



2024 Annual REPORT

TOWN OF QUALICUM BEACH

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INTRODUCTION





MESSAGE FROM COUNCIL

On behalf of the Town of Qualicum Beach, thank you for working with us in 2024. This Annual Report highlights the work completed over the past year and outlines the Town's priorities going forward. It reflects the strong alignment between Council's Focus Areas, the Official Community Plan, and operational outcomes; all rooted in our shared commitment to serving the public good.

In 2024, Council continued to build on past momentum, introducing new initiatives while advancing ongoing priorities - all with the goal of enhancing quality of life for residents and ensuring the responsible stewardship of public resources. A robust public Strategic Planning process guided our efforts, strengthening the linkages between long-term goals and day-to-day decision-making.

Key accomplishments from the past year include:

- Completion of the accessible Waterfront Walkway & Viewing Platform, improving safety, access, public benches, and visitor experience;
- The start of a full community skatepark rebuild, with new pathways, features, and seating;
- Installation of the Waterfront Roundabout centerpiece, featuring artwork by Jesse Recalma that honours local Indigenous heritage;
- Introduction of a centralized Public Inquiry System to improve responsiveness and service;
- Launch of a long-term Asset Management Strategy to guide infrastructure planning;

- Website redesign to improve access to information and support transparency;
- Adoption of an updated Tree Protection Bylaw to preserve our urban canopy;
- Completion of the Saahtlam Park Phase 2 Plan to support long-term park development;
- Advancement of the Waterfront Expansion Phase 2, including improved parking and bike lanes;
- Completion of the Airport Consultation Plan, guiding future Town-owned airport decisions;
- Emergency Preparedness improvements, including an overnight warming centre;
- Continued work on the Bus Garage Revitalization Concept, now moving to 2025 planning;
- Completion of the Rupert Road Watermain Extension, improving system redundancy and resiliency;
- Launch of the Fly CAT4 – Good Neighbour Program, addressing aircraft noise through voluntary compliance;
- Development of affordable housing on Town-owned land;
- Resolution of streetlight concerns;
- Improved accessibility;
- Attraction and retention of doctor and nurse practitioner services;
- Approval of a new Fleet Electrification Policy to support the Town's climate goals.

These initiatives reflect the collective efforts of Council, staff, volunteers, and community partners. We are grateful for the contributions of all those who help make Qualicum Beach a vibrant, inclusive, and forward-thinking community.

As we reflect on the past year, we do so with pride in what we have achieved, and with renewed focus on the work ahead.

Mayor Teunis Westbrook

When we collaborate with the community, we build more than infrastructure - we build trust and a shared purpose.

- MAYOR **WESTBROEK**





MESSAGE FROM CAO

On behalf of the Town of Qualicum Beach staff, thank you for reading the 2024 Annual Report. This Report highlights the Town's achievements in 2024, and outlines both past and current priorities. It also links staff's operational outcomes with Council's Focus Areas and Strategic Initiatives. While an Annual Report is a requirement of provincial legislation, it also serves as one of our local government's key communication tools; demonstrating service delivery and fiscal responsibility.

Town staff remain dedicated to delivering the high-quality services that our community has come to expect. They also advance Council's direction through their expertise, energy, and commitment. Staff's professionalism, creativity, and innovation continues to inspire - ensuring our Town has success in day-to-day operations, strategic service and complex capital projects.

I also want to thank Council for their strong leadership. Their commitment to transparency and best practices is reflected in well run public meetings, robust strategic planning, effective budget processes, and advancement of community goals. Through Council's efforts the Town has established a framework that fosters good governance, top staff performance and meaningful public engagement.

We are fortunate to have a community enriched by engaged citizens, civic minded businesses and dedicated volunteers whose contributions are deeply valued. The fabric of our community is strengthened by your efforts, and we are pleased to serve you.

As we reflect on 2024, I am proud of what we have accomplished together, and confident in the continued strength of our organization and community. It is a privilege to serve the Town of Qualicum Beach as your Chief Administrative Officer and an honour to work on the traditional unceded territory of the Qualicum First Nation and the broader territory of the Coast Salish Peoples.

Lou Varela

Chief Administrative Officer

QUALICUM BEACH COMMUNITY

The Town of Qualicum Beach is a charming coastal community of 9,303 people and one of the most beautiful communities in the country. The Town is surrounded by rivers, forests and farmland located in the shadow of Mount Arrowsmith. Small-town character, walkability and year-round access to recreational opportunities support a high quality of life for residents, and provides an attractive destination for visitors.

This beautiful oceanside community has abundant recreational opportunities, including three golf courses within the Municipality and three others in close proximity. Opportunities for fishing, hiking and biking are also plentiful. The community features over seven kilometres of curving, postcard perfect beaches. The Town centre is vibrant, and an exciting revitalization of the adjacent East Village area is underway. Qualicum Beach is known for its connection to nature, as well as its celebration of arts and culture.

INDUSTRY

Qualicum Beach has a mix of tourism, manufacturing and service industries. The service sector (which includes retail, wholesale, finance, insurance, real estate, business services, accommodations, and other services) remains the largest employer in the region, accounting for 67% of overall employment. The trade sector, which includes both retail and wholesale trade, accounted for 20.5% of overall employment and reflects a growing trend in retail.

EMPLOYMENT

Employment is forecast to increase, with the service sector expected to show the strongest growth. Employment in the agricultural and primary sector however, is anticipated to decline slightly. Construction will see positive employment growth along with business services. Given the aging population of Qualicum Beach, health and social services, along with other services, will likely see significant increases in employment opportunities. It is expected that employment in these two sub-sectors will almost double over the next 25 years.

POPULATION

The largest population of Qualicum Beach is the age group between 65 and 69 years old, and the least populated age group is between 25 and 29 years old. The working age group between 15 to 64 years old, represents 41.7% of the population, while 14.88% makes up the younger population which will be a part of the labour force in less than two decades.



TRADITIONAL ACKNOWLEDGMENT

We would like to recognize that we are standing/working/meeting on the traditional unceded territory of the Qualicum First Nation, and also wish to acknowledge the broader territory of the Coast Salish Peoples.



Organizational Profile



MUNICIPAL COUNCIL

Under the *Community Charter* and *Local Government Act*, municipalities and regional districts have broad authority to provide services that their respective municipal councils or regional district boards consider necessary or desirable. Services may be varied both in size and type, examples of which include water and wastewater management, garbage disposal, recreational facilities and economic development.

Governance in the Town of Qualicum Beach is provided by a Mayor and Council. Currently, a Mayor and four Councillors are elected for four-year terms. New Council members elected in 2022 were sworn in on November 7, 2022.

Mayor Teunis Westbroek

Councillor Scott Harrison

Councillor Jean Young

Councillor Anne Skipsey

Councillor Petronella Vander Valk

The main functions of a municipal council are to look after the current and future economic, social and environmental wellbeing of its community. Council's primary duties are to create administrative policy, adopt bylaws on matters delegated to local government through the *Local Government Act* and other provincial statutes to protect the public, and to collect taxes for those purposes. Council also acquires, manages, and disposes of the Town's assets. Council's vision sets a course of action, and charts goals that are accomplished by municipal staff under the direction of the Chief Administrative Officer (CAO).

Council is committed to 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 in the community. In pursuing the Town's goals, Council is guided by the principles of understanding and respecting different perspectives, acting with respect and integrity, defining plans and evaluating successes, making informed decisions, and supporting decision-making through processes and partnerships.

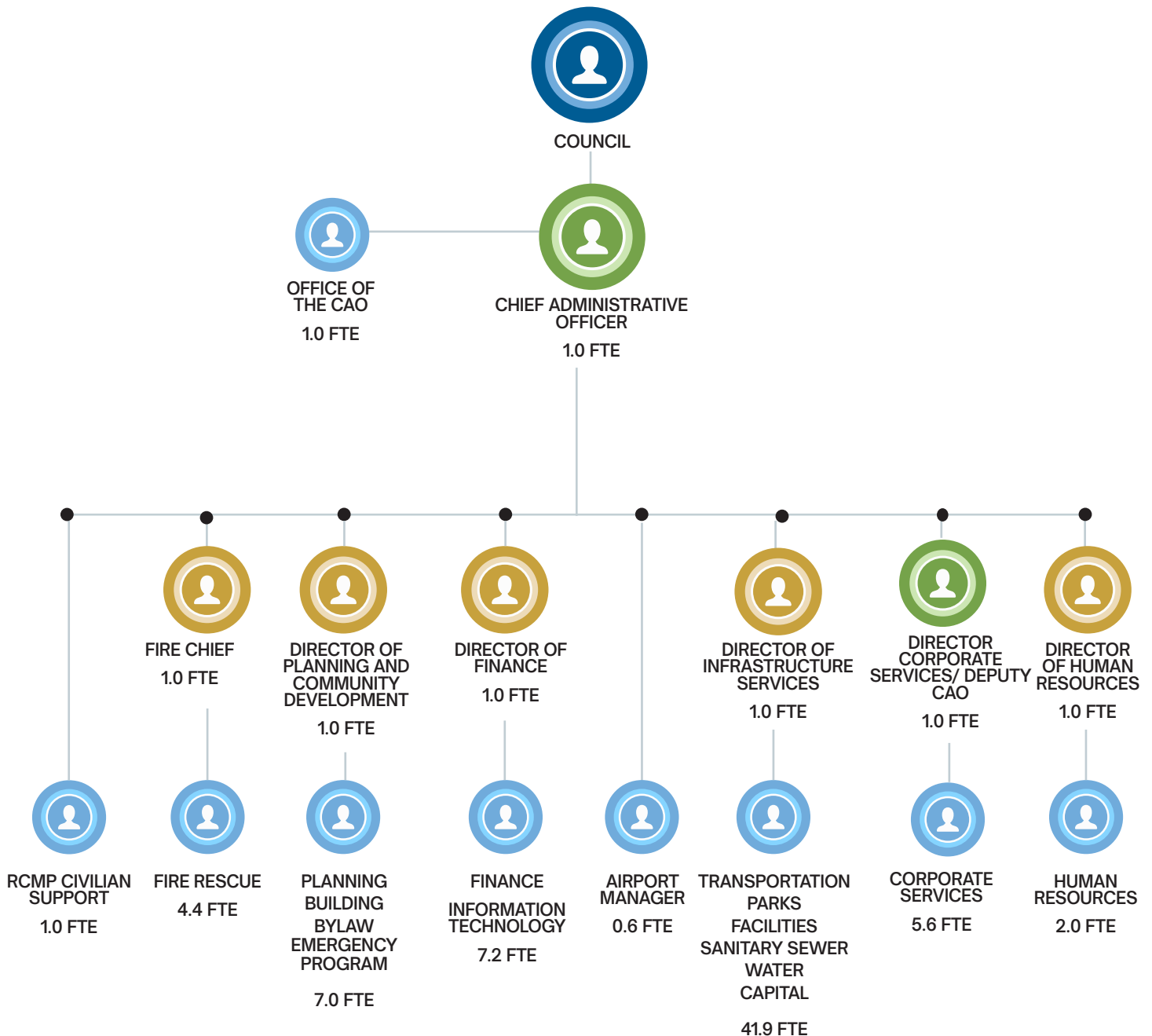


EMPLOYEE TEAM

The CAO leads a small team of dedicated employees responsible for providing recommendations and policy advice to Council and coordinating the day-to-day operations of the Municipality.

The workforce composed of exempt management, CUPE employees, Paid-on-Call Firefighters, and a variety of program contractors. Policing is provided through a provincial police contract for RCMP Services.

The staff complement has gradually increased in line with changes in the operating environment and added responsibilities in services and public expectations.



Council's Strategic Plans

STRATEGIC PLAN 2025

STRATEGIC PLAN 2025-2029

MESSAGE FROM THE MAYOR

Council is pleased to continue on an ambitious and transparent Strategic Planning Process, with the 2025-2029 Strategic Plan.

Strategic Planning 2025 offers a new roadmap for how Council prioritizes projects and allocates resources to meet our Community's needs and aspirations.

In addition to advancing Strategic Initiatives, Council must ensure:

- Regulatory obligations are met;
- Core services are delivered; and
- Systems, processes and citizen services are maintained.

“Strategic Planning is a core responsibility of Council – it’s fundamental to good governance.”

GOVERNANCE

STRATEGIC DIRECTION

Where are you going?

ALLOCATING RESOURCES

What are you spending tax money and staff time on?

MANAGING RISK

Are you managing & reducing risk to your community?

OVERSIGHT & REPORTING

How is your local government doing?

VISION *(From Official Community Plan 2018)*

Qualicum Beach is a charming coastal village surrounded by rivers, forests and farmland in the shadow of Mount Arrowsmith. Our small town character, walkability, and year-round access to recreational opportunities support a high quality of life for residents and are an attractive destination for visitors. The Town will innovate in response to the social, economic and environmental challenges of the future while holding firm to those qualities that make Qualicum Beach a unique and highly desirable place to live.

MISSION STATEMENT *(Amended from Community Charter)*



- Providing for good government of the community
- Providing for service, laws and other matters for community benefit
- Providing for sound management of the public assets of the community
- Fostering the economic, social and environmental wellbeing of the community

GUIDING PRINCIPLES FROM COUNCIL'S CODE OF CONDUCT

INTEGRITY

Being honest and demonstrating strong ethical principles.

ACCOUNTABILITY

An obligation and willingness to accept responsibility or to account for one's actions.

RESPECT

Having due regard for others' perspectives, wishes and rights; displaying deference to the offices of local government, and the role of local government in community decision-making.

LEADERSHIP AND COLLABORATION

An ability to lead, listen to, and positively influence others; coming together to create or meet a common goal through collective efforts.

STRATEGIC PLANNING

One of the key objectives of the Strategic Planning process is to better connect the OCP, Council's Strategic Plan, the Budget and multiple master plans including but not necessarily limited to:

- Waterfront Master Plan
- Community Transportation Plan
- Community Climate Change Adaptation Plan
- Urban Forest Master Plan
- Community Wildfire Resiliency Plan
- Asset Replacement Financing Strategy
- Annual Budgets
- Long-range Financial Plan
- Youth and Young Families Retention and Attraction Strategy

Making these connections is a work in progress that will take multiple years and appropriate resourcing to achieve!

How will this alignment support Council to govern more effectively?

- Allows focus of resources (human and financial)
- Creates efficiencies
- Provides information for informed decision-making
- Puts planning work into action



THE TOWN HAS IDENTIFIED THESE FOCUS AREAS FOR THE NEXT FOUR YEARS:

HOUSING



To ensure residents have access to housing alternatives that meet a diversity of needs, lifestyles and income levels.
OCP Sustainability Plan p. 139

GOOD GOVERNANCE



To govern for the public interest of our community while managing competing interests, ensuring availability of transparent and accessible information, fostering respectful public engagement, and demonstrating ethical values.

ECONOMIC PROSPERITY



To pursue economic opportunities based on sustainable growth, development, and investment that meets the needs of the community.
OCP p. 5

COMMUNITY HEALTH AND WELLBEING



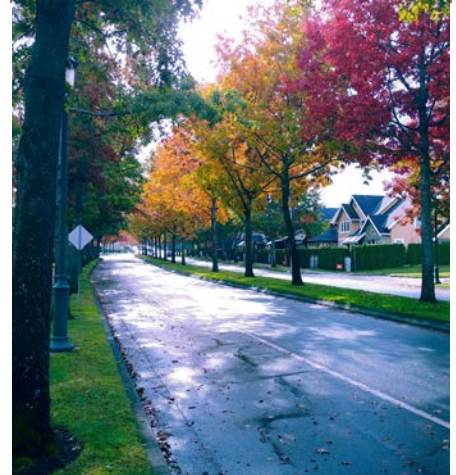
To improve the health and wellbeing of people who live, work, and play in the Town. *OCP p. 7*

CLIMATE ACTION



To reduce greenhouse gas (GHG) emissions and energy consumption and promote adaptive mitigative measures to prepare for climate change impacts.
Regional Growth Strategy Goal and OCP p. 6

PROGRESSIVE INFRASTRUCTURE



To ensure infrastructure for energy, water, wastewater and stormwater, solid waste and multi-modal transportation is efficient and effective at advancing the Town's sustainability goals.
OCP Sustainability Plan p. 146



Departments



The main functions of a Municipal Council are to foster the economic, social and environmental wellbeing of its community, both current and future, through governance decision-making.

Council's primary duties are to create policy; adopt bylaws on matters delegated to local government through the *Local Government Act* and other provincial statutes to protect the community; and to collect taxes and fees for those purposes.

Council also oversees, acquires, and disposes of the Town's assets and infrastructure. Council's shared vision sets a course of action through the Strategic Planning and Budget processes, and charts goals that are accomplished by municipal staff under the direction of the Chief Administrative Officer.

2024 COUNCIL HIGHLIGHTS AND ACCOMPLISHMENTS

In 2024 Council decision-making resulted in numerous successes for the community including, but not limited to the following Strategic Initiatives:

- Implemented Bill 44 and Bill 35 provincial housing legislation with updates to the zoning bylaw and design guidelines.
- Commenced the Quality of Life Survey in readiness for the Official Community Plan.
- Completed an essential Community Wildfire Resiliency Plan.
- Embarked on annual public information sessions for the Airport, Community Transportation Plan, and public safety.
- Completed a Development Tracker Toolkit Project.
- Approved the Asset Management Financing Strategy.
- Implemented the Public Inquiries Tracking System.

Additionally, the following Council Strategic Initiatives saw the majority of required work completed in 2024:

- Fleet right sizing and electrification.
- Town website re-design.



Mayor Teunis Westbroek

All general governance issues
Council spokesperson

Voting Membership:

- Oceanside Services Committee
- Regional District of Nanaimo

Liaison:

- Island Coastal Economic Trust
- QB Seniors' Activity Centre Association

- Qualicum First Nation



Councillor Scott Harrison

Voting Membership:

- Arrowsmith Water Services Management Committee
- Vancouver Island Regional Library (alternate)
- Youth Link

Liaison:

- Eaglecrest Resident's Association

- Access Oceanside Association
- Oceanside Task Force on Homelessness
- Kiwanis Housing Society
- Universal Access Qualicum Beach



Councillor Anne Skipsey

Voting Membership:

- Regional District of Nanaimo (alternate)

Liaison:

- QB Memorial Golf Club
- Qualicum Woods Residents Association
- Mt Arrowsmith Biosphere Region Roundtable

Committees:

- Environment and Sustainability
- Beach Day Celebration
- Heritage Forest Commission
- Parks and Recreation



Councillor Petronella Vander Valk

Voting Membership:

- Oceanside Initiatives

Liaison:

- Chartwell Residents' Assoc
- Naut'sa mawt Oceanside Wellness (NOW)
- Qualicum Beach Farmer's Market
- Qualicum Community Education and Wellness Society (QCEWS)

- PQB Tourism Association
- QB Chamber of Commerce
- QB Collective Society
- St. Andrew's Lodge Historical and Cultural Society

Committees:

- Parks and Recreation (alternate)



Councillor Jean Young

Voting Membership:

- Vancouver Island Regional Library

Liaison:

- Early Learning and Childcare Council in Oceanside (ELCCO)
- Qualicum Beach Residents' Association
- St. Mark's Fair
- Oceanside Hospice Society

- The Old School House Arts Centre Society
- QB Historical and Museum Society
- Into the Woods Society
- QB Multi-Use Cinema Society
- Flowerstone Society

Committees:

- Family Day Celebration
- Environment and Sustainability (alternate)



OFFICE OF THE CAO

The Chief Administrative Officer (CAO) of the Town of Qualicum Beach, as described in the *Community Charter*, is appointed by Council to manage and direct all Town employees and operations. As such, the CAO is responsible for the overall administration of the Town's departments and provides leadership and direction to the Senior Leadership Team - a distinctly different and complementary role to the governance realm of Elected Officials.

The CAO is responsible for providing advice on governance as well as on the Municipality's authority and responsibility under the *Community Charter*, *Local Government Act*, *Freedom of Information and Protection of Privacy Act (FOIPPA)*, and *Municipal Finance Authority Act*.

The Department consists of the CAO and an Executive Assistant shared with the Mayor's Office and Council. Additional support is provided by the Director of Corporate Services, who also serves as the Deputy CAO.

KEY POLICIES AND PLANS

- Official Community Plan
- Council Procedure Bylaw
- Council's Standards of Conduct
- Anti-Bullying and Harassment Policy

2024 OFFICE OF THE CAO HIGHLIGHTS AND ACCOMPLISHMENTS

- Continued to establish service level definitions.
- Supported Council with robust Strategic Planning and Budget processes that better aligned service levels with resources.
- Reviewed Parks and Green Spaces service levels.
- Supported implementation of the ongoing Communications Strategy.
- Coordinated emergency management training for elected officials.
- Finalized the Town's Public Inquiry/complaint process.
- Established a project charter template and practice.
- Continued improving the Airport complaint process and enhanced communication related to Airport concerns.
- Attended the Union of BC Municipalities Conference with all members of Council.
- Attended the Planning Institute of BC (PIBC) conference for required educational credits to maintain Registered Professional Planner (RPP) accreditation.
- Staff report templates were modernized.

2024 OFFICE OF THE CAO HIGHLIGHTS AND ACCOMPLISHMENTS (Continued)

- Served as co-mentor at the Municipal Administration Training Institute (MATI) Successful CAO Program offered by Capilano University in cooperation with the Local Government Management Association (LGMA).
- Attended the LGMA CAO Forum for professional development.
- Supported Council liaisons in meetings with Residents' Associations to enhance communication.

KEY INDICATORS: EXAMPLES

- Linkages are strengthened between the Official Community Plan, the Five-Year Financial Plan, the Annual Report and the Strategic Plan.
- Service levels are better defined and linked to the Budget process.
- Community Engagement is further integrated into planning for projects of significance.
- Robust reporting is provided for Council and the community at the end of the second and third quarters annually.
- Talent is recruited, supported, and retained.
- Policy direction is consistently implemented.
- Achievement of the GFOA Distinguished Budget Presentation Award is ongoing.





CORPORATE SERVICES

The Corporate Services team provides administrative services to Council, the organization, and to the public. It is responsible for legislative duties, communications, government relations, and municipal government administration, including:

- Providing support and recommendations to Council and Committees on policies, procedures, and various legislation.
- Processing official correspondence to and from Council.
- Managing corporate records and maintaining legislative records (including bylaws, agendas, and minutes).
- Researching and developing corporate bylaws and policies.
- Managing *Freedom of Information and Protection of Privacy Act* requests for access to records.
- Overseeing risk management claims, property negotiations, land registrations, and municipal insurance.
- Applying for and administering federal and provincial grant applications.
- Maintaining the Town's website, and other communication resources.
- Coordinating cemetery services.
- Managing and overseeing municipal special events.
- Conducting municipal elections and other voting opportunities.
- Providing shared administrative support to all departments.

COMMUNICATIONS AND PUBLIC ENGAGEMENT

The Corporate Services team utilizes communication and community engagement expertise from internal staff and contracted resources who work closely with departments on government relations, media relations, social media, website, emergency communications, branding, graphic design, and Strategic Planning.

Our engagement activities prioritize building strong connections with Qualicum First Nation, community partners and the people who live, work and play in Qualicum Beach. We also work to collaborate with provincial and federal governments to effectively address regional and inter-municipal priorities and issues.

PROPERTY MANAGEMENT

Town property resources include: Civic Centre and Community Hall management and bookings; management of claims; risk assessments; land purchase and sale; land registrations; long and short-term leases and licencing.

SPECIAL EVENTS

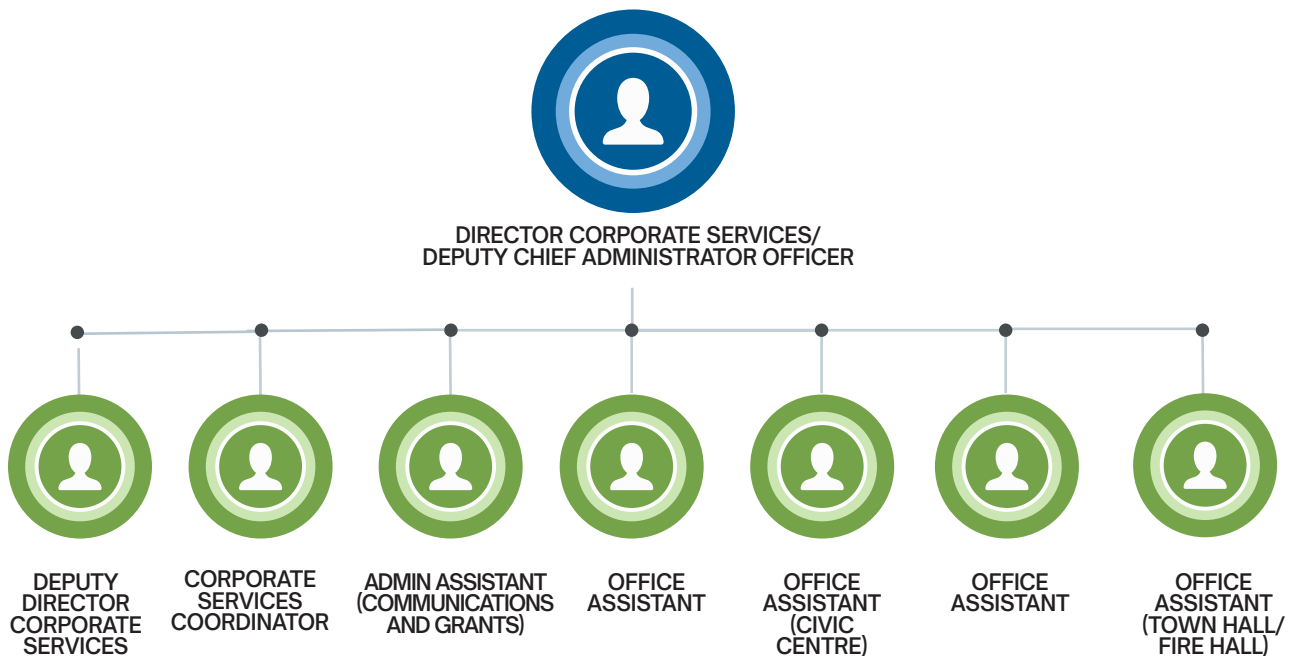
Special event programming helps create a sense of community identity, belonging, pride, and spirit. It showcases Qualicum Beach to residents and visitors as a great place to visit, live, work, and play. Some of the annual special events in Qualicum Beach include Beach Day Celebration, Family Day Celebration, Youth Appreciation, Ocean Mile Swim, Moonlight Madness, Volunteer Appreciation, and Remembrance Day. Many community partners and event organizers are also supported by the Town when holding special events.

KEY LEGISLATION, POLICIES AND PLANS

- *Local Government Act*
- *Community Charter*
- *Freedom of Information and Protection of Privacy Act*
- *Council Procedure Bylaw*

DEPARTMENT STAFF AND STRUCTURE

The Department is led by the Director of Corporate Services/Deputy CAO and is comprised of a Deputy Director of Corporate Services, Corporate Services Coordinator, Administrative Assistant (Communications and Grants), and four full-time Office Assistants. Administrative support is provided on a shared basis to all departments.



The chart shows all resources available to the Department, including both employees and contracted staff. Some of these resources may be shared across multiple departments. Therefore, the positions listed in this chart may differ from the Employee Team Organization Chart on page 14, which lists only Town employees assigned to their specific Department.

KEY INDICATORS

Corporate Administration

Key Activity Levels	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Forecast
Council Meetings (Regular and Special)	16	14	12	23	35	18
Council Meetings (Closed)	36	35	17	25	23	12
Committee of the Whole	7	9	4	12	14	14
Committee/Advisory Body Meetings	25	23	47	56	44	45
Public Hearings Conducted	10	8	6	5	0	0
Media Releases	50	48	35	48	45	50
Noteworthy Bulletins	2	3	4	3	3	3
Monthly Newsletters - Print	12	12	11	12	12	12
Monthly Newsletters - Digital	12	12	11	12	12	12
Freedom of Information Requests	90	73	87	83	115	120
Website Users	-	-	-	-	94,000	98,000
Website Homepage views	79,019	89,793	68,457	70,000	80,000	95,000
Facebook Posts	107	51	199	700	600	600
Facebook Followers	New	New	5,215	5,734	6,745	7,750
Facebook Reach	26,608	44,470	203,711	269,846	502,000	505,000
Council Correspondence log items	424	1,866	1,738	1,500	655	800
Constant Contact Notices	114	167	145	165	170	175
Online Surveys Posted	2	3	2	8	10	15

Corporate Administration

Service Plan		2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Forecast
Staff Complement		7	7	7	7	7	8
Standing/Select Committees	Committees supported	9	9	9	9	10	6
Legislative	Agenda Posted on Time	100%	100%	100%	100%	100%	100%
Council Correspondence	Within one week	90%	90%	90%	90%	95%	95%
Council Meeting Minutes	Completed by next agenda	95%	95%	95%	95%	100%	100%
COW Meeting Minutes	Completed by next agenda	95%	95%	95%	95%	95%	95%
Committee Minutes	Completed by next agenda	95%	95%	95%	95%	95%	95%
Late Council Items		13	11	7	5	5	5
Insurance Incidents	Processed	New	New	New	1%	4%	3%
FOI Request on time	Processed or extended on request within 30 days	99%	93%	98%	98%	98%	98%

2024 HIGHLIGHTS AND ACCOMPLISHMENTS

- Led a website redesign project that included extensive content review and performance optimization.
- Developed a robust AI automation-driven Public Inquiry System to enhance efficiency, processing time, and transparency of public inquiries, in cooperation with the IT Team.
- Continued work with the Accessibility Advisory Team and finalized a draft Accessibility Plan to meet provincial requirements.
- Continued to increase social media presence and general communication strategies.
- Provided administrative and legislative support for over 100 hours of Council and Committee of the Whole meetings.
- On-boarded new Deputy Director of Corporate Services.



HUMAN RESOURCES

The Human Resources Department (HR) provides leadership and expertise to ensure the Town remains a competitive employer. A key priority is to foster a culture which attracts and retains excellent staff ensuring taxpayers, business owners and visitors continue to receive high quality municipal services.

Our employees are the Town's most valuable resource and are at the core of everything we do. Human Resources is steadfast in its dedication to establishing a setting where every member of the Town of Qualicum Beach team experiences a sense of worth, support, and respect. The Human Resources team delivers services that are consistent, transparent and demonstrate exemplary customer service.

HR is a service department to all other Town departments providing internal support in the following areas:

- Careers – recruitment, selection, and retention
- Employee relations
- Labour relations
- Occupational Health and Safety
- Employee Training, Development and Wellness
- Organizational Planning
- Employee recognition and engagement

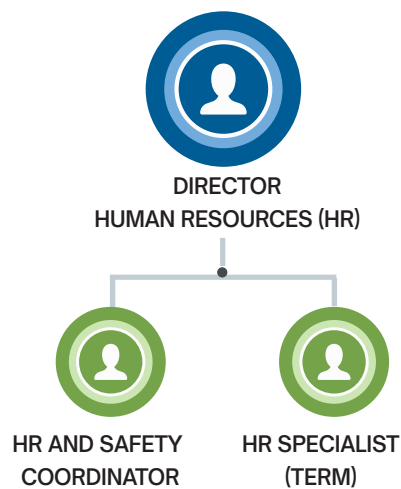
KEY POLICIES AND PLANS

- Labour Code
- CUPE Collective Agreement
- *Employment Standards Act*
- *Workers Compensation Act*
- Training and Development Annual Plan
- Occupational Health and Safety (OHS) Regulation
- Respectful Workplace Policy

DEPARTMENT STAFF AND STRUCTURE

The Department is led by the Director of Human Resources, and supported by an HR and Safety Coordinator, and an HR Specialist (term position).

The chart includes all Department resources, both employees and contracted staff. Some are shared across departments, so positions may differ from the Employee Team Organization Chart on page 14, which lists only Town-assigned employees.



KEY INDICATORS

In 2024, the Human Resources Department continued to improve its service levels, with a strong emphasis on compliance with WorkSafeBC regulations, recruitment, employee and labour relations, as well as training and development initiatives.

Key Activity Levels		2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Forecast
Recruitment & Selection Training & Development	Courses scheduled (external)	19	15	25	28	TBD
	Courses scheduled (internal)	NEW	NEW	4	11	8
	Registrations	NEW	NEW	1	2	TBD
WorkSafeBC files	TimeLoss/ Healthcare/ Report Only	NEW	NEW	152	265	TBD
		7	5	16	10	TBD
Investigations		8	4	12	7	TBD
RTW Disability Management	WSBC compensable injuries	NEW	NEW	NEW	2	TBD
	Non-compensable injuries	NEW	NEW	NEW	2	TBD

**In Progress. Service levels and key indicators will be further developed in a future year.*

2024 HIGHLIGHTS AND ACCOMPLISHMENTS

- Continued efforts to enhance HR service levels, resulting in positive impacts on labour and employee relations.
- Continued the review and updates of the Health and Safety Program.
- Initiated development of the Return-to-Work Program.
- Successfully completed recruitment for all current year hires.
- Launched the Exempt Staff Compensation Review Project.
- Provided Insights Training for staff.



FINANCIAL SERVICES

The Finance team is responsible for the overall management of the financial affairs of the Municipality and provides accounting and audit services for over \$42 million in annual expenses and revenues including the following:

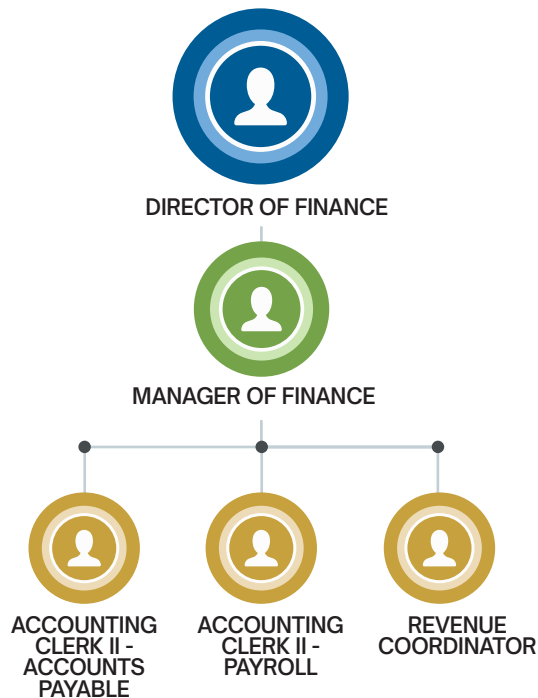
- Coordinating the annual financial planning (budget) and long-term financial planning processes.
- Supporting departments with financial analysis and strategic advice.
- Processing accounts payable for over 4,000 invoices annually.
- Processing bi-weekly payroll for 60-70 staff members and 25-30 Paid-on-Call Firefighters.
- Maintaining benefits records for over 55 staff.
- Purchasing and procurement.
- Administering Permissive Tax Exemptions.
- Investment management.
- Developing financial policy.
- Preparing financial statements which are audited by an independent auditing firm.
- Adherence to new and existing standards for financial reporting.
- Processing revenue including property taxes, utility billing, dog tags and business licences.
- Producing 4,986 tax notices annually.
- Producing over 9,500 utility bills twice annually, mailed out to residents in May and October.
- Managing pre-authorized property tax installments.
- Invoicing miscellaneous accounts receivable.

KEY POLICIES AND PLANS

- Purchasing Policy
- Social Procurement
- Tangible Capital Asset Policy and Municipal Asset Management Policy
- Asset Management Strategy
- Disposal of Municipal Assets

DEPARTMENT STAFF AND STRUCTURE

The Department is led by the Director of Finance and is comprised of a Manager of Finance, Revenue Coordinator, Accounts Payable Clerk, and Payroll Clerk.



The chart shows all resources available to the Department, including both employees and contracted staff. Some of these resources may be shared across multiple departments. Therefore, the positions listed in this chart may differ from the Employee Team Organization Chart on page 14, which lists only Town employees assigned to their specific Department

KEY INDICATORS

In 2024, finance activity levels increased due to higher volume of invoices and increases in staffing levels of the organization.

Key Activity Levels		2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Forecast
Property Taxation	Collections (Million)	21.9	22.6	23.7	24.6	TBD
	Tax Notices Issued	4,940	4,947	4,955	4,986	4,990
	Property Tax Deferments	621	680	685	681	685
Payroll	Paystubs Issued	1,899	1,915	1,930	1,994	2,120
Utility Billing	Bills Issued	9,551	9,613	9,650	9,679	9,685
Accounts Payable/Receivable	Invoices Processed	4,160	4,400	4,500	5,052	5,100

Service Plan		2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Forecast
Payroll	Processed on time	Achieved	Achieved	Achieved	100%	100%
Tax Notices	Mailed on time	Achieved	Achieved	Achieved	100%	100%
Utility Bills	Processed on Time	Achieved	Achieved	Achieved	100%	100%
Five Year Financial Plan	Prepared on Time	Achieved	Achieved	Achieved	On Time	On Time
	GFOA Standard achieved	n/a	New	In progress	Achieved	TBD
Financial Statements	Prepared on time	Achieved	Achieved	Achieved	On Time	On Time
	Unqualified Audit Report	Achieved	Achieved	Achieved	Achieved	Achieved

2024 HIGHLIGHTS AND ACCOMPLISHMENTS

- Earned the Government of Financial Officers Association Distinguished Budget presentation award for the 2024-2028 Financial Plan.
- Improved financial reporting through robust quarterly reporting.
- Continued improvements in transparency by creating clear linkages to the Financial Plan and Strategic Plan.
- Advanced asset management with introduction of an Asset Replacement Financing Strategy.
- Enhanced financial monitoring tools for managers and directors to track, and compare budgeted and actual results.
- Supported key roles in 2025 Strategic Planning process.
- Made further improvements to new budget presentation and process using GFOA Distinguished Budget Presentation Award approach.
- Prepared the Consolidated Financial Statements in compliance with legislation, and in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board and the Chartered Professional Accountants of Canada.
- Maintained a system of internal controls to safeguard Town assets.





INFORMATION TECHNOLOGY

The Information Technology (IT) team serves as the technological backbone of the Town, ensuring that networks, IT infrastructure, and information systems remain secure and effective. The team manages information and database systems, develops and implements innovative technological solutions, and enhances data analytics by creating accurate dashboards. It supports office and field applications for asset management, facilitates integrations, and drives automation to improve operational efficiency. Additionally, the team maintains a comprehensive Geographic Information System (GIS) and supports GIS-powered web and mobile applications

SERVICES ARE PROVIDED IN SIX AREAS:

1. **Cybersecurity** – Key infrastructure architecture is protected and continuously monitored 24/7 by multi-layer hardware, software and a security operations centre. Staff are regularly trained to identify and mitigate threats through cybersecurity awareness and cyber-attack simulations.
2. **IT Infrastructure** – Modern infrastructure architecture and network services are deployed to ensure high performance resiliency and reliability.
3. **Enterprise Information Systems** – Configuration and integration support is provided for enterprise information systems such as Mais, Microsoft 365 and ArcGIS Enterprise.
4. **Data Maintenance** – Business needs are regularly assessed, and new structures are designed to ensure data accuracy and consistency of municipal asset management, cadastral and other datasets.
5. **Business Development** – Web and mobile applications are developed and supported. Processes are optimized and automated and data is regularly analyzed and developed into dashboards, maps, and reports.
6. **Digital Engagement/Communication** – Technology provides online engagement and communication, such as the Public Inquiry Form, and Development Tracker.

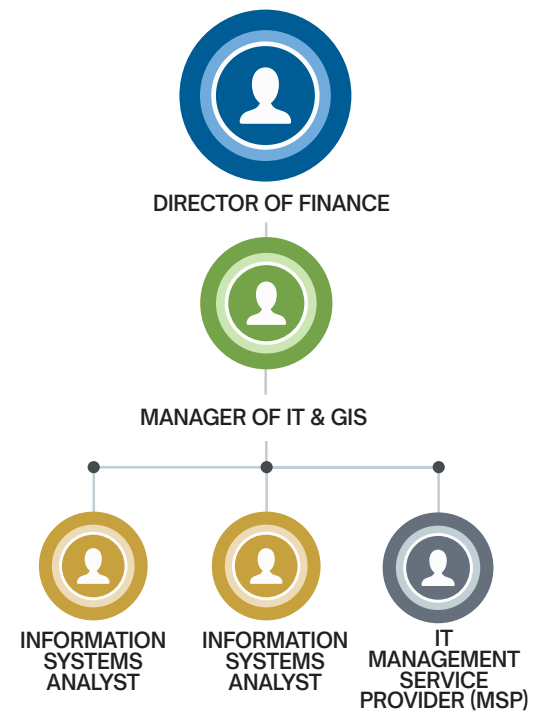
KEY POLICIES AND PLANS

- Video Surveillance of Town-owned Buildings (CCTV)
- Acceptable Use for Information Technology Systems
- Wireless Communication Devices

DEPARTMENT STAFF AND STRUCTURE

The Department is supervised by the Director of Finance and led by the Manager of IT and GIS, and is comprised of two Information Systems Analysts. An external local IT Management Service Provider is contracted to optimize cybersecurity, disaster recovery, servers, network, and 50-60% of IT help-desk related tasks.

The chart shows all resources available to the Department, including both employees and contracted staff. Some of these resources may be shared across multiple departments. Therefore, the positions listed in this chart may differ from the Employee Team Organization Chart on page 14, which lists only Town employees assigned to their specific Department



KEY INDICATORS

Technology continues to rapidly grow in use, complexity, and importance in all aspects of operations.

New IT solutions have been evaluated and adopted, cybersecurity and network improvements made, and projects related to information systems migration/automation/integration has been digitally implemented to transform the organization into a more efficient and agile workplace.

Key Activity Levels		2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Forecast
Staff Complement	IT Department FTE	3	3	3	3	3.2
Helpdesk	Helpdesk requests Total	1299	1440	1921	1749	1850
	Supported by Town IT	882	669	1020	908	960
	Supported by RBS MSP	417	771	901	841	890
Software Supported	Business Applications/ Platforms/Dashboards	20	71	115	178	220
Hardware Supported	Servers	14	15	16	16	16
	Virtual Desktops	2	4	6	6	6
	Computers/Laptops/Tablets	179	157	140	150	160
	Printers	29	31	32	32	33
	Mobile Data Plan Enabled Devices	67	78	77	85	90
	Landline Phones	70	70	70	85	85
	CCTV Cameras	28	28	28	33	35
Network Equipment Supported	Firewalls	2	2	2	2	4
	Switches	30	31	31	31	31
	Routers	22	14	15	17	19
	Wireless Access Points	22	23	24	24	26
	Fibre Optics Cable	7.1km	7.1km	7.1km	7.1km	7.1 km

Key Activity Levels		2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Forecast
Server Data Storage Capacity	x Terabytes	38.5	38.5	38.5	51.46	51.46
Email	Mailboxes Supported	113	139	158	175	190
GIS	Datasets Supported	150	150	270	330	350
Network Connected	99.9% Uptime	Achieved	Achieved	100%	100%	100%
Internet Connected	99.9% Uptime	Achieved	Achieved	100%	100%	100%
Data Backups Completed	Weekly	Achieved	52	52	52	52
Core applications up to date	Updates completed on time	95%	95%	95%	95%	95%

2024 HIGHLIGHTS AND ACCOMPLISHMENTS

- Honoured with the “Spirit of Innovation Award” at the Municipal Information Systems Association BC Fall Conference 2024 “Transforming Public Inquiry Workflow: Leveraging AI and Microsoft Power Platform,” showcasing creative technological solutions to enhance public services.
- Developed and launched a new AI and automation-driven Public Inquiry System and form, enhancing the efficiency, processing time, and transparency of public inquiries.
- Implemented the Development Tracker for both public and internal use, including a public-facing development application web form to improve access to development-related information.
- Completed server expansion and relocation to ensure the security and performance of the Town’s critical information systems and databases.
- Supported the Planning Department in the tree canopy analysis and tested a deep learning model to extract high-accuracy tree canopy data from LiDAR point clouds.
- Collaborated and assisted on the Town Website Redesign project, automating public document management processes to streamline the new website’s operations.
- Coordinated the replacement of CCTV systems at the Airport and Town Hall, improving security and surveillance quality at both locations.
- Partially rolled out password management software to employees and devices to enhance cybersecurity.
- Replaced all end-of-support network equipment to ensure critical network infrastructure is up-to-date and fully supported.
- Researched and implemented new phone systems for the Emergency Operations Centre (EOC) and Emergency Social Services (ESS).
- Enhanced online conferencing capabilities in multiple meeting rooms.
- Continued to improve Microsoft 365 compliance and security of digital records.
- Collected and published 2024 aerial imagery for public access and obtained oblique imagery, building footprints, and 3D mesh models.
- Drafted the Next Generation 911 (NG911) Request for Proposal (RFP) and are awaiting the Regional District of Nanaimo’s NG911 agreement with TELUS and the Town.
- Developed additional GIS and asset management solutions across departments.
- Optimized existing dashboards and created new ones for effective business management, including:
 - Internal Finance Dashboard
 - Internal Public Inquiry Dashboard
 - Internal Work Requests Dashboard.



FIRE RESCUE

Qualicum Beach Fire Rescue provides prevention, suppression, medical, and rescue services to the Town of Qualicum Beach and over 1,600 residents of Electoral Area G. The 33.5 km² area that the Department protects includes a freeway with interchange, care facilities, schools, multi-family buildings, wildland interface, and single-family homes.

FIRE PREVENTION

Fire Prevention includes public education, fire inspection, development permit and building plan review, public events, community outreach, fire investigation, pre-fire planning, and FireSmart initiatives.

FIRE SUPPRESSION

The Department responds to a wide range of fire suppression incidents which include structure, vehicle, brush, and wildland fires.

Each year there are large or complex incidents that require more resources than an individual fire department can provide. Qualicum Beach is a member of an automatic and

mutual-aid agreement which provides additional apparatus and firefighters to any incident in District 69 if needed. The automatic aid agreement made acquiring a District 69 Superior Tender Shuttle rating possible, which includes significant insurance savings for many property owners.

MEDICAL CARE

The “First Responder” program is part of the pre-hospital medical care system in the Province of British Columbia. The Department responds to those calls of a serious nature in which critical lifesaving intervention is required or if requested from a BC Emergency Health Services (BCEHS) Ambulance crew on scene.

RESCUE SERVICES

Rescue Services account for the greatest number of calls and include: vehicle rescue; confined space rescue; structural collapse; rope rescue; hazardous materials incidents; weather events; hydro and natural gas emergencies; and general public assistance.

KEY POLICIES AND PLANS

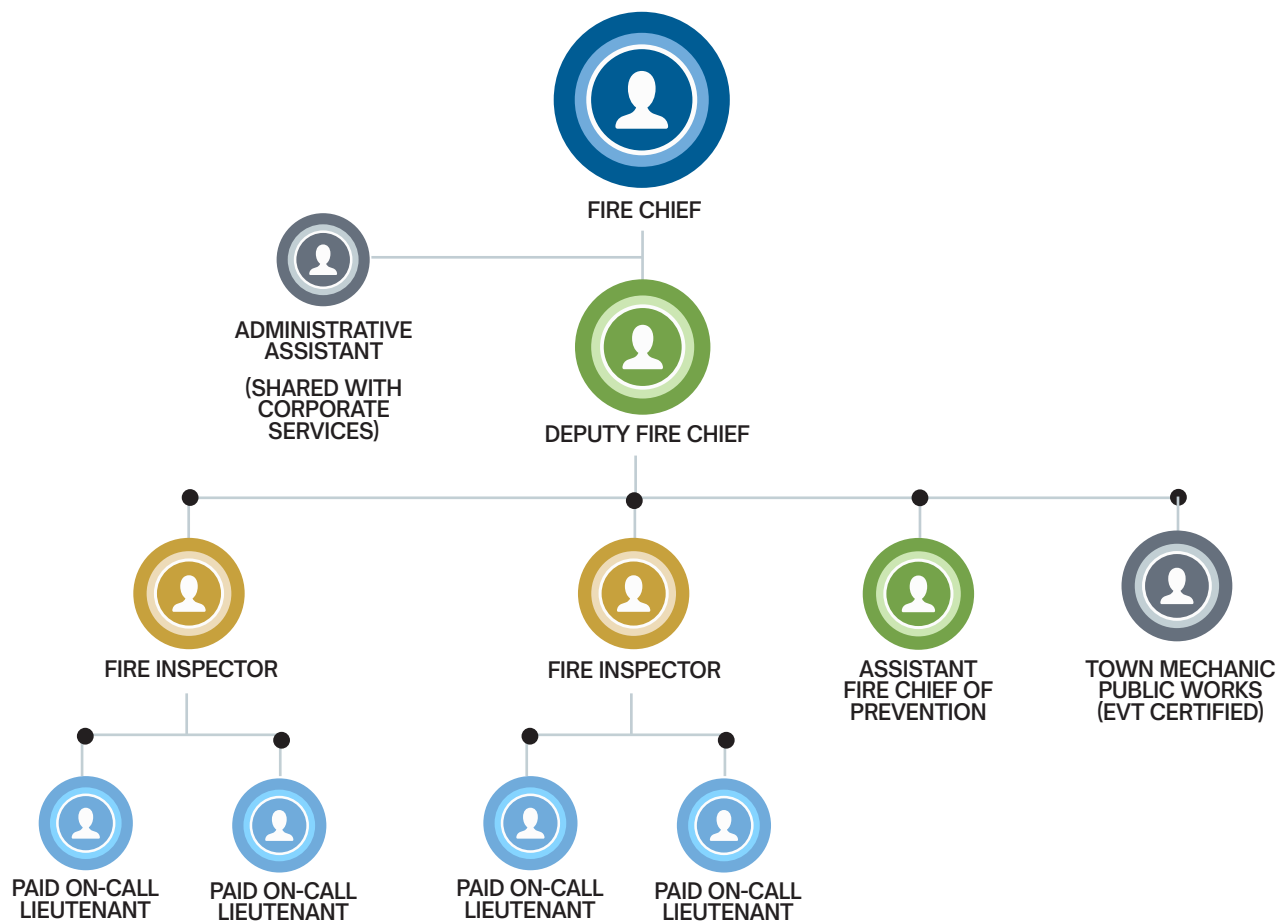
- WorkSafeBC Regulation Part 31
- British Columbia Structure Firefighter Minimum Training Standards
- *Fire Services Act*
- British Columbia Fire Code

DEPARTMENT STAFF AND STRUCTURE

In 2024, the department was comprised of a Fire Chief and a Deputy Fire Chief. The team also included two Paid-on-Call Captains/Fire Inspectors, a part-time Administrative Assistant, and a roster of 25 to 30 Paid-on-Call Firefighters who provide essential emergency response services.

In addition, a Town mechanic with Emergency Vehicle Technician (EVT) certification, based in the Public Works department, is responsible for the maintenance and repair of all emergency vehicles, ensuring their readiness and compliance with safety standards.

The Assistant Fire Chief of Prevention will take on the role of FireSmart and Wildfire Resiliency Coordinator, focusing on community education, wildfire risk reduction, and prevention initiatives. This role will also provide support to Fire Operations, enhancing the department's overall capacity for emergency response and preparedness.



The chart includes all Department resources, both employees and contracted staff. Some are shared across departments, so positions may differ from the Employee Team Organization Chart on page 14, which lists only Town-assigned employees.

KEY INDICATORS

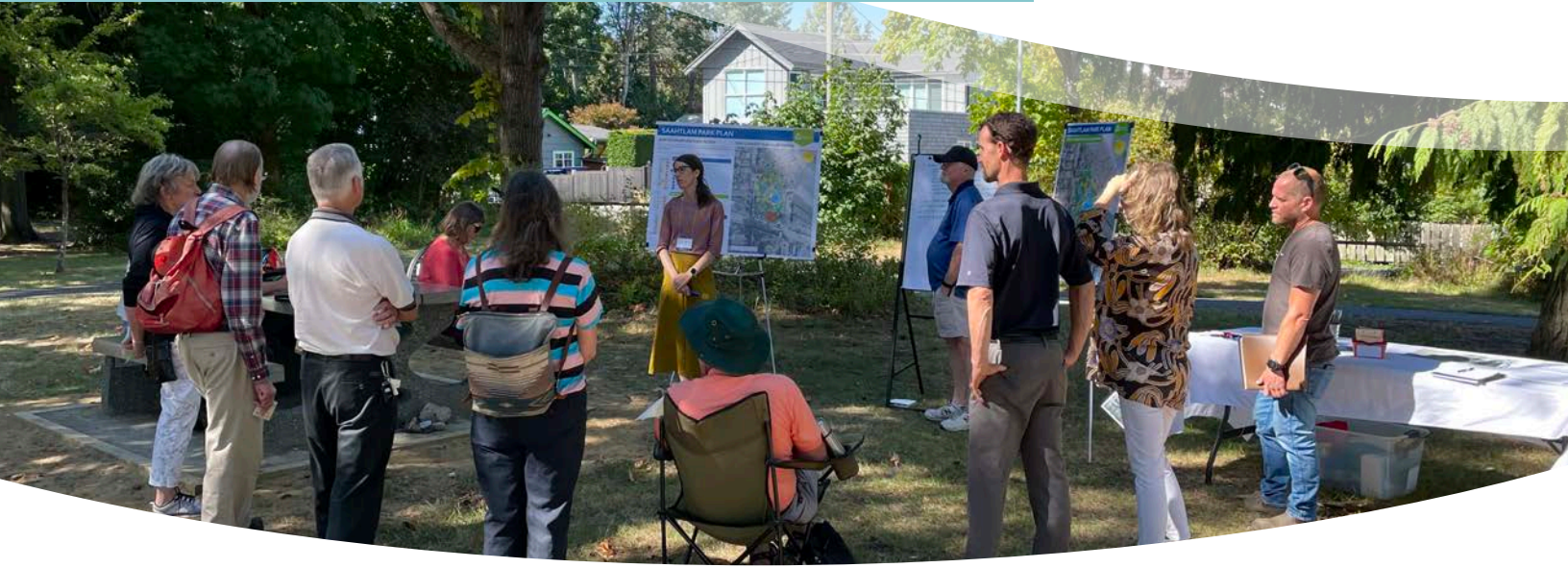
In 2024, Qualicum Beach Fire Rescue responded to 340 incidents, and call volumes for 2025 are forecast to be similar to 2024. The number of public education sessions and public events is expected to increase in 2025 with a focus on community outreach and FireSmart activities. In 2025 Paid-on-Call Firefighter recruitment is expected to bring in six new members which is an increase from 2024.

Key Activity Levels	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Forecast
Staff Complement including admin support	3.5	4.5	4.5	5.5	6.5
Paid on Call Firefighters	22	29	31	31	31
Fire Prevention Inspections	262	436	388	400	400
Public Education Sessions	6	5	9	10	15
Public Events	7	47	31	40	50
Department Personnel Training Hours	5,539	4,927	6,097	6,100	6100
Mutual / Automatic Aid Responses	38	24	14	20	25
FireSmart Assessments	-	-	-	6	30

Emergency Response Indicator Levels	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Forecast
Aircraft Related Emergencies	0	1	0	1	0
Alarms	63	72	77	90	90
Beach/Bush/Misc Outside	49	32	46	41	50
Hazardous Material	0	2	2	1	2
Medical First Responder	47	53	70	60	60
Motor Vehicle Incident	58	51	58	50	50
Natural Gas/Propane Incident	6	7	2	2	5
Other	30	36	13	44	40
Public Assistance	18	19	23	29	30
Rescue	6	5	3	2	3
Structure Fire	19	16	11	10	10
Structure Smoke	4	5	5	10	5
Total	300	299	310	340	345

2024 HIGHLIGHTS AND ACCOMPLISHMENTS

- Trained 2024 recruit class to “exterior operations level”.
- Graduated 2023 recruit class to “interior operations level” and National Fire Protection Association (NFPA) 1001 Professional Fire Fighter certification.
- Increased community outreach and recruitment with regular attendance at weekly markets and public events.
- Built a succession and professional development plan for staff and Paid-on-Call Firefighters.
- Developed a Community Wildfire Resiliency Plan with fuel management plans for key areas.
- Created an online member page for resources and member engagement.



PLANNING, COMMUNITY DEVELOPMENT, AND EMERGENCY SERVICES

The Planning and Community Development team provides a wide array of services in the areas of community planning, economic development, development application reviews, subdivisions, zoning, building permits, building inspections, and emergency planning. In addition to managing building permits and development approvals, the Planning team advises Council on sustainability initiatives, growth management, economic development and bylaw development. The Planning team also administers business licencing, sign permits, municipal addressing, and other complementary services.

Advancing sustainability initiatives and preserving a high quality of life for the Town's residents are core goals of the Planning and Community Development team. The team is tasked with planning for the future, preparing for the unknown, and working with Town bylaws to protect community health, safety and the environment.

Planning advises Council on the future of the community and how to develop plans, bylaws and policies that change to advance long-term sustainability goals.

The Building Inspection Department works with builders to ensure that buildings are constructed in accordance with the BC Building Code and best practices.

Bylaw Compliance works with the community to achieve compliance with municipal bylaws, prioritizing health, safety and environmental protection. The goal is to obtain voluntary compliance with municipal bylaws and policies to support a safe and livable environment for all Town residents.

Emergency Planning helps the Town, residents and businesses plan and prepare for known and unknown hazards through its partnership with Emergency Management Oceanside.

KEY POLICIES AND PLANS

- Official Community Plan / Sustainability Plan
- Waterfront Master Plan
- Community Climate Change Adaptation Plan
- Urban Forest Master Plan
- Zoning Bylaw, Sign Bylaw, Building Bylaw
- Pesticide Use, Noxious Weeds and Grasses Bylaws
- Traffic Bylaw
- Development Cost Charges Bylaw
- Animal Control Bylaw
- Business Licensing and Regulation, Mobile Vending, Sidewalk Café and Regulation Bylaws, Municipal Ticketing Information, Noise Control, Unsightly Premises, Public Nuisances and Disturbances on a Highway or Public Place
- Emergency Program Bylaw
- Smoking Regulation Bylaw
- Youth and Young Families Retention and Attraction Strategy
- Tree Protection Bylaw

DEPARTMENT STAFF AND STRUCTURE

The Department in 2024 was comprised of a Director of Planning and Community Development with support from two Planners, a Bylaw Officer, a Building Official, a Climate Action/Emergency Program Coordinator, and a Planning and Engineering Services Assistant.



The chart includes all Department resources, both employees and contracted staff. Some are shared across departments, so positions may differ from the Employee Team Organization Chart on page 14, which lists only Town-assigned employees.

* 1 permanent full-time position, and 1 two-year term position.

PLANNING SERVICES

Key Activity Levels	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Forecast
Employees	2	2	3	4	4
OCP Amendment Process Completed	1	1	0	1	1
Zoning Amendment Process Completed	7	4	2	1	4
Development Permit	5	3	4	2	4
Development Variance Permit	5	4	8	5	5
Subdivision Approvals	4	5	3	3	2
Temporary Use Permits	1	2	1	0	2
Board of Variance Decision	4	4	2	1	2
Council Memos (Open)	72	60	59	70	70
Council Open Motions Completed	81	80	89	80	90

BUILDING SERVICES

Key Activity Levels		2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Forecast
Employees		1	1	1	1	1
Residential Permits	New SFD Units	27	23	17	20	20
	Suite or Garden Suites	14	11	15	12	14
	Multi Residential Units	34	0	68	20	20
	Net New Units	75	34	100	52	60
	Renovation/Addition \$\$	4,198,000	4,904,000	7,288,360	7,246,667	5,000,000
	SFD Value	17,552,000	15,488,000	14,685,000	8,433,333	7,000,000
	Multi Residential \$\$	7,534,000	18,000,000	20,714,572	22,000,000	5,000,000
Commercial	Dollars	2,997,000	1,832,000	3,409,000	1,326,667	1,500,000
Institutional	Dollars	75,000	3,500,000	0	349,333	500,000
Industrial	Dollars	25,000	475,000	0	0	0
Recreational	Dollars	25,000	0	0	41,333	1
Total Construction	Dollars	32,406,000	44,199,000	46,096,932	39,397,438	19,000,000
Total Permit Revenue	Dollars	242,215	178,346	338,115	253,500	190,000

BYLAW COMPLIANCE

Spring and summer were especially busy for bylaw compliance in 2024, conducting beach patrols to educate the public regarding on-leash regulations as well as monitoring and cleanup of sites used by individuals experiencing homelessness.

Individuals living in vehicles remains heighten as previously indicated in 2022 and 2023, which resulted in more complaints and need for monitoring. Parking infractions have also been a major challenge in 2024.

Key Activity Levels	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Forecast
Requests for Service (Complaints)	754	599	768	700	750
Courtesy Notices Issues	65	57	136	150	120
MTI Infraction Tickets	154	81	37	40	100
Patrols	2,986	1,936	2,664	2,500	2,500

CLIMATE ACTION

The Community Climate Change Adaptation Plan outlines objectives for community action that come under the guidance of the Climate Action/Emergency Program Coordinator. These objectives are outlined below.

- Integrate climate change thinking into future planning.
- Improve public health, safety and preparedness for climate-related events.
- Effectively manage and support a healthy urban forest.
- Continue long-term planning for sea level rise in alignment with the Waterfront Master Plan.
- Improve coordinated watershed management and planning, and increase water conservation practices and policies.
- Promote and expand use of Low Impact Development (LID) and Nature-based Solutions (NBS) for building.
- Work with community groups to manage invasive species.
- Proactively mitigate wild and urban interface fire risk.

Key Activity Levels	2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Forecast
Climate Action Outreach (Persons engaged)	new	new	new	100	450
Municipal GHG Reduction in tCO ₂ e (from 2023 baseline)	new	new	new	1.91	14.65

2024 HIGHLIGHTS AND ACCOMPLISHMENTS

- Adoption of Zoning Bylaw No. 900, with a complete overhaul of the Town's zoning bylaw, and a major milestone in the multi-year implementation of the provincial housing legislation.
- Emergency Preparedness Expo hosted in Qualicum Beach.
- Official Community Plan Review Steering Committee re-commenced.
- Development Approvals Process Review grant process completed.
- Saahtlam Park Plan adopted.
- Exploration of policy options for short term vacation rentals.
- Accessibility Plan endorsed by Council.
- Emergency Management's Business Continuity Planning Project completed.
- Skatepark Concept Design and Feasibility Study completed.
- Request for proposals issued for Skatepark Design/Build Project.
- Bus Garage Conceptual Design and Mobility Study received by Council.
- Refinement of Tree Protection Bylaw appeal process.
- Pathways to Sustainable Development grant submission advanced.
- Collaboration with Qualicum School District 69 to find long-term solutions for the Qualicum Commons.
- Helped secure several major grants.
- Soft-launched the Town's new Development Tracker online information system.

EMERGENCY PROGRAM

The Town of Qualicum Beach, in partnership with the City of Parksville through Emergency Management Oceanside (EMO), provides comprehensive emergency management services. Working with the Regional District of Nanaimo, the Emergency Program supports large-scale emergency and disaster response for Oceanside residents. This partnership ensures an efficient, cooperative approach to emergency preparedness, mitigation, response, and recovery, with 24/7 professional support. EMO staff also collaborate closely with the Ministry of Emergency Management and Climate Readiness to strengthen regional preparedness and response.

EMO manages two volunteer programs: Oceanside Emergency Support Services (OESS) and the Oceanside Emergency Communications Team (OECT). OESS volunteers assist displaced residents by providing food, clothing, housing, and emotional support for up to 72 hours and operate reception centres and group lodging during large-scale events, with seven reception centres across Oceanside. OECT volunteers provide critical communications during emergencies, supporting the Emergency Operations Centre and partner organizations.

EMO hosts outreach seminars to enhance community and organizational resilience and conducts annual Emergency Operations Centre training to improve response capacity.

Key Activity Levels		2021 Actual	2022 Actual	2023 Actual	2024 Projected	2025 Forecast
Staff		1	1	1	1	1
Volunteers (ESS & ECT)		New	53	45	50	42
Emergency Info Packages distributed	Upon request	New	504	160	160	160
Educational Sessions (NEP)	Upon request	New	-	7	7	7
Public information at special events		New	-	15	15	15
Training Hours (volunteer & staff)		New	75 (staff)	3,251	3,251	3,000
EOC Exercises		New	New	1	2	2
Warming center responses		New	New	New	1	2
Cooling center responses		New	New	New	4	4
Fire Smart Assessments	Upon request	New	-	5	6	6

MUNICIPAL OPERATIONS

The Municipal Operations team is responsible for the construction, replacement and maintenance of all municipal infrastructure.



TRANSPORTATION

The transportation system includes: 113 km of paved roads; 1 km of gravel surface roads; 9 km of sidewalks; over 3,700 signs; 581 municipal streetlights; and 554 BC Hydro streetlights.



DRAINAGE

The drainage system includes: 49.1 km of storm mains; 9.5 km of culverts; 1,600 catch basins; 915 maintenance-holes; 6.9 km of catch basin and service laterals; and 40 km of open ditches.



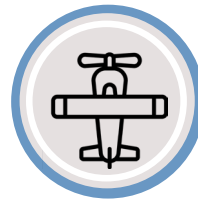
PARKS

The Parks system includes a significant inventory of over 280 hectares of green space and recreational forest areas including: the Seaside Nature Park; Community Parks (that contain six ball diamonds/soccer pitches/cricket pitches); Saahtlam Park, playgrounds at Community Park and Christleton Park; BMX Park; Skatepark; tennis courts; and off-leash dog parks.



BUILDINGS AND FACILITIES

The Town's facilities are comprised of 60 structures that support the critical functions of local government, municipal operations services and public safety. These facilities include: the Town Hall; Fire Hall; Civic Centre; Airport Terminal Building; Public Works Buildings and Yard; The Old School House (TOSH) Arts Centre; Parks Buildings and Yard; and more.



AIRPORT

Airport infrastructure includes: a runway that is 1,087 metres long and 23 metres wide, with six taxiways (1 private) and two aprons; 24-hour parking; an Airport terminal; a full-service restaurant; Oceanside Search and Rescue headquarters; hanger leases and the sale of Avgas and Jet A fuel.



SEWER

System infrastructure serves over 4,560 customers and includes: 83 km of sanitary mains; 0.4 km of sanitary force main; one lift station; and 1,284 maintenance-holes.

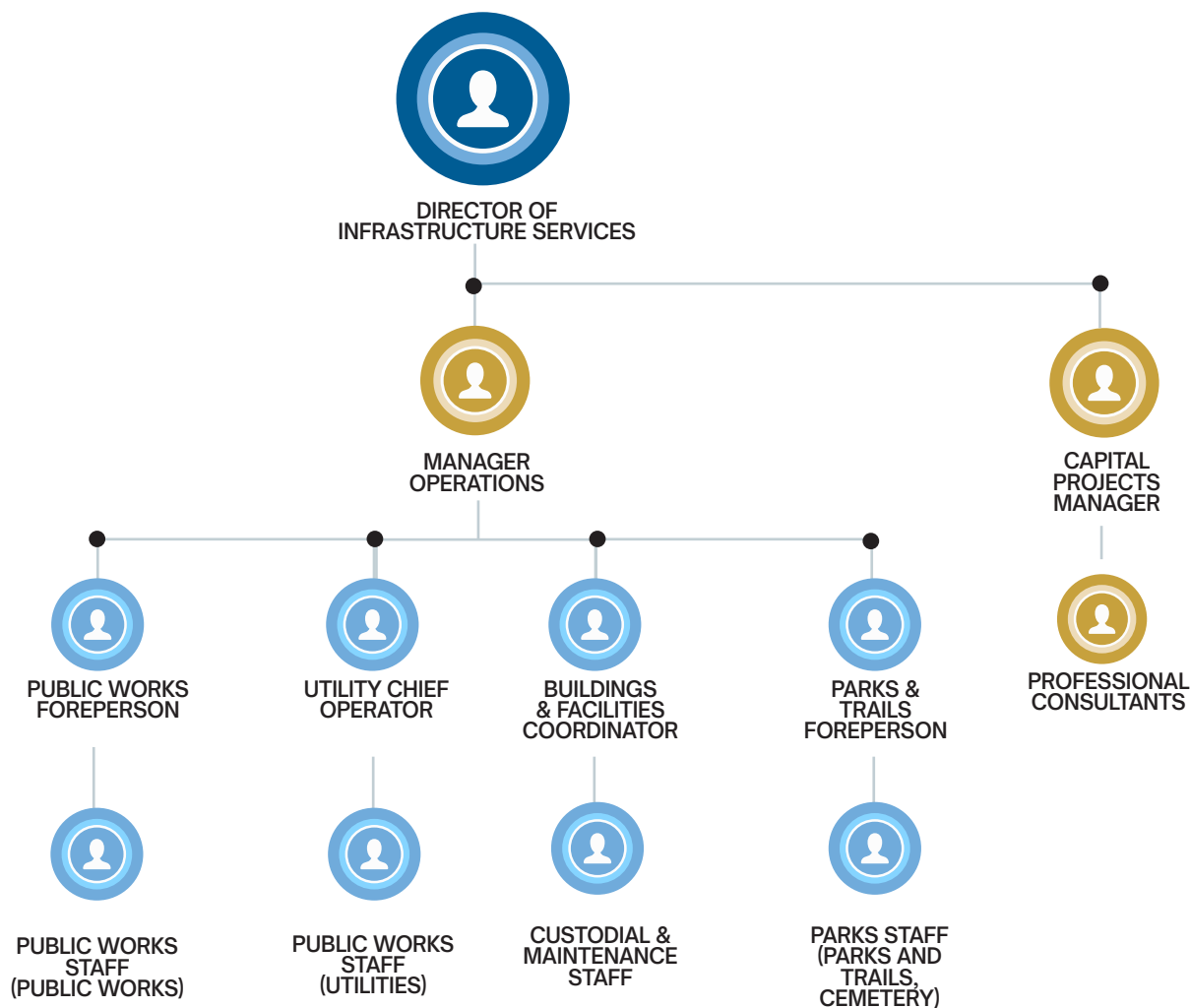


WATER

Water system infrastructure includes: nine groundwater wells; five reservoirs (Berwick (2), Village Way (1), Parks Yard (2); 108 km of watermain; and five booster stations (Berwick Road, Garrett Road, College Road, Hemsworth Road and Jones Street). More than 4,600 properties are metered and there are 451 fire hydrants.

OPERATIONS DEPARTMENT STAFF AND STRUCTURE

The Department is led by the Director of Infrastructure Services, with support from a team of dedicated employees. There is a Department total of 42.5 full-time employees which is supported by various third party professionals such as engineering consultants, archaeologists, planners and landscape architects.



The chart includes all Department resources, both employees and contracted staff. Some are shared across departments, so positions may differ from the Employee Team Organization Chart on page 14, which lists only Town-assigned employees.

KEY POLICIES AND PLANS

- Road Right-of-Way Opening
- Road Shoulders
- Snow and Ice Control
- Towing Contract
- Engine Idling
- Wood Chipping Program
- Sidewalk and Parking Lot Inspection and Maintenance
- Hydrant Maintenance
- Tangible Capital Assets
- Municipal Asset Management
- Special Events
- Offsite and Adjacent Works and Services
- Development Cost Charges Application
- Engineering Standards and Specifications
- Master Municipal Construction Documents
- Erosion and Sediment Control
- Sewer Connection and Regulation Bylaw
- Traffic Bylaw
- Tree Protection Bylaw
- Waterworks Rate and Regulation

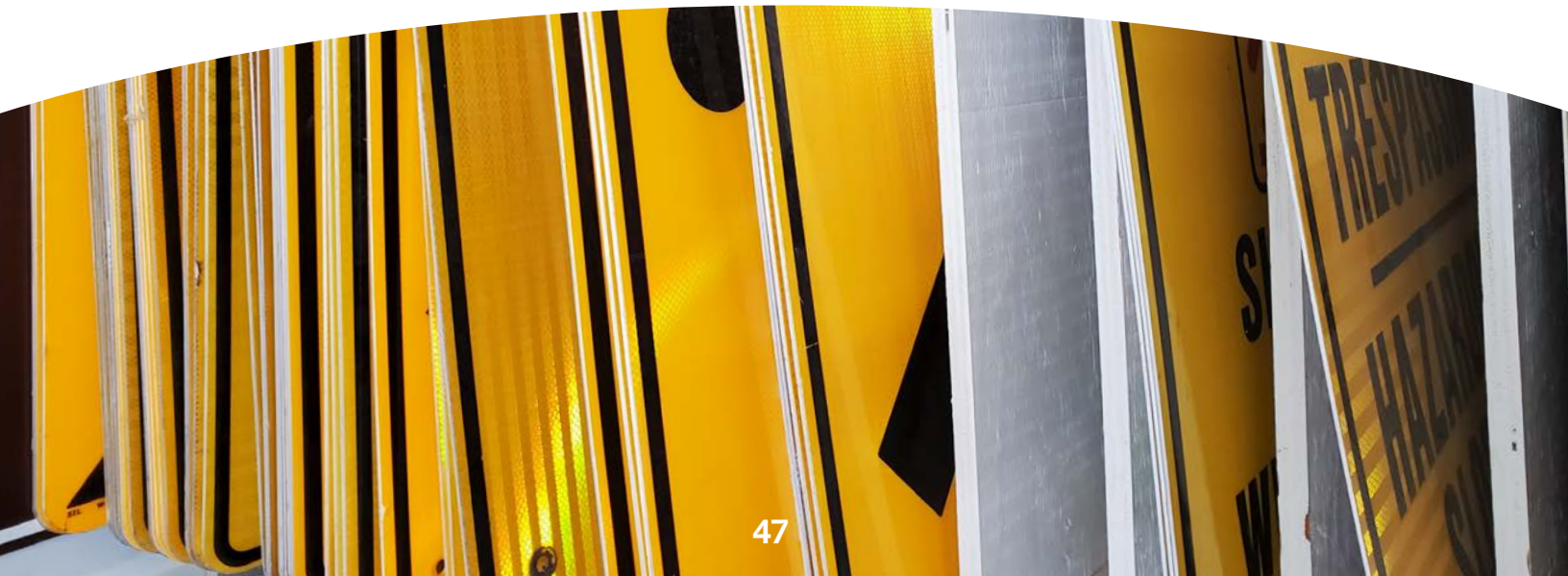


TRANSPORTATION AND DRAINAGE

KEY INDICATORS

Key Activity Levels		2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Forecast
Employees		12	11	12	12	12
Sweeping	Sweep all raised curb, gutter, parking lots, roadside edges and traffic islands within one month after last freeze event	100%	100%	80%	80%	100%
Sweeping	Summer-Fall Sweep locations at least once per 30 days	100%	100%	60%	70%	100%
Sweeping	Sweeping Hours	287	350	210	245	350
Road Marking	Repaint road lines and markings by Sept 30 where more than 20% worn	100%	75%	80%	80%	80%
Road Marking	Line Painting Hours	864	350	900	400	400
Potholes and Patching	Hours	New	New	New	110	120
Mowing	Complete minimum of 2 passes at all locations and 3 at high profile locations beginning when grass reaches 300mm	100%	60%	100%	100%	100%
Shouldering	Shoulder defects of >75mm within 6 months, Highways within 60 days, with ponding within 30 days	100%	100%	80%	100%	100%
Mowing and Shouldering	Hours	1130	1100	800	1000	1000
Grading	Grade gravel areas requiring maintenance within 14 days - as per request	100%	100%	30%	50%	50%
Dust Control	Complete prior to May15 and then within 14 days of notification	100%	100%	100%	90%	90%
Winter Maintenance	Snow Plan standard cleared	100%	100%	100%	100%	100%
Winter Maintenance	Hours determined by conditions	1,533	850	1,200	1,000	1,000
Signs	Maintenance Hours	445	475	475	475	475
Signs (Reg & Warning)	Repaired with 24 hrs	100%	100%	100%	100%	100%
Streetlights	Arrange repairs by next business day	100%	100%	100%	100%	100%
Sidewalks	Maintenance Hours	777	-	650	800	800
Catch Basins	Cleaned every year - salt route	100%	100%	100%	100%	100%
Catch Basins	Maintenance Hours	426	300	300	300	600
Inspection Mainholes	Inspected	100%	100%	100%	100%	100%
Inspection Mainholes	Hours	New	New	80	80	80
Streetscape Garbage Receptacles	Serviced daily garbage route	100%	100%	100%	100%	100%
Streetscape Garbage Receptacles	Hours	1,906	1,850	1,850	1,850	1,850

Note: As time coding and service metrics become more refined, so does the assessment of service level achievement year over year.



TRANSPORTATION

The Transportation team manages, directs and coordinates the construction and maintenance of roads, sidewalks, multi-use paths, bike lanes, traffic control devices (signs, lines, road markings and signals), and road right-of-ways.

The transportation system includes 113 km of paved roads, 1 km of gravel roads, 9 km of sidewalks, over 3,700 signs, 581 municipal street lights, 554 BC Hydro lease lights, 2 roundabouts, and 2 traffic signal controlled intersections. There are 102 pedestrian crosswalks within the Municipality, 14 of which include flashing beacons that are solar powered, and 6 that are hard wired.

The Department is led by a Director of Infrastructure Services with management of the Department by the Operations Manager and day to day coordination by the Foreperson of staff.

2024 HIGHLIGHTS AND ACCOMPLISHMENTS

Safety

- Installed new Rectangular Rapid Flashing Beacon (RRFB) lights on the crosswalk for Jones Street at Fern Road West, and added overhead solar-powered streetlights.
- Installed new RRFB lights and a new crosswalk on Bennett Road at Sunrise Drive, and added overhead solar-powered streetlights.
- Added solar powered streetlights over the pedestrian crosswalk on Bennett Road at Cardinal Way.
- Installed a new raised crosswalk with RRFB lights on First Avenue West at Rye Road.
- Delineated a separated multi-use path on Harlech Road between Memorial Avenue and Fir Street.
- Upgraded the RRFB lights on Laburnum Road at Claymore Road.
- Installed bollards along two sections, totalling 298 metres, of the Highway 19A waterfront to prevent vehicles from parking and to protect pedestrians and cyclists.

Core Services/preventative maintenance

- Hosted a successful Public Works Open House.
- Retired the aged vector truck and put a new higher capacity unit into service.
- Purchased the Town's first electric fleet pickup truck.
- In-house fabrication of an appliance skid for the new wildfire rescue unit.
- In-house fabrication of new large debris grates for Grandon Creek culvert inlet and Beach Creek culvert inlet.
- Identified and repaired 58 sidewalk defects through the Town's annual inspection program.
- Crack sealed 15,000 meters of roadway cracks in the Chartwell subdivision.
- Milled and repaved Beach Road between Second Avenue and First Avenue.

Capital Projects

- Substantially completed the Bay Street Slope Stabilization Project, with additional storm system replacement, road base repair, and repaving to be completed in 2025.
- Seacrest Slope Stabilization design complete for 2025 tendering and construction.
- Awarded the contract for the Highway 19A Phase II Waterfront Expansion Project to expand parking and bicycle shoulders along the waterfront in 2025.

DRAINAGE

Stormwater runoff is collected on public property through a series of catch basins, storm pipes, open ditches, creeks, rain gardens detention ponds, and a large containment pond. Unless the water infiltrates into the ground, it flows to the ocean either directly and through pipes, or via Grandon Creek or Beach Creek.

The drainage system includes: 49.1 km of storm mains; 9.5 km of culverts; 1,600 catch basins; 915 maintenance-holes; 6.9 km of catch basin and service laterals; and 40 km of open ditches.

There are a wide variety of materials used, primarily corrugated steel pipe (CSP), and concrete pipe and Polyvinyl Chloride (PVC) pipe. The largest storm pipe is a 2,400 mm concrete box culvert. Since 2018, due to the limited lifespan of corrugated steel pipe (CSP), nearly all installations and replacements have been with high density polyethylene pipe or PVC. A large portion of the existing CSP are rusted and deteriorated to the point where effectiveness is compromised.

While fairly good knowledge is available on the condition and locations of the storm catch basins and maintenance-holes, more assessment is required to learn about the condition and locations of the storm pipe network system. Good information is currently known about approximately 70% of the drainage system.

DEPARTMENT STAFF AND STRUCTURE

Maintenance of drainage infrastructure is led by the Director of Infrastructure Services, with Department management by the Operations Manager, and day to day coordination of the utility workers by the Utility Chief Operator.

2024 HIGHLIGHTS AND ACCOMPLISHMENTS

- Repaired Harlech Road storm system.
- Removed excess accumulations of silt from caissons and box culvert. upstream of the Qualicum Beach Memorial Golf Club irrigation pond on Beach Creek.
- Performed ditch improvements and repairs on Judges Row as well as 800m throughout the town.
- Inspected 505 maintenance-holes (50%) via annual two-year program and made minor repairs as necessary.
- Completed the Beach Creek Culvert Replacement Project.
- Designed Grandon Creek confluence to improve hydraulics and replace aging infrastructure in preparation of grant applications and construction in the Five-Year Financial Plan.

PARKS

The Parks Department maintains the public realm's trees, boulevards, parks, trails, fields, baskets, flower beds and cemetery. It plays a key role in enhancing the community's outdoor spaces, ensuring they are accessible, safe, and well-maintained. The Department oversees park planning, landscaping, and facility upkeep, while also supporting recreational opportunities and community events.

The Parks system includes a significant inventory of green space and recreational forest areas:

Asset	Quantity
Turf C1	9,200 m2
Turf C2	28,200 m2
Turf C3	42,700 m2
Annual beds	200 m2
Mixed Planting Beds and Street Nodes	3,800 m2
Shrub Beds	11,000 m2
Hedges	1,750 m2
Hanging Baskets	122
Concrete Street Planters	20
Trails	24 km
Street and Park Trees	630
Playgrounds	2
Skate Park	1
Cemetery	1
Benches and Picnic Tables	235
Heritage Forest Area	19 ha
Civic Centre Forest Area	38 ha

Over 280 hectares of parks and green spaces are available for the community including:

- Christleton Park
- General Money Park
- Community Parks that contain six ball diamonds / soccer pitches / cricket pitch
- Glassford Square
- Grandon Creek Trail
- Heritage Forest
- Jubilee Park
- Miraloma Park
- Seacrest Park
- Saahtlam Park
- Yambury Park
- Valhalla grounds
- Playgrounds at Community Park and Christleton Park
- BMX park
- Skatepark
- Tennis Courts
- Off-leash dog parks
- Rain Garden
- Seaside Nature Park
- Waterwise Garden

KEY POLICIES AND PLANS

- Urban Forest Master Plan
- Significant Trees of Qualicum Beach
- Waterfront Master Plan
- Bench Policy
- Notice of Removal of Trees in Community Park
- Pruning Trimming and Removal of Trees on Town Controlled Lands
- Heritage Forest Public Use
- Dedication of Amenities
- Cemetery Bylaw

DEPARTMENT STAFF AND STRUCTURE

The Department is led by the Director of Infrastructure Services, with management of the Department by the Manager of Operations, and day-to-day coordination of Parks staff by the Parks Foreperson.

KEY INDICATORS

Service Plan		2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Forecast
Employees		11.8	11.8	12.2	12.9	14.9
Public inquiry/complaint (non urgent)	1 day response	New	100%	70%	85%	100%
Turf - Class 1 (Lawn) sports fields, high profile building sites in downtown core	Maintain at Service Level 1 (Well groomed) or 2 (Groomed)	100%	100%	100%	100%	100%
Turf - Class 2 (Grass) Large suburban sites, public areas, large facilities with park like conditions, industrial sites that are irrigated.	Maintain at Service Level 3 (Moderate) or 4 (Open Space/Play)	100%	100%	100%	100%	100%
Turf - Class 3 (Rough Grass) Rural sites, verges or runway, farms, highway rights-of-way, temporary grass. Not irrigated.	Maintain at Service Level 5 (Background and Natural) or 6 (Service and Industrial)	100%	100%	70%	85%	100%
Sports Fields (30,000 m2)	Mow once per week	100%	100%	70%	85%	100%
Garden Beds - Town Hall, Spirit Square, Friendship Garden annual bed, downtown planters and hanging baskets	Service Level 1 Well Groomed	100%	100%	70%	100%	100%
Garden Beds - Airport, Cemetery, Civic Centre, GM Park, Waterfront Park, Memorial Avenue Bike Path, Clock Tower Square and all other downtown core planting beds and traffic nodes	Service Level 2 Groomed	100%	100%	70%	100%	100%
Garden Beds - Firehall, Faye Smith Pavilion, Memorial and West Crescent Raingarden, Memorial South Roundabout, Village Way & Hwy 19A, Neighbourhood Cul de sacs	Service Level 3 Moderate	100%	100%	50%	80%	100%
Garden Beds - Established neighbourhood Cul de sacs and pumphouse locations	Service Level 4 Open Space/Play	100%	100%	20%	80%	100%
Garden Beds - Bio Retention planting bed, Miraloma Park west, Eagle Ridge Entrance north, Hemsworth Road along Heritage Forest	Service Level 5 Background and Natural Areas	100%	100%	50%	70%	100%
Garden Beds - Fern Road Public Works hedge	Service Level 6 Service and Industrial	100%	100%	75%	100%	100%
Trees - Downtown Core	Tree Service Level 1	New	100%	75%	100%	100%
Trees - Public Parks and Buildings	Tree Service Level 1	New	100%	75%	100%	100%
Trees - Memorial Avenue South	Tree Service Level 2	New	100%	75%	100%	100%
Trees - Neighbourhoods	Tree Service Level 3	New	100%	35%	100%	100%
Trees - Native and natural landscapes	Tree Service Level 4	New	100%	35%	100%	100%
Trails - Beachfront Walkway	Inspections Weeekly	New	60%	100%	100%	100%
Trails - Beachfront Walkway	Trail Service Level 1	New	75%	100%	100%	100%
Trails - Urban Hard Surfaces	Inspections Monthly	New	80%	75%	100%	100%
Trails - Urban Hard Surfaces	Trail Service Level 2	New	80%	80%	100%	100%
Trails - Urban Soft Surfaces	Inspections Every 2nd Month	New	75%	75%	100%	100%
Trails - Urban Soft Surfaces	Trail Service Level 3	New	80%	80%	100%	100%
Trails - Nature	Inspections twice per year	New	100%	100%	100%	100%
Trails - Nature	Trail Service Level 4	New	90%	90%	100%	100%
Wood Chipping	Spring and Fall Program Per Year	New	100%	100%	100%	100%
Playgrounds	Inspected each month	New	100%	100%	100%	100%
Graffiti	Removal or cover within 7 days	New	100%	100%	100%	100%
Waterfront Garbage Receptacles	Serviced Daily	New	100%	100%	100%	100%
Parks Garbage Receptacles	Serviced weekly	New	100%	100%	100%	100%
	Benches (Max 210)	200	200	227	227	227
	Picnic Tables (Max 35)	35	35	35	35	35
	Drinking Fountains	10	10	10	11	11
Irrigation Systems	Start up/winterize once per year	50	50	50	50	50

Note: As time coding and service metrics become more refined, so does the assessment of service level achievement year over year.

2024 HIGHLIGHTS AND ACCOMPLISHMENTS

- Completed planting of Beach Creek Estuary on the foreshore.
- Completed Waterfront Viewing Platform and Walkway.
- Replaced Chartwell electrical kiosk.
- Removed Saahtlam Park bocce court under archaeological supervision.
- Completed Department service review.
- Completed the pilot project using 'goatscaping' to clear select laneways.
- Installed First Nation art piece in waterfront roundabout centre.
- Installed a bottle filling station at the beach bathrooms.
- Installed a bike repair stand outside the Chamber of Commerce building.



BUILDINGS AND FACILITIES

The Town's buildings and facilities support the critical functions of local government, public works services, community recreation and public safety. Over 60 different facilities and structures are maintained including, but not limited to:

- Civic Centre
- Curling Rink and Community Hall
- Airport Terminal Building
- Municipal Hall
- Fire Hall
- Public Works Buildings and Yard
- Lawn Bowling Clubhouse
- Museum Buildings
- TOSH Arts Centre
- Leigh House
- The Shore Restaurant
- Valhalla Hospice
- Office building on Sunningdale Road and two rental homes
- Old Fire Hall
- Baptist Church
- Parks Buildings and Yard
- Seaside Nature Park gazebo
- Work sheds, storage sheds and public washrooms
- 6 Water Reservoirs, 5 Booster Stations, and 11 Pump Houses

KEY POLICIES AND PLANS

- Facility Condition Assessment (2022)
- Entry Into and Keying of Town-owned Buildings
- Video Surveillance of Town-owned Buildings
- Annual Inspection – Leased Buildings

DEPARTMENT STAFF AND STRUCTURE

The Department is led by the Director of Infrastructure Services, with support from the Operations Manager, the Buildings and Facilities Coordinator, and staff. The maintenance team looks after municipal buildings, including the Civic Centre, Community Hall, Town Hall, Airport, and Public Works offices.

KEY INDICATORS

Maintenance activities have remained consistent with previous years. Staff are incorporating new ideas for efficiencies.

Key Activity Levels		2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Plan
Facility Maintenance Requests	Received	New	24	TBD	120	120
High Priority Requests	Urgent Action	48/100%	8/33%	TBD	10	10
Occupied Building Inspections	Monthly	New	300	300	300	300
Unoccupied Structure Inspections	Annual	New	35	35	35	35
HVAC Inspections	Annual	New	New	TBD	24	24

2024 HIGHLIGHTS AND ACCOMPLISHMENTS

- Community Hall/Curling Club
 - * Repaired roof leak.
 - * Improved plumbing in Veterans Way washroom.
 - * Overhauled plumbing in basement to correct low pressure.
 - * Installed new oven with safety gas cut off.
 - * Upgraded accessibility access door.
 - * Implemented Firesmart landscaping management principles.
- Airport
 - * Replaced electronics in sliding glass doors for a more reliable system.
 - * Implemented an HVAC service plan for continuous reliable function.
- Civic Centre - pressure washed building exterior.
- Janitorial supplies - upgraded all custodial products with environmentally friendly options.
- Public Works utility building - re-sided a portion of deteriorated Public Works utility building envelope.
- Parks yard - replaced aging and failing HVAC system.



AIRPORT

Beginning in 1954, the Qualicum Beach Airport (CAT4) was built by volunteers of the Qualicum Beach Rotary Club. In 1957, the Province transferred 160 acres of Crown land to the Town of Qualicum Beach for airport purposes. The Airport has a paved runway that is 3,564 feet long and 75 feet wide, with displacements at each end of the runway, six taxiways (one private), and two aprons.

The Airport provides service to Qualicum Beach, Parksville, and the surrounding area. Acting as a transportation gateway, it offers scheduled flights to YVR south terminal and provides, accessible, convenient 24-hour parking.

There is full fuel service (JET A, Avgas 100LL) and tie down area for visiting aircraft. The terminal building is equipped with a lounge area for arrivals and departures and has a restaurant that is open five days per week.

Iskwew Air and Sealand Flight School both operate from the Airport. Helicopter training is also made possible to private companies, the Ministry of Forests, firefighters, the military, and BC Ambulance. BC Air Ambulance provides essential medical service to the region from the facility.

KEY POLICIES AND PROCEDURES

- Airport Establishment and Operation Bylaw
- Airport Operations Manual
- Airport Standard Operational Procedures
- Airport Emergency Response Plan
- Safety Management Systems Plan
- Wildlife Management Plan
- TP312 – Aerodrome Standards and Recommended Practices
- Transport Canada Noise Abatement Procedures



DEPARTMENT STAFF AND STRUCTURE

The CAO is the Airport Accountable Executive and is supported by the Airport Manager and Deputy Airport Manager (contract). Public Works staff have responsibility for the daily maintenance of the Airport.



The chart includes all Department resources, both employees and contracted staff. Some are shared across departments, so positions may differ from the Employee Team Organization Chart on page 14, which lists only Town-assigned employees.

2024 HIGHLIGHTS AND ACCOMPLISHMENTS

- Established the Good Neighbour Program which provides education and encourages pilots to support and conform to a set of best operational flight procedures to help minimize noise disturbances within the surrounding communities.
- Established bi-annual public input meetings (via Committee of the Whole) to provide dialogue between the Airport stakeholders and the public.
- Engineering for a runway, taxiways, apron pavement overlay and funded from the Airport Capital Assistance Program funded grant application.
- Continue staff training as per Transport Canada regulations.
- Construct a new above-ground 30,000 litre Avgas system.

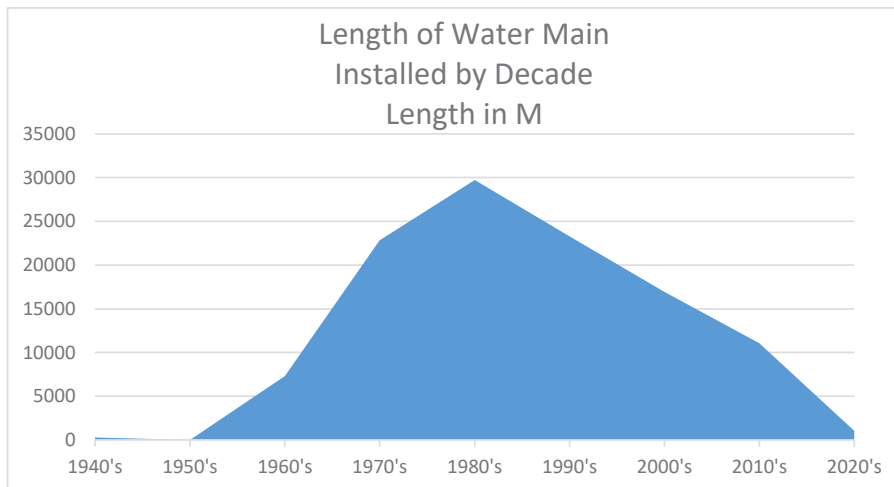
WATER UTILITY

The Qualicum Beach Water Utility System has been owned and operated by the Town since the early 1940s. Drinking water is obtained from two well-fields (River Wells and Berwick Wells) and distributed from multiple groundwater wells on land owned by the Town of Qualicum Beach.

The Utility provides safe drinking water to residents in Qualicum Beach, and bulk water is sold to the Regional District of Nanaimo for the Sandpiper region, with approximately 240 households. Residential, commercial and emergency use meets applicable firefighting standards, health standards and the *Drinking Water Protection Act*.

System infrastructure includes nine groundwater wells, five reservoirs (Berwick (2), Village Way, Jones (2)), 108 km of watermains and five booster stations (Berwick Road, Garrett Road, College Road, Jones Street, and Hemsworth Road).

More than 4,600 properties are metered and there are 451 fire hydrants. The 2019 estimated cost of system replacement is \$48.9 million.



KEY POLICIES AND PLANS

- Waterworks Rate and Regulation Bylaw
- Environmental Operators Certification Program (EOCP) Guidelines
- BC Drinking Water Protection Act, BC Drinking Water Protection Regulations
- *Water Sustainability Act*, Water Sustainability Regulations
- Canadian Drinking Water Guidelines, BC Municipal Wastewater Regulations
- Water Parcel Tax Bylaw, Chartwell Water Local Area Service Bylaw
- Hydrant Maintenance

DEPARTMENT STAFF AND STRUCTURE

The Water Utility is led by the Director of Infrastructure. The Utility is operated and maintained by the Operations Department comprised of an Operations Manager, a Utility Chief Operator and three Utility Operators.

KEY INDICATORS*

In 2024, the Water Utility delivered an estimated 1,500,000 m³ of potable water to the community. All wells were inspected and maintained, and continue to operate within Public Health Standards. Over 150 dead-ends in the system are flushed annually. There have been no non-compliance water quality tests since 2004.

In 2024, the valve maintenance and exercising program continued as usual and meter reading was completed on time. The wells continue to produce high quality drinking water and Berwick Wells are shut down for winter to recharge. Maintenance projections for 2025 are consistent with previous years. No significant changes are expected.

Key Activity Levels		2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Forecast
Reservoir Capacity	m3	9,100	9,100	9,100	9,100	9,100
Annual water production	m3	1,568,562	1,431,082	1,500,000	1,500,000	1,500,000
Water consumption	m3	1,364,000	1,216,000	1,277,000	1,200,000	1,200,000
Water Quality tests	Number	333	333	333	333	333
Chlorine Residual tests	Number	312	312	320	312	312
Water meters	Number	3,896	3,915	3,932	3,940	3,948
Meter	Repairs	47	40	40	38	40
Meter	Replace	46	32	30	36	30
Meter readings	Reads	7,792	7,830	7,864	7,880	7,896
Hydrants	Number	449	439	439	444	449
Hydrant inspections	Inspections	449	439	439	444	439
Watermains	km	108	108	109	110	112
Service line repairs	Number	13	14	20	20	20
Water valves exercised	Number	469	500	600	600	600

*In Progress. Service levels and key indicators will be further developed in a future year.

WATER ASSET MANAGEMENT

Water system infrastructure includes nine ground-water wells, five reservoirs (Berwick (2), Village Way, Jones (2)), 108 km of watermains and five booster stations (Berwick Road, Garrett Road, College Road, Hemsworth Road and Jones Street). Approximately 4,000 properties are metered and there are 451 fire hydrants. Total system replacement cost in 2019 dollars is an estimated \$109 million.

The Asset Management Plan is a work in progress. A crucial next step planned for 2024/2025 is the implementation of a long-term Asset Replacement Financial Strategy, which is required to reach sustainable levels of water system asset replacement.

While the strategy is being implemented, a five-year capital program provides for the renewal and replacement of wells, mains and equipment components, and the addition of new water infrastructure.

The capital program is primarily funded through reserves which are set aside each year from water parcel and user charges to the community, supplemented by a small amount of developer contributions.

The next five years of infrastructure replacement will continue to be focused on watermains coordinated with the replacement of other road, sewer and drain projects. Key projects include Asbestos Cement (AC) watermain replacement on Illiqua Road and Hemlock Street, Seacrest Watermain, and Fibre Optic System Improvements to the Supervisory Control and Data Acquisition (SCADA) alarm monitoring systems. Cast iron main and AC replacements will continue through the foreseeable future.

2024 HIGHLIGHTS AND ACCOMPLISHMENTS

- Initiated design of the Little Qualicum Riverbank Stabilization Project to stop further erosion along the Town's riverwalls, and prepared for construction grant applications in 2025.
- Replaced 60 m of failing AC watermain on Quatna Road.
- Decommissioned 500 m of AC watermain on Highway 19A by re-servicing properties to newer PVC.
- Significant fire hydrant maintenance with 6 new installations, 4 upgrades, 15 hydrants raised to improve access, and 90 quick connect fittings installed.
- Improved sports field irrigation system and metered flow to reduce water use.
- Completed Rupert Road Watermain Extension Project in partnership with the Regional District of Nanaimo to install 1.4 km of watermain to Chartwell, Eaglecrest and Sandpiper, improving fire protection and resiliency.
- Flushed 116 dead end locations to ensure water quality.
- Updated water system model to confirm fire flows and support a water master plan update.
- Completed SCADA hardware upgrades in all water wells and pump stations to ensure uninterrupted water supply.
- Replaced leaking and failing AC watermain under First Avenue at Rye Road.
- Initiated replacement of aging Berwick 2 and 3 well pumps over the 2024/2025 winter period while demand was low.

SANITARY SEWER UTILITY

The Qualicum Beach Sanitary Sewer Utility System collects wastewater from businesses and residents of Qualicum Beach and delivers it to the Regional District of Nanaimo (RDN) French Creek Pollution Control Centre via the foreshore interceptor along the beach.

The sewer system consists primarily of PVC pipes in relatively good condition. Sewer backups are uncommon and the preventative maintenance inspections are intended to identify problems before backups occur to private property.

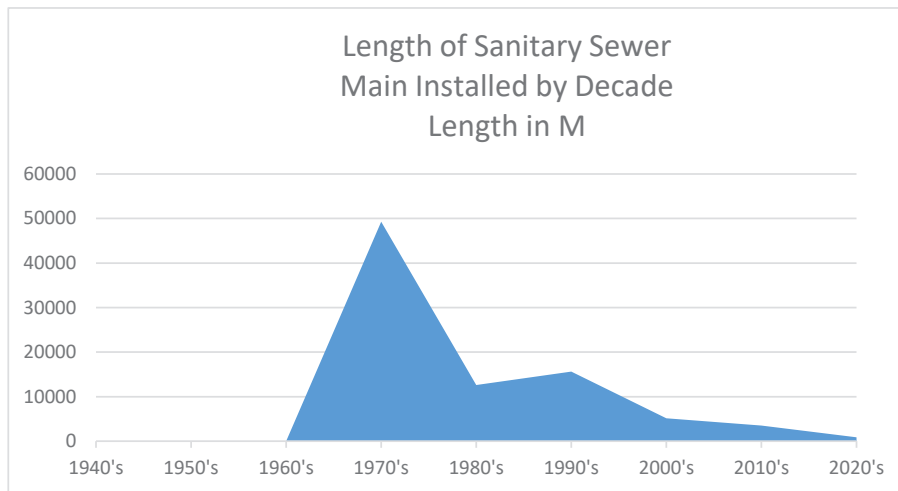
System infrastructure serves over 4,560 customers and includes 83 km of sanitary mains, 0.4 km of sanitary force main, one lift station, and 1284 maintenance-holes.

The majority of the sanitary sewer mains were installed in the mid-to-late 1970s.

The RDN owned sewer interceptor that runs along the waterfront is constructed with reinforced concrete, and was installed in 1977.

With the exception of the Higson Lift Station 150 mm force-main, all of the Town's sewer system is gravity-fed with pipes ranging in size from 100 mm to 350 mm. The system replacement cost is estimated to be \$67 million.





KEY POLICIES AND PLANS

- *Provincial Environmental Management Act*
- *Federal Fisheries Act*
- Sewer Connection and Regulation Bylaw, Sewer Parcel Tax Bylaw, and Sewer User Rates Bylaw

DEPARTMENT STAFF AND STRUCTURE

The Sanitary Sewer Utility is led by the Director of Infrastructure with support from the Manager of Operations, and operated and maintained by the Operations Department, comprised of the Utility Chief Operator and Utility Operators.

KEY INDICATORS

In 2024, the Qualicum Beach Sanitary Sewer Utility operated continuously during the year, within public health standards, and with no odour complaints that were attributed to the Town sewer system. The Higson Lift Station is regularly inspected and cleaned, and every sanitary maintenance-hole is inspected on a two-year rotation. There were no significant non-compliance events during the year.

Maintenance projections for 2025 are consistent with previous years. No significant changes are expected.

Key Activity Levels		2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Forecast
Employees		5	4	3	4	4
Sanitary Mainholes	Inspected	481	666	400	500	650
Lift Station	Inspected	12	12	12	14	12
Flushing Hall Rd dissipator	Cleanings	9	9	9	9	9
Known sagging service lines	Number of lines	2	1	1	2	2

**In Progress. Service levels and key indicators will be further developed in a future year.*

SANITARY SEWER ASSET MANAGEMENT PROGRAM

The sanitary sewer system is in relatively good condition and all mains were installed after the mid-1970s. The system inventory is quite accurate and maintenance records are regularly updated. Data is in the process of being entered into the Asset Management Plan, similar to the road analysis, where it can be integrated with other utility and road information to optimize capital works projects.

Because all of the flow from the sanitary sewer system is treated at the French Creek Pollution Control Centre, volume is metered and Qualicum Beach pays a percentage of the total plant treatment costs. As a result, periodic inflow and infiltration inspections target groundwater and stormwater inflow and infiltration into the sanitary sewer pipes, helping to reduce the cost of RDN treatment.

A five-year capital program provides for the renewal and replacement of components, and includes provision for the assessment of the network for system optimization, and prioritization of improvements.

2024 HIGHLIGHTS AND ACCOMPLISHMENTS

- Replaced Higson Pump Station check valves to significantly reduce pump runtime, increase pump life by 50%, and use 75% less electricity.
- Installed first trunk main meter to measure flows prior to release into RDN system, enabling tracking of stormwater intrusion.
- Inspected Seacrest AC sewer trunk main to confirm asset lifespan.
- Inspected 50% of sewer mainholes on annual 2 year program and made repairs as necessary.



Projects & Initiatives



WATERFRONT VIEWING PLATFORM & WALKWAY

PROJECTS

The Waterfront Viewing Platform & Walkway Project was completed in 2024 with much community celebration. Designed to help the waterfront reach its full potential, the project enhances access, supports safe active recreation, and creates a welcoming destination for both residents and visitors. The accessible viewing platform offers panoramic ocean views, interpretive signage, and seating that invites people to pause and enjoy the natural beauty of Qualicum Beach.

A formal ribbon cutting marked the official opening, drawing a large crowd to celebrate not only the new platform and walkway, but also the installation of a striking new artwork at the adjoining roundabout. Created by local Qualicum Beach First Nation artist Jesse Recalma, the totem-inspired installation adds a meaningful cultural element to the area.

This is a truly transformative project that takes a functional roundabout into a welcoming public space for the community to walk, cycle, gather and reflect.

PROJECT TIMELINE

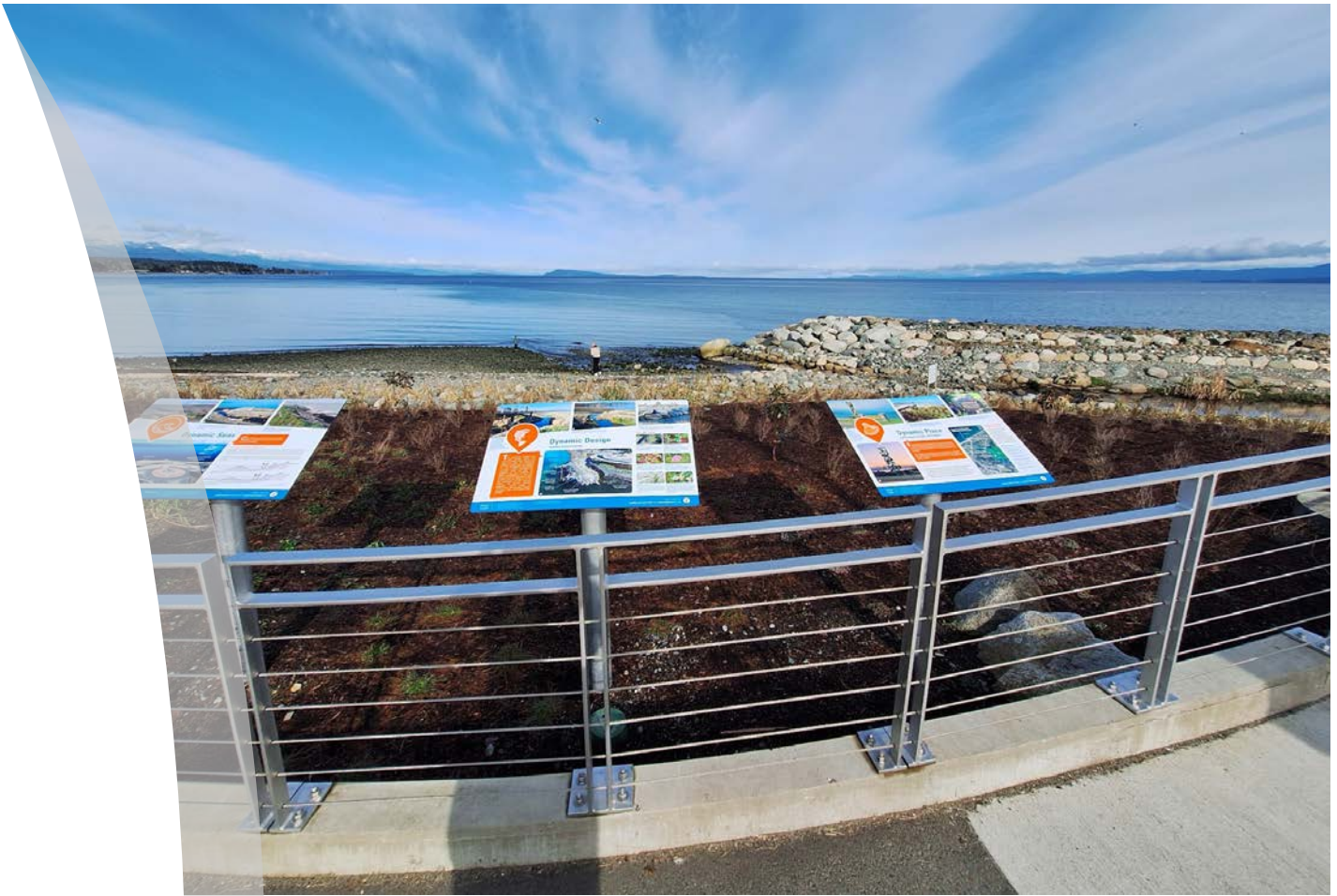
Spring 2021 - Sept 2024

FUNDING

Cost \$3,244,000

Grants \$2,039,000







The Official Community Plan, or “OCP” is the overarching plan for the Town’s future land-use goals, objectives, and policies. The OCP is reviewed and updated approximately every six years, via an open and inclusive public engagement process.

With a projected demand of 2,435 new housing units in Qualicum Beach over the next 20 years, the Town’s 2025 Official Community Plan (OCP) Review process focused on housing to comply with new provincial housing regulations under Bill 44.

PROJECT TIMELINE

Sept 2023 - Dec 2025



Residents, workers, businesses and organizations in Qualicum Beach were invited to participate in a series of community engagement events and activities to express their thoughts and ideas, and to help plan the future of housing in Qualicum Beach.

Through a series of open house, guided discussions, meetings, pop-up events, and online surveys four key areas were explored to ensure the Town’s policies meet the diverse housing needs of the community:

- **Which household types need housing support.**
- **Where new housing and density should be located.**
- **What new housing and density should look like.**
- **What the Town’s role should be in facilitating housing development.**





“

Qualicum Beach will need 2,435 additional housing units over the next 20 years to meet growing demand.

”

INTERIM HOUSING NEEDS REPORT

Project Timeline

- Sept 2023 – Appoint OCP Steering Committee
- Oct 2024 – Issue Tender for Quality of Life Survey
- Nov 2024 – Develop Quality of Life Questions
- Jan 2025 – Conduct Quality of Life Survey (QLS)
- Q2 2025 – Public Engagement
- Q3 2025 – Draft Plan
- Q4 2025 – Finalize Plan



Public Engagement 2025

- March 31 - Introductory Open House
- April 7-12 - Households and Demographics
- April 14-16 - Land Use Patterns
- April 28 - May 3 - Form & Character
- May 12-16 - The Town's Role in Housing
- June 5 - Summary of Findings and Open House





PROJECT TIMELINE

Sept 2023 - May 2025

The Town conducts a Quality of Life Survey (QLS) approximately every six years, aligned with its Official Community Plan (OCP) Review.

The 2024 QLS was administered by Deloitte LLP, primarily through an online platform, with alternative methods available to accommodate accessibility needs. Postcard invitations were mailed to every resident and property owner, asking each household to nominate two members over the age of 18 to complete the confidential survey using unique access codes. To ensure demographic representation, a Computer-Aided Telephone Interviewing (CATI) survey was also conducted with a random sample of 200 residents.

Non-residents who expressed interest in participating were also provided access upon request, and their responses were included in the results with appropriate weighting adjustments. The survey was developed with the following goals in mind:

The QLS responses help inform the OCP process, which establishes a long-term vision for the community and ensures steady progress toward shared goals. The 2025 OCP Review placed a particular focus on housing needs identified in the 2024 Housing Needs Report.



Understand current satisfaction with Town services.



Identify top priorities related to quality of life in the Town & services



Inform policy decisions for the 2025 OCP review

PROJECT TIMELINE

- Sept 2023 – Appoint OCP Steering Committee to provide input on QLS questions.
- Oct 2024 – Issue tender for QLS.
- Nov 2024 – Develop QLS questions with input from Council, the OCP Steering Committee, Town Committee members, Community Residents Associations and Town staff.
- Jan 2025 – Conduct QLS over a period of three months.
- Mar 2025 – Launch OCP Review process.
- May 2025 – Release QLS results.



Quality of life & recreation

92% of residents rated their quality of life positively, exceeding the national average by 0.6 points. Room for improvement shows among younger residents (ages 18–34), with only 51% expressing satisfaction.

The Town's recreational facilities received high marks, with 87% expressing overall satisfaction. The Oceanside Ice Arena, park trails, and public beaches were particularly well regarded, earning ratings of 95%, 93%, and 91% respectively. On the other hand, facilities such as pickleball courts (50%), track and field areas (58%), and skateboarding parks (63%) were identified as needing improvements.



Municipal services

Resident satisfaction with municipal services stands at 90%, which is 0.8 points higher than the national average. Water services, parks maintenance, and fire emergency response received high satisfaction ratings of 96%, 95%, and 95% respectively. However, parking (67%) and community planning (70%) were areas of lower satisfaction.

Using Deloitte's proprietary derived importance methodology, it was found that the top priority services for residents were parking, community planning, sidewalks, bylaw enforcement, and communication with residents.



92% of respondents rated their quality of life as good or excellent - exceeding the national benchmark.



Safety & accessibility

98% of residents reported that they feel safe living in the Town of Qualicum Beach, reflecting a strong sense of security within the community. Suggestions for further enhancing safety included increasing police presence, improving street lighting, enhancing sidewalk and pedestrian safety, and addressing homelessness to ensure a safe and welcoming environment for all.

Accessibility concerns were primarily focused on parking in the downtown core and walkability in specific areas like streets in Eaglecrest.



Community engagement & volunteerism

A total of 84% of residents were satisfied with communication regarding town news and services, with a preference for email notifications and newsletters. Barriers to engagement included inconvenient meeting times, lack of awareness, and perceptions of limited influence on decision making processes.

One-third of residents currently participate in volunteer activities. However, 36% indicated no plans to volunteer in the next five years due to time constraints, inflexible commitments, or lack of awareness about opportunities.

With advancing technology and an increasing online presence, the Town undertook a comprehensive website redesign to provide a significantly improved digital experience for residents and visitors alike.

The updated site features modern navigation, a unified site-wide search powered by Optical Character Recognition (OCR), and enhanced accessibility tools - including adjustable text sizes, highlighted links, and customizable spacing. These improvements make it easier than ever to find information, submit inquiries, and stay connected with local government services.

After the launch, an online survey invited the public to explore the site and provide feedback to help guide future refinements, ensuring the platform continues to evolve with community needs. A new document library, clearer content, and an enhanced Public Inquiry Form also help streamline communication by routing questions to the appropriate department and enabling faster, more effective responses.

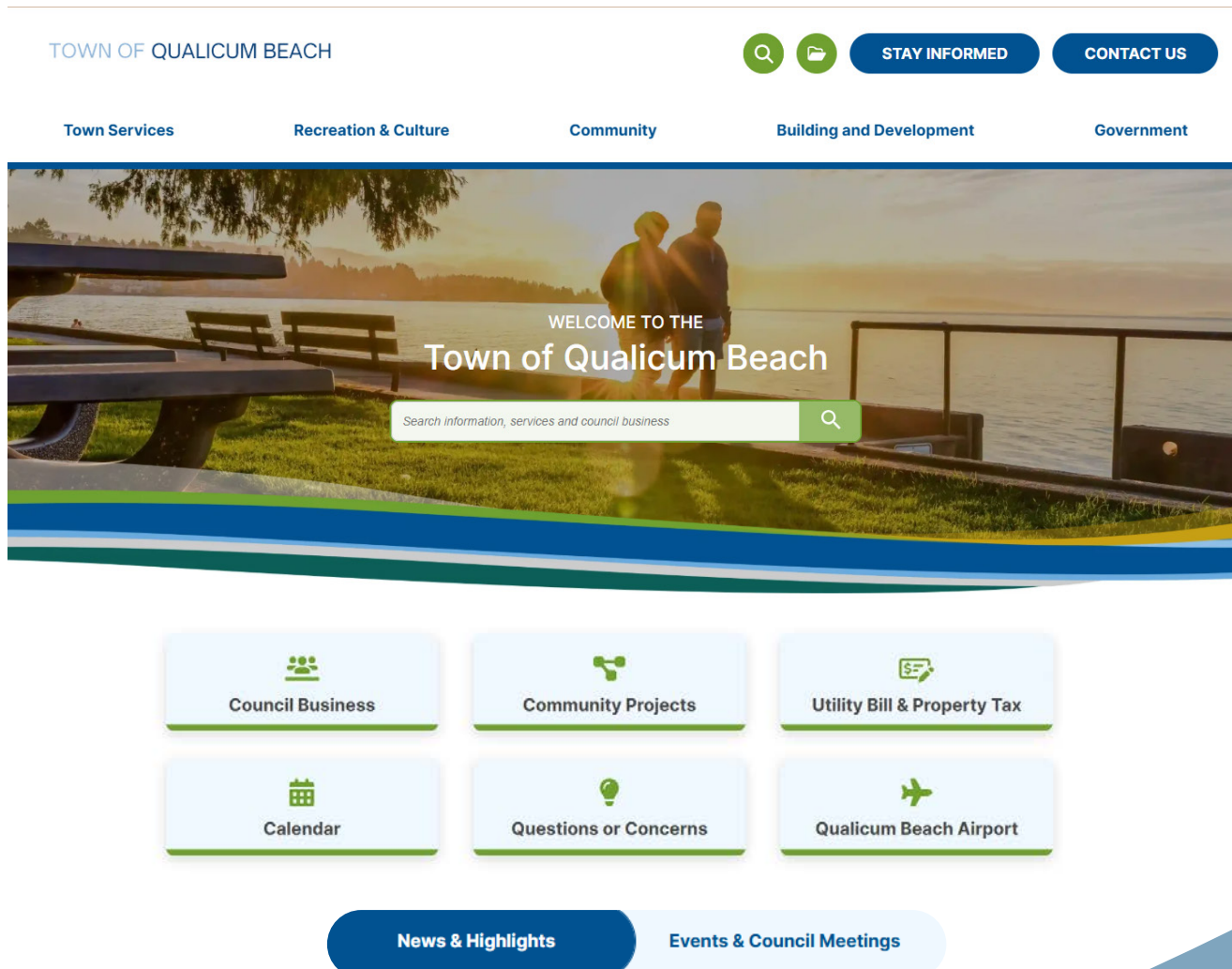
The Web Redesign project was awarded to Vancouver-based Kimbo Designs at a cost of \$50,000. An additional \$8,000 was allocated for the implementation of the integrated document library, making the entire site fully searchable.

PROJECT TIMELINE

2023 - 2025

FUNDING

\$58,000



The Town's innovative Public Inquiry System was honoured with both the 2024 Spirit of Innovation Award from the Municipal Information Systems Association (MISA) and the GeoConnect Award of Excellence, recognizing it as a leading model for municipalities modernizing their public service delivery.

A 2022 communication audit revealed that residents lacked a consistent way to raise concerns, ask questions, or submit service requests. Communication was scattered across emails, phone calls, social media, handwritten letters, and in-person visits.

In response, an internal working group was formed to develop a centralized inquiry management system that would streamline service delivery and build public trust. The Town's IT Department identified an opportunity to apply emerging AI technologies, resulting in the creation of the Public Inquiry System.

This system uses AI to categorize and route inquiries to the appropriate staff, while a dashboard provides real-time status updates, performance metrics, and trend analysis to support strategic planning and budgeting.

Since its launch, the system has improved response times and enhanced the Town's ability to allocate resources based on community priorities. Its success demonstrates how a small municipality can leverage innovation to deliver exceptional service and transparency.

PROJECT TIMELINE

2022-2025



Public Inquiry Form

Inquiry Information

Date and Time*

When did you first observed the issue you're reporting? Skip if this does not apply.

2025-06-02

12:37 p.m.

Inquiry Details

Provide any relevant comments, information, or descriptions regarding your inquiry.

[Please keep your feedback under 4,000 characters. If you see an error message, shorten your submission.]

4000



Exciting changes are coming to the Qualicum Beach Skatepark, with reconstruction set for completion by Summer 2025. A 2023 Feasibility Study by New Line Skateparks confirmed that the existing 20 year old design lacked flow, accessibility, and appropriate terrain for skill progression. The new skatepark will create a modern, all-wheel skatepark, designed to attract youth, families, and visitors to gather, socialize, and develop their skills.

Beyond the upgraded skatepark itself, the project includes broader enhancements to the Community Park. These improvements feature accessible pathways connecting the Civic Centre parking lot and playing fields, improved sight-lines for greater safety, and versatile seating that serves both the skatepark and nearby amenities.

The \$1.2 million project was funded through the Town's Community Amenity Contributions and a grant from the Province of BC's Growing Communities Fund. The Qualicum Beach Skaters also raised \$130,000 to support additional features, such as coloured concrete and landscaping. Local contractors and suppliers further contributed through generous discounts and in-kind donations, helping bring this community-driven vision to life.

PROJECT TIMELINE

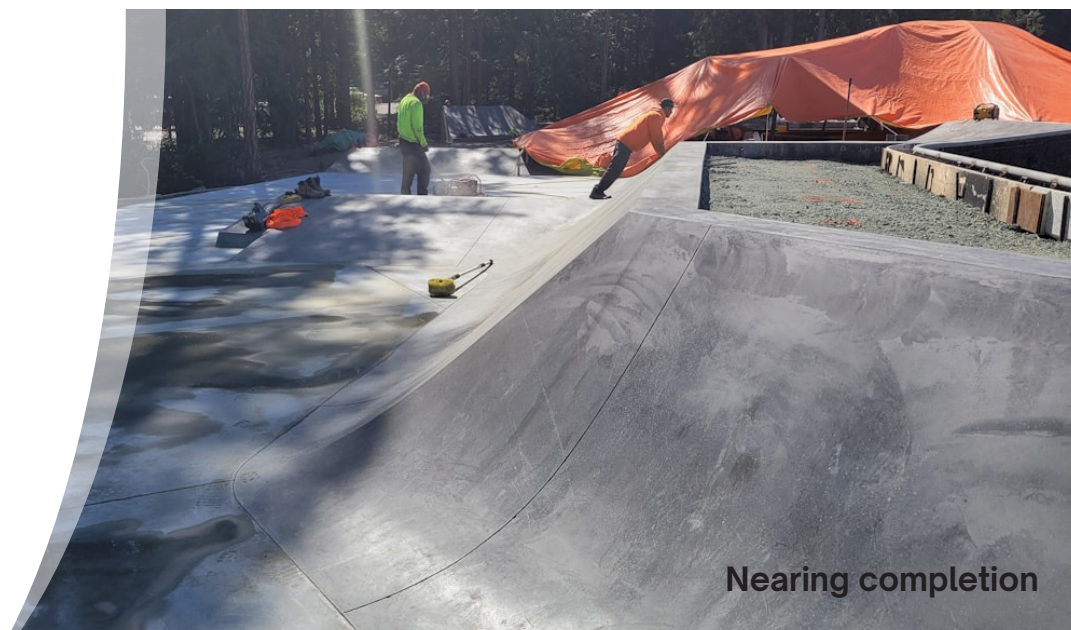
Jun 2023 - June 2025

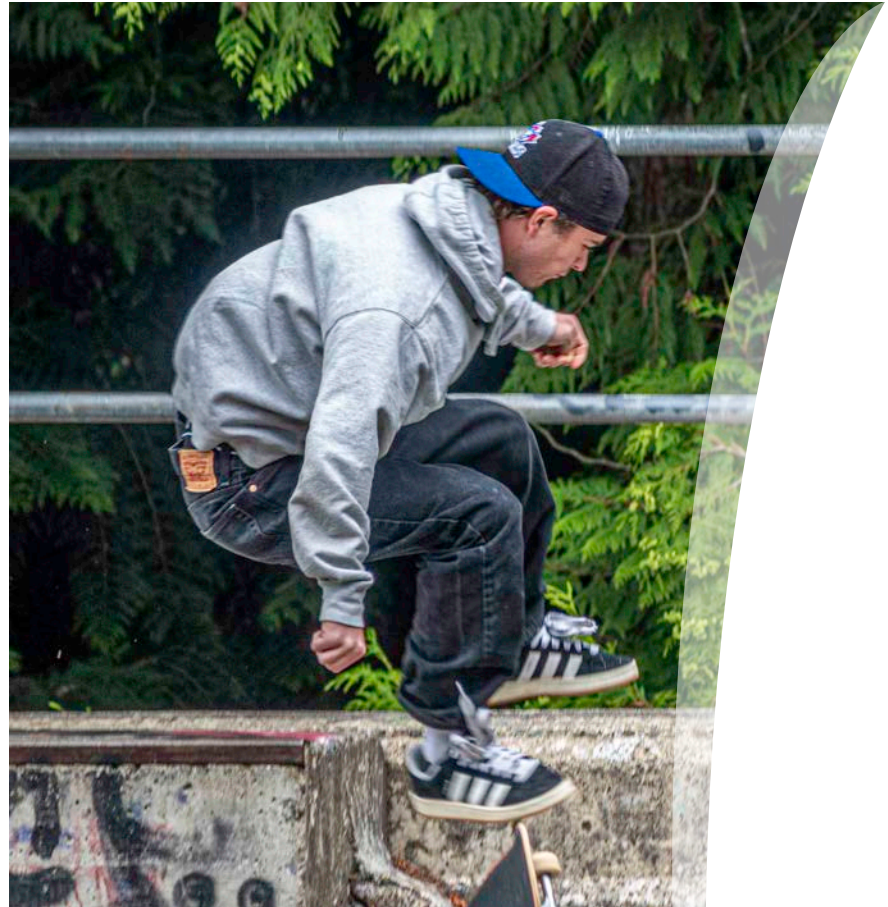
FUNDING

Cost \$1,300,000

Fundraising \$130,000

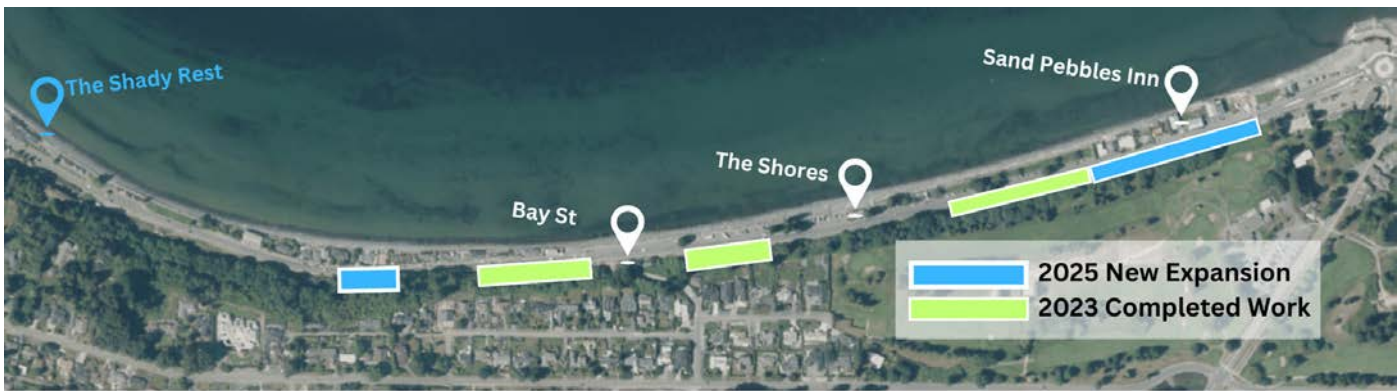
Donations: Generous





With features such as a “slappy curve” and a “bonk-to-bar,” the skate park promises exciting opportunities for skaters to “ollie, grind, and enjoy.” The park, designed by New Line Skateparks to cater to a range of skill levels and riding styles, will provide a dynamic and inclusive environment.





The Waterfront Expansion Project was launched to enhance Qualicum Beach's waterfront, a premier tourism attraction, by improving accessibility to help unlock its full potential.

The initiative worked along Highway 19A, re-purposing underutilized Town-owned land to create additional parking, develop bicycle and pedestrian shoulders, and support a safer, more connected active transportation corridor.

Building on improvements made to the central waterfront in 2023, this phase extended enhancements to the east and west ends of the Highway 19A waterfront, adding accessible parking and new active transportation links.

The total project cost was \$878,000, with \$500,000 in funding secured through the BC Active Transportation Infrastructure Program.

PROJECT TIMELINE

Fall 2024 - Spring 2025

FUNDING

Cost \$878,000

Grants \$500,000





Arising from the 2023 Airport Consultation Plan, the Fly CAT4 – Good Neighbour Program was developed as a collaborative initiative aimed at minimizing noise impacts on the surrounding community.

Endorsed by the Qualicum Beach Airport Users Committee and led by the Town, the program brings together pilots, airport users, and local residents to promote a culture of noise-conscious operations. Through bi-annual discussions, safety reviews, and open information sharing, the program provides a framework for establishing, communicating, and refining best practices in noise mitigation.

To support public engagement, the Town introduced an online complaint tracking system that allows residents to submit concerns, monitor actions taken, and contribute to data collection. The Contact Form is available at qualicumbeach.com/airport. These combined efforts help maintain a high quality of life in Qualicum Beach while supporting the vital services and opportunities provided by the Airport.



 **PILOTS** 
LET'S KEEP OUR NEIGHBOURS HAPPY
PLEASE FOLLOW THE NOISE
ABATEMENT PROCEDURES
FOR DETAILS REFER TO THE CFS

RWY. 11
RECOMMENDED ON DEPARTURE
TRACK EXTENDED RWY.
CENTERLINE, WHEN SAFE TO DO
SO TURN SOUTH USING BEST
RATE OF CLIMB BPOC

RWY. 29
RECOMMENDED ON DEPARTURE
TRACK EXTENDED RWY.
CENTERLINE TO RAILWAY TRACKS
WHEN SAFE TO DO SO
TURN SOUTH USING BEST
RATE OF CLIMB BPOC



PROJECT TIMELINE

Jul 2024 - Oct 2024

FUNDING

Cost: \$1,290,000

Grants: \$720,000

The Rupert Road Watermain Extension Project was undertaken to significantly enhance the resiliency and reliability of water service for the Chartwell, Eaglecrest, and Sandpiper subdivisions.

Previously, these neighbourhoods relied on a single watermain, creating a vulnerability in the event of a pipe failure. The new extension, spanning from Qualicum Road to Ravensbourne Lane, provides a critical secondary connection, ensuring uninterrupted access to clean water and improving overall system reliability for households and fire protection services.

Beyond the water system upgrades, the project delivered broader community benefits. By looping the water network, the Town expanded fire hydrant coverage and reduced wildfire risk in these growing areas. Additionally, communication conduits were installed alongside the watermain to support future fibre optic connectivity for municipal infrastructure. Construction along Rupert Road East was managed with daytime work hours and traffic controls to minimize disruption to residents.

The \$1.29 million project was partially funded through a \$720,000 grant from the Regional District of Nanaimo's (RDN) Electoral Area G Community Works Fund, awarded in recognition of the Town's extension of water service to Sandpiper residents in the RDN's French Creek Water Service Area. The project was awarded to IWC Excavation through a competitive tender process and completed in October 2024.



The Beach Creek Culvert Replacement project was a significant achievement for Qualicum Beach's infrastructure and environmental sustainability. Originally compromised by aging steel culverts, Crescent Road East was vulnerable to flood risks and environmental degradation, particularly threatening the fish habitat essential for local coho salmon spawning. The replacement of these structures ensured the stabilization of the road and revitalization of the natural environment.

The project involved transitioning from two outdated steel culverts to a single, eco-friendly concrete box culvert. Key enhancements included the installation of mechanically stabilized earth retaining walls to ensure structural integrity, comprehensive upgrades to the watermain and creek channel to promote environmental health, and the replacement of road fills to enhance safety and resilience.

Grant funding in the amount of \$1,374,000 was provided by the Federal and Provincial Governments, as part of the Investing in Canada Infrastructure Program (ICIP), under its Green Infrastructure: Adaptation, Resilience, and Disaster Mitigation Sub-Stream. This funding was critical, underpinning the project's total cost of \$2,067,400.

This project advancement ensures Beach Creek's ecological and infrastructural resilience, preparing it to serve and protect the community's sustainability.

PROJECT TIMELINE

Jun 2024 - Nov 2024

FUNDING

Cost \$2,067,400

Grants: \$1,374,000

Community Partnerships and Events



COMMUNITY PARTNERSHIPS AND EVENTS

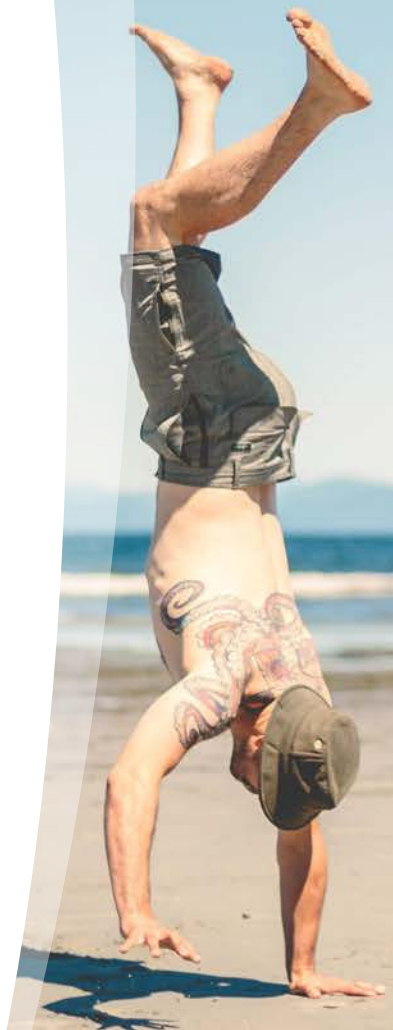
The Town of Qualicum Beach collaborates with local organizations to foster a community enriched with arts and culture, and to bolster its economy while preserving its charming small-town character. The Town works together with the Qualicum Beach Chamber of Commerce, the Parksville Qualicum Beach Tourism Association, the Qualicum Beach Historical and Museum Society, and numerous other organizations and volunteers to provide services, events and other amenities for the Town.

COMMUNITY EVENTS

Special event programming helps create a sense of community identity, belonging, pride, and spirit. It showcases Qualicum Beach to residents and visitors as a great place to visit, live, work, and play.

The Town, along with many community partners and event organizers work together to hold special events. The following is a list of events the Town is involved in for 2025:

- Coldest Night of the Year – February
- Youth Appreciation Lunch – May
- ORCA Mother's Day Race – May
- Public Works Day - May
- Family Day - May
- Seaside Cruizers Street Dance - June
- Show n' Shine - June
- Grad Parade - June
- Triathlon - June
- Summer Solstice Night Market - June
- QB Legion Canada Day Celebrations - July
- Uptown Market - July to August
- Twilight Concert Series - June, July, August
- Beach Day - July
- Ocean Mile Swim - August
- Cyclocross - October
- Halloween - October
- Remembrance Day - November
- Moonlight Madness - November



Since 1976, the Family Day Celebration has been sponsored by the Town of Qualicum Beach and organized by a group of dedicated volunteers.

Held annually on the last Sunday of May, the event includes a pancake breakfast at the Civic Centre, a street parade down Second Avenue, and an afternoon of activities, entertainment, and food at the Community Playing Field. The day then wraps up with a free swim at Ravensong Aquatic Centre.

The 2024 event was a grey “west-coast day”, with only a slight drop in turn out to celebrate community in Qualicum Beach. Notable mentions include a VI Skydive exhibition, Dog Agility demonstration, and a jam-packed stage of entertainment. More than 25 community groups hosted interactive exhibits, while musicians, dancers, and magicians kept crowds engaged throughout the day. It was a strong show of community spirit in Qualicum Beach, that seems set to continue for generations to come .



Beach Day is a cherished annual event that celebrates Qualicum Beach's prized waterfront and the vibrant community it supports. Organized by a dedicated volunteer committee, the event combines beach-side fun with a strong environmental message. Through hands-on educational activities, live entertainment, and interactive exhibits, Beach Day fosters awareness of the ocean as a vital community resource while encouraging environmental stewardship in an engaging and accessible way.

The 2024 Beach Day featured a wide array of family-friendly activities, including marine education displays, music, food, and beach games. A highlight of this year's event was the official opening of the Town's Beach Toy Library - a shared space where donated toys can be borrowed and returned by beach-goers. This initiative promotes community sharing while enhancing the beach experience for children and families.



Each year, Council honours its community volunteers, but this year Council made two very special acknowledgments. Not only was the Above & Beyond award presented to the volunteer powerhouse Tom Whitfield, but a special recognition was also presented to Len and Marie Mustard for 25 years' service as Town Criers.

Tom Whitfield was the 2025 Above & Beyond Award recipient, recognizing his extraordinary dedication as a volunteer and community member. Known as the "heart and soul of the Heritage Forest," Tom tirelessly maintains and educates about this local treasure. He's been instrumental as President of the Brown Property Preservation Society since 2009 and a member of the Heritage Forest Commission since 2006. In addition to his commitment to the Heritage Forest he volunteered for the nearly a decade on the Town's Beach Day celebrations.

Also celebrated, were Len and Marie Mustard for their 25-year service as Town Criers. Since 1999, Len's proclamations have captured community spirit and tradition, with Marie adding elegance to events. Their dedication exemplifies the community spirit of Qualicum Beach.

This annual event underscores the vital role of volunteers in enhancing community well-being through participation in Town Committees and broader organizations.





For over 60 years, the Town of Qualicum Beach, in partnership with the Regional District of Nanaimo (RDN), has hosted the Ocean Mile Swim - a friendly competition that welcomes swimmers of all ages and abilities to test their skills over a one-mile course at the Qualicum Beach waterfront. Participants compete for a chance to win in one of 15 award categories, and in 2024, more than 80 swimmers braved the morning waters, with participants travelling from across BC and neighbouring provinces to take part.

This long-standing tradition is made possible thanks to the support of dedicated volunteers, including the Qualicum Beach Streamkeepers, Coast Guard, RDN Leaders in Training, and Arrowsmith Search and Rescue.



Financial Information



PERMISSIVE TAX EXEMPTIONS

Town of Qualicum Beach Statement of 2024 Property Tax Exemptions – Bylaw 786 & 787

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;	2945/2949 Island Highway West	Rotary Club of Qualicum Beach – Welch Park	30,692	15,672
Lot 6, Block 10, Plan 1894, District Lot 78, Newcastle Land District;	211 Fern Road West	Rotary Club of Qualicum Beach – Sunrise	6,800	3,473
Lot 1, Plan 27288, District Lot 78, Newcastle Land District;	250 First Avenue West	Kiwanis Housing	45,373	20,354
That part of District Lots 58 and 59 Newcastle District shown on Plan EPP106404	136 Village Way West	Kiwanis Housing	5,003	2,245
Lot A, Plan 8548, District Lot 78, Newcastle Land District;	110 Second Avenue West	Village Theatre	5,599	2,432
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	2,240	973
Portion of Lot B, Plan VIP58293, District Lot 59 & 60, Newcastle Land District, Except Plan VIP59287;	644 Memorial Avenue	Curling Rink	3,675	1,597
Portion of Lot 9, Plan 2047, District Lot 78, Newcastle Land District Except Plan 27288, 42165, VIP55424, VIP60676;	665 Jones Street	Lawn Bowling Club	4,136	1,913
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	3,407	1,740
Portion of Lot A, District Lot 124, Nanoose District, Plan 42657 Except That Part in Plan 44330,	Lease D1 – 1000 Ravensbourne Lane	Arrowsmith Search and Rescue @ Airport	8,422	3,659
Lot A, Plan 16180, District Lot 57, Newcastle Land District, Except PART IN PLAN 3022 RW;	587 Beach Road	Museum	5,929	2,916
Lot 3&4, Plan 2005, Block 17, District Lot 58, Land District 35,	181 Sunningdale Road West	Blue Sphere Foundation	5,488	2,462
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	49,405	23,982
Lot 1, Plan 13424, District Lot 57, Newcastle Land District;	210 Crescent Road West	Valhalla - Hospice	21,275	9,242
Lot 2, Plan 43567, District Lot 78, Newcastle Land District;	122 Fern Road West	TOSH Arts Centre	31,262	13,581

PERMISSIVE TAX EXEMPTIONS

Strata Lot 1, Plan VIS5454, District Lot 78, Newcastle Land District	703 Memorial Avenue	Qualicum Beach Seniors' Activity Centre	6,168	2,679
Block 5, Plan 1894, DL 78, Newcastle Land District;	180 Veterans' Way	Royal Canadian Legion Branch #76	12,133	5,808
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; PID 024-135-232	E&N Railway	Island Corridor Foundation	17,865	9,316
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 – located between Hollywood & First Avenue, VIP 70053-70058 73117-73120 – No Adj. E&N RW –Island Corridor Foundation	E&N Railway	Island Corridor Foundation	29,199	15,226
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 – No Adj.	E&N Railway	Island Corridor Foundation	33,577	17,509
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	174 Railway Street Train Station	Island Corridor Foundation	4,698	2,041
Lease of portion of parent property (Roll Number 16.000) being Lot 1-4, Lot 9-11, Block 2, Plan VIP3938, District Lot 17, Newcastle Land District.	3319 Island Hwy West	St. Andrews Lodge Historical & Cultural Society	38,168	16,636
Lot 1, Plan 2080, District Lot 78, Newcastle Land District;	330 Dorset Rd	Into the Woods Early Learning Childcare Society	28,000	14,301
Lot A, Plan 19140, District Lot 78, Newcastle Land District;	591 Arbutus Street	Church of Jesus Christ of Latter-Day Saints	11,827	882
Lot 12, Block 5, Plan 1835, District Lot 53, Newcastle Land District;	423 First Avenue West	Jehovah's Witnesses	15,987	5,111
Lot A, Plan 50661, District Lot 58/59, Newcastle Land District;	138 Hoylake Road West	St. Mark's Anglican Church	16,303	3,289
Lot A, VIP58293, District Lot 60, Newcastle Land District;	150 Village Way	St. Stephen's United Church	11,666	1,573
Lot 1, Plan 13066, District Lot 122, Nanoose Land District;	825 Village Way	Christian Fellowship Centre	16,981	8,673
Plan VIP59287, District Lot 57 & 58, Newcastle Land District, those parts shown as "Road to be Closed";	600 Beach Road	Qualicum Community Baptist Church	7,002	3,576

Consolidated Financial Statements of



TOWN OF
QUALICUM BEACH

And Independent Auditor's Report thereon

Year ended December 31, 2024



TOWN OF QUALICUM BEACH

MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The accompanying consolidated financial statements of the Town of Qualicum Beach (the "Town") are the responsibility of the Town's management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of consolidated financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Town's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

Mayor and Council meet with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by KPMG LLP, independent external auditors appointed by the Town. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Town's consolidated financial statements.

Director of Finance



KPMG LLP

177 Victoria Street, Suite 400
Prince George, BC V2L 5R8
Canada
Telephone 250 563 7151
Fax 250 563 5693

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council of the of Town of Qualicum Beach

Opinion

We have audited the consolidated financial statements of Town of Qualicum Beach (the Town), which comprise:

- the consolidated statement of financial position as at December 31, 2024
- the consolidated statement of operation and accumulated surplus for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Town as at December 31, 2024 and its consolidated results of operations 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 Financial Statements***" section of our auditor's 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 the 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.

Auditor's 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 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 the 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 auditor's 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 auditor's report. However, future events or conditions may cause the Town to cease to continue as a going concern.



Page 3

- 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.
- 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Town to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font and is underlined with a single horizontal stroke.

Chartered Professional Accountants

Prince George, Canada

May 14, 2025



TOWN OF QUALICUM BEACH

Consolidated Statement of Financial Position

December 31, 2024, with comparative information for 2023

	2024	2023
Financial assets:		
Cash and cash equivalents (note 3)	\$ 28,142,587	\$ 29,354,282
Accounts receivable (note 4)	4,636,953	3,471,171
Municipal Finance Authority debt reserve fund deposit	57,560	55,623
	<u>32,837,100</u>	<u>32,881,076</u>
Financial liabilities:		
Accounts payable and accrued liabilities (note 5)	2,446,283	4,220,711
Accrued employee benefits	808,807	720,310
Deferred revenue (note 6)	6,584,705	6,144,768
Performance bonds and deposits	942,619	1,065,711
Long-term debt (note 7)	2,688,092	3,697,488
Asset retirement obligation (note 8)	307,130	307,130
	<u>13,777,636</u>	<u>16,156,118</u>
Net financial assets	19,059,464	16,724,958
Non-financial assets:		
Inventories	163,276	180,961
Prepaid expenses	94,398	96,488
Tangible capital assets (note 9)	139,790,670	134,156,312
	<u>140,048,344</u>	<u>134,433,761</u>
Commitments and contingencies (note 15)		
Accumulated surplus (note 10)	\$ 159,107,808	\$ 151,158,719

See accompanying notes to consolidated financial statements.

C. Westbrock

P. Hays



TOWN OF QUALICUM BEACH

Consolidated Statement of Operation and Accumulated Surplus

Year ended December 31, 2024, with comparative information for 2023

	2024 Budget (note 17)	2024 Actual	2023 Actual
Revenue (note 16):			
Net taxation (note 12)	\$ 14,746,600	\$ 14,641,109	\$ 13,418,972
Sales of services	3,812,900	3,907,986	4,109,157
Other revenue from own sources	1,680,200	1,608,977	1,684,225
Interest and tax penalties	666,000	1,446,723	1,302,422
Government transfers (note 13)	6,088,600	4,683,585	7,383,214
Capital contributions	-	970,570	930,000
Other income (note 14)	-	2,076,231	67,590
Gain on sale of tangible capital assets	-	32,379	29,816
Total revenue	26,994,300	29,367,560	28,925,396
Expenses (note 16):			
General government services	2,325,100	3,178,667	2,636,314
Protective services	3,159,900	2,980,163	2,702,508
Transportation services	4,767,100	6,961,058	6,395,266
Solid waste services	970,700	987,291	995,136
Water services	1,935,200	2,407,564	2,236,007
Sewer services	819,200	996,574	961,120
Planning and development services	1,492,400	1,221,724	1,244,575
Parks and community services	2,678,000	2,685,430	2,502,591
Total expenses	18,147,600	21,418,471	19,673,517
Annual surplus	8,846,700	7,949,089	9,251,879
Accumulated surplus, beginning of year	151,158,719	151,158,719	141,906,840
Accumulated surplus, end of the year	\$ 160,005,419	\$ 159,107,808	\$ 151,158,719

See accompanying notes to consolidated financial statements.



TOWN OF QUALICUM BEACH

Consolidated Statement of Changes in Net Financial Assets

Year ended December 31, 2024, with comparative information for 2023

	2024 Budget (note 17)	2024	2023
Annual surplus	\$ 8,846,700	\$ 7,949,089	\$ 9,251,879
Acquisition of tangible capital assets	(13,831,000)	(9,561,800)	(9,540,740)
Amortization of tangible capital assets	-	3,839,821	3,922,330
Proceeds on sale of tangible capital assets	-	120,000	29,816
Gain on disposal of tangible capital assets	-	(32,379)	(29,816)
	(13,831,000)	(5,634,358)	(5,618,410)
Use (purchase) of supplies inventories	-	17,685	(83,615)
Change in prepaid expenses	-	2,090	(51,180)
	-	19,775	(134,795)
Change in net financial assets	(4,984,300)	2,334,506	3,498,674
Net financial assets, beginning of year	16,724,958	16,724,958	13,226,284
Net financial assets, end of year	\$ 11,740,658	\$ 19,059,464	\$ 16,724,958

See accompanying notes to consolidated financial statements.



TOWN OF QUALICUM BEACH

Consolidated Statement of Cash Flows

Year ended December 31, 2024, with comparative information for 2023

	2024	2023
Cash and cash equivalents provided by (used in):		
Operations:		
Annual surplus	\$ 7,949,089	\$ 9,251,879
Items not involving cash:		
Gain on disposal of tangible capital assets	(32,379)	(29,816)
Amortization of tangible capital assets	3,839,821	3,922,330
	11,756,531	13,144,393
Changes in non-cash operating working capital:		
Accounts receivable	(1,165,782)	(702,721)
Capital lease receivable	-	29,306
Municipal Finance Authority debt reserve fund deposit	(1,937)	(1,678)
Inventories	17,685	(83,615)
Prepaid expenses	2,090	(51,180)
Accounts payable and accrued liabilities	(1,774,428)	1,253,126
Accrued employee benefits	88,497	122,235
Deferred revenue	439,937	868,139
Performance bonds and deposits	(123,092)	148,460
Asset retirement obligation	-	307,130
	9,239,501	15,033,595
Financing:		
Repayment of long-term debt	(1,009,396)	(611,321)
Proceeds from long-term debt	-	2,000,000
	(1,009,396)	1,388,679
Investing:		
Acquisition of tangible capital assets	(9,561,800)	(9,540,740)
Proceeds on disposal of tangible capital assets	120,000	29,816
	(9,441,800)	(9,510,924)
(Decrease) increase in cash and cash equivalents	(1,211,695)	6,911,350
Cash and cash equivalents, beginning of year	29,354,282	22,442,932
Cash and cash equivalents, end of year	\$ 28,142,587	\$ 29,354,282

See accompanying notes to consolidated financial statements.



TOWN OF QUALICUM BEACH

Notes to Consolidated Financial Statements

Year ended December 31, 2024

Nature of operations:

The Town of Qualicum Beach (the "Entity") 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, solid waste services, water services, sewer services, planning and development services, and parks and community services.

1. Significant accounting policies:

These consolidated financial statements of the Town are prepared in accordance with Canadian generally accepted accounting principles for governments as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. Significant accounting policies adopted by the Town are as follows:

(a) Basis of consolidation:

(i) Consolidated entities:

The consolidated financial statements reflect the assets, liabilities, revenues and expenses of the Town. The Town is comprised of all organizations, committees and local boards accountable for the administration of its financial affairs and resources to the Town and which are owned or controlled by the Town.

(ii) Accounting for Region and School Board transactions:

The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the Region and the School Board are not reflected in these consolidated financial statements.

(iii) Trust funds:

Trust funds and their related operations administered by the Town are not included in these consolidated financial statements.



TOWN OF QUALICUM BEACH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

1. Significant accounting policies (continued):

(b) Basis of accounting:

The Town follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and/or the creation of a legal obligation to pay.

(c) Revenue recognition:

Taxation and user fee revenues are recognized in accordance with the provisions of the Community Charter. The Town is required to act as the agent for the collection of certain taxes and fees imposed by other authorities. Collections for other authorities are excluded from the Town's taxation revenues, except for the taxes collected for the Vancouver Island Regional Library.

Revenue unearned in the current period is reported on the consolidated statement of financial position as deferred revenue.

(d) Investment income:

Investment income is reported as revenue in the period earned. When required by the funding government or related Act, investment income earned on deferred revenue is added to the investment and forms part of the deferred revenue balance.

(e) Government transfers:

Government transfers, which include legislative grants, are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfer revenue is recognized in the statement of operations as the stipulations for liabilities are settled.

(f) Cash and cash equivalents:

Cash equivalents include short-term highly liquid investments with a term to maturity of 90 days or less at acquisition.



TOWN OF QUALICUM BEACH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

1. Significant accounting policies (continued):

(g) 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.

(h) Accrued employee benefits:

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

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.

(i) 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.

(i) Inventories:

Inventories of supplies held for consumption are recorded at the lower of cost and replacement cost.



TOWN OF QUALICUM BEACH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

1. Significant accounting policies (continued):

(i) Non-financial assets (continued):

(ii) 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 asset. The cost, less residual value, of the tangible capital assets, excluding land, are amortized on a straight-line basis over their estimated useful lives as follows:

Asset	Useful life - Years
Buildings	5-50
Equipment	3-20
Land improvements	10-75
Transportation	20-75
Water and sewer	50-80

A full year of amortization is charged in the year that an asset becomes available for productive use and none in the year of disposal.

Assets under construction are not amortized until the asset is available for productive use.

(iii) Contributions of tangible capital assets:

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

(iv) Interest capitalization:

The Town does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset.



TOWN OF QUALICUM BEACH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

1. Significant accounting policies (continued):

(j) Use of estimates:

The preparation of the 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 financial statements and the reported amounts of revenue and expenses during the year. Significant items subject to such estimates and assumptions include the carrying value of tangible capital assets, collectibility of accounts receivable, accrued liabilities, obligations related to employee future benefits, and the provision for asset retirement obligations.

The Town's implementation of PS3280 Asset Retirement Obligations has resulted in the requirement for management to make estimates regarding the useful lives of affected tangible capital assets and the expected retirement costs, as well as the timing and duration of these retirement costs.

Actual results could differ from those estimates.

(k) Contaminated sites:

Contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard.

A liability for remediation of contaminated sites is recognized, net of any expected recoveries, when all of the following criteria are met:

- a) an environmental standard exists;
- b) contamination exceeds the environmental standard;
- c) the organization is directly responsible or accepts responsibility for the liability;
- d) future economic benefits will be given up; and
- e) a reasonable estimate of the liability can be made.



TOWN OF QUALICUM BEACH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

1. Significant accounting policies (continued):

(l) Asset retirement obligation:

An asset retirement obligation is recognized when, as at the financial reporting date, all of the following criteria are met:

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

The estimate of the asset retirement obligation includes costs directly attributable to the asset retirement activities.

If the tangible capital asset is in productive use, the estimated obligation is recorded as a liability and increase to the related tangible capital asset. The increase to the tangible capital asset is amortized in accordance with the amortization accounting policy outlined in note 1(i)(ii). The carrying value of the liability is reviewed at each financial reporting date with changes to the amount of the original estimate of cash flows recorded as an adjustment to the asset retirement obligations liability and related tangible capital asset.

If the tangible capital asset is unrecognized or no longer in productive use, the asset retirement costs are expensed. The carrying value of the liability is reviewed at each financial reporting date with changes to the amount of the original estimate of cash flows recorded as an adjustment to the asset retirement obligations liability and expense.



TOWN OF QUALICUM BEACH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

1. Significant accounting policies (continued):

(m) Financial instruments:

Financial instruments include cash and cash equivalents, accounts receivable, Municipal Finance Authority ("MFA") deposit, accounts payable and accrued liabilities, accrued employee benefits, performance bonds and deposits, and long-term debt. Cash and cash equivalents include cash, high-interest savings accounts and short-term highly liquid investments that are readily convertible to known amount of cash and are subject to insignificant risk of changes in value.

Financial instruments are recorded at fair value on initial recognition. Equity instruments quoted in an active market and derivatives are subsequently measured at fair value as at the reporting date. All other financial instruments are subsequently measured at cost or amortized cost unless the Town has elected to carry the financial instrument at fair value. The Town has elected to carry any financial instruments at cost.

Unrealized changes in fair value would be recognized on the consolidated statement of remeasurement gains and losses. They are recorded in the consolidated statement of operations when they are realized. There are no unrealized changes in fair value as at December 31, 2024 and 2023 as the Town does not hold any equity instruments quoted in an active market nor any derivatives. As a result, the Town does not have a consolidated statement of remeasurement gains and losses.

Transaction costs incurred on the acquisition of financial instruments subsequently measured at fair value are expensed as incurred. Transaction costs incurred on the acquisition of financial instruments recorded at cost or amortized cost are included in the cost.

Sales and purchases of investments are recorded on the trade date.

All financial assets are assessed for impairment on an annual basis. When a decline is determined to be other than temporary, the amount of the loss is reported in the consolidated statement of operations.



TOWN OF QUALICUM BEACH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

2. Changes in accounting policies:

(a) PS 3400 - Revenue:

On January 1, 2024, the Town adopted Canadian public sector accounting standard 3400 Revenue. The new accounting standard establishes a single framework to categorize revenue to enhance the consistency of revenue recognition and its measurement. As at December 31, 2024, the Town determined that the adoption of this new standard did not have an impact on the amounts presented in the consolidated financial statements.

(b) PS 3160 - Public Private Partnerships:

On January 1, 2024, the Town adopted PS 3160 – Public Private Partnerships ("P3"). This new accounting standard identifies requirements on how to account for and disclose transactions in which public sector entities procure major infrastructure assets and/or services from private sector entities. Recognition of assets arising from P3 arrangements is ultimately dependent on whether public sector entities control the purpose and use of the assets, access to the future economic benefits and exposure to the risks associated with the assets, and significant residual interest in the asset, if any, at the end of the P3 term. Measurement of the asset and related liability will also be dependent on the overall model used to compensate the private sector entity. The Town adopted the standard prospectively. The implementation of this new standard did not result in identification of transactions that would meet the definition of P3.

(c) Public Sector Guideline 8 - Purchased Intangibles:

On January 1, 2024, the Town adopted Public Sector Guideline 8 – Purchased Intangibles. This new guideline allows public sector entities to recognize intangibles purchased through an exchange transaction. The Town adopted the standard prospectively. The implementation of this new standard did not result in identification of assets that would meet the definition of purchases intangibles



TOWN OF QUALICUM BEACH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

2. Changes in accounting policies (continued):

(d) Future accounting pronouncements:

These standards and amendments were not effective for the year ended December 31, 2024, and have therefore not been applied in preparing these consolidated financial statements. Management is currently assessing the impact of the following accounting standards updates on the future consolidated financial statements.

- i. Concepts Underlying Financial Performance. The revised conceptual framework will replace the existing conceptual framework, which consists of Section PS 1000, Financial Statement Concepts, and Section PS 1100, Financial Statement Objectives. The conceptual framework is to be adopted prospectively. This revised conceptual framework is effective for fiscal years beginning on or after April 1, 2026 (the Town's December 31, 2027 year end).
- ii. PS 1202, Financial Statement Presentation, will replace the current section PS 1201. The Town is currently assessing the impact of this standard on the future financial statements. Prior period amounts would need to be restated to conform to the presentation requirements for comparative financial information. This standard is effective for fiscal years beginning on or after April 1, 2026 (the Town's December 31, 2027 year end).
- iii. PS 3251, Employee Benefits, will replace the current sections PS 3250 and PS 3255. The proposed section is currently undergoing discussions where further changes are expected as a result of the re-exposure comments. Effective date is currently not determined.

3. Cash and cash equivalents:

Included in cash and cash equivalents is \$270,654 (2023 - \$270,652) that is 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.



TOWN OF QUALICUM BEACH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

4. Accounts receivable:

	2024	2023
Property taxes	\$ 458,609	\$ 447,072
Water rates	361,443	329,417
Sewer rates	208,794	197,797
Solid waste	227,110	212,829
Local area service tax receivable	546,319	-
Receivable from federal government	1,005,715	1,018,638
Receivable from provincial government	1,565,369	1,000,095
Interest receivable	94,220	124,459
Trade receivables	169,374	140,864
	<u>\$ 4,636,953</u>	<u>\$ 3,471,171</u>

5. Accounts payable and accrued liabilities:

	2024	2023
Trade payables	\$ 1,726,271	\$ 2,687,672
Payable to federal government	444,474	988,257
Payable to provincial government	47,618	359,979
Holdbacks payable	227,920	184,803
	<u>\$ 2,446,283</u>	<u>\$ 4,220,711</u>



TOWN OF QUALICUM BEACH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

6. Deferred revenue:

	2024	2023
Prepaid taxes	\$ 1,655,376	\$ 1,560,894
Prepaid utilities	18,318	13,224
Development cost charges	3,264,160	2,941,318
Off street parking	376,407	336,999
Grants	1,012,033	913,395
Land lease	139,375	143,125
Shoreline works	45,000	45,000
Building permits	8,479	126,202
Building licenses	4,470	17,210
Other	61,087	47,401
	\$ 6,584,705	\$ 6,144,768

Development cost charges (DCC) includes statutory reserves that are required to be set-up under section 188(2) of the Community Charter.



TOWN OF QUALICUM BEACH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

7. Long-term debt:

	2024	2023
Municipal Finance Authority Loan bearing interest at 2.25% per annum, principal payments of \$231,468 semi-annually plus interest, due November 30, 2025.	\$ 462,936	\$ 925,873
Municipal Finance Authority Loan bearing interest at a daily floating rate, payments of \$17,156 monthly including interest, due December 31, 2027.	588,461	771,615
Municipal Finance Authority Loan bearing interest at a daily floating rate, payments of \$38,322 monthly including interest, due October 31, 2028.	1,636,695	2,000,000
	<u>\$ 2,688,092</u>	<u>\$ 3,697,488</u>

Principal repayments are due as follows:

2025	\$ 1,058,506
2026	618,341
2027	644,336
2028	366,909
	<u>\$ 2,688,092</u>

8. Assets retirement obligation:

The Town owns and operates several buildings that are known to have asbestos, which represents a health hazard upon demolition of the buildings and there is a legal obligation to remove it. Following the adoption of PS 3280 - Asset Retirement Obligations, the Town recognized an obligation relating to the removal and post-removal care of the asbestos in these buildings as estimated in the amount of \$307,130.

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

9. Tangible capital assets:

The Town manages and controls various works of art located at Town sites and public display areas including paintings and a sculpture. These assets are not recorded as tangible capital assets and are not amortized.

2024

	Work in progress	Land	Buildings	Equipment	Transportation	Improvements	Land	Water	Sewer	Total
Cost:										
Balance, beginning of year	\$ 6,454,075	\$ 38,432,522	\$ 36,038,646	\$ 10,080,745	\$ 71,343,490	\$ 30,263,357	\$ 16,393,560	\$ 11,182,667	\$ 220,189,062	
Additions	5,306,339	-	231,216	1,659,630	522,258	1,004,281	451,417	386,659	9,561,800	
Disposal	-	-	-	(772,393)	(42,060)	-	-	-	(814,453)	
Transfers	(2,976,476)	-	-	171,227	1,325,283	1,268,112	145,359	66,495	-	
Balance, end of year	8,783,938	38,432,522	36,269,862	11,139,209	73,148,971	32,535,750	16,990,336	11,635,821	228,936,409	
Accumulated amortization:										
Balance, beginning of year	-	-	13,283,640	4,775,898	41,606,518	13,153,283	6,997,506	6,215,905	86,032,750	
Amortization	-	-	788,829	715,261	1,235,604	663,082	242,605	194,440	3,839,821	
Disposals	-	-	-	(684,772)	(42,060)	-	-	-	(726,832)	
Balance, end of year	-	-	14,072,469	4,806,387	42,800,062	13,816,365	7,240,111	6,410,345	89,145,739	
Net book value	\$ 8,783,938	\$ 38,432,522	\$ 22,197,393	\$ 6,332,822	\$ 30,348,909	\$ 18,719,385	\$ 9,750,225	\$ 5,225,476	\$ 139,790,670	

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

9. Tangible capital assets (continued):

2023

	Work in progress	Land	Buildings	Equipment	Transportation	Improvements	Land	Water	Sewer	Total
Cost:										
Balance, beginning of year	\$ 11,536,664	\$ 38,432,522	\$ 32,642,014	\$ 7,355,562	\$ 66,386,292	\$ 27,974,552	\$ 16,191,037	\$ 10,242,315	\$ 210,760,958	
Additions	4,919,811	-	603,046	2,494,571	302,453	287,299	3,560	930,000	9,540,740	
Disposal	-	-	-	(112,636)	-	-	-	-	(112,636)	
Transfers	(10,002,400)	-	2,793,586	343,248	4,654,745	2,001,506	198,963	10,352	-	
Balance, end of year	6,454,075	38,432,522	36,038,646	10,080,745	71,343,490	30,263,357	16,393,560	11,182,667	220,189,062	
Accumulated amortization:										
Balance, beginning of year	-	-	12,530,725	4,353,230	39,994,286	12,552,142	6,763,426	6,029,247	82,223,056	
Amortization	-	-	752,915	535,304	1,612,232	601,141	234,080	186,658	3,922,330	
Disposals	-	-	-	(112,636)	-	-	-	-	(112,636)	
Balance, end of year	-	-	13,283,640	4,775,898	41,606,518	13,153,283	6,997,506	6,215,905	86,032,750	
Net book value	\$ 6,454,075	\$ 38,432,522	\$ 22,755,006	\$ 5,304,847	\$ 29,736,972	\$ 17,110,074	\$ 9,396,054	\$ 4,966,762	\$ 134,156,312	



TOWN OF QUALICUM BEACH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

10. Accumulated surplus:

	2024	2023
Surplus:		
Investment in tangible capital assets	\$ 136,795,448	\$ 130,151,694
General operating	2,161,599	1,538,519
Water operating	1,061,617	1,067,662
Sewer operating	226,865	214,633
	140,245,529	132,972,508
Statutory Reserves:		
Property reserve fund	1,233,966	2,127,648
Park land reserve fund	287,959	103,952
Emissions reduction reserve fund	26,794	25,519
Park improvements reserve fund	105,277	100,266
Cemetery reserve fund	292,004	282,892
Asset replacement reserve fund	5,384,623	5,714,475
New asset investment reserve fund	1,360,722	313,182
Water infrastructure reserve fund	2,528,105	2,812,416
Sewer infrastructure reserve fund	597,250	760,339
Growing communities fund	3,573,510	3,414,107
Curling building reserve fund	128,532	115,272
	15,518,742	15,770,068
Non Statutory Reserves:		
Municipal Finance Authority debt reserve fund	57,560	55,623
Arrowsmith water reserve	82,270	76,515
Affordable housing reserve	450,000	450,000
Developer contribution reserve	104,202	104,202
Local government capacity funding reserve	191,885	-
Tree replacement	30,200	29,000
Skate board park donation reserve	51,160	-
Community Works (Gas Tax) reserve	1,199,265	919,468
Election reserve fund	20,000	10,000
Strategic initiatives reserve fund	781,995	771,335
Community amenity contributions reserve	375,000	-
	3,343,537	2,416,143
	\$ 159,107,808	\$ 151,158,719



TOWN OF QUALICUM BEACH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

11. Investment in tangible capital assets:

	2024	2023
Investment in tangible capital assets beginning of the year	\$ 130,151,694	\$ 126,229,093
Add:		
Acquisition of tangible capital assets	9,561,800	9,540,740
Reduction in long-term debt	1,009,396	611,321
Proceeds on long-term debt	-	(2,000,000)
Asset retirement obligation	-	(307,130)
Less:		
Amortization	(3,839,821)	(3,922,330)
Net book value of tangible capital asset disposals	(87,621)	-
Investment in tangible capital assets at end of year	\$ 136,795,448	\$ 130,151,694



TOWN OF QUALICUM BEACH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

12. Net taxation revenue:

	2024	2023
Taxes collected		
General	\$ 12,118,665	\$ 11,112,967
Parcel tax - water	1,128,000	1,027,840
Parcel tax - sewer	263,048	237,700
1% utility tax	152,810	155,827
	13,662,523	12,534,334
Taxes collected for other government services		
Education	6,341,526	6,177,120
Regional District of Nanaimo	5,403,906	5,147,986
Nanaimo Regional Hospital District	2,254,335	1,776,043
Vancouver Island Regional Library	715,090	619,686
B.C. Assessment Authority	178,239	175,049
Municipal Finance Authority	998	1,009
	14,894,094	13,896,893
Less taxes paid to other governments	(14,191,776)	(13,286,956)
	702,318	609,937
Grants-in-lieu of taxes		
Federal government	17,294	15,943
Taxes paid to other governments	(9,494)	(8,484)
Fortis BC	93,197	93,220
B.C. Hydro	175,271	174,022
	276,268	274,701
	\$ 14,641,109	\$ 13,418,972



TOWN OF QUALICUM BEACH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

13. Government transfers:

the government transfers reported on the consolidated statement of operations and accumulated surplus are:

	2024	2023
Provincial grants		
Unconditional	\$ 868,225	\$ 792,692
BC Active Transportation Infrastructure Grant	38,254	500,000
BC Air Access Program	259,507	20,895
Capacity Funding - Local Government Housing Initiatives	191,885	-
Child Care Capital Funding Program - Childcare BC New Spaces Fund	-	124,700
Strengthening Communities Program	-	29,400
Development Approvals Program	65,501	77,286
Destination Development - Beach Creek Estuary	481,619	-
Investing in Canada Infrastructure Program - Beach Creek Culvert Replacement	1,374,938	-
Local Government Climate Action Plan	45,094	-
Regional District of Nanaimo - Bulk Water Supply Agreement for RDN French Creek Water Service Area	720,000	-
UBCM Community Wildfire Resiliency Plan	66,862	-
Waterfront Improvement Grant	-	532,093
Growing Communities Grant	-	3,346,000
Regional: Digital Fire Training System	-	87,451
Others	79,928	149,611
	4,191,813	5,660,128
Federal grants		
Canada Community Building Fund	487,013	471,343
Canada Summer Jobs	4,759	-
Airport Capital Assistance Program	-	233,105
Active Transportation Fund	-	1,018,638
	491,772	1,723,086
	\$ 4,683,585	\$ 7,383,214



TOWN OF QUALICUM BEACH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

14. Other income:

	2024	2023
Cash received in-lieu of park dedication	\$ 174,000	\$ -
Community amenity contributions	375,000	-
Donations	51,160	-
Local area service taxes - East Village	1,325,000	-
Provincial emergency program recoveries	38,291	-
DCC revenue	57,448	-
Other	55,332	67,590
	<u>\$ 2,076,231</u>	<u>\$ 67,590</u>

Community amenity contributions (CAC) is a voluntary contribution that a developer provides to a municipality, typically as part of a rezoning or development approval process, to help offset the impacts of increased density or population growth. In 2024, the Town received \$375,000 in CAC.

The local area service taxes - East Village relates to the recovery of costs incurred for the underground servicing and beautification work performed on Second Avenue East.



TOWN OF QUALICUM BEACH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

15. Commitments and contingencies:

(a) Regional District

The Town is responsible, as a member of the Regional District of Nanaimo and 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 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, 2024, 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 Town paid \$520,275 (2023 - \$449,731) for employer contributions to the plan in fiscal 2024.

The next valuation will be as at 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.

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

15. Commitments and contingencies (continued):

(c) Municipal Finance Authority contingent demand notes

Under borrowing arrangements with the 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, 2024, there was a contingent demand note of \$212,517 (2023 - \$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) Contingent liabilities

The Town may, from time to time, be involved in legal proceedings, claims, and litigation that arise in the normal course of business. It is considered that the potential claims would not materially affect the Town's financial statements and any amounts ultimately settled will be recorded in the period in which the claim is resolved. At December 31, 2024, there are no claims outstanding.

16. Segmented information:

The Town 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.



TOWN OF QUALICUM BEACH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

16. Segmented information (continued):

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.

Solid waste services

Services related to the collection of garbage and chipping as well as environmental testing and monitoring.

Water services

Services related to the delivery of water and the planning and development and maintenance of the Town's water infrastructure.

Sewer services

Services related to the sanitary sewer removal and the planning and development and maintenance of the Town's sewer infrastructure.

Planning and development services

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

Parks and community services

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

The following statement provides additional information for the foregoing functions. 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.



Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

16. Segmented information (continued):

2024										
	General government services	Protective services	Transportation services	Solid waste services	Water services	Sewer services	Planning and development services	Parks and community services	Total	
Revenue:										
Net taxation	\$ 13,250,061	\$ -	\$ -	\$ -	\$ 1,128,000	\$ 263,048	\$ -	\$ -	\$ 14,641,109	
Sale of services	5,999	136,172	6,750	849,817	1,829,004	770,912	288,698	20,634	3,907,986	
Other revenue from own sources	608,335	-	859,967	-	-	-	-	140,675	1,608,977	
Interest and tax penalties	1,446,723	-	-	-	-	-	-	-	1,446,723	
Government transfers	448,100	362,524	2,159,712	-	751,532	-	309,434	652,283	4,683,585	
Capital contributions	-	-	287,070	-	330,000	353,500	-	-	970,570	
Other	1,888,357	36,939	88,769	-	-	-	55,035	7,131	2,076,231	
Gain on disposal of assets	32,379	-	-	-	-	-	-	-	32,379	
Total revenues	17,679,954	535,635	3,402,268	849,817	4,038,536	1,387,460	653,167	820,723	29,367,560	
Expenses:										
Salaries, wages and employee benefits	2,286,760	1,199,120	1,996,026	188,218	779,928	270,646	706,991	1,074,074	8,501,763	
Goods and services	590,443	1,634,862	2,147,761	799,073	1,237,437	558,147	514,733	1,381,532	8,863,988	
Amortization	88,565	146,181	2,817,271	-	390,199	167,781	-	229,824	3,839,821	
Fiscal services	212,899	-	-	-	-	-	-	-	212,899	
Total expenses	3,178,667	2,980,163	6,961,058	987,291	2,407,564	996,574	1,221,724	2,685,430	21,418,471	
Annual surplus (deficit)	\$ 14,501,287	\$ (2,444,528)	\$ (3,558,790)	\$ (137,474)	\$ 1,630,972	\$ 390,886	\$ (568,557)	\$ (1,864,707)	\$ 7,949,089	

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

16. Segmented information (continued):

2023									
	General government services	Protective services	Transportation services	Solid waste services	Water services	Sewer services	Planning and development services	Parks and community services	Total
Revenue:									
Net taxation	\$ 12,153,432	\$ -	\$ -	\$ -	\$ 1,027,840	\$ 237,700	\$ -	\$ -	\$ 13,418,972
Sale of services	5,895	121,335	8,520	826,640	2,042,885	770,616	301,701	31,565	4,109,157
Other revenue from own sources	648,750	-	897,025	-	-	-	-	138,450	1,684,225
Interest and tax penalties	1,302,422	-	-	-	-	-	-	-	1,302,422
Government transfers	3,758,500	346,055	1,277,436	-	-	-	198,798	1,802,425	7,383,214
Capital contributions	-	-	-	-	-	930,000	-	-	930,000
Other income	38,990	-	23,800	-	-	-	-	4,800	67,590
Gain on disposal of assets	29,816	-	-	-	-	-	-	-	29,816
Total revenues	17,937,805	467,390	2,206,781	826,640	3,070,725	1,938,316	500,499	1,977,240	28,925,396
Expenses:									
Salaries, wages and employee benefits	2,017,945	1,069,298	1,516,773	148,859	761,082	260,287	615,893	965,244	7,355,381
Goods and services	408,612	1,483,888	2,000,686	846,277	1,076,340	529,447	628,682	1,302,585	8,276,517
Amortization	90,468	149,322	2,877,807	-	398,585	171,386	-	234,762	3,922,330
Fiscal services	119,289	-	-	-	-	-	-	-	119,289
Total expenses	2,636,314	2,702,508	6,395,266	995,136	2,236,007	961,120	1,244,575	2,502,591	19,673,517
Annual surplus (deficit)	\$ 15,301,491	\$ (2,235,118)	\$ (4,188,485)	\$ (168,496)	\$ 834,718	\$ 977,196	\$ (744,076)	\$ (525,351)	\$ 9,251,879



TOWN OF QUALICUM BEACH

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

17. Budget data

The budget data presented in these consolidated financial statements is based upon the 2024 operating and capital budgets approved by Council via Bylaw 789 on March 13, 2024.

The table below reconciles the approved budget to the budget figures reported in these consolidated financial statements:

	Budget amount
Revenue:	
Operating budget	\$ 26,994,300
Less:	
Add:	
Transfers from surplus or reserves	10,606,700
Total revenue	37,601,000
Expenses:	
Operating budget	18,147,600
Capital budget	13,831,000
Less:	
Add:	
Transfers to reserves	4,387,200
Debt principal repayments	1,017,100
Debt interest payments	218,100
Total expenses	37,601,000
	\$ -

18. Comparative information:

Certain 2023 comparative figures have been reclassified to conform with the consolidated financial statement presentation adopted for the current year. The changes had no impact on prior year annual surplus.



TOWN OF QUALICUM BEACH

Schedule 1 - Canada Community Building Fund

Year ended December 31, 2024

	2024	2023
Opening balance	\$ 939,812	\$ 453,783
Grant funds received	487,013	471,343
Interest earned	-	33,891
	1,426,825	959,017
Project expenditures	227,560	19,205
	\$ 1,199,265	\$ 939,812

Canada Community Building Fund grants are 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. Canada Community Buildings Fund grants may be used towards designated public transport, community energy, water, wastewater, solid waste and capacity building projects, as specified in the funding agreement.



TOWN OF QUALICUM BEACH

Schedule 2 - COVID-19 Safe Restart Grant

Year ended December 31, 2024

	2024	2023
Opening balance	\$ -	\$ 80,000
Project expenditures		
Technology costs to improve remote work	-	38,378
Emergency services	-	11,108
Planning and community development	-	30,514
	-	80,000
	\$ -	\$ -



TOWN OF QUALICUM BEACH

Schedule 3 - Growing Communities Fund

Year ended December 31, 2024
(Unaudited)

The Province of British Columbia distributed conditional Growing Communities Fund (GCF) grants to communities at the end of March 2023 to help local governments build community infrastructure and amenities to meet the demands of population growth. The GCF provided a one-time total of \$1 billion in grants to all 161 municipalities and 27 regional districts in British Columbia.

The Town received \$3,346,000 of GCF funding in March 2023.

	2024	2023
Growing Community Fund	\$ 3,414,107	\$ 3,346,000
Project expenditures:		
Park upgrades	-	61,968
Skate park project	11,200	-
	3,402,907	3,284,032
Interest earned	170,603	130,075
	\$ 3,573,510	\$ 3,414,107

TOWN OF QUALICUM BEACH

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