youth, seniors', heritage and arts and culture programs
- Providing advice to Council



ACTIVE TOWN COMMITTEES & COMMISSIONS IN 2019 INCLUDED...

- Advisory Planning Commission
- Board of Variance
- Heritage Forest Commission
- Qualicum Beach Airport Users Committee
- Select Committee on Public Safety Accessibility & Emergency Preparedness
- Select Committee on Parks & Recreation
- Select Committee on Environment & Sustainability
- Select Committee on Beach Day
- Select Committee on Family Day

150+
VOLUNTEERS

65
COMMITTEE MEMBERS

THANK YOU

...CONTRIBUTING TO THE YEAR-ROUND VITALITY AND CLOSENESS OF THE COMMUNITY

PROJECT HIGHLIGHTS



A LOOK BACK AT SOME OF THE STANDOUT
PROJECTS FOR 2019

PLANNING

Elizabeth Little Waterfront Park

In 2019, The Town undertook the planning and visioning process for a new waterfront park at the former St. Andrew's Lodge site (3319 Island Highway West), now known as "Elizabeth Little Waterfront Park".

The Concept Plan included:

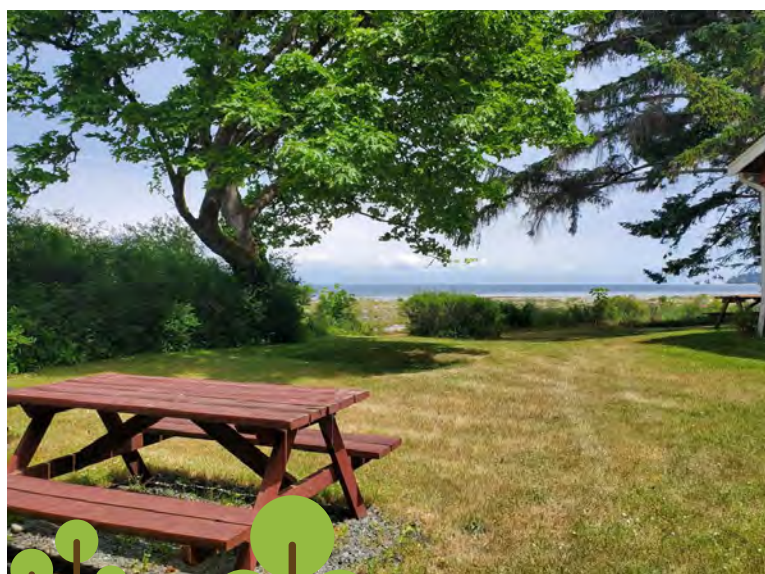
- A park vision and guiding principles
- Short-term and long-term options for activities that could occur in the park
- Ideas for new park facilities
- Key challenges and opportunities that exist on the site today or may arise in the future
- Priorities to sustainably balance park recreation with respect for the waterfront's environmentally-sensitive areas.

The process continues in 2020...



Draft Vision Statement

Qualicum Beach's Former St. Andrew's Waterfront Park is a gateway and anchor to the Town's waterfront that connects people with nature, community, family, and site history. Visitors of all ages are invited here to relax, build community connections, be active outdoors, access the waterfront, and celebrate natural coastal features for generations to come.



➤ GENERAL SUPPORT FOR:

TOP PARK FEATURES:

- Picnic Tables / Seating Areas
- Walking Trail Loop & Beach Access
- Washroom/Changeroom Building
- Restored and Protected Habitat Areas
- Nature / Adventure Play Area
- Covered Picnic Shelter / Small Gathering Space



PLANNING



BUS GARAGE & QUALICUM COMMONS

PROJECT OPEN HOUSE...

In March, the Town began discussions to guide future decision-making and develop a vision for the Bus Garage & Qualicum Commons property.

The Town partnered with planning students from Vancouver Island University's Master of Community Planning Program and held an open house to begin creation of a comprehensive plan and set of principles around the project.

This project will continue into 2020.



DRAFT DESIGN PRINCIPLES



PLANNING

AIRPORT LAND USE PLAN



PREFERRED USES

THE SURVEY
SAYS ...

Ravensbourne
East
PARK 40%



Ravensbourne at
Rupert Road
COMMERCIAL



South Airport
INDUSTRIAL



The Town began the development of a land use plan and economic strategy for the Qualicum Beach Airport.

The plan seeks to explore options that will benefit the entire Town while conforming to our long-range goals and policies.

The Land Use Plan has been collated through extensive public consultation and has not yet been adopted by Council, but survey results are already beginning to show some preferences (see left).

260

attendees at public
discussions

565
completed
surveys

The project
will continue
into 2020



PLANNING

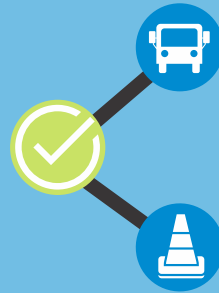


AGE-FRIENDLY TRANSPORTATION

The Age-Friendly Transportation Plan is an over-arching guide that seeks to improve all aspects of the transportation network throughout the town, for persons of all ages and abilities.



GOALS



IMPROVE MOBILITY BY
ACTIVE TRANSPORTATION
MODES

IMPROVE SAFETY FOR
VULNERABLE ROAD USERS

This includes nature trails, sidewalks and crossings, cycling paths, traffic speed control, public transit, and much more. The plan is reviewed and updated every two to three years accounting for completed projects, new projects and changing conditions.

PROGRESS SO FAR...

The Town has implemented several of the priority projects in the Age-Friendly Transportation Plan and the Cycling Plan since their adoption. This last update started in 2019 and will continue into 2020.

PURPOSES OF THE AGE FRIENDLY TRANSPORT ACTION PLAN



Track
transportation
issues



Prioritize projects



Identify appropriate
solutions



Provide guidance
for analysis and
design



2019 BYLAWS

The Smoking Regulation Bylaw

This bylaw was updated to include cannabis use, as well as vaping.

The Bylaw states that "No person shall smoke tobacco, cannabis or any other plant substance, or use any vaporizing device in any public buildings, playgrounds, playing fields, or in any outdoor special event arena, transit or bus stop, school yard, public square or within 7.5 metres of a sidewalk or grassed area on the waterfront".

The bylaw also states that "No person shall smoke cannabis in any manner on publicly-owned land or facilities, including public rights-of-way."



**BRING
YOUR
OWN
BAG!**

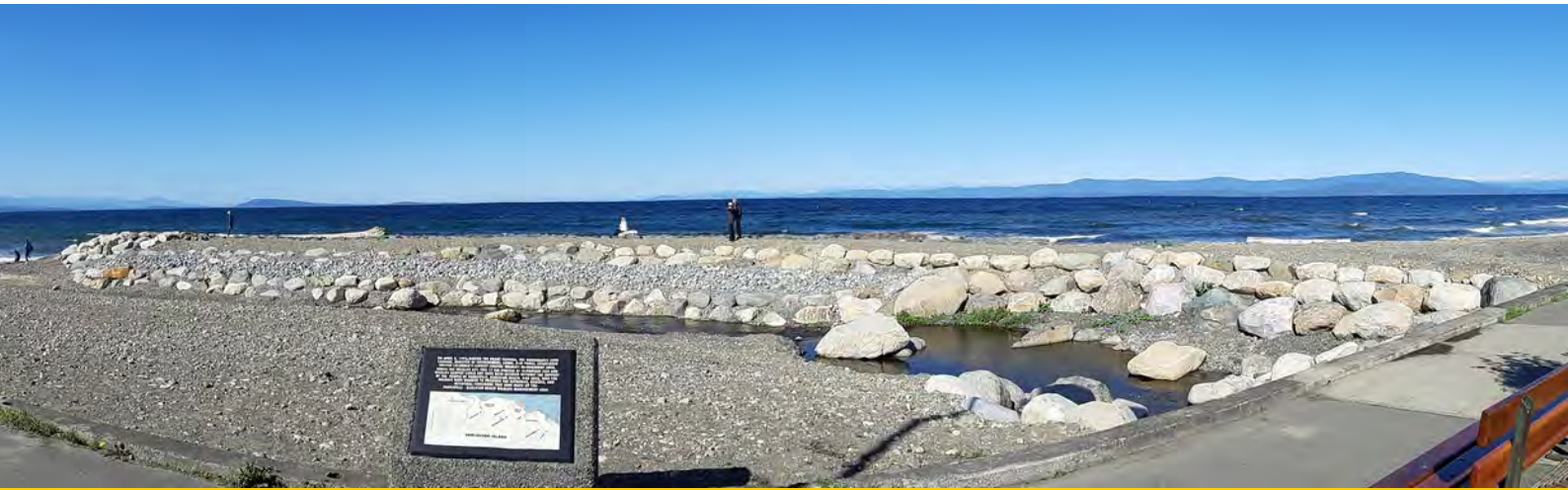
Single-Use Item Bylaw

This bylaw intends to reduce plastic litter and waste in our community and landfill.

From July 1, 2019 businesses in Qualicum Beach cannot provide customers with single-use plastic checkout bags, or single-use plastic straws.

The Town embraced this bylaw with open arms, and has successfully implemented it into their every day business.

BEACH CREEK ESTUARY



PROJECT PURPOSE

This project re-established an artificial estuary for Beach Creek to restore natural conditions to a creek outlet, enhance fish access and reduce predation on salmon returning to spawn and migrating to salt water. It also installed an upland sediment control structure upstream of the golf course irrigation pond to eliminate the need for clam shelling dredging which can be detrimental to fish habitats.



HOW IT WORKS

These structures allow sediment collection and deposition to the foreshore and increase resiliency to extreme weather events and sea level rise.

This is achieved by constructing a "soft" shore armoring approach as identified in the Waterfront Master Plan. The project will be completed in 2020.



PROJECT OUTCOMES

A shoreline naturally resilient to erosion



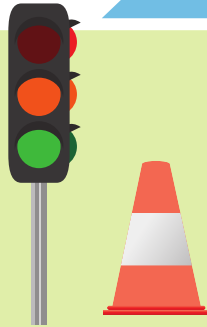
Increased public access to beach and beautification of shoreline



Improved wildlife habitat and biodiversity



MEMORIAL CONNECTOR



PHASE TWO - 2019

Upper Memorial Avenue

Carried out extension of the multi-use pathway completes the path from the waterfront to the uptown connector.

PHASE ONE - 2018

Lower Memorial Avenue

Construction of a multi-use pathway starting from the waterfront, and stretching approximately half the length of Memorial Avenue.



● BEFORE

The Uptown to Waterfront Connector along Memorial Avenue has always been a vital link in the Town's transportation network, connecting the commercial core to the waterfront.

With high vehicle speeds and poor visibility, a separated pathway was a top priority for safety and active transportation...



AFTER ●

The new work includes a retaining wall, inlaid with vegetation called a "green wall", to form the foundation for the path.

A sound fence was erected, and utilities were placed underground.

The final touches were plantings along the pathway that makes it an attractive and enjoyable mode of clean transport for the Town.



PROJECT COMPLETION

Memorial Avenue Update

The project was completed March 31st, 2020.

PROJECT FUNDING

Funding generously provided by...

The Province of BC, Ministry of Transportation and Infrastructure and Bike BC.

\$101,500

For Phase 1

\$695,308

For Phase 2

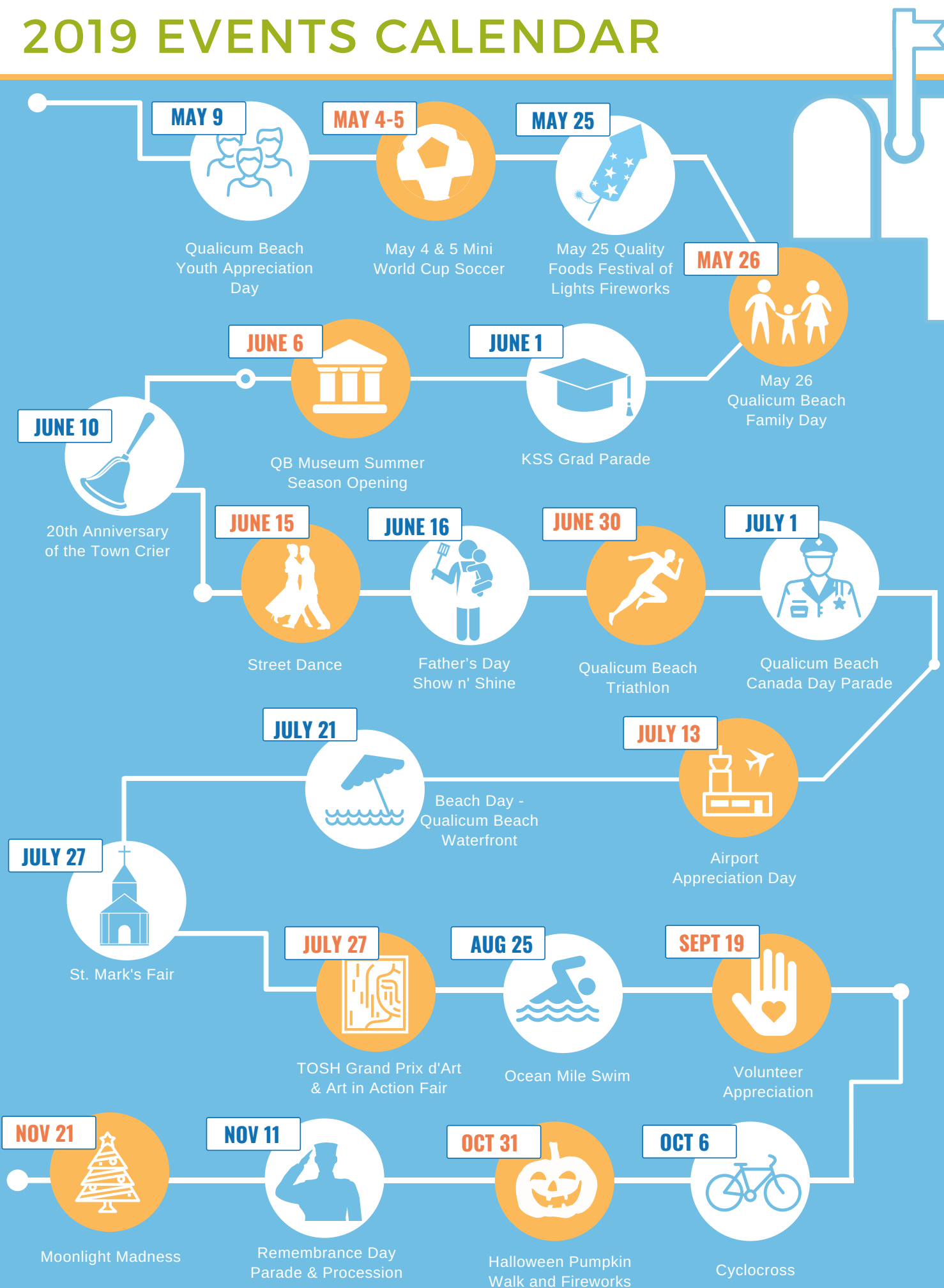


COMMUNITY EVENTS



A SPOTLIGHT ON SOME OF THE MANY
COMMUNITY EVENTS HELD IN THE PAST YEAR

2019 EVENTS CALENDAR





TOUR DE ROCK

Qualicum Beach was abuzz, as the Tour de Rock team emerged in the Town Square, en route through their two-week, 1,000-kilometre bike ride to raise funds for cancer research.



The Town Crier, Len Mustard, formally welcomed the group for their 21st year of touring through the Town.

Each police officer from around Vancouver Island introduced themselves and accepted donations from both the Town of Qualicum Beach and from residents.

Tour de Rock is one of the most successful and longest standing fundraisers in the province.



20-YEAR ANNIVERSARY FOR TOWN CRIER

For 20 years, Qualicum Beach has had an official Town Crier to herald community news and mark the opening of Town events.

This year, the Town celebrated the 20 year anniversary of Len Mustard, who is often accompanied by his wife Marie. Robert Alexander, Town Crier for Victoria and Esquimalt, and MLA Michelle Stilwell joined in for the celebration.



HAPPY



HALLOWEEN! 



MINI WORLD CUP

The Mini World Cup was a major event for the Town, featuring approximately 1,200 budding soccer players in the U8-U11 age groups.

The teams came from all over Vancouver Island, Powell River, the Gulf Islands, Lower Mainland and across the province. Another 1,500 attendees, both family and spectators, were part of the festivities.

In addition to 200 soccer games, there was a parade, food vendors, kids fun zone with inflatables, laser tag and a dunk tank. The event was a real highlight for the Town.



RED DRESS PROJECT

The Town of Qualicum Beach was honoured to be part of the Red Dress Project. Town Council and residents attended a candle-lighting ceremony, along with Chief Recalma of the Qualicum First Nation, Parish Priests Andrew Twiddy and Christine Muise of the St. Anne and St. Edmond Anglican Church.

The Red Dress Project is a visual reminder of the more than 1,000 missing and murdered indigenous women in Canada.





VOLUNTEER APPRECIATION EVENT

80+

volunteers from local committees
and commissions honored



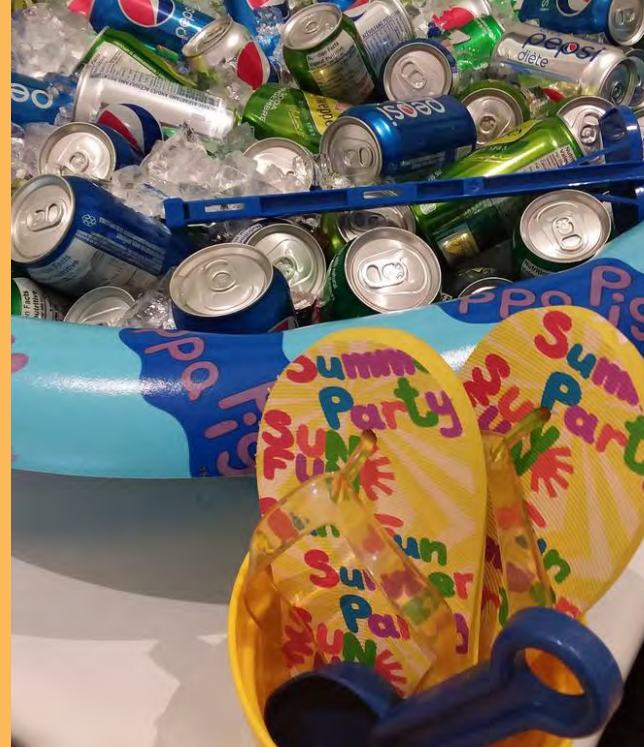
58+

associations recognized

THE VOLUNTEER APPRECIATION RECEPTION IS THE TOWN'S OPPORTUNITY TO EXPRESS OUR APPRECIATION FOR THE MANY VOLUNTEERS WHO DEDICATE HOURS, DAYS, MONTHS AND EVEN YEARS OF THEIR LIVES TO BETTERING THE COMMUNITY OF QUALICUM BEACH.

"Life's a beach because of our volunteers" was the catch cry of this year's annual Volunteer Appreciation event, with tables decorated with beach balls, flip flops & frizbees! The event honours volunteers from over 58 associations, and 80 plus members from Town Committees and Commissions.

David Field (above third from left) was presented with the 2019 Above and Beyond Volunteer Award, chosen by Council for countless hours of service to the Seaside Cruizers Show 'n Shine event. David has served the Seaside Cruizers annual Father's Day event for 16 years, with seven of those as president. Council thanked David and the Seaside Cruizers for their enormous contribution to Qualicum Beach!



DEPARTMENTS



A VIEW OF THE HARD WORK CARRIED OUT BY
TOWN DEPARTMENTS THIS PAST YEAR

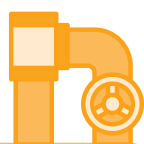
PUBLIC WORKS & AIRPORT



The Public Works and Airport Operations Team operates, constructs, and maintains our infrastructure.

Major areas of responsibility include, but are not limited to, water services, sanitary and storm services, roadway maintenance, sidewalks, street lights, maintenance of Town vehicles and airport operations.

2019 at a Glance



9000 +

residents provided with high-quality potable water, using a state of the art ultra-violet and chlorine water disinfections sytem.

76 km

of sanitary sewer mains and one lift station maintained

70 +

trip hazards removed from sidewalks

0.8 km

of aging asbestos cement water main upgraded to PVC, 26km to go



Maintained the Airport Runway and Taxi way

Hosted the Qualicum Beach airshow

200

medivac landings completed

10,000 +

passengers hosted on commercial flight services

3504

street signs maintained

1373

storm catch basins cleaned, inspected and condition rated

1240

sanitary sewer manholes inspected to ensure no backups



hosted Coastal Wildfire centre fire practice and Canadian Military rescue training

140+

dump truck loads of snow removed from downtown core in February 2019 after snowfalls

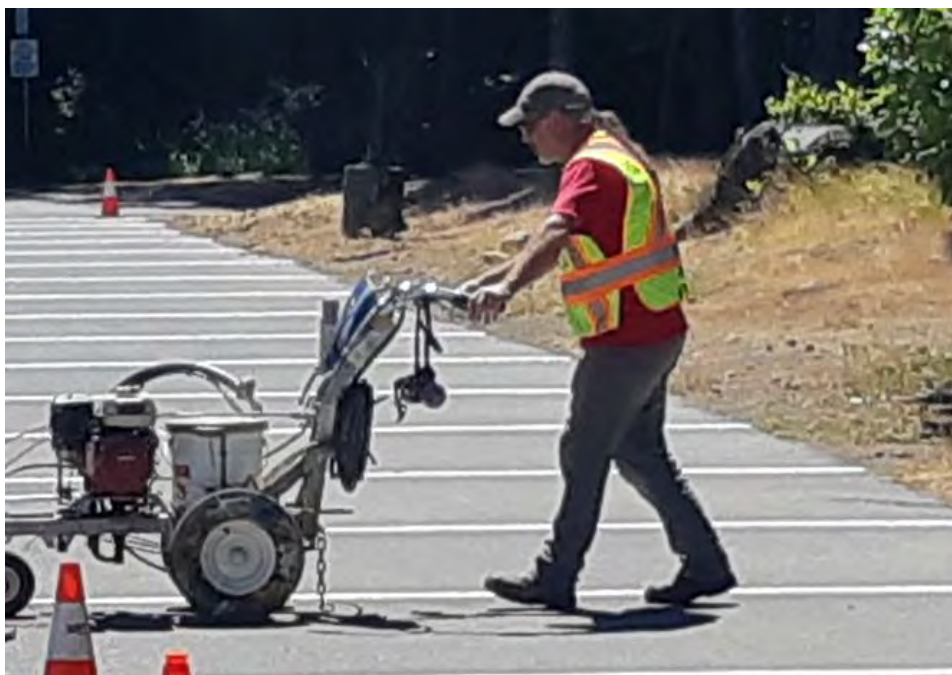




PUBLIC



WORKS



CREW

PLANNING, BUILDING & BYLAW COMPLIANCE



The Planning, Building and Bylaw Compliance Team oversees development and construction-related activities such as subdivision, rezoning, new construction and redevelopment.

They work on building inspection, servicing, signage and community issues and set the direction for a sustainable future.

This team is responsible for the implementation, administration and compliance of municipal bylaws and ensuring the health, safety and high quality of life for people living in our Town.

LONG-RANGE PLANNING & POLICY GOALS

- Affordable Housing Project
- Airport Land Use Plan
- Bus Garage & Qualicum Commons
- Former St. Andrew's Waterfront Park Concept
- East Village Plan
- Amenity Contribution Policy



CURRENT PLANNING STATS

- Zoning Amendments: 13
- Development Variance Permits: 6
- Development Permits: 12
- Temporary Use Permits: 0
- Memos to Council: 104
- Memos to Committee of the Whole: 11
- Backyard Poultry Temporary Use Permit

2018 TO 2019 CHANGES



Zoning Amendments	▲ 116.6%
Development Variance Permits	▼ 33%
Development Permits	▲ 20%
Temporary Use Permits	▼ 100%
Temporary Use Permit (Chickens)	▼ 66.6%
Memos to Regular Council Mtgs	▲ 16.8%
Memos to Committee of the Whole	▲ 37.5%



2019 BUILDING INSPECTION & BYLAW COMPLIANCE



3321

Completed Bylaw Patrols



358 by bike



1607 by car



1356 on foot



Includes town core,
beach, trails, animal
control, unsightly
premises, etc...

42

Total Building Inspections



17 Single-Family Units



10 Secondary Suites



15 Multi-Family Units



\$19,321,000
in Construction Value

PARKS & BUILDINGS

The Parks Department maintains our trees, boulevards, parks, trails, fields, baskets, flower beds and cemetery. The Maintenance Team looks after municipal buildings, including the Civic Centre, the Community Hall, the Town Hall, Airport, Digital Media Studio, Public Works and Parks buildings, and public washrooms.



MAINTAINED

- 280 ha (691 acres) of parks and green space (approx. 2/3 the size of Stanley Park)
- 36 Town-owned buildings
- 76,843 m² of grass and turf (size of 9 football fields)
- 550 street trees
- 235 park benches
- 14 km of trails
- 26 bike racks
- One rain garden, with over 17 species of native plants

PLANTING MAINTENANCE



56

FLOWER BEDS



194

SHRUB BEDS



12

MIXED BEDS



200

HANGING BASKETS



49

STREET PLANTERS



6

ROSE BEDS

OTHER WORK COMPLETED

Assisted with 21 town events.

Hosted 959 bookings at the Civic Centre, and 564 bookings at the Community Hall.

Installed the Town's first WiFi enabled irrigation controller tracking weather for efficient water use.

Installed banners with artistic collaboration of The Old School House (TOSH) arts studio.

Completed addition on Hemsworth Trail.

Paved and resurfaced the trail network on Dogwood Walk.

Performed snow and ice removal and installed 300 Christmas lights.





PARKS



AND



BUILDINGS

CORPORATE ADMINISTRATION

THE CORPORATE ADMINISTRATIVE TEAM IS THE LEGISLATIVE BACKBONE OF THE TOWN, PROVIDING ADMINISTRATIVE SERVICES TO COUNCIL, TOWN DEPARTMENTS, AND THE PUBLIC.

Corporate Administration is responsible for corporate records, bylaws, privacy matters, leases and agreements, cemetery services, correspondence and communications, grant applications, website management, special event organization, insurance claims, Civic Centre and Community Hall bookings, everything election-related, and more!

The friendly faces that greet you at Town Hall and answer your calls are our team members, and our focus is always on improving customer service.



HIGHLIGHTS FOR 2019

Implemented the ban on single-use plastic bags and straws



Received \$2,466,086 in grant funding

Implemented Council's 2018-2022 Strategic Plan and assisted Council during their first year in office



Effectuated a new filming policy

Worked with community partners like the Perfect Storm Group and potential investors, to further community initiatives



Provided \$10,097 in subsidies for rentals of the Community Hall and Civic Centre for non-profit groups

2019 AT A GLANCE



67

FREEDOM OF
INFORMATION
REQUESTS

21

SPECIAL EVENTS
ORGANIZED AND
PREPARED

27

SPECIAL COUNCIL
MEETINGS

25

COMMITTEE &
COMMISSION
MEETINGS OF
COUNCIL

959

CIVIC CENTRE
BOOKINGS
PROCESSED

564

COMMUNITY HALL
BOOKINGS
PROCESSED

14

REGULAR
COUNCIL
MEETINGS

41

MEDIA
PUBLICATIONS
PREPARED

442

ITEMS OF
CORRESPONDENCE
RECEIVED

28

IN CAMERA
COUNCIL
MEETINGS

30+

LEASES
MAINTAINED

400+

AGREEMENTS
MAINTAINED

12

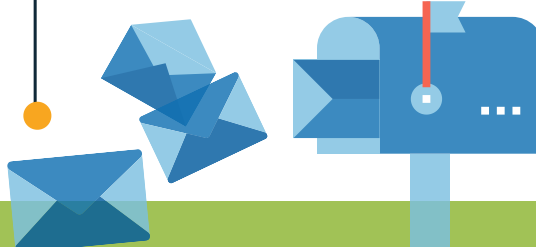
COMMITTEE OF
THE WHOLE
MEETINGS

374

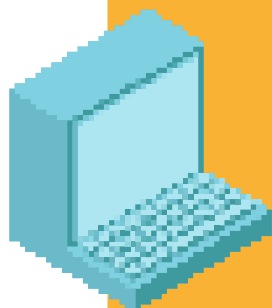
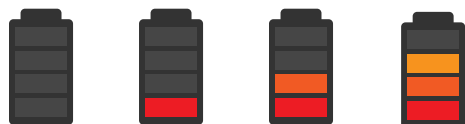
RESOLUTIONS OF
COUNCIL

11

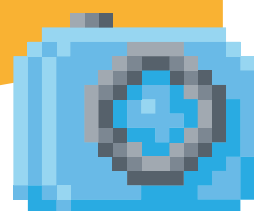
PUBLIC HEARINGS



INFORMATION TECHNOLOGY & GIS



The Information Technology (IT) and Geographic Information Systems (GIS) teams oversee the maintenance, development and operation of the Town's IT infrastructure, GIS, software and hardware systems.



2019 AT A GLANCE

1000+

free community
monthly
wireless
connections

8720+

hours of technical
up-time

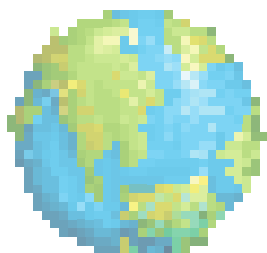
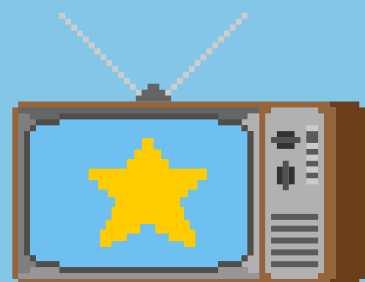
4000+

connections during
the annual
Show'n'Shine event

TECHNOLOGY ACROSS THE TOWN IN 2019



- ★ updated council meeting streaming
- ★ managed 6 public wireless locations
- ★ optimized town mapping system
- ★ completed asset management strategy
- ★ completed road asset management analysis
- ★ implemented Voyent Alert emergency response system



UP-TIME FOR TOWN
TECHNOLOGICAL
SERVICES IN 2019



99.5%



FINANCIAL ADMINISTRATION

The Financial Administration Team is responsible for the overall financial management of the municipality, including the collection of all Town revenues and payments.

THE FINANCE DEPARTMENT

This Department provides accounting and budgeting services for all Town functions, as well as advice to support Council initiatives and to answer public inquiries. Information and reports are prepared for provincial and federal governments including government grants.



EXPENDITURE PAYMENTS

These payments are for departmental operating services and capital projects including:

- general government;
- protective services;
- public works;
- utilities;
- community development; and
- parks.

REVENUE BILLINGS & COLLECTIONS

These services include payment of property taxes, utilities (water, sewer and solid waste), business licences, dog licences, leases, permits and other fees and charges.



2019 AT A GLANCE

restructured

THE DEPARTMENT AND CREATED A MANAGER OF FINANCE POSITION

completed

A REVIEW OF COMMERCIAL GARBAGE COLLECTION

filled

VACANCY FOR ACCOUNTING CLERK - PAYROLL

implemented

A NEW ELECTRONIC PAYROLL SYSTEM

established

A FRAMEWORK FOR ASSET MANAGEMENT LEVELS OF SERVICE

developed & implemented

A DETAILED JOB COSTING SYSTEM

expanded

THE DEPARTMENTAL FINANCIAL REPORTING SYSTEM

sold

660 DOG TAGS & 640 BUSINESS LICENSES



EMERGENCY SERVICES

The Town of Qualicum Beach and City of Parksville work in unison to provide large-scale emergency support and disaster services to Oceanside residents.



EMO works alongside Oceanside Emergency Support Services (OESS) and Oceanside Emergency Communications Team (OECT).



The Emergency Management Oceanside (EMO) partnership provides a cooperative approach to managing emergencies in our region, offering 24/7 emergency support, and carrying out preparedness, mitigation, response and recovery planning.

52+

Public outreach workshops training events and presentations

65+

volunteers within the EMO program

~4000

residents and stakeholders involved in programs

2,594+

Volunteer hours donated, equating to...

~\$72,632

of Volunteer services

2019 AT A GLANCE

Emergency Preparedness Week provided outreach to many regional locations.

The EMO Emergency Communications Team made successful contact with isolated communities throughout the region using emergency radio.

Completed an 18-month program to undertake a new Hazard, Risk and Vulnerability Assessment (HRVA) with the Regional District of Nanaimo, Town of Qualicum Beach and City of Parksville.

Successfully held the largest EMO Expo, with over 1000 participants and 40 exhibitors.

Introduced Voyent Alert! - a notification system for critical communication.

A real-time neighbourhood evacuation exercise in Eaglecrest provided training to volunteer, public awareness and neighbourhood preparedness groups.

The EMO / Block Watch partnership increased public awareness for personal and neighbourhood preparedness.

Chris James, volunteer EMO Emergency Support Services Coordinator, was recognized for his efforts to develop our volunteer teams, and was asked to join the Provincial Mobile Support Team - a provincial team of Emergency Support Service's best. Chris' leadership and commitment have made this team a success!





EMERGENCY SERVICES



The Great British Columbia
Shake Out

Register Now!
www.shakeoutbc.ca

On the 3rd Thursday of every October British Columbians will "DROP, COVER, AND HOLD ON" in The Great British Columbia ShakeOut. Be part of the largest earthquake drill in Canada!

DROP! COVER! HOLD ON!
Protect yourself during earthquakes

GO TO HIGH GROUND!
The shaking is your tsunami warning

Voyent Alert!

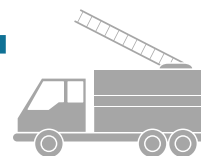
A Smart Communication Platform for Connected Communities

Critical Incident Notifications

Gas Leak Alert
Exposure Imminent
A natural gas line has burst near 15 Ave. Evacuate North on 125 St immediately!



FIRE DEPARTMENT



The Qualicum Beach Fire Department services the Town and surrounding contract areas of the Regional District of Nanaimo.

The fire protection area is approximately 34.5 square kilometres, with an estimated population of 10,500.



Fire Rescue services include structural and urban interface firefighting, auto rescue, operations level hazmat, operations level confined space and low-angle rope rescue, emergency medical first responder backup to BC Emergency Health Services and other services.

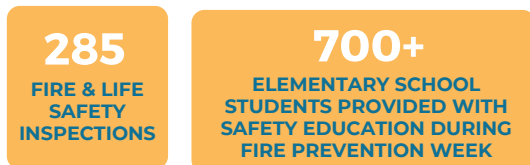
TRAINING



FACILITIES & EQUIPMENT



FIRE PREVENTION



INCIDENT OPERATIONS



RECRUITING AND RETENTION

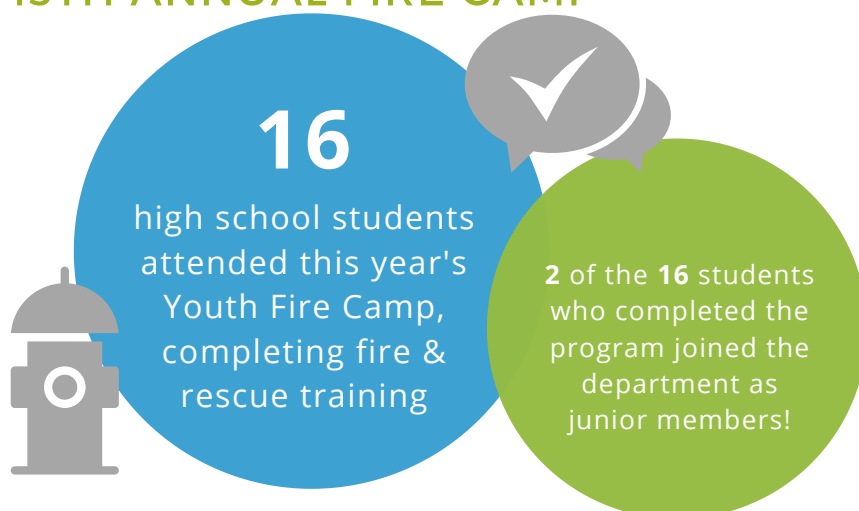
2019 START

29 Volunteer On-Call Members totalling 218 years of service
10 volunteer members retired/departed
1 volunteer member changed roles to career
9 volunteer members were recruited

2019 END

27 Volunteer On-call Members totalling 170 years of service
2.5 Career staff (Fire Chief shared with City of Parksville)

13TH ANNUAL FIRE CAMP



HUMAN RESOURCES —



The Department of Human Resources (HR), in conjunction with the Town's Corporate and Mission Statement, contributes to the success of the Town, its administrators and employees through leadership, service and excellence in human resources management.

It provides various services which are available to all employees as well as advice and guidance on a multitude of staff employment situations.

MAIN FUNCTIONS OF HR



WORKFORCE PLANNING

Attracting and hiring the best talent is important. The HR department shares the responsibility for the selection, recruitment and hiring of staff. They provide advice and guidance throughout the hiring process while maintaining a level of oversight on quality and key processes. This year, we successfully filled 16 job postings plus the hiring of 10 summer students.



GENERAL HR ADMINISTRATION

General HR Administration
HR has a primary responsibility for managing, assisting and dealing with all employee-related matters. This includes such functions as organizational design, policy administration, recruitment process, employment and labour law, employee development, succession planning, employee and labour relations, collective bargaining, and WorkSafeBC compliance.



LABOUR RELATIONS

The Human Resources Department is committed to resolving workplace grievances and meets with union representatives to review and/or resolve these in a timely manner. The Town continues to build and improve harmonious relations with the union. A total of 14 grievances were resolved.



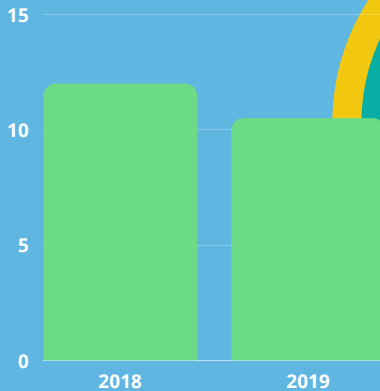
COMPENSATION

The Town's compensation planning considers both employee groups: the Canadian Union of Public Employees Local 401 (CUPE) and exempt management employees. Compensation plans for CUPE are articulated through the collective agreement. The Town offers a strong mix of direct compensation and benefits within a supportive environment. This includes leave options, an Employee Assistance Program (EAP) and a defined pension plan.

EMPLOYEE RELATIONS

HR frequently assists employees with questions on policies, processes, and leave.

SICK DAY USAGE



Town employees who experience illness can avail themselves of sick leave. Average usage was 10.5 days in 2019 down from 12 in 2018.

2019 saw the re-establishment of an annual summer barbecue for employees and their families and the traditional Christmas luncheon for all staff.

Social functions help to show appreciation for staff and celebrate the successes while enjoying the company of one another and some great food.



This year, the Town also celebrated the service milestones of 7 individuals recognized for their 10, 15 and 25 years of service to the Town. Two staff members retired, after 32 and 21 years of service to the Town.



HEALTH AND SAFETY

Health and Safety awareness continues to be a high priority for the Town.

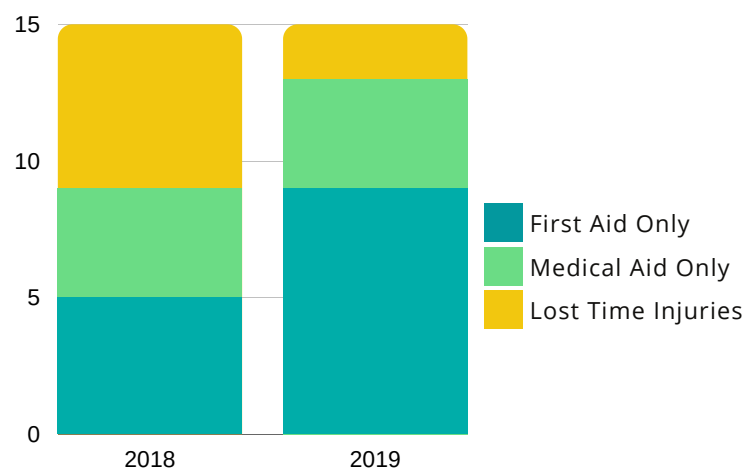
Eight worker-safety training courses were held including First Aid, Safety Roles and Responsibilities of Supervisors, Chainsaw Operation, Hearing Testing, Respirator Fit Testing, Snow and Ice Control and WHMIS.

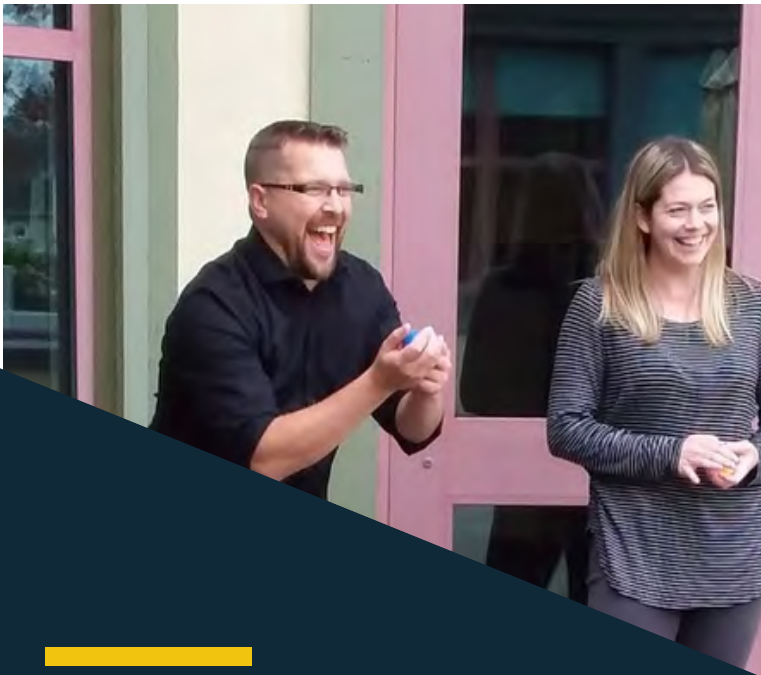
Completed competency checks for skidster operators.

Town Hall underwent workstation ergonomic assessments and coaching.

Regular Joint Occupational Health and Safety Committee meetings held, plus monthly safety. Annual flu shots provided.

WORKPLACE INJURIES 2018 VERSUS 2019





EMPLOYEE EVENTS

Events like the annual summer barbecue, Christmas luncheon, bocce ball competitions, and staff meals all help contribute to building a strong working environment!

2019 FEATURES



A FEW OF THE OUTSTANDING FEATURES IN
OUR COMMUNITY DURING 2019

CHESAPEAKE SHORES

Chesapeake Shores shot its fourth season in Qualicum Beach this year, providing a great boost to the local economy.



\$5 mil

INJECTED INTO THE
LOCAL ECONOMY

10,000

NIGHTS BOOKED
IN LOCAL HOTELS



60%

OF THEIR CREW BASE
HIRED LOCALLY



Chesapeake Shores has been dubbed one of the most-watched original series in Hallmark Channel's history.

It is shot entirely on Vancouver Island, and has made Parksville and Qualicum Beach their home after being...

*"welcomed warmly by
the Town and residents".*



CLIMATE LEADER

RECOGNITION



In 2019, the Town of Qualicum Beach was proud to be awarded with Level 3 Climate Leader recognition for...

“Accelerating Progress on Charter Commitments”

This award means that the Town has successfully demonstrated its commitment to work with the province and the Union of BC Municipalities (UBCM) to take action in response to climate change and to reducing the greenhouse gas emissions produced by our community.



Further green initiatives:

- Rebuilding of the Beach Creek Estuary
- Support to the Broom Busting efforts
- Naturally filtered 90% of the storm water from Village centre and Memorial Ave through our rain garden
- Participated in the Green Shores at Memorial Spit
- Maintained 691 acres of parks and green space



THANKS TO THE VOLUNTEERS!

OCEANSIDE COMMUNITY CLEANUP

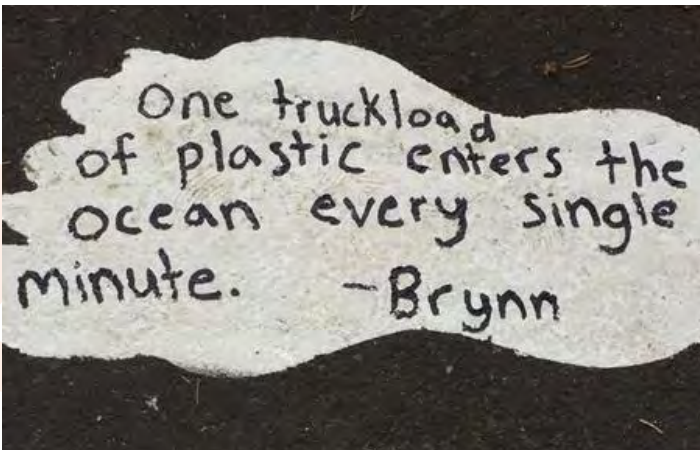
This group of brightly vested figures from the Oceanside Community Cleanup team bobbed up and down along the major roads of Qualicum Beach, collecting trash.

The Rotary Club organized this great event, and many volunteers came out to help keep our community clean and beautiful, including some of our own Council members!



BIGFOOT FOOTPRINTS

One of the fun activities that Public Works crews got to partake in this year was the painting of Bigfoot Footprints for Arrowview Elementary School students on the pathways near their school.



This project was initiated by one of the elementary school teachers, Mrs. Waters, many years ago and we hope that this legacy will continue for many more years to come.

SUSTAINABLE MESSAGES...



The students wrote messages on the feet, with facts related to protecting the environment and promoting sustainability.

The project offers a unique addition to our Town that speaks to all generations.

2019 FINANCIAL INFORMATION



A FINANCIAL OVERVIEW FOR 2019

Town of Qualicum Beach
Statement of 2019 Property Tax Exemptions – Bylaw 726 & 727

LEGAL DESCRIPTION	CIVIC ADDRESS	ORGANIZATION	Value of Permissive Exemption	
			TOTAL TAXES	MUNICIPAL PORTION
Lots 2 and 3, Plan 3414, District Lot 101A, Newcastle Land District	2945/49 Island Highway West	Rotary Club of Qualicum Beach – Welch Park	17,087	9,060
Lot 6, Block 10, Plan 1894, District Lot 78, Newcastle Land District	211 Fern Road West	Rotary Club of Qualicum Beach – Sunrise	4,313	2,287
Lot 1, Plan 27288, District Lot 78, Newcastle Land District	250 First Avenue West	Kiwanis Housing	33,938	15,972
Lot A, Plan 8548, District Lot 78, Newcastle Land District	110 Second Avenue West	Village Theatre	6,883	3,213
Portion of District Lot 101 & 101A, Newcastle Land District, SW PT NE of PL3868; SW PT NE of PL3868, REM SW PT; PT SW of RD; NE PT SW of RD	2711 Island Highway West	Tourist Bureau	1,478	690
Portion of Lot B, Plan VIP58293, District Lot 59 & 60, Newcastle Land District, Except Plan VIP59287	644 Memorial Avenue	Curling Rink	3,092	1,443
Portion of Lot 9, Plan 2047, District Lot 78, Newcastle Land District Except Plan 27288, 42165, VIP55424, VIP60676	665 Jones Street	Lawn Bowling Club	10,847	5,142
Portion of Lot A, District Lot 124, Nanoose District, Plan 42657 Except That Part in Plan 44330, Lease A3	1000 Ravensbourne Lane	Beaufort Squadron @ Airport	3,059	1,622
Lot A, Plan 16180, District Lot 57, Newcastle Land District, Except PART IN PLAN 3022 RW	587 Beach Road	Museum	4,954	2,539
Lot 3 & 4, Plan 2008, Block 17, District Lot 58, Land District 35	181 Sunningdale Road West	Qualicum Refugee Sponsorship Group	4,587	2,159
Lot A, Plan 9145, District Lot 63 and remainder of Plan 1026, DL 57-62, Newcastle Land District	469 Memorial Avenue	Qualicum Beach Memorial Golf Club	45,685	22,530
Lot 1, Plan 13424, District Lot 57, Newcastle Land District	210 Crescent Road West	Valhalla - Hospice	14,734	6,877
Lot 2, Plan 43567, District Lot 78, Newcastle Land District	122 Fern Road West	TOSH Arts Centre	19,029	8,882
Strata Lot 1, Plan VIS5454, District Lot 78, Newcastle Land District	703 Memorial Avenue	Qualicum Beach Seniors' Activity Centre	5,589	2,609
Lot 21, Block 8, Plan 1894, District Lot 78, Newcastle Land District	124 Second Avenue West	Chamber of Commerce	6,684	3,120
Block 5, Plan 1894, District Lot 78, Newcastle Land District	180 Veterans' Way	Royal Canadian Legion Branch #76	11,267	5,662
Lot 7, Plan 3414, District Lot 101A, Newcastle Land District	2919 Island Hwy	Municipal owned land	4,042	1,903
Lot A, Plan 19140, District Lot 78, Newcastle Land District	591 Arbutus Street	Church of Jesus Christ of Latter-Day Saints	1,818	964
Lot 12, Block 5, Plan 1835, District Lot 53, Newcastle Land District	423 First Avenue West	Jehovah's Witnesses	8,237	4,369
Lot A, Plan 50661, District Lot 58/59, Newcastle Land District	138 Hoylake Road West	St. Mark's Anglican Church	5,414	2,871
Lot A, VIP58293, District Lot 60, Newcastle Land District	150 Village Way	St. Stephen's United Church	2,721	1,443
Lot 1, Plan 13066, District Lot 122, Nanoose Land District	825 Village Way	Christian Fellowship Centre	14,914	7,910
Plan VIP59287, District Lot 57 & 58, Newcastle Land District, those parts shown as "Road to be Closed"	600 Beach Road	Qualicum Community Baptist Church	5,630	2,986

LEGAL DESCRIPTION	CIVIC ADDRESS	ORGANIZATION	TOTAL TAXES	MUNICIPAL PORTION
Lot A, Plan VIP66629, District Lot 78 & 88, Nanoose Land District , Nanoose and Newcastle Districts Mile 99.13 to 100.114 – portion of VIP 66629	E&N Railway	Island Corridor Foundation	11,615	6,150
Lot A, Plan VIP 66629, District Lot 78 & 88, Nanoose Land District , & Newcastle Land District except there out 0.21 acre lease – see Folio 565-01163.100; Mile 100.14 to 101.59 – portion of VIP66629 inside Qualicum Beach	E&N Railway - located between Hollywood & First Avenue	Island Corridor Foundation	19,583	10,369
Lot A, Plan VIP 68672, District Lot 52-78, Newcastle Land District EXCEPT PLAN VIP74072-E & N R/W located in the Town-Mile 101.59 TO 103.297, VIP70059,70060, 70115, 70118, 70119, 70125,70332,70488, 73107-73116	E&N Railway	Island Corridor Foundation	22,572	11,951
District Lot 52-60, Nanoose Land District, VIA Rail Lease situated on E&N R/W, DL 52 to 60 Incl. & Part of DL 78 within the Town of Qualicum Beach	E&N Railway 174 Railway Street (Train Station)	Island Corridor Foundation	3,634	1,696
Lots 1-4, Plan 3938, District Lot 17, Newcastle Land District	3319 Island Highway West	St Andrews Lodge Properties	22,938	10,715
Lot 11, Plan 3938, District Lot 17, Newcastle Land District	3324 Island Highway West		2,076	969
Lot 12, Plan 3938, District Lot 17, Newcastle Land District	3320 Island Highway West		2,076	969
Lot 13, Plan 3938, District Lot 17, Newcastle Land District	3314 Island Highway West		2,076	969
Lot 14, Plan 3938, District Lot 17, Newcastle Land District	3310 Island Highway West		2,076	969
Lot 15, Plan 3938, District Lot 17, Newcastle Land District	3310 Island Highway West		1,042	487
Lot 16, Plan 3938, District Lot 17, Newcastle Land District	3314 Island Highway West		1,042	487
Lot 17, Plan 3938, District Lot 17, Newcastle Land District	3320 Island Highway West		1,042	487
Lot 18, Plan 3938, District Lot 17, Newcastle Land District	3324 Island Highway West		1,042	487
			328,820	162,956

TOWN OF QUALICUM BEACH
CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2019

TOWN OF QUALICUM BEACH
CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2019

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Independent Auditors' Report	S2
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2 Consolidated Statement of Operations	S4
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**TOWN OF QUALICUM BEACH
MANAGEMENT'S RESPONSIBILITY REPORT
2019 FINANCIAL STATEMENTS**

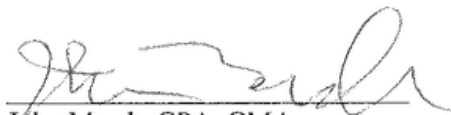
The preparation of these financial statements is the responsibility of management. The consolidated financial statements have been prepared in accordance with Canadian public sector accounting standards, and the integrity and objectivity of these statements are management's responsibility.

Management is also responsible for implementing and maintaining a system of internal control to provide reasonable assurance that reliable financial information is produced.

Council is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and exercises this responsibility. Council meets with the external auditors two times per year.

The external auditors, McGorman MacLean, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. Their examination includes a review and evaluation of the Town's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to Council.

On behalf of the Town of Qualicum Beach


John Marsh, CPA, CMA
Director of Finance
Brian Wiese
Mayor

INDEPENDENT AUDITORS' REPORT

S2

To the Mayor and Council of the
Town of Qualicum Beach

We have audited the accompanying consolidated financial statements of the Town of Qualicum Beach (the "Town"), which comprise the consolidated statement of financial position as at December 31, 2019 and the consolidated statements of operations, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Town as at December 31, 2019, and the results of its operations, changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis of Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Town in accordance with the ethical requirements that are relevant to our audit of the 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.

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

Management is responsible for the preparation and fair presentation of these 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 financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Town'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 Town or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 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 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 Town'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 Town's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the 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 auditors' report. However, future events or conditions may cause the Town to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the 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.

McGorman MacLean
 CHARTERED PROFESSIONAL ACCOUNTANTS

Parksville, Canada
 June 17, 2020

180 McCarter Street, 3rd Floor, PO Box 760, Parksville, BC V9P 2G8

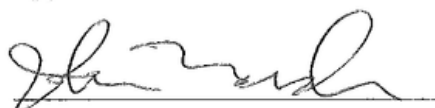
TOWN OF QUALICUM BEACH
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2019

S3
STATEMENT 1

	<u>2019</u>	<u>2018</u>
FINANCIAL ASSETS		
Cash and cash equivalents (note 2)	\$ 10,959,690	\$ 10,926,206
Accounts receivable (note 3)	3,256,633	1,110,345
Capital lease receivable (note 4)	90,163	100,449
Municipal Finance Authority debt reserve fund deposit	50,839	49,682
Assets held for sale	<u>552,609</u>	<u>582,914</u>
	<u>14,909,934</u>	<u>12,769,596</u>
FINANCIAL LIABILITIES		
Accounts payable (note 5)	1,998,199	1,465,259
Accrued employee benefits	751,833	701,611
Deferred revenue	1,396,655	1,606,576
Performance bonds and deposits	1,068,489	986,052
Deferred revenue - capital (note 6)	2,535,036	2,325,617
Long term debt (note 7)	<u>2,777,618</u>	<u>3,240,555</u>
	<u>10,527,830</u>	<u>10,325,670</u>
NET FINANCIAL ASSETS	<u>4,382,104</u>	<u>2,443,926</u>
NON-FINANCIAL ASSETS		
Inventories	95,686	88,787
Prepaid expenses	28,458	14,914
Tangible capital assets (note 8)	<u>120,619,576</u>	<u>116,534,008</u>
	<u>120,743,720</u>	<u>116,637,709</u>
ACCUMULATED SURPLUS (notes 9 and 10)	<u>\$ 125,125,824</u>	<u>\$ 119,081,635</u>

Contingent liabilities and commitments (note 11)

Approved:

 Director of Finance

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

TOWN OF QUALICUM BEACH
CONSOLIDATED STATEMENT OF OPERATIONS
AS AT DECEMBER 31, 2019

S4
STATEMENT 2

	2019 Budget (unaudited)	2019 Actual	2018 Actual
REVENUE			
Net taxation	\$ 10,246,382	\$ 10,273,010	\$ 9,865,146
Water and sewer rates	1,935,000	2,033,148	1,933,838
Sale of services	646,000	635,590	688,403
Other revenue from own sources	1,369,622	1,556,044	1,544,250
Government transfers	4,162,000	4,448,081	1,319,355
Gain on disposal of tangible capital assets	2,685,000	36,668	196,860
Gain on disposal of assets held for sale	1,100,000	141,866	-
Capital contributions	-	2,245,543	961,988
	<u>22,144,004</u>	<u>21,369,950</u>	<u>16,509,840</u>
EXPENSES			
General government services	2,229,000	2,216,304	2,037,272
Protective services	2,899,000	2,873,436	2,617,248
Transportation services	4,938,000	4,901,813	5,005,764
Environmental services	753,000	805,882	720,127
Water services	1,413,000	1,370,876	1,410,547
Sewer services	369,000	360,923	359,370
Planning and development services	1,032,000	1,038,270	903,398
Parks and recreation services	1,951,000	1,758,257	1,898,225
	<u>15,584,000</u>	<u>15,325,761</u>	<u>14,951,951</u>
ANNUAL SURPLUS	6,560,004	6,044,189	1,557,889
ACCUMULATED SURPLUS AT BEGINNING OF YEAR	<u>119,081,635</u>	<u>119,081,635</u>	<u>117,523,746</u>
ACCUMULATED SURPLUS AT END OF YEAR	<u>\$ 125,641,639</u>	<u>\$ 125,125,824</u>	<u>\$ 119,081,635</u>

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

TOWN OF QUALICUM BEACH
CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
AS AT DECEMBER 31, 2019

S5
STATEMENT 3

	<u>2019 Budget (unaudited)</u>	<u>2019 Actual</u>	<u>2018 Actual</u>
ANNUAL SURPLUS	\$ 6,560,004	\$ 6,044,189	\$ 1,557,889
Acquisition of tangible capital assets		(7,373,495)	(7,814,944)
Amortization of tangible capital assets	3,250,000	3,256,653	3,197,854
Proceeds on disposal of tangible capital assets		67,942	214,760
Gain on disposal of tangible capital assets	-	(36,668)	(196,860)
Tangible capital asset transferred to held for sale	-	-	570,446
	<u>3,250,000</u>	<u>(4,085,568)</u>	<u>(4,028,744)</u>
Purchase of supplies inventories	-	(6,899)	(27,407)
Decrease (increase) in prepaid expenses	-	(13,544)	7,186
	<u>-</u>	<u>(20,443)</u>	<u>(20,221)</u>
CHANGE IN NET FINANCIAL ASSETS	9,810,004	1,938,178	(2,491,076)
NET FINANCIAL ASSETS AT BEGINNING OF YEAR	<u>2,443,926</u>	<u>2,443,926</u>	<u>4,935,002</u>
NET FINANCIAL ASSETS AT END OF YEAR	<u>\$ 12,253,930</u>	<u>\$ 4,382,104</u>	<u>\$ 2,443,926</u>

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

TOWN OF QUALICUM BEACH
CONSOLIDATED STATEMENT OF CASH FLOWS
AS AT DECEMBER 31, 2019

\$6
STATEMENT 4

	<u>2019</u>	<u>2018</u>
CASH PROVIDED BY OPERATIONS		
Annual surplus	\$ 6,044,189	\$ 1,557,889
Items not involving cash:		
Amortization of tangible capital assets	3,256,653	3,197,854
Gain on disposal of tangible capital assets	(36,668)	(196,860)
Tangible capital assets transferred to held for sale	-	570,446
Change in non-cash operating assets and liabilities:		
Decrease (increase)		
Accounts receivable	(2,146,288)	640,719
Capital lease receivable	10,286	10,285
Municipal Finance Authority debt reserve fund deposit	(1,157)	(1,058)
Assets held for sale	30,305	(582,914)
Inventories	(6,899)	(27,407)
Prepaid expenses	(13,544)	7,186
Increase (decrease)		
Accounts payable	532,940	455,831
Accrued employee benefits	50,222	65,351
Deferred revenue	(209,921)	(289,195)
Performance bonds and deposits	82,437	88,363
Deferred revenue - capital	209,419	340,552
	<u>7,801,974</u>	<u>5,837,042</u>
FINANCING ACTIVITIES		
Decrease in long term debt	<u>(462,937)</u>	<u>(462,936)</u>
CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	(7,373,495)	(7,814,944)
Proceeds on disposal of tangible capital assets	<u>67,942</u>	<u>214,760</u>
	<u>(7,305,553)</u>	<u>(7,600,184)</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	33,484	(2,226,078)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>10,926,206</u>	<u>13,152,284</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 10,959,690</u>	<u>\$ 10,926,206</u>
SUPPLEMENTARY CASH FLOW INFORMATION:		
Cash paid for interest	<u>\$ 90,119</u>	<u>\$ 143,731</u>

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

TOWN OF QUALICUM BEACH
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2019

S7

The Town of Qualicum Beach (the "Town") was incorporated on May 5, 1942 under the provisions of the Local Government Act of British Columbia. The Town's principal activities include the provision of services to residents of Qualicum Beach. These include general government services, protective services, transportation services, environmental services, planning and development services and parks and recreation services.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of presentation

Consolidated financial statements have been prepared in accordance with Canadian Public Sector Accounting Board (PSAB) standards. The consolidated statement of financial position includes all assets and liabilities of the Town.

(b) Principles of consolidation

These financial statements include accounts of all funds of the Town and its proportionate interest in Arrowsmith Water Service Joint Venture. Inter-fund transactions and balances have been eliminated.

(c) Basis of accounting

Except as noted below, the basis of accounting followed in the financial statement presentation is the accrual basis and includes revenue in the period in which the transactions or events occurred that gave rise to the revenue, and expenses in the period the goods and services are acquired and a liability is incurred or transfers are due.

(d) Cash and cash equivalents

Cash and cash equivalents are comprised of cash on hand, demand deposits and short-term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(e) Assets held for sale

Assets held for sale are those expected to be sold within one year. They are valued at the lower of cost or expected net realizable value. When a decline in net realizable value is determined to be other than temporary, the impairment is recognized in the consolidated statement of operations and accumulated surplus.

(f) Employee future benefits

The Town and its employees make contributions to the Municipal Pension Plan. These contributions are expensed as incurred.

TOWN OF QUALICUM BEACH
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2019

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(f) Employee future benefits (continued)

In addition to the Municipal Pension Plan, sick leave and other retirement benefits are also available to the Town's employees. The costs of these benefits are determined based on years of service and best estimates of retirement ages and expected future salary and wage increases. The obligations under these benefit plans are accrued based on projected benefits earned as the employees render services necessary to earn the future benefits.

(g) Deferred revenue

Amounts that have been received in advance of services being rendered are recorded as deferred revenue until the Town discharges the obligations that led to the collection of funds.

(h) 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.

Inventories

Inventories are recorded at the lower of cost and net realizable value.

Tangible capital assets

Tangible capital assets are recorded at cost, which includes amounts that are directly attributable to acquisition, construction, development or betterment of the assets. Tangible capital assets transferred to the Town from developers are recorded at their fair market value at the date of transfer and are also recorded as revenue under capital contributions. The cost, less the residual value, of the tangible capital assets, excluding land, are amortized on a straight line basis over their estimated useful lives as follows:

	<u>Years</u>
Buildings and structures	50
Infrastructure - utilities	50 - 80
Infrastructure - land improvements	25 - 75
Infrastructure - transportation	20 - 75
Equipment	7 - 20

A full year of amortization is charged in the year of acquisition and none in the year of disposal. Assets under construction are initially recorded as work-in-progress and are not amortized until the asset is available for productive use.

TOWN OF QUALICUM BEACH
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2019

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(i) Taxation and related revenues

Property tax revenues in the form of local government requisitions are recognized in the year they are levied. Grants in lieu of taxes are recorded on an accrual basis when it is possible to reasonably estimate the amounts receivable. Parcel taxes are recognized in the year they are levied.

(j) Government transfers

Government transfers are recognized in the consolidated financial statements as revenue in the period the transfers are authorized and any eligibility criteria have been met, except when and to the extent that the transfer gives rise to an obligation that meets the definition of a liability for the recipient government. Transfers received which meet the definition of a liability are included in deferred revenue. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

(k) Contaminated sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all of the following criteria are met:

- An environmental standard exists;
- Contamination exceeds the environmental standard;
- The Town is:
 - o Directly responsible; or
 - o Accepts responsibility;
- It is expected that future economic benefits will be given up; and
- A reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

There are no liabilities to be recorded as at December 31, 2019.

TOWN OF QUALICUM BEACH
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2019

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(l) Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the amounts of assets and liabilities, disclosure of contingent assets and liabilities and the reported amounts of revenue and expenses. As such, actual results could differ from these estimates. Significant estimates include assumptions used in estimating provisions for accounts receivable, accrued employee benefits, performing calculations of employee future benefits, estimating fair value of contributed tangible capital assets, estimating the useful lives of tangible capital assets and allocation of expenses. Developer contributions of tangible capital assets are recorded at the Town's best estimate of fair value on the date of contribution. These estimates are reviewed periodically and adjustments are made to income as appropriate in the year they become known.

2. RESTRICTED CASH AND CASH EQUIVALENTS

Included in financial assets are cash and cash equivalents of \$230,318 (2018: \$220,749) that are invested on behalf of the cemetery trust fund. These funds may only be used for the upkeep and care of the cemetery and burial plots.

3. ACCOUNTS RECEIVABLE

	2019	2018
Property taxes	\$ 324,689	\$ 239,932
Water rates	262,515	269,184
Sewer rates	159,361	177,435
Solid waste	170,384	174,929
Receivable from federal government	982,895	84,850
Receivable from provincial government	1,139,530	-
Trades receivable	217,259	164,015
	<u>\$ 3,256,633</u>	<u>\$ 1,110,345</u>

TOWN OF QUALICUM BEACH
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2019

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4. CAPITAL LEASE RECEIVABLE

On April 1, 2016, the Town entered into a long term lease agreement for a building owned by the Town. The lease requires annual payments of \$10,757, expiring March 31, 2028. Provided the tenant satisfies all the conditions of the lease, including payment in full of the rent due over the lease term, the tenant will have an exclusive option to purchase the building from the Town for a nominal amount.

Payments due over the next five years on the capital lease receivable are as follows:

2020	\$	10,757
2021		10,757
2022		10,757
2023		10,757
2024		10,757

5. ACCOUNTS PAYABLE

	2019	2018
Trades payable	\$ 1,350,801	\$ 1,109,822
Payable to federal government	422,117	323,329
Payable to provincial government	46,512	3,578
Holdbacks payable	178,769	28,530
	<u>\$ 1,998,199</u>	<u>\$ 1,465,259</u>

6. DEFERRED REVENUE - CAPITAL

	Off Street Parking	Development Cost Charges	Total
Balance at beginning of year	\$ 193,286	\$ 2,132,331	\$ 2,325,617
Additions	-	173,327	173,327
Interest	2,900	33,192	36,092
	<u>\$ 196,186</u>	<u>\$ 2,338,850</u>	<u>\$ 2,535,036</u>

Deferred revenue - capital includes statutory reserves that are required to be set-up under section 188(2) of the Community Charter.

TOWN OF QUALICUM BEACH
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2019

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7. LONG TERM DEBT

	<u>2019</u>	<u>2018</u>
2.25% Municipal Finance Authority Loan, principal payments of \$231,468 semi-annually plus interest, due November 30, 2025	\$ 2,777,618	\$ 3,240,555

Principal due over the next five years on long term debt is as follows:

2020	\$ 462,936
2021	462,936
2022	462,936
2023	462,936
2024	462,936

8. TANGIBLE CAPITAL ASSETS

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>
<u>2019</u>			
Land	\$ 39,276,088	\$ -	\$ 39,276,088
Buildings and structures	30,179,205	10,384,319	19,794,886
Infrastructure	117,761,844	58,164,720	59,597,124
Equipment	5,868,517	3,917,039	1,951,478
	<u>\$ 193,085,654</u>	<u>\$ 72,466,078</u>	<u>\$ 120,619,576</u>

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>
<u>2018</u>			
Land	\$ 37,769,788	\$ -	\$ 37,769,788
Buildings and structures	30,112,962	9,728,865	20,384,097
Infrastructure	112,289,622	55,865,832	56,423,790
Equipment	5,614,611	3,658,277	1,956,334
	<u>\$ 185,786,983</u>	<u>\$ 69,252,975</u>	<u>\$ 116,534,008</u>

TOWN OF QUALICUM BEACH
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2019

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9. ACCUMULATED SURPLUS

	2019	2018
<u>Reserves and Surpluses</u>		
Equipment reserve fund	\$ 54,953	\$ 54,141
Property reserve fund	215,508	212,323
Park land reserve fund	94,703	93,304
Emissions reduction reserve fund	23,224	17,997
Park improvements reserve fund	91,345	89,995
Cemetery reserve fund	241,443	230,229
Municipal Finance Authority debt reserve fund	50,839	49,682
Arrowsmith water reserve	56,788	52,577
Protective services reserve	18,732	18,732
Buildings reserve	56,000	56,000
Assets held for sale	512,313	570,446
Unallocated surplus		
General	3,852,663	2,434,795
Water	1,661,520	1,559,407
Sewer	353,835	348,554
	7,283,866	5,788,182
Investment in tangible capital assets (note 10)	117,841,958	113,293,453
Total accumulated surplus	\$ 125,125,824	\$ 119,081,635

10. INVESTMENT IN TANGIBLE CAPITAL ASSETS

	2019	2018
Investment in tangible capital assets at beginning of year	\$ 113,293,453	\$ 108,801,773
Add: Acquisition of tangible capital assets	7,373,495	7,814,944
Reduction in long term debt	462,937	462,936
Less: Amortization	(3,256,653)	(3,197,854)
Net book value of tangible capital asset disposals	(31,274)	(17,900)
Tangible capital assets transferred to held for sale	-	(570,446)
Investment in tangible capital assets at end of year	\$ 117,841,958	\$ 113,293,453

TOWN OF QUALICUM BEACH
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2019

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11. CONTINGENT LIABILITIES AND COMMITMENTS

- (a) Regional District - The Town is responsible, as a member of the Regional District of Nanaimo and of the Nanaimo Regional Hospital District, for its proportion of any operating deficits or capital debt related to functions in which it participates.
- (b) Municipal Pension Plan - The Town and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of the assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2019, the plan has about 205,000 active members and approximately 101,000 retired members. Active members include approximately 40,000 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 as at December 31, 2018 indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The Town of Qualicum Beach paid \$372,289 for employer contributions to the plan in the fiscal year ended December 31, 2019.

The next valuation will be as at December 31, 2021, with results available in 2022.

Employers participating in the plan record their pension expenses 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. Contributions to the plan were as follows:

	2019	2018
Employer portion	\$ 372,289	\$ 378,638
Employee portion	324,742	334,085
	<u>\$ 697,031</u>	<u>\$ 712,723</u>

TOWN OF QUALICUM BEACH
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2019

S7

11. CONTINGENT LIABILITIES AND COMMITMENTS (continued)

- (c) Municipal Finance Authority contingent demand notes - Under borrowing arrangements with the Municipal Finance Authority (MFA), the Town is required to lodge security by means of a demand note and an interest-bearing cash deposit based on the amount of the borrowing. As a condition of the borrowing, a portion of the debenture proceeds is withheld by the MFA as a debt reserve fund. This deposit is included in the Town's financial assets and is held by the MFA as security against the possibility of debt repayment default. If the debt is repaid without default, the deposit is refunded to the Town. At December 31, 2019, there was a contingent demand note of \$212,517 (2018 - \$212,517) which was not included in the financial statements of the Town.
- (d) Municipal Insurance Association of British Columbia - The Town is a participant in the Municipal Insurance Association of British Columbia. Should the Association pay out claims in excess of premiums received, it is possible that the Town, along with other participants, would be required to contribute towards the deficit.
- (e) Other contingent liabilities consisting of routine claims will be accounted for as an expense in the period in which the costs are incurred. It is not possible to determine the Town's liability, if any, with respect to these other matters.

12. SEGMENT DISCLOSURE BY SERVICE

The Town of Qualicum Beach is a diversified municipal government that provides a wide range of services to its residents. The following is a description of the types of services included in each of the main segments of the Town's financial statements:

General Government Services

Services related to general corporate and legislative governance and administration as well as human resources, information technology and financial management.

Protective Services

Services related to providing fire protection, bylaw enforcement and building inspection to the Town, as well as the Town's share of expenses related to providing policing.

Transportation Services

Services related to the delivery of municipal public works services including the development and maintenance of roadway systems, street lighting, airport operations and other public works and engineering related services.

TOWN OF QUALICUM BEACH
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2019

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12. SEGMENT DISCLOSURE BY SERVICE (continued)

Environmental Services

Services related to the collection of garbage and chipping as well as environmental testing and monitoring. It also includes services related to the delivery of water, sanitary sewer removal and the planning and development and maintenance of the Town's water and sewer infrastructure.

Planning and Development Services

Services related to planning for development and for improving quality of life and sustainability initiatives.

Parks and Recreation Services

Services related to the development and maintenance of parks and trails, municipal landscaping, and providing and maintaining recreation and cultural buildings.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in note 1. For additional information see the Consolidated Schedule of Segment Disclosure by Service (Schedule D).

13. SUBSEQUENT EVENT

In March 2020, the World Health Organization declared a global pandemic due to the novel coronavirus (COVID-19). The financial effects, if any, on the Town and its operations as a result of this pandemic are indeterminable at this time.

14. COMPARATIVE FIGURES

Certain 2018 comparative figures have been changed to reflect financial statement presentation adopted in the current year.

TOWN OF QUALICUM BEACH
SCHEDULE OF REVENUES
YEAR ENDED DECEMBER 31, 2019

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SCHEDULE A

	2019 Budget (unaudited)	2019 Actual	2018 Actual
NET TAXATION			
Taxes collected for municipal purposes			
General	\$ 8,880,097	\$ 8,875,521	\$ 8,493,786
Parcel tax - water	796,000	802,930	796,050
Parcel tax - sewer	163,200	164,675	163,135
1% utility tax	143,439	148,621	144,091
	<u>9,982,736</u>	<u>9,991,747</u>	<u>9,597,062</u>
Taxes collected for other government services			
Education	5,031,001	5,024,379	4,726,796
Regional District of Nanaimo	3,967,626	3,972,430	3,749,490
Nanaimo Regional Hospital District	527,977	526,363	506,327
Vancouver Island Regional Library	528,420	527,424	509,742
B.C. Assessment Authority	129,976	130,232	121,185
Municipal Finance Authority	1,000	647	573
	<u>10,186,000</u>	<u>10,181,475</u>	<u>9,614,113</u>
Less taxes paid to other governments	<u>(10,186,000)</u>	<u>(10,180,724)</u>	<u>(9,609,179)</u>
	<u>-</u>	<u>751</u>	<u>4,934</u>
Grants-in-lieu of taxes			
Federal government	14,200	15,614	14,155
Taxes paid to other governments	(7,000)	(7,802)	(7,140)
Fortis BC	54,000	47,281	53,097
B.C. Hydro	69,000	75,419	68,158
Permissive tax exemptions	133,446	150,000	134,880
	<u>263,646</u>	<u>280,512</u>	<u>263,150</u>
	<u>\$ 10,246,382</u>	<u>\$ 10,273,010</u>	<u>\$ 9,865,146</u>
WATER AND SEWER RATES			
Water user rates	\$ 1,300,000	\$ 1,389,629	\$ 1,316,473
Water connection fees	10,000	32,986	15,370
Sewer user rates	615,000	597,491	594,495
Sewer connection fees	10,000	13,042	7,500
	<u>\$ 1,935,000</u>	<u>\$ 2,033,148</u>	<u>\$ 1,933,838</u>
SALE OF SERVICES			
Public Works	\$ 34,000	\$ 25,637	\$ 26,930
Solid waste pickup	567,000	552,146	608,333
Cemetery	45,000	57,807	53,140
	<u>\$ 646,000</u>	<u>\$ 635,590</u>	<u>\$ 688,403</u>

TOWN OF QUALICUM BEACH
SCHEDULE OF REVENUES (continued)
YEAR ENDED DECEMBER 31, 2019

\$8
SCHEDULE A
2018
Actual

	2019 Budget (unaudited)	2019 Actual	
OTHER REVENUE FROM OWN SOURCES			
Licences and permits	\$ 217,800	\$ 240,392	\$ 226,758
Leases and rentals	500,000	578,359	501,855
Interest on investments	79,000	205,187	199,283
Interest on property taxes	52,000	62,988	52,192
Miscellaneous - operating	61,000	132,238	196,052
Contributions and other	125,000	37,650	73,634
Airport services	170,908	144,308	144,626
Community Hall	33,315	29,914	30,061
Civic Centre	130,599	125,008	119,789
	<u>\$ 1,369,622</u>	<u>\$ 1,556,044</u>	<u>\$ 1,544,250</u>
GOVERNMENT TRANSFERS			
Operating			
Revenue sharing grants	\$ 467,000	\$ 470,451	\$ 463,789
Fire protection	120,000	126,735	118,565
Community parks and other	140,000	151,778	161,165
Other grants	-	26,086	11,868
	<u>727,000</u>	<u>775,050</u>	<u>755,387</u>
Capital			
Infrastructure	2,995,000	2,802,500	125,000
Federal gas tax revenue	440,000	870,531	438,968
	<u>3,435,000</u>	<u>3,673,031</u>	<u>563,968</u>
	<u>\$ 4,162,000</u>	<u>\$ 4,448,081</u>	<u>\$ 1,319,355</u>
OTHER CAPITAL REVENUE			
Gain on disposal of tangible capital assets	\$ 2,685,000	\$ 36,668	\$ 196,860
Gain on disposal of assets held for sale	1,100,000	141,866	-
Developer contributions	-	2,000,589	874,519
Other contributions	-	244,954	87,469
	<u>\$ 3,785,000</u>	<u>\$ 2,424,077</u>	<u>\$ 1,158,848</u>
TOTAL REVENUE	<u>\$ 22,144,004</u>	<u>\$ 21,369,950</u>	<u>\$ 16,509,840</u>
SUMMARY OF REVENUE			
Operating revenue	\$ 14,924,004	\$ 15,272,842	\$ 14,787,024
Capital and other revenue	<u>7,220,000</u>	<u>6,097,108</u>	<u>1,722,816</u>
	<u>\$ 22,144,004</u>	<u>\$ 21,369,950</u>	<u>\$ 16,509,840</u>

TOWN OF QUALICUM BEACH
SCHEDULE OF EXPENSES
YEAR ENDED DECEMBER 31, 2019

S9

SCHEDULE B

	2019 Budget (unaudited)	2019 Actual	2018 Actual
GENERAL GOVERNMENT SERVICES			
Legislative	\$ 245,000	\$ 248,079	\$ 132,000
Grants-in-aid	242,000	245,000	224,975
Office and ground maintenance	184,000	189,460	131,877
Administrative	1,099,000	1,077,789	1,312,173
Other	<u>371,000</u>	<u>378,498</u>	<u>160,642</u>
	2,141,000	2,138,826	1,961,667
Fiscal services	26,000	19,811	17,938
Amortization of tangible capital assets	<u>62,000</u>	<u>57,667</u>	<u>57,667</u>
	<u>\$ 2,229,000</u>	<u>\$ 2,216,304</u>	<u>\$ 2,037,272</u>
PROTECTIVE SERVICES			
RCMP	\$ 1,360,000	\$ 1,098,971	\$ 1,164,344
Fire department	868,000	1,056,696	830,005
Other	<u>471,000</u>	<u>517,563</u>	<u>412,276</u>
	2,699,000	2,673,230	2,406,625
Fiscal services	70,000	70,308	80,725
Amortization of tangible capital assets	<u>130,000</u>	<u>129,898</u>	<u>129,898</u>
	<u>\$ 2,899,000</u>	<u>\$ 2,873,436</u>	<u>\$ 2,617,248</u>
TRANSPORTATION SERVICES			
Public Works administration and yard	\$ 796,000	\$ 736,273	\$ 868,177
Roads and drainage	806,000	820,551	808,844
Airport	516,000	548,794	550,116
Less fuel sales	(344,000)	(340,380)	(372,546)
Street lighting	187,000	187,324	194,342
Equipment operating costs	<u>590,000</u>	<u>553,268</u>	<u>574,579</u>
	2,551,000	2,505,830	2,623,512
Fiscal services	-	-	45,068
Amortization of tangible capital assets	<u>2,387,000</u>	<u>2,395,983</u>	<u>2,337,184</u>
	<u>\$ 4,938,000</u>	<u>\$ 4,901,813</u>	<u>\$ 5,005,764</u>
ENVIRONMENTAL SERVICES			
Waste removal	\$ 661,000	\$ 702,266	\$ 622,239
Solid waste landfill	7,000	26,377	16,871
Other solid waste	<u>85,000</u>	<u>77,239</u>	<u>81,017</u>
	<u>\$ 753,000</u>	<u>\$ 805,882</u>	<u>\$ 720,127</u>

TOWN OF QUALICUM BEACH
SCHEDULE OF EXPENSES (continued)
YEAR ENDED DECEMBER 31, 2019

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SCHEDULE B
2018
Actual

	2019 Budget (unaudited)	2019 Actual	
WATER SERVICES			
Water maintenance	\$ 1,055,000	\$ 1,012,150	\$ 1,051,821
Amortization of tangible capital assets	<u>358,000</u>	<u>358,726</u>	<u>358,726</u>
	<u>\$ 1,413,000</u>	<u>\$ 1,370,876</u>	<u>\$ 1,410,547</u>
SEWER SERVICES			
Sewer maintenance	\$ 219,000	\$ 210,262	\$ 208,709
Amortization of tangible capital assets	<u>150,000</u>	<u>150,661</u>	<u>150,661</u>
	<u>\$ 369,000</u>	<u>\$ 360,923</u>	<u>\$ 359,370</u>
PLANNING AND DEVELOPMENT SERVICES			
Planning and zoning	\$ 345,000	\$ 335,804	\$ 342,841
Community development	<u>687,000</u>	<u>702,466</u>	<u>560,557</u>
	<u>\$ 1,032,000</u>	<u>\$ 1,038,270</u>	<u>\$ 903,398</u>
PARKS AND RECREATION SERVICES			
Parks administration and yard	\$ 356,000	\$ 340,777	\$ 370,434
Civic Centre and Community Hall	382,000	353,138	360,059
Buildings and other	141,000	128,609	138,446
Trails	110,000	90,176	106,909
Community Park	167,000	144,353	134,329
Beach maintenance	108,000	122,373	135,254
Garden and park areas	469,000	379,777	437,089
Cemetery	<u>55,000</u>	<u>35,336</u>	<u>51,987</u>
	1,788,000	1,594,539	1,734,507
Amortization of tangible capital assets	<u>163,000</u>	<u>163,718</u>	<u>163,718</u>
	<u>\$ 1,951,000</u>	<u>\$ 1,758,257</u>	<u>\$ 1,898,225</u>
TOTAL EXPENSES	<u>\$ 15,584,000</u>	<u>\$ 15,325,761</u>	<u>\$ 14,951,951</u>
SUMMARY OF EXPENSES			
Operating costs	\$ 12,238,000	\$ 11,978,989	\$ 11,610,366
Fiscal services	96,000	90,119	143,731
Amortization of tangible capital assets	<u>3,250,000</u>	<u>3,256,653</u>	<u>3,197,854</u>
	<u>\$ 15,584,000</u>	<u>\$ 15,325,761</u>	<u>\$ 14,951,951</u>

TOWN OF QUALICUM BEACH
SCHEDULE OF RECEIPTS AND DISBURSEMENTS OF GAS TAX AGREEMENT
YEAR ENDED DECEMBER 31, 2019

S10
SCHEDULE C

	<u>2019</u>	<u>2018</u>
Gas Tax Agreement Funds		
Opening balance	\$ (46,589)	\$ (485,557)
Add: Amount received during the year	<u>870,531</u>	<u>438,968</u>
	<u>\$ 823,942</u>	<u>\$ (46,589)</u>

Federal gas tax funding is provided by the Government of Canada. Use of the funding is established by a funding agreement between the Municipality and the Union of British Columbia Municipalities. Gas tax funding may be used towards designated public transit, community energy, water, wastewater, solid waste and capacity building projects, as specified in the funding agreements.

TOWN OF QUALICUM BEACH
CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE BY SERVICE
DECEMBER 31, 2019

S11
SCHEDULE D

2019	Consolidated	General Government Services	Protective Services	Transportation Services	Environmental Services	Planning and Development Services	Parks and Recreation Services
Revenue							
Net taxation	\$ 10,273,010	\$ 9,305,405	\$ -	\$ -	\$ 967,605	\$ -	\$ -
Sale of services	2,668,738	-	-	23,400	2,643,101	-	2,237
Other operating revenue	1,556,044	877,156	245,428	152,108	-	110,230	171,122
Government transfers	4,448,081	417,323	226,535	2,407,322	882,623	-	514,278
Gain on disposal of assets	178,534	178,534	-	-	-	-	-
Other capital revenue	2,245,543	-	-	521,100	335,690	238,354	1,150,399
	<u>21,369,950</u>	<u>10,778,418</u>	<u>471,963</u>	<u>3,103,930</u>	<u>4,829,019</u>	<u>348,584</u>	<u>1,838,036</u>
Expenses							
Wages and salaries	6,319,574	1,169,322	1,177,289	1,447,404	957,729	373,307	1,194,523
Goods and services	5,659,415	969,504	1,495,941	1,058,426	1,070,565	664,963	400,016
Amortization	3,256,653	57,667	129,898	2,395,983	509,387	-	163,718
Fiscal services	90,119	19,811	70,308	-	-	-	-
	<u>15,325,761</u>	<u>2,216,304</u>	<u>2,873,436</u>	<u>4,901,813</u>	<u>2,537,681</u>	<u>1,038,270</u>	<u>1,758,257</u>
Annual surplus (deficit)	<u>\$ 6,044,189</u>	<u>\$ 8,562,114</u>	<u>\$ (2,401,473)</u>	<u>\$ (1,797,883)</u>	<u>\$ 2,291,338</u>	<u>\$ (689,686)</u>	<u>\$ 79,779</u>

TOWN OF QUALICUM BEACH
CONSOLIDATED SCHEDULE OF SEGMENT DISCLOSURE BY SERVICE (continued)
DECEMBER 31, 2019

S11
SCHEDULE D

2018	Consolidated	General Government Services	Protective Services	Transportation Services	Environmental Services	Planning and Development Services	Parks and Recreation Services
Revenue							
Net taxation	\$ 9,865,146	\$ 8,905,961	\$ -	\$ -	\$ 959,185	\$ -	\$ -
Sale of services	2,622,241	-	-	25,517	2,595,310	-	1,414
Other operating revenue	1,544,250	783,143	306,358	180,461	-	86,639	187,649
Government transfers	1,319,355	419,533	162,821	50,000	450,836	-	236,165
Gain on disposal of assets	196,860	196,860	-	-	-	-	-
Other capital revenue	961,988	-	-	961,988	-	-	-
	<u>16,509,840</u>	<u>10,305,497</u>	<u>469,179</u>	<u>1,217,966</u>	<u>4,005,331</u>	<u>86,639</u>	<u>425,228</u>
Expenses							
Wages and salaries	6,129,313	1,040,822	871,525	1,496,967	1,036,001	368,524	1,315,474
Goods and services	5,481,053	920,845	1,535,100	1,126,545	944,656	534,874	419,033
Amortization	3,197,854	57,667	129,898	2,337,184	509,387	-	163,718
Fiscal services	143,731	17,938	80,725	45,068	-	-	-
	<u>14,951,951</u>	<u>2,037,272</u>	<u>2,617,248</u>	<u>5,005,764</u>	<u>2,490,044</u>	<u>903,398</u>	<u>1,898,225</u>
Annual surplus (deficit)	<u>\$ 1,557,889</u>	<u>\$ 8,268,225</u>	<u>\$ (2,148,069)</u>	<u>\$ (3,787,798)</u>	<u>\$ 1,515,287</u>	<u>\$ (816,759)</u>	<u>\$ (1,472,997)</u>

TOWN OF QUALICUM BEACH
CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS
DECEMBER 31, 2019

S12
SCHEDULE E

	Land	Buildings	Equipment	Water	Sewer	Drainage	Roads	Other	WIP	Parks	Total
COST											
Opening Balance (Jan 1, 2018)	\$ 34,025,924	\$ 29,854,527	\$ 5,464,466	\$ 14,843,894	\$ 9,606,370	\$ 19,373,037	\$ 43,590,674	\$ 19,832,322	\$ 590,563	\$ 1,473,928	\$ 178,655,725
2018 Additions	4,134,142	488,747	213,241	538,100	61,600	795,371	222,768	308,542	872,152	180,281	7,814,944
2018 Disposals	(17,900)	-	(63,096)	-	-	-	-	-	-	-	(80,996)
2018 Transfers	198,068	(230,312)	-	-	-	-	-	-	-	-	(32,244)
2018 Assets held for sale	(570,446)	-	-	-	-	-	-	-	-	-	(570,446)
Closing Balance (Dec 31, 2018)	37,769,788	30,112,962	5,614,611	15,381,994	9,667,970	20,168,428	43,813,442	20,140,864	1,462,715	1,654,209	185,786,983
2019 Additions	1,537,574	66,243	297,456	725,343	187,765	374,716	275,111	200,671	3,690,811	17,805	7,373,495
2019 Disposals	(31,274)	-	(43,550)	-	-	-	-	-	-	-	(74,824)
2019 Transfers	-	-	-	-	-	-	-	-	-	-	-
2019 Assets held for sale	-	-	-	-	-	-	-	-	-	-	-
Closing Balance (Dec 31, 2019)	39,276,088	30,179,205	5,868,517	16,107,337	9,855,735	20,543,144	44,088,553	20,341,535	5,153,526	1,672,014	193,085,654
ACCUMULATED AMORTIZATION											
Opening Balance (Jan 1, 2018)		9,133,417	3,420,680	5,620,174	5,194,094	6,979,424	25,768,022	9,043,901	-	990,749	66,150,461
2018 Amortization		627,692	300,693	219,665	161,133	348,997	1,096,322	401,197	-	42,155	3,197,854
2018 Disposals		-	(63,096)	-	-	-	-	-	-	-	(63,096)
2018 Transfers		(32,244)	-	-	-	-	-	-	-	-	(32,244)
Closing Balance (Dec 31, 2018)		9,728,865	3,658,277	5,839,839	5,355,227	7,328,421	26,864,344	9,445,098	-	1,032,904	69,252,975
2019 Amortization		655,454	302,312	230,027	164,263	355,243	1,102,067	405,401	-	41,886	3,256,653
2019 Disposals		-	(43,550)	-	-	-	-	-	-	-	(43,550)
2019 Transfers		-	-	-	-	-	-	-	-	-	-
Closing Balance (Dec 31, 2019)		10,384,319	3,917,039	6,069,866	5,519,490	7,683,664	27,966,411	9,850,499	-	1,074,790	72,466,078
Net Book Value (Dec 31, 2018)	\$ 37,769,788	\$ 20,384,097	\$ 1,956,334	\$ 9,542,155	\$ 4,312,743	\$ 12,840,007	\$ 16,949,098	\$ 10,695,766	\$ 1,462,715	\$ 621,305	\$ 116,534,008
Net Book Value (Dec 31, 2019)	\$ 39,276,088	\$ 19,794,886	\$ 1,951,478	\$ 10,037,471	\$ 4,336,245	\$ 12,859,480	\$ 16,122,142	\$ 10,491,036	\$ 5,153,526	\$ 597,224	\$ 120,619,576



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