



Town of Comox

2019 Preliminary Financial Plan

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PART 1: INTRODUCTION

About this document

The goal of this document is to provide Council with a broad overview of the Town's service plans and fiscal areas of responsibility.

This document is the beginning of Council's review of the Town's 2019 – 2023 Financial Plan, leading to the adoption of the Bylaw in May. The plan is available for public inspection at Town Hall during regular office hours, and is also on our website (<http://comox.ca>).

To provide feedback to Council on the 2019 Financial Plan, please send your comments to Mayor and Council at the Town of Comox 1809 Beaufort Ave, Comox, BC V9M 1R9.

Town of Comox Vision Statement

The Town of Comox is an active residential community that welcomes all ages. The heart of Comox is the Downtown – a compact, pedestrian friendly area with a lively mix of commercial, housing & public services. Comox enjoys strong connectivity within and between neighbourhoods, commercial/service areas and the waterfront through a variety of transportation choices. Comox embraces its natural areas and surroundings, recreational opportunities and ambiance as a unique seaside town. Comox will grow in a way that maintains and enhances community livability.



Message from the Director of Finance

The financial planning process sets out the priorities and actions to be implemented within a financial framework over a five-year period. The budget conveys how the town allocates scarce resources to provide programs and services, and illustrates what residents receive for their tax dollars.

This document acts as a reference for discussing the many internal and external influences that impact the financial decisions considered in the planning process. As we consider these influences, three primary challenges come to the forefront. These cross-cutting themes provide the lens for our budget deliberations.

1. Capacity

Our Town is growing. While growth brings additional tax revenues, it places higher demands and pressures on the Town's infrastructure, operations, and staff. Historically, staff have managed this growth in services and programs by working longer hours. This is no longer sustainable and comes at the expense of employee health and welfare.

The risks to the organization from stretching capacity to the limit with inadequate staffing, include:

- data errors
- legal issues
- negative impacts to employee health and welfare
- increased risk of fraud, theft and sabotage
- reduced moral and employee retention
- negative corporate image due to delays in delivering services

The ongoing health and welfare of the Town and its employees depends on finding the right mix of service provision and staffing levels. Finding this balance will provide a growing town with the quality services it requires, while allowing staff a healthy and sustainable work-life balance.

2. Asset Replacement

Asset maintenance, renewal and replacement is expensive. This financial plan conveys information about the status of the Town's infrastructure and what funding levels need to be considered in the years ahead. On average, the remaining lifespan of the Town's infrastructure is estimated to be 41%. These assets are nearing the end of their life and need to be monitored for replacement. Currently, the Town is spending significantly less than the \$7 million per year suggested by its infrastructure renewal program. Choices will need to be made to balance priorities, affordability, and the level of service desired by the community.

3. Council Initiatives

Council's Strategic Plan outlines its priorities and provides an important influence to the financial plan. Council's desired initiatives are balanced with the Town's operational needs and community services in a fiscally responsible manner.

Town of Comox – Core Services – What we do

- Provide for good government of its community;
- Provide for services, laws and matters of community benefit;
- Provide for the stewardship of the public assets of its community; and,
- Foster the economic, social and environmental well-being of its community.

Town Functions

- Administration and Corporate Services
- Finance & Information Technology
- Police
- Fire Rescue
- Bylaw Enforcement
- Building Inspections
- Animal Control
- Emergency Services
- Solid Waste Management
- Development (Planning) Services
- Transportation: Roads and Drainage
- Parks Services
- Building Maintenance
- Marina
- Recreation Services
- Water Services
- Sewer Services



Strategic Priorities

2016 – 2018

- Downtown Vitalization/Marina enhancements:
 - Waterfront Marina Enhancement
 - Breakwater Walkway
 - Vitalized downtown
- Fiscal balance/infrastructure asset management:
 - Asset Management
 - Increased Curbside Organics collection
 - Enhanced Trail and Greenway Network in Community
 - Funding for various studies such as a Transportation Plan to ensure they are current and/or updated
 - NE Comox Storm Water Management Plan
 - Mack Laing (Shakesides) Property
- OCP implementation:
 - Affordable Housing Initiatives
 - Tree Protection Bylaw
 - Public Process Refinements for Development applications and storm water management
- Comox Economic Development Plan implementation:
 - Developing a plan for the St. Joseph's Hospital site
 - Collaboration with School Division 71 on re-purposing of Comox Elementary School
 - Development of Airport Lands (Light Industrial)



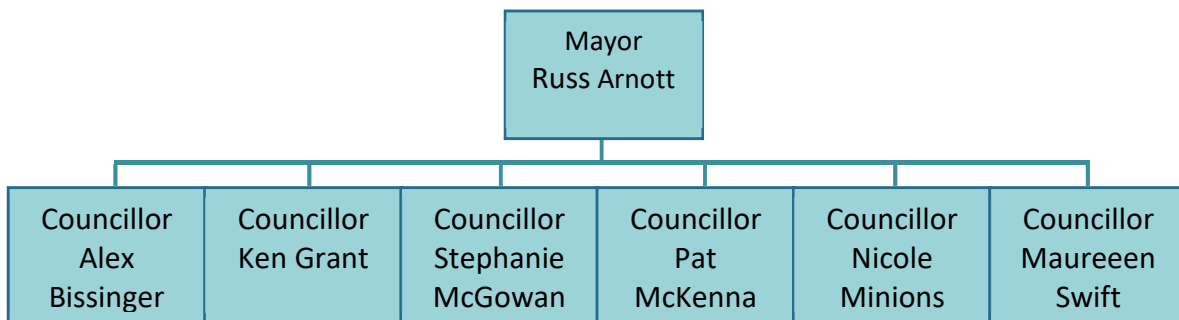
2019

STRATEGIC PRIORITIES CHART		January 2019
CORPORATE PRIORITIES (Council/CAO)		
NOW <ol style="list-style-type: none"> MAC LAING: Future 5-YEAR CAPITAL PLAN: Priorities NE INDUSTRIAL LANDS STRATEGY: Terms of Reference AFFORDABLE HOUSING: Current Town Actions OFF LEASH DOG PARK: Public Consultation 		TIMELINE May April February March March/April
NEXT <ul style="list-style-type: none"> CLIMATE CHANGE ADAPTATION: Project LONG TERM CAPITAL PLAN DOWNTOWN REVITALIZATION: Zone Expansion ORGANICS COLLECTION PROGRAM: Review WATERFRONT WALKWAY: Options CLIMATE CHANGE ADAPTATION STRATEGY MARINA PARK: Phase II WOOD STOVE: Initiatives Update SHORT TERM RENTAL: Policy Options SHELF/SHOVEL-READY GRANT PROJECT 		ADVOCACY / PARTNERSHIPS <ul style="list-style-type: none"> Regional Organics Facility: Decision (RD) Wood Stove Air Quality: Options (RD) NE Industrial Land Strategy (CVEDS) Coalition to end Homelessness: Support Climate Change Grant (FCM) Regional Transit Review (RD) Regional Connectivity System (RD)
OPERATIONAL STRATEGIES (CAO/Staff)		
CHIEF ADMINISTRATIVE OFFICER <ol style="list-style-type: none"> MAC LAING: Future – May NE INDUSTRIAL LAND STRATEGY: TOR – February CLIMATE CHANGE ADAPTATION: Project - April WOOD STOVE: Initiatives Update 	PLANNING SERVICES <ol style="list-style-type: none"> Subdivision Bylaw: Update - June NE Comox SWMP: Implementation - September AFFORDABLE HOUSING: Current Status - March Step Code Anderton Corridor Land Use: Services 	
FINANCE <ol style="list-style-type: none"> Office Space: April CAPITAL PLAN: Priorities – February IT Systems: Process Review – January Payroll Software (replacement) Fiber Optics 	CORPORATE <ol style="list-style-type: none"> Policy Manual: October Procedure Bylaw: October Records Management - Administration: December 	
PARKS <ol style="list-style-type: none"> DOG PARK: Options – Public Consultation Wayfinding Project – April Pickle Ball Court: Completion - May Ellis Street Walkway: Replacement Greenway Development: Detailed Design 	PUBLIC WORKS & ENGINEERING <ol style="list-style-type: none"> Noel Avenue: Upgrade Design – March Anderton Servicing Plan – May Church Street: Upgrade Design - March Foreshore Sanitary Replacement Transportation Plan: Update 	
FIRE <ol style="list-style-type: none"> POC / Volunteer Retention: Review - June Full Time Staff: Review - March Service Level Review – September 	RECREATION <ol style="list-style-type: none"> Site Master Plan: April - June Fees / Charges: Review – March Programmer Hours: Review – February Fitness Studio: Capital Equipment Regional Recreation Initiative 	

PART 2: FINANCIAL MANAGEMENT

Organization Profile

The municipal council is the town's governing body and makes its decisions collectively (majority vote) at regular council meetings.



Staff implement the direction and decisions set by the municipal council. The Town's Chief Administrative Officer leads a team of dedicated employees responsible for providing recommendations and policy advice to Council and coordinating the day to day operations of the municipality. In 2018, 67 full-time equivalent staff (FTE's) operated the municipality.

Department	Full-time Staff	Hours	Part-time Positions	Hours	Total Hours	FTE Positions
Administration	4	7,280	1 casual	318	7,598	4.17
Bylaw enforcement	1	1,820	- -	-	1,820	1.00
Finance	6	10,920	- -	-	10,920	6.00
Fire services	5	9,100	8 regular	6,877	15,977	8.78
Planning	3	5,460	1 casual	630	6,090	3.35
Public Works	14	25,480	1 regular	1,040	26,520	14.57
Parks	8	14,560	12 casual	15,120	29,680	15.27
Recreation	8	14,560	9 regular	9,122	23,682	11.01
Recreation	-	-	12 casual	4,025	4,025	2.21
Marina	-	-	1 regular	1,647	1,647	0.90
Totals	49	89,180	45	38,779	127,959	67.27

Volunteers & Instructors	Contributors	Hours
Fire services	42 volunteers	6,728
Recreation	40 instructors	96,300

Long-Term Financial Considerations

The Town of Comox is taking important steps toward managing the long-term sustainability of its assets and services. Financial stability is fundamental to the health of the community. Only with stable and sufficient revenues, and careful planning of expenditures, will the Town be able to provide important services its residents need and enjoy.

Revenue opportunities, expense pressures, and service demands are always changing. The scope and level of service demanded by citizens from local governments is greater than ever and there is uncertainty in the funding support from senior levels of government. Investments in maintaining our infrastructure requires a long-term approach.

The Town will continue to acquire and manage financial and physical assets in perpetuity. As such, a financially sustainable future for the Town will include these objectives:

1. Recognized value for services
2. Predictable infrastructure investment
3. Competitive property taxes
4. Responsible debt management
5. Improved reserves and reserve funds

A key to being a sustainable and resilient community lies in how we invest in our infrastructure. Adequate asset replacement funding will ensure services can be reliably provided into the future.

The proposed 2019 budget advances key priorities from the strategic plan. Our departmental service plans form a significant part of formulating the 2019 budget in order to achieve long-term goals. The allocation of financial resources is aligned with community priorities and is designed to drive results as measured through service plan performance metrics.

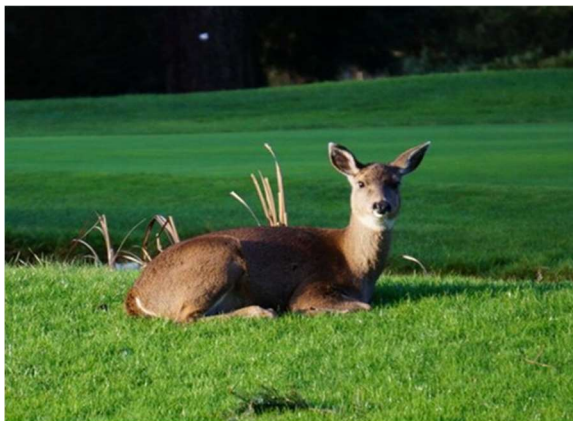


Photo contributed by Joan Pisto, Accounts Payable Clerk

General Principles, Objectives, and Town Policies

1. Fiscally responsible, balanced, and focused on the long-term

The Town of Comox offers a broad range of services but has limited revenue sources. By legislation, it is prohibited from running a deficit in its operating budget, or using debt to finance its daily operations. Prudent fiscal stewardship and careful financial planning is used to balance the budget each year. The budget is built with a long-term view in mind. This ensures long-term priorities are pursued in a financially sustainable and resilient manner and considering external economic conditions that could impact citizens and businesses.

2. Funding sources

Objectives:

1. Raise enough funding over the five year financial plan to meet planned expenditures.
2. Increase both taxes and fees gradually over time to provide needed revenue.

3. Property tax distribution amount classes

Objectives:

1. The burden of tax increases shall be shared among all property classes with assessment.
2. Tax increases shall be less for property class 6 (Business and Other) than other classes so that apart from new class 6 development, the proportion from class 6 declines gradually over time.

Policies:

1. The property tax increase for Class 6 will be 1% less than the increase in other classes.
2. The Town shall consider the effect of the distribution of taxes and resultant tax rates on both property taxes and Payments In Lieu of Tax (PILT) when setting tax rates.

4. Permissive tax exemptions

Objectives:

1. The Town will continue its current program of permissive tax exemptions for properties that is available for public use or that benefits the general public.
2. The Town will also continue its current program of downtown revitalization tax exemptions for qualifying residential developments within the downtown revitalization area.

Policies:

1. The Town will continue its current program of permissive tax exemptions for properties that is available for public use or that benefits the general public.
2. The expected reduction on 2019 general taxes from permissive exemptions is approx. \$150,000.
3. The Town will continue to review its downtown revitalization tax exemptions at least annually.

5. Maintain assets in an appropriate state of repair

Maintaining core infrastructure and amenities in an appropriate state of repair is critical to the long-term financial health and resilience of the community, and helps ensure asset management obligations are not deferred and infrastructure deficits do not accumulate to unacceptable levels.

Budget Process and Planning

1. Normal budget process and timelines

- July to October
 - Staff budget preparations ongoing
 - It is our intention to perform regular fee reviews in the fall of each year to help keep fees current.
- November to December
 - Staff presentations, and Council direction
- January to April
 - Budget deliberations
 - Tax rates estimated (early April),
 - Adoption of financial plan and tax rate bylaws (early May)

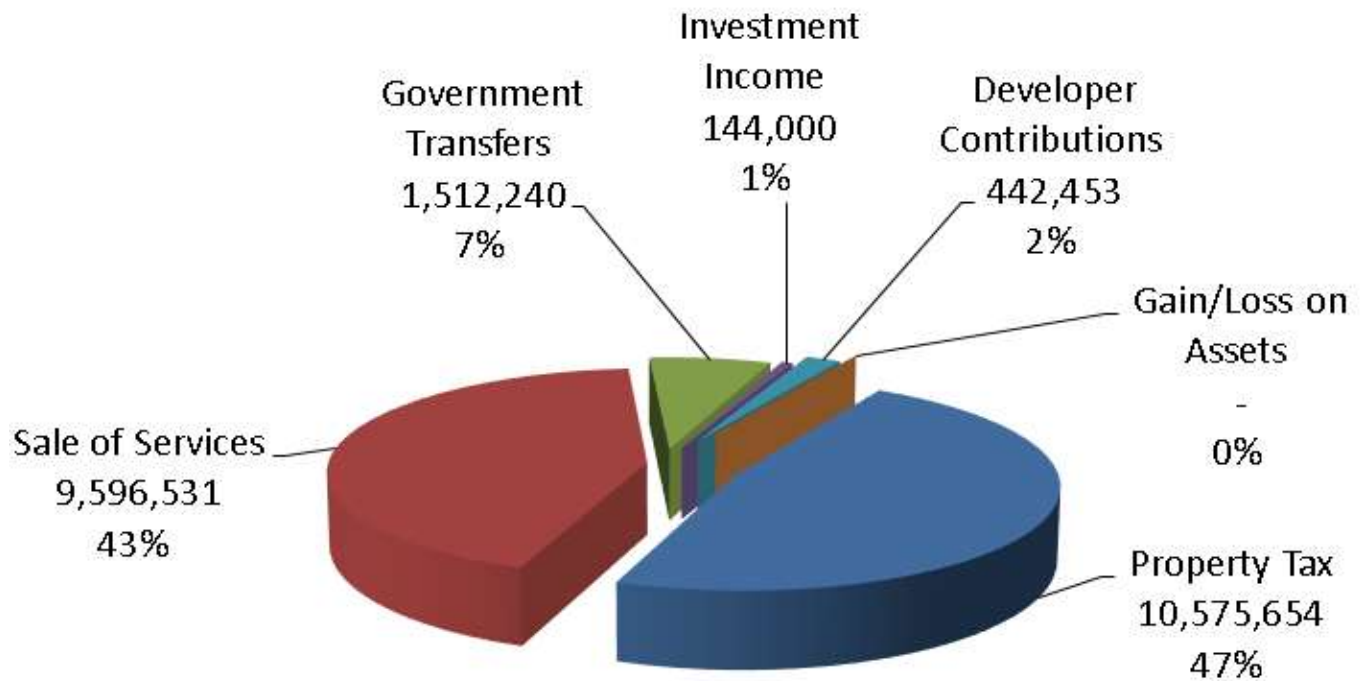
2. Effective public consultation

- Providing easy access to relevant information with opportunities to be involved in the process
- Consultation informs strategic goals, which then inform the budget

3. Budget amendments

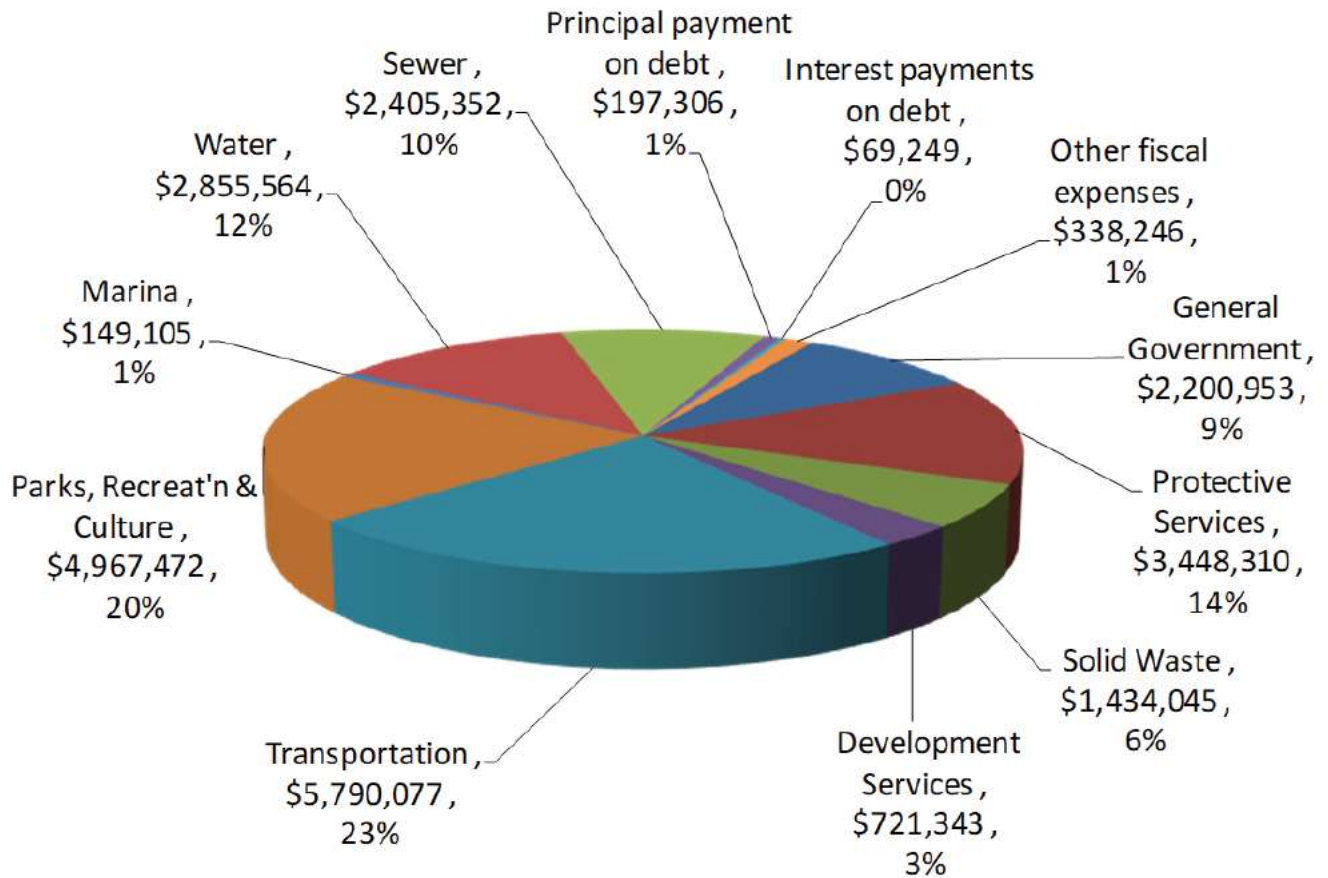
- After the Financial Plan is adopted, Budget amendments may be considered at any time during the year.
- Minor operational amendments within individual departmental budgets do not require Council approval and are managed at the staff level.
- Significant budget amendments require a staff report to Council and approval via adoption by Council of a Budget Amendment Bylaw.



2018 Financial Information**Where does our money come from?
2018 Revenue**

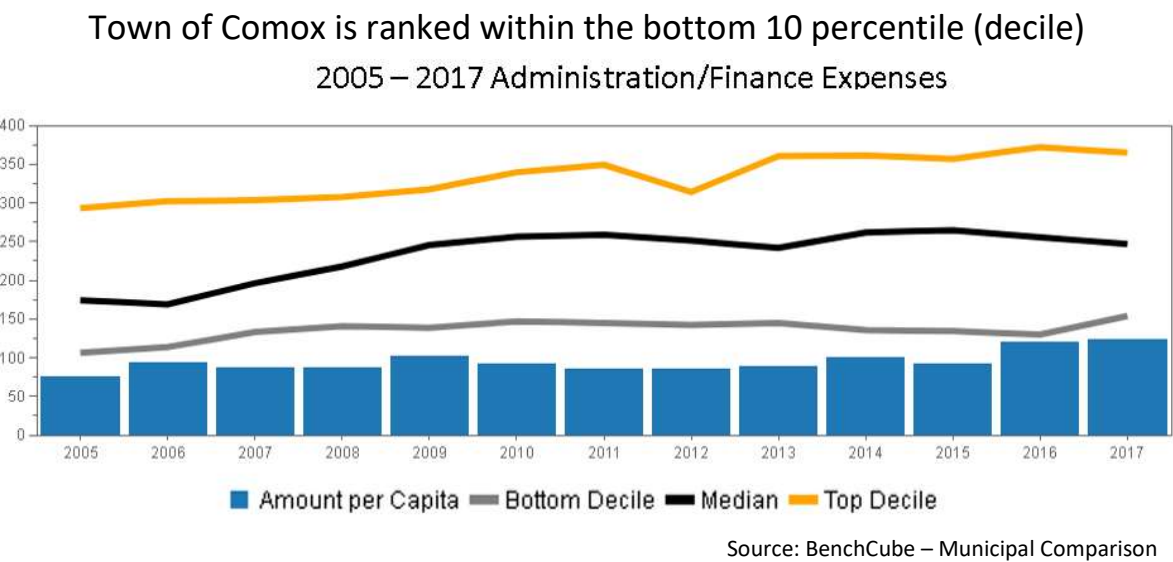
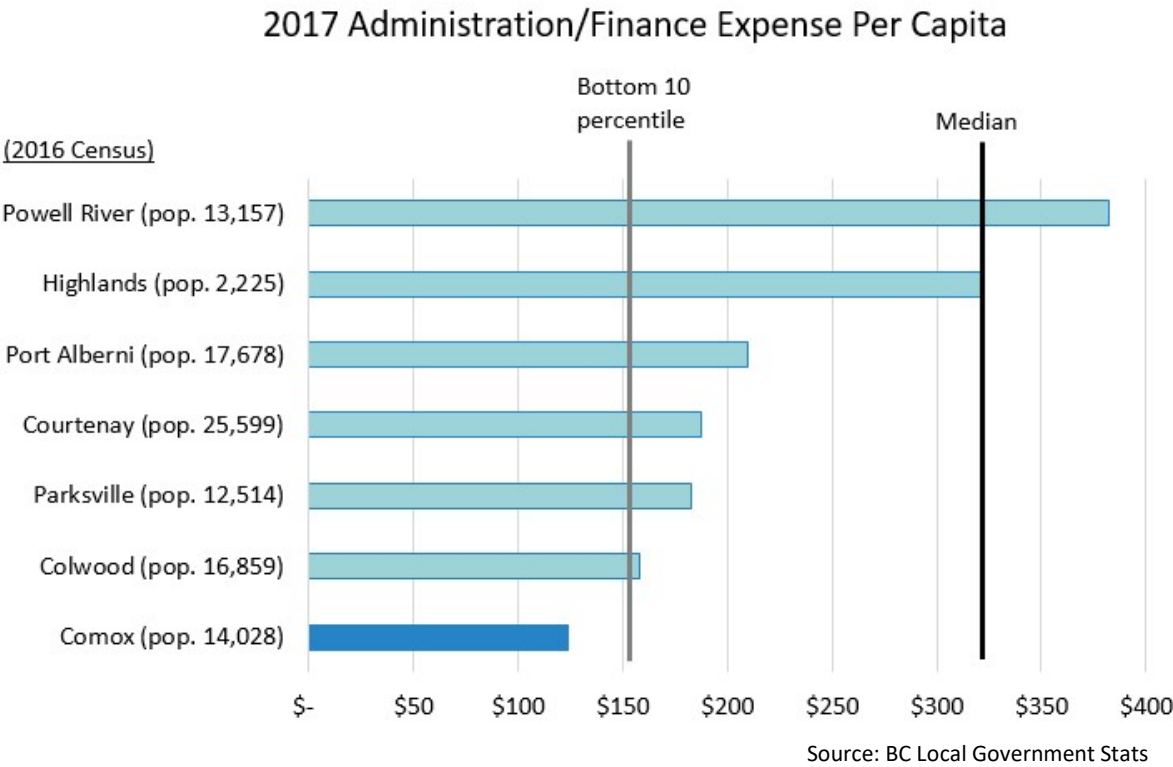
Where does the money go?

2018 Spending Distribution



Spending levels -comparable communities

Costs per capita

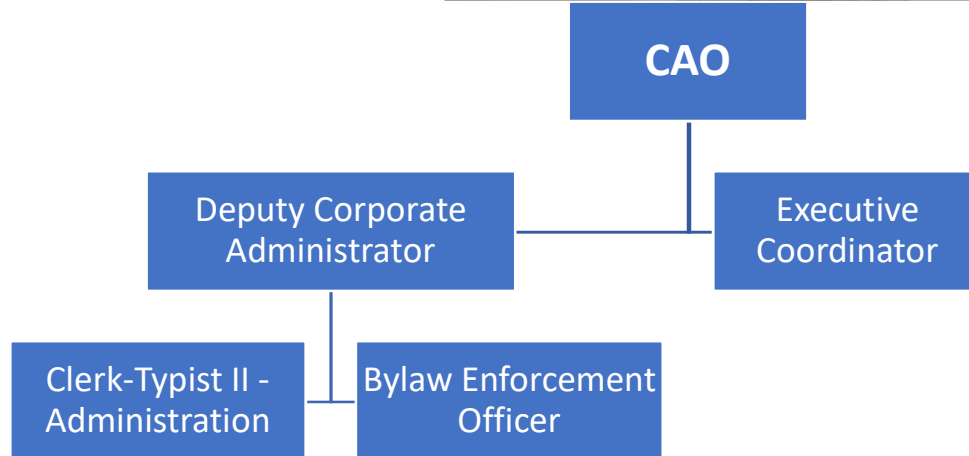


PART 3: SERVICE PLANS

Administration Department

The role of Administration is to carry out Council's key objectives, direct business operations and enable an open, inclusive and participatory municipal government. The department facilitates the delivery of services to the public, supports the business operation of Council and Committees as well as provides counsel, support, strategic planning and other resources to departments and the public.

The Administrative team is:

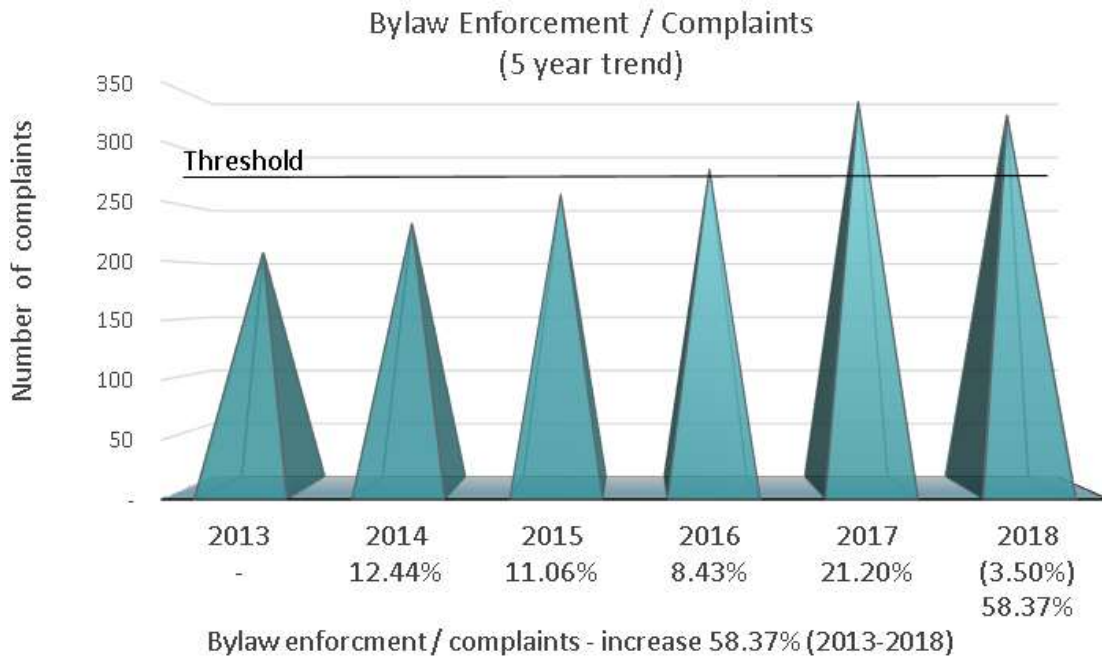


The Chief Administrative Officer oversees the overall conduct of the municipality in pursuing the Town's strategic goals; reviews departmental programs; budgets and policy initiatives; makes recommendations to Council; ensures Council's directives are carried out; manages significant corporate initiatives; establishes standards and priorities for civic administration; motivates and monitors performance to ensure standards are met; priorities are pursued and high-quality services are consistently delivered.

- Corporate Management • Council Support
- Human Resources • Communications
- Legislative Services — Council and Committee agendas, minutes and meetings;
- Elections and Public Assent processes • Corporate Records Management and
- Freedom of Information and Protection of Privacy.

Capacity Challenges:

One example of a capacity challenge we are facing is in Bylaw Enforcement services. This service works with citizens and is crucial to maintaining a healthy and safe environment within the Town of Comox. In 2018, staff investigated over 300 bylaw enforcement complaints. The Town employs one bylaw enforcement officer, but there is no coverage for absences or for heavy case files. Comox has 95 active bylaws of which 29 are regulatory in nature. The graph below indicates increases in bylaw enforcement cases.

Metric**Impact**

Based on generally accepted standards an enforcement officer, even with coverage for absences and heavy case files, cannot effectively handle more than 275 complaints annually. The result of this case overload is that complaints are not being handled in a timely manner and some complaints simply get missed.

Proposed solution

The pressure from increased complaint volumes and complexity, is best approached by providing additional bylaw enforcement staff coverage.

There have been no increases to bylaw enforcement officer since the Town's inception. The ongoing growth of the Town of Comox requires additional staff hours to meet the demands of this service.

Highlights

2018 Events

- Implementation of Recycle BC program in the Town
- New Regulation Bylaw that established a more effective framework for business licenses
- Development and establishment of a Mobile Vending program
- Elections
- New Council initial strategic planning session

2019 Plans

- Development of Human Resource Management Capacity
- Backlog work on Records Management
- Review and development of new Council Procedure Bylaw
- Update Council Policy Manual
- Development and implementation of bi-weekly garbage collection, increased organics
- Council priorities and initiatives

Did you know?

Did you know that the Town received 445 items of correspondence (letters and emails) addressed to the Mayor and to the Mayor and Council in 2018. Of these, the Mayor responded to 167 of them, up 34% from 2017.

Finance Department

The Finance Department's customers include Town departments, Employees, rate payers, other levels of government, and various stakeholders such as Comox Fire Protection District, RCMP, golf course, strata-property, and developers. The Director of Finance is responsible for the financial administration of the municipality. The Finance Department offers a full range of accounting and payroll services including:

- accounting, audit and budgeting of over \$25 million in annual expenses and revenues;
- cash management;
- purchasing support services, accounts payable and accounts receivable for all Funds;
- monthly tax pre-payment plan;
- printing and mail services;
- payroll coordination of four different payroll groups and the maintenance of their benefit programs;
- The town issues approximately 220 T4s annually;
- fiscal services including debt servicing costs, interest charges, transfers to reserves and contingency;
- long-term financial planning, asset management, equipment replacement planning;
- insurance support and policy development ;
- Production of the Municipal 5-Year Financial Plan and Annual Financial Statements (audited).



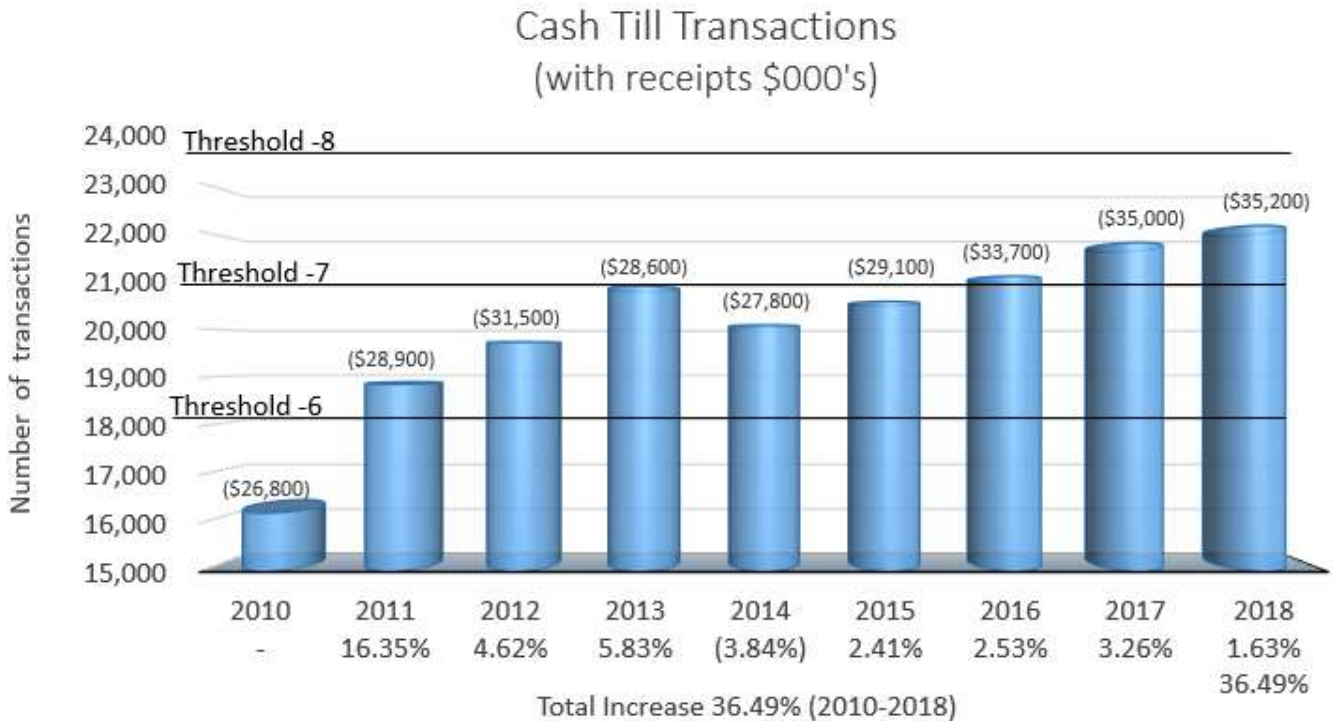
Other Duties completed by the Department include:

- Management of the Information Technology Area (90 computers over 5 sites);
- Human Resources (Finance area only);
- Procurement (Finance tenders and municipal oversight);
- Departmental Vision, Strategic Planning, and Policies;
- Ongoing municipal wide internal control reviews and system improvements.

Capacity Challenge:

As the Town of Comox continues to grow, the Finance department is experiencing a significant challenge delivering required services with the staff resources that are currently available. Ongoing growth creates pressure from increased volumes and complexity that can no longer be handled effectively by existing staff. As an example, the following graph represents the rising number of transactions Finance has experienced since 2010.

Metric



“Threshold” speaks to number of Full-time (FT) staff required, based on the complexity of work and transaction volumes. Support staff are needed for peak periods and absences.

Impact

Since 2010 transaction volume has increased on average 4% per year. Moving forward, we can see that Comox will continue to experience a year after year increase, making the need to address work space and staffing levels essential. The risk to the organization from overcrowding and understaffing, include:

- data errors
- legal issues
- employee health and welfare
- increased risk of fraud, theft and sabotage
- difficulties with future employee retention and morale
- negative corporate image due to delays, inefficiencies, and lack of proactive project development

Proposed solution

The pressure from increased volumes and complexity in the Finance department is best approached by providing additional work space and staff.

Based on a recent survey of staffing in Finance departments of comparable-sized municipalities, our customers and the well-being of our staff would be best served by 8 employees.

Comparable Finance Department staffing levels

Esquimalt (pop 17,000) – 8 staff

Colwood (pop. 17,000) – 8 staff

Lake Country (pop. 14,000) – 9 staff

Powell River (pop. 13,000) – 11 staff

Parksville (pop. 12,500) – 9 staff

The last hire in the Town’s Finance Department was in 2012, bringing its total to 6 employees.

Highlights

2018 Events

- Retirement of the Deputy Director of Finance, and promotion of our Accounting Clerk to that position. Replacement hire of the Accounting Clerk IV position. The promotion and replacement hire has proven successful.
- A new chart of accounts with budget software was deployed for the 2018-2022 budget.
- Our year long build of a Corporate Asset Management Program completed.

2019 Plans

- Office Renovation / leased space / staff coverage
- Payroll software replacement
- Municipal fiber optic network installation

Did you know?

Each year the Finance department processes over 5,000 invoices at a value over \$20 million annually.

Each year, auditors arrive to test and verify our work.

RCMP – Police Services



The Town of Comox contracts the RCMP to provide policing services to the community. There are 63 regular members at the local Comox Valley RCMP detachment of which the Town of Comox is responsible to pay the contractual obligations for 11.6 regular members and 3.5 public service employees. Based on the Town's current population, it is required to pay 70% of the cost of these contract costs. Once the Town reaches a population above 15,000 it will be required to pay 90% of the contract cost resulting in a significant operating increase for the Town.

Solid Waste Services

The Town of Comox contracts the provision of solid waste services with a private sector business who provides weekly curbside pickup of solid waste materials and bi-weekly pickup of recyclables for residential properties and garbage and cardboard pickup for commercial properties. Revenues collected from residential and commercial properties receiving this service and revenues from Recycle BC are used to cover the cost of this service.



Fire Department

The Town's Fire Services department is a 24 x 7 operation, located in central Comox, serving approximately 22,000 customers. Customeres include: Town of Comox (15,000), Comox Fire Protection District (6,000), K'omoks First Nation (300), Bates-Huband Service Area (300), and mutual aid with Courtenay, Cumberland, 19-Wing, and the rest of the valley. The Comox Fire Rescue is staffed largely by about 50 volunteer firefighters supported by five full time employees. The Fire Services is responsible for preserving life and property. It is organized into two major divisions:



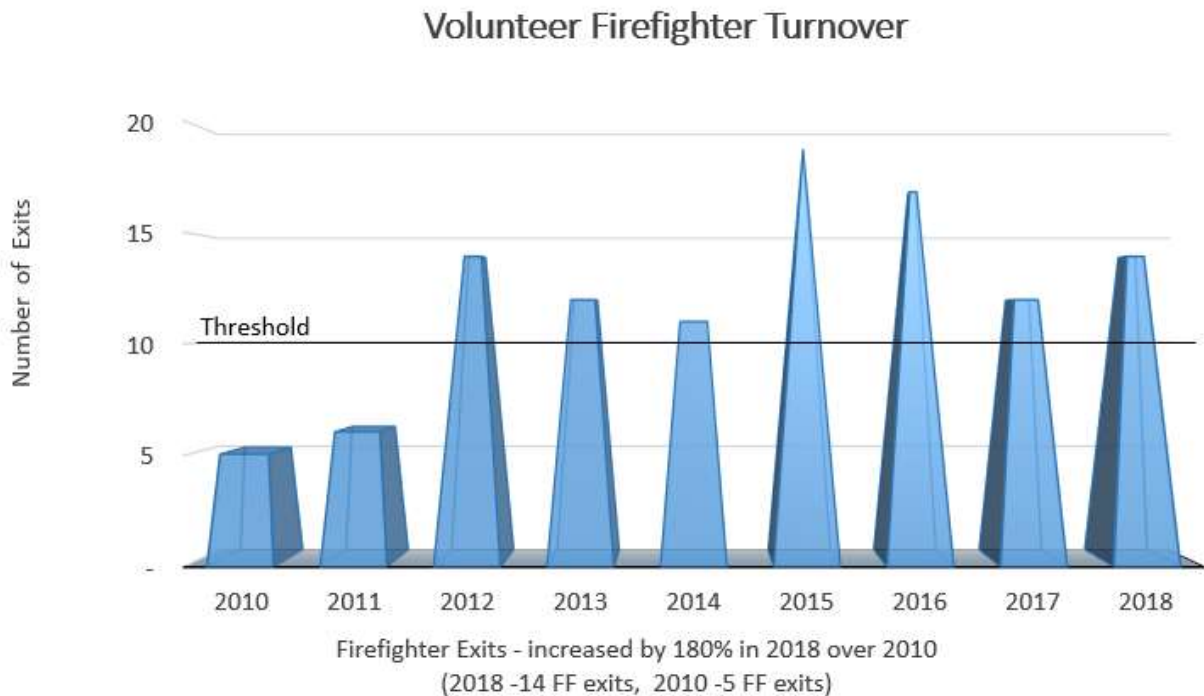
1. Operations and Training: Delivering emergency services for fire rescue and emergency medical responses to the Town of Comox as well as Bates/Huband Service area and K'omoxs First Nation and are mutual aid participants with other Comox Valley departments including the Department of National Defence (19 Wing). Staff and volunteers train at the departments training centre to maintain their skills and expertise necessary to respond to over 700 emergency calls per year.
2. Fire Prevention and Public Education: Conducting fire inspections, plan reviews, permits, investigations, property fire safety inspections, many hours of public education on fire prevention and the "Sound of LIFE" program where 200 free smoke alarms are provided to the community each year.

The Fire fleet consists of 3 larger units (2 engines and a ladder truck) plus 2 rescue trucks, 2 pickup trucks, 1 fire prevention vehicle and five trailers.

Capacity Challenge:

The biggest challenge for Fire Services is recruiting and training new emergency responders, as the turnover rate for members is significant due to candidates leaving for better jobs in larger centres or higher paying opportunities elsewhere. As well, several of the senior staff will be retiring in the near future. The following graph shows the vacancies that occurred over the past nine years. The fire department last hired a full-time employee was 11 years ago, in 2008.

Metric



Impact

Burnout, long hours of current full-time staff.

The current full-time staff is struggling to retain a viable work force in the recruitment, retention, and training of volunteer firefighters.

Proposed solution

Hire one additional full time fire department assistant. By investing in this position we are better positioned to retain a volunteer firefighting service. The additional cost of adding one full-time position would be \$54,000, or 50% of the positions annual pay plus benefits of \$108,000.

The cost to the tax payer is reduced by \$54,000:

1. Reducing casual workers by 2 days per week (savings of \$24,000/year)
2. Comox Fire Protection District contribution (savings of \$30,000/year)

Highlights

2018 Events

1. Two Provincial deployments in the summer of 2018.
2. Community fire prevention programs (smoke alarms, CPR, emergency preparedness, many public presentations)

2019 Plans

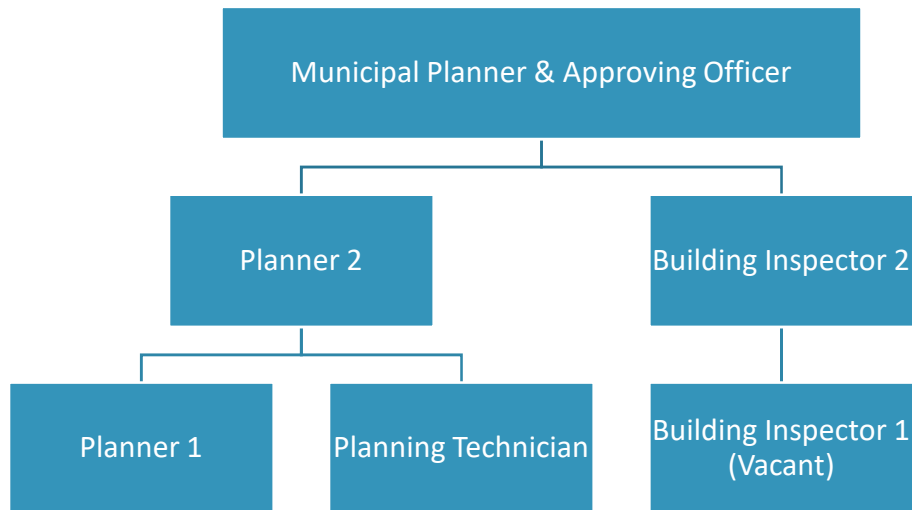
- Recruitment and training of new firefighter.

Did you Know?

It takes two years to train a firefighter before specialization training can begin.

Development Services

The Planning/Building Services department includes the following employees.



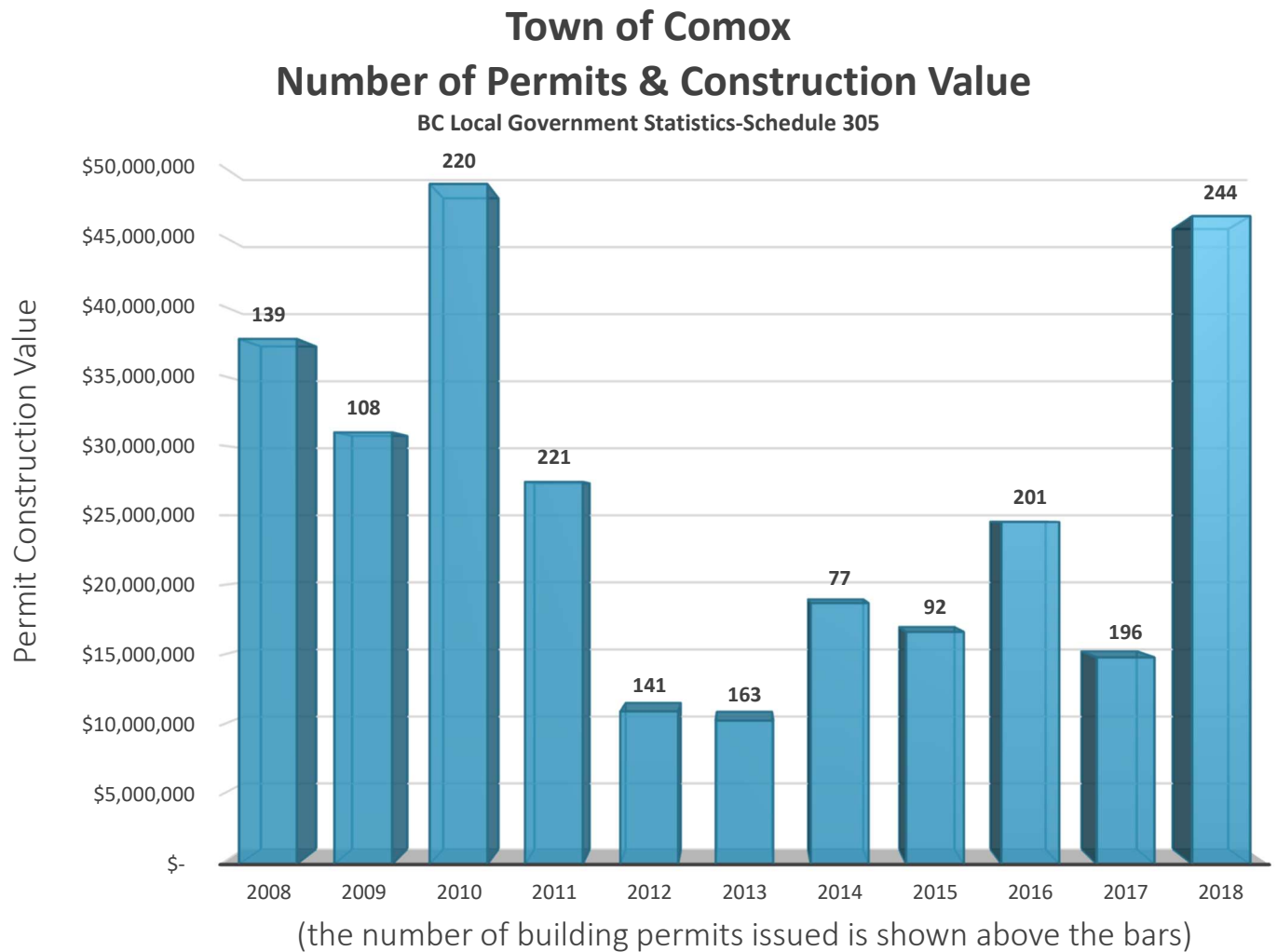
The Planning/Building Services Department:

- provides professional and technical advice on current and future land uses issues including housing, environment, transportation and energy efficiency;
- provides current and long-range planning;
- ensures that the objectives and policies of the Town's Official Community Plan (OCP) and Zoning Bylaw regulations are reflected in development within the community.;
- administers the Town's Building Bylaw, including enforcement of the BC Building Code and provision of building inspections to ensure health and safety standards are met;
- processes development and subdivision applications and various types of related permits;

Capacity Challenges:

Below is an eleven year graphical representation of the number of building permits processed by the Town and their corresponding total construction value. The number of permits declined for a number of years after 2011, but over the past three years has trended around 200 permits annually, and in 2018, the number of permits was at its highest in comparison to all other years noted.

Metric



Impact

The Town is experiencing greater development pressures from:

- a migration of people from larger urban centres who are attracted to the relatively easy access to the Comox Valley's extensive natural, recreational and service amenities including health care and affordable housing which is, in turn, being affected by:
 - increasing demographic pressures due to the growth of the baby boomer generation entering retirement, and the
 - decreasing affordability in larger urban areas
- a decline in local affordable housing in the Comox Valley
- a restricted supply of easy to service land in the Comox Valley
- an increased public recognition of the potential impacts of climate change and greater support/demand for the incorporation of climate change values and guidelines in land use and servicing regulations.

Proposed solution

Continual monitoring of staffing based on complexity and demands.

Highlights

2018 Events

- Issued a record number of permits with a value of \$46 million dollars.
- Additional help hired in 2018 has been a tremendous boost to the department.

2019 Plans

- Additional staff hours
- Lazo Rd parkland purchase
- Updating of regulatory documents



Public Works-Engineering

Public Works-Engineering services are provided by the Municipal Engineer with thirteen (13) full-time employees plus one (1) part-time employee. It is responsible for the maintenance, repair, extension and upgrades of the following municipal infrastructure:

- Transportation Network System
 - 100 kilometres of roads
 - 136 kilometres of sidewalks
- Storm Drainage System:
 - 98 kilometres of storm drainage mains
 - 2,054 catch basins
- Fleet Maintenance
- Water System
 - 103.8 kilometres watermains
 - 1,975 watermain valves
 - 2,791 watermeters
 - 434 hydrants
- Sanitary System
 - 89 kilometers of sewer mains
 - 3 lift stations
- Service Connections
 - Water, sanitary and storm service to approximately 6,000 individual properties.



Public Works also provides technical support in reviewing development proposals which includes inspections of civil construction, reviewing of bonds, and endorsing of both holdbacks and releases. The Public Works Department provides liaison with non-municipal utilities (Hydro, Tel, Gas), Federal and Provincial agencies (FOC, MOE) and consulting Engineers. It is necessary for the Public Works staff to provide the physical connections to the existing systems which will serve the building or development and undertake repairs required to address damages to the municipal system that may have been caused by contractors involved with land and building development.

Staff in the Public Works Department are also responsible for the maintenance of all records indicating the location of municipal mains, service connections, roads and drainage courses. This may take the form of record drawing submitted by project engineers, video records of new and existing mains or service cards denoting the location at property line of system connections to private property.

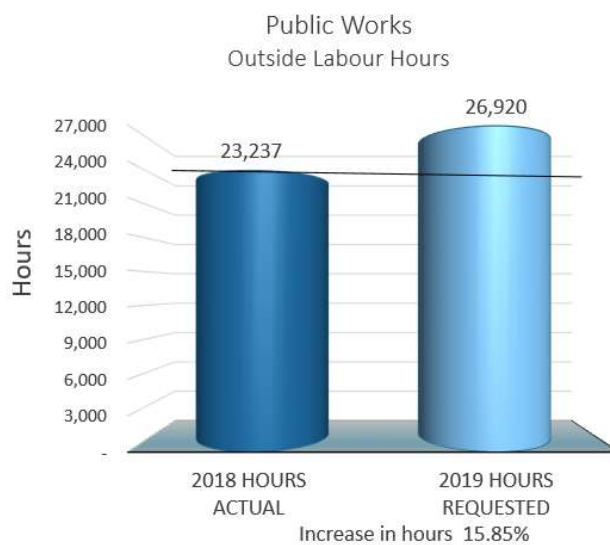
Capacity Challenges:

Over the last number of years Public Works management have witnessed an increased strain upon staff brought on by the volume of work they have been tasked with completing. Many of our operational functions, including leak detection, sanitary I&I, asphalt patching and sidewalk repairs have been curtailed so that we may address increasing demands from land and building development, line marking, signs, snow removal, street cleaning and parks development.

Going forward the Public Works Department expects staff limitations will only deteriorate further. Agencies such as VIHA, MoE and Work Safe BC are requiring a growing need for ongoing training, certification, reporting and records management.

As the Town of Comox continues to grow, Public Works will have more infrastructure to maintain and increase demand to address public complaints and development inquiries. As you can see from the graph below in order for Public Works to maintain our existing infrastructure an increase in hours is required. This means a few things, namely that items are not getting addressed resulting in decrease in level of service and ultimately an increase in operational and capital cost.

Metric



Impact

As the Town of Comox continues to grow, Public Works will have more infrastructure to maintain and increase demand for better response to the public and development needs.

The risk to the organization from being understaffed, include:

- decrease level of service
- increase in operational costs
- increase in capital costs
- employee morals (overstressed)

Proposed solution

The pressure from increased development and aging infrastructure the best approached is to provide additional staff. At this time there is a shortfall of approximately 4,000 hours to properly service the Town's infrastructure.

Highlights

2018 Events

In 2018 Engineering/Public Works buildouts, which included the following installations:

- 1,000m of road resurfacing
- 460m of new storm mains
- 340m of new sidewalks
- 1 new hydrant at Filberg
- 250 new water meters

2019 Plans

Annual maintenance remains the theme, this includes:

- Flushing of watermain
- Crack Sealing
- Line Painting
- Inflow and Infiltration (I&I)
- Water System Maintenance
- Drainage System Maintenance
- Sanitary System Maintenance

Parks-Culture-Facilities-Marina



Parks-Maintenance-Marina services are provided by the Superintendent and seven (7) other full-time employees plus six (6) seasonal employees.

Staff are responsible for the maintenance of the Town's parks, greenspaces, trails, bus shelters and marina facilities.

Capacity Challenges:

As new subdivisions are developed in Comox, new parks and greenspaces will be required to be added to the network of existing parks and greenspaces. With this growth, additional staff will be required to meet best practice maintenance requirements and the

public's standard for maintenance of parks and greenspaces. It is generally expected that annual operational, maintenance and life-cycle costs for a park will be approximately 0.5% to 5% of the capital cost of a new park or facility. Facilities and active recreation parks require the highest amount of investment in operations and maintenance whereas natural areas and trails require less investment. With the Town growing, additional staff are requested in order to meet this standard of maintenance.



2019 Projects:

- Additional staff-hours to service increasing requirements in parks services.

Recreation Department

The Recreation Department Vision is “...to work in partnership with the community to provide exceptional recreational services and programs which foster a strong community identity and enhance community, personal health and well-being...The Comox Community Centre will be known as the heart of the community.”

It operates the Community Centre, including the award-winning Fitness Studio and facilities to offer pre-school, children, adult and seniors’ recreation programs. The Department also hosts community events. The 2018 annual recreation budget generated \$1.2 million in revenues with \$500,000 coming from the fitness facility and \$700,000 from all other programs. Additionally, it processed another \$500,000 of revenue on behalf of Chimo Gymnastics, a Community Centre tenant.



2018 Quick Facts:

Fitness Facility: 96,000 Visits
Community Special Events: 13
Recreation Guides: 80,000 copies
First day of Fall – Online Registration:
\$46,000
Oldest Fitness Customer: Frank – 99 years

The Recreation Department consists of Recreation Director, Recreation Supervisor, seven (7) full-time employees, eight (8) part-time, two (2) seasonal employees, ten casual employees and around 50 non-union recreational instructors. The Department is split into three sub-groups – recreation programming, facility maintenance and administration.

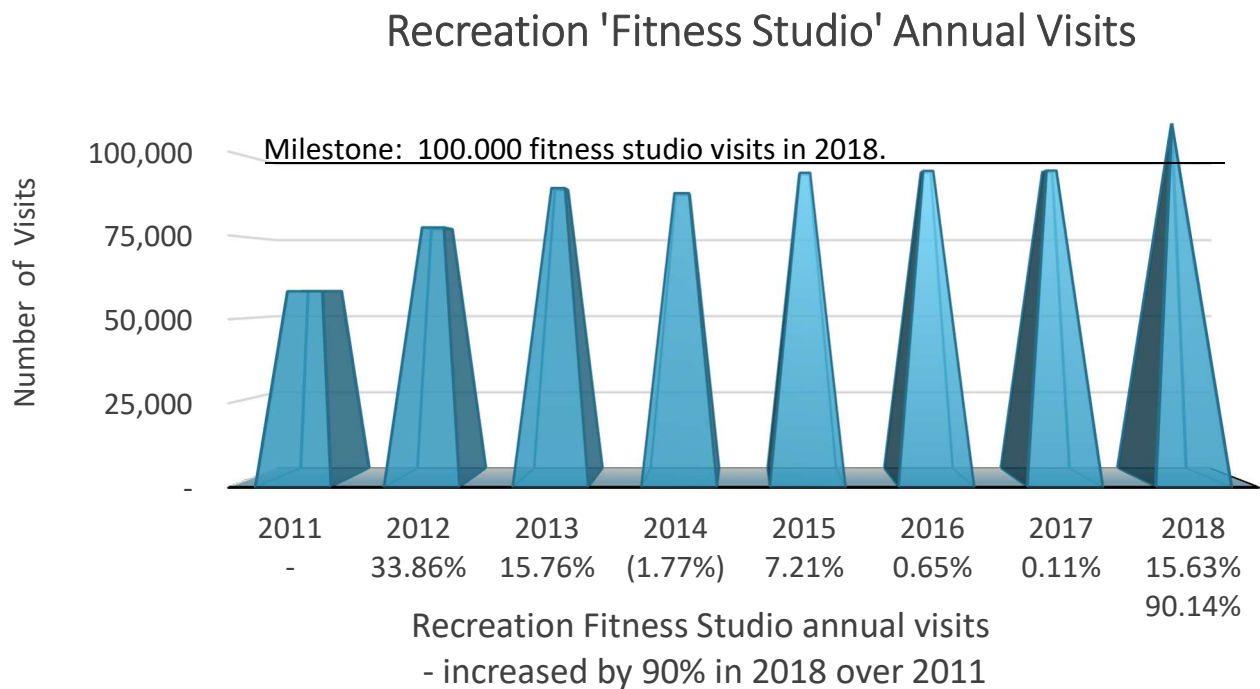
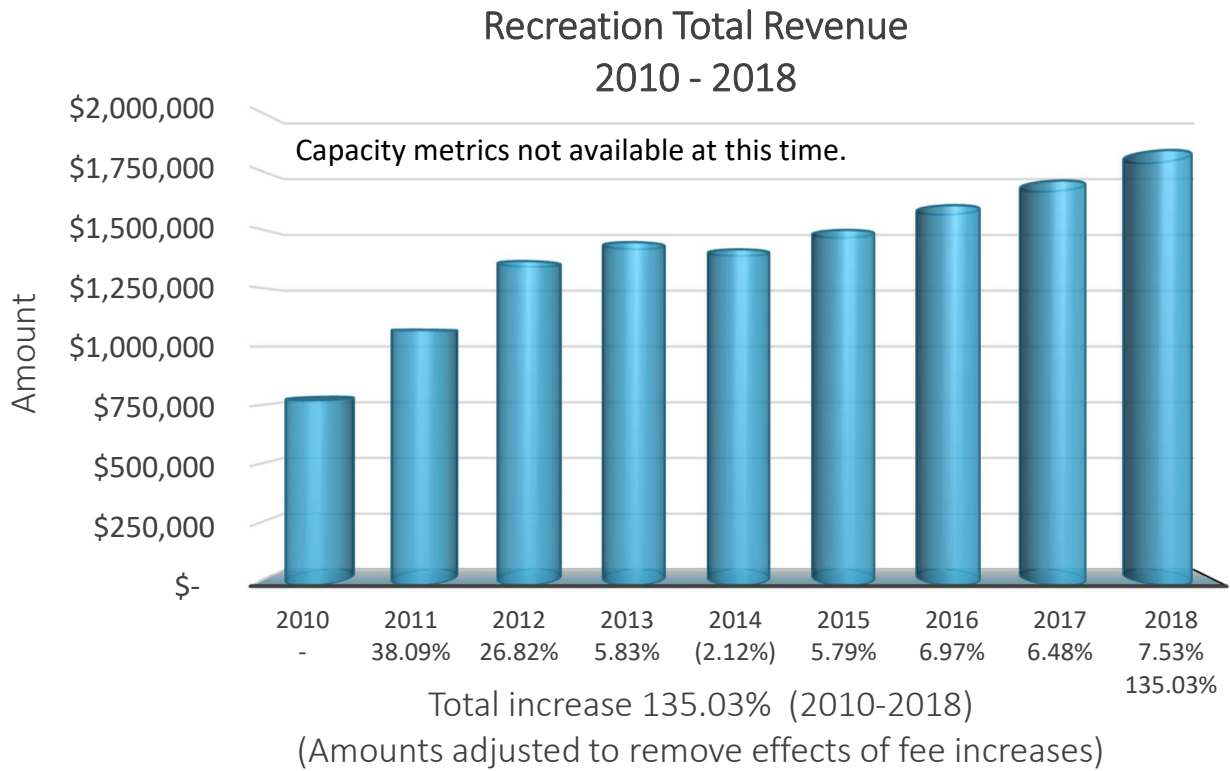


The Community Centre produces a quarterly Recreation Guide in cooperation with the other regional recreation departments.

Capacity Challenges:

Over the past nine years, the utilization of recreation facilities and programs has consistently escalated as evidenced by the continual rise in revenue identified in the graph below. In order for the Town to continue to deliver more recreational services, the town will need to devote more resources to meet the service expectations of the community.

Metrics



Impact

The impact to the Recreation Department for not increasing resources to meet these challenges is that we will lose market share to other facilities and businesses.

Proposed solution

- Identify and respond to service area shortfalls and gaps that are critical to retain customers and attract new ones.
- Further develop marketing and customer communication
- Identify and support key business areas (including recreation software management) and processes to ensure positive customer experiences and retention.
- Future staffing level changes will be determined over the five-year plan.

Highlights

2018 Events

- Addition of a 13 hour / week fitness studio position
- The Recreation Supervisor vacancy was filled
- Fitness studio capital purchases, and review of service plan

2019 Plans

- Site master plan
- Increase programming and child minding hours
- Review of marketing templates

Water Services

The Comox Valley Regional District (CVRD) water system utilizes water from Comox Lake and transports and treats the water supply through its infrastructure to the Comox Lake Reservoir and then conveys it to the Town's boundary. Once at the Town's boundary, it is transported through the Town's municipal water infrastructure.

The Town of Comox purchases bulk water from the Comox Valley Regional District (CVRD) for water consumed within its distribution system. This bulk water purchase is a major component of the Town's water budget.

The Public Works department is responsible for the maintenance of the water system within the Town's boundaries.



Universal Water Metering

Water meters have been installed at half the properties in the Town of Comox. There would be a bulk water purchase savings to the Town of approximately \$350k/year in moving to a universal water metering program. It is estimated that with universal water metering that bulk water purchases would decrease by a minimum of 15%. It is likely the Town would achieve a 20% reduction in its water purchases. One issue with our current system is that residents with water meters pay the town for their water leaks, while those without meters do not. Additionally, the town's multiple billing systems has resulted in a very complex utility billing program adding more work on scarce staff resources.

Universal metering offers a range of benefits, primarily in the form of enhanced fiscal management, asset management, and demand management. Notwithstanding, there is an up-front capital cost for universal water metering which is covered in this financial plan.

The water capital budget includes \$4 million to implement universal water metering in 2021. The Investing in Canadian Infrastructure Program – Green Infrastructure paid a 73% grant for the same projects in 2018. It is anticipated the next grant intake will be in 2021. The Town's debt servicing costs on the remaining balance would be \$140k/year for 10 years. Operationally, the town would hire one additional position, for which pressure already exists due to the complexity of the current hybrid system. The overall effect will be a more cost effective and efficient utility distribution and manageable utility billing system, and a net savings to the Town once the new meters are installed.

Town of Comox Water System Information:

- Water mains: 103.8 kilometres
- Watermain valves: 1,975
- Water meters: 2,791
- Properties without water meters: 2,531
- Hydrants: 434
- Pressure Zones: 2

Sanitary Sewer Services

Sewer services are provided to property owners through two systems:

- Municipal sewer collection infrastructure owned and operated by the Town; and,
- Regional infrastructure including sewer force mains, pumping stations and a wastewater treatment plant that is owned, operated, and managed by the Comox Valley Regional District (CVRD).

The Town of Comox and the City of Courtenay share the costs for this regional infrastructure based on their respective sewer flows to the sewer treatment plant.

The sewer utility service is a self-funding utility. Similar to the Water Utility, the Sewer Utility uses User Fees and Parcel Taxes to provide revenues for the service.



- User Fees pay for the utility's operating costs and are paid by anyone within the Town who is currently connected to the sewer infrastructure. 2019 Sewer User Fees are set by Bylaw and are expected to generate revenues of approximately \$2.48 million.
- Parcel Taxes are used to fund capital programs. These are taxes that are levied on all properties whether they are or could be serviced by the Town's sewer services. Municipal residents can connect to the utility if and when the property is developed since the capital infrastructure currently exists past their respective property. For 2019, Parcel Taxes are expected to generate revenues of approximately \$317,000.

Town of Comox Sewer System Information:

- Sanitary Sewer mains: 89 kilometres
- Lift Stations: 3

PART 4. ASSET MANAGEMENT PLAN

In the 1960's the Town's installed much of its current infrastructure. These assets have provided service to the community, but much of our infrastructure is nearing end of life and will need to be replaced.

In 2018, the Town invested heavily in developing a formal asset management plan to better plan the renewal of its infrastructure,. This plan tells us when our assets need to be replaced, and conservatively projects costs 30 years into the future.

The Town is committed to developing our Asset Management plan and better plan the replacement of its aging infrastructure. Failure to plan would put the community at risk of service disruptions, emergency repairs and the need for sudden and significant tax and user fee increases. By being proactive today, the Community can ensure that services are sustainable so that current and future generations can enjoy the same levels of service as well as reasonable tax rates and user fees.

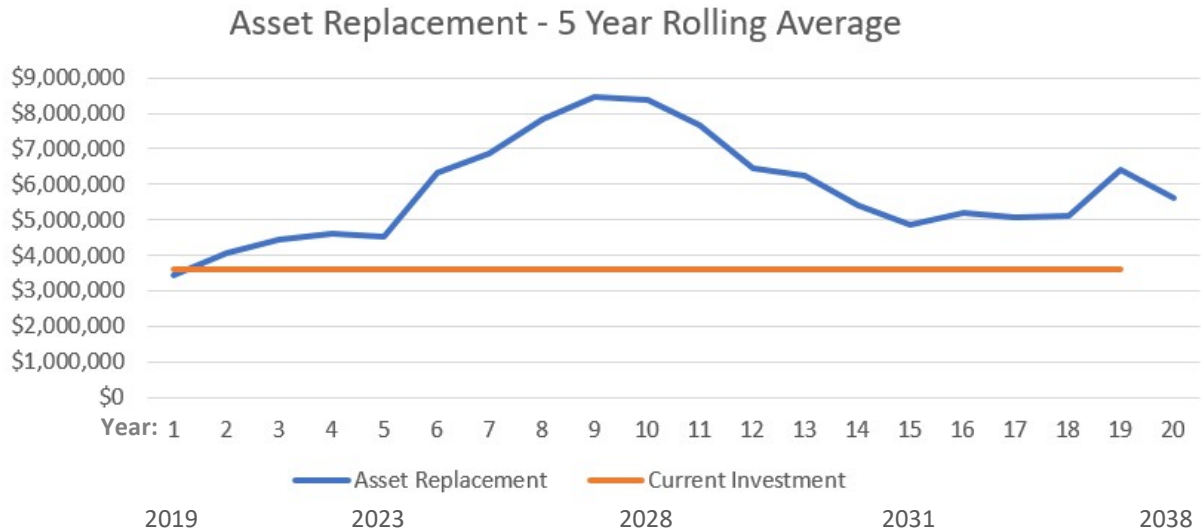


Twin Sail Building (Marina Park) - 2017

Highlights:

- The total value of assets included in asset management plan is \$275 million.
- On average, these assets have 41% remaining life which means they are more than half way through their life span.
- Approximately 20% of the community's infrastructure has passed its expected life span (a.k.a. infrastructure deficit).
- Asset expenditures are trending upwards

The asset management plan determined that in order to meet life cycle funding targets the Town would need to invest \$7 million a year, but the town currently spends about \$3.6 million for asset replacement which highlights a gap between what needs to be invested and what is currently invested



If the town does not begin to bridge the funding gap, condition of assets will trend downwards, service interruptions will gradually increase and cost of operations will become more expensive.



Town Hall built in 1962. At that time the population was about 2,000.



Public Works - water upgrade service

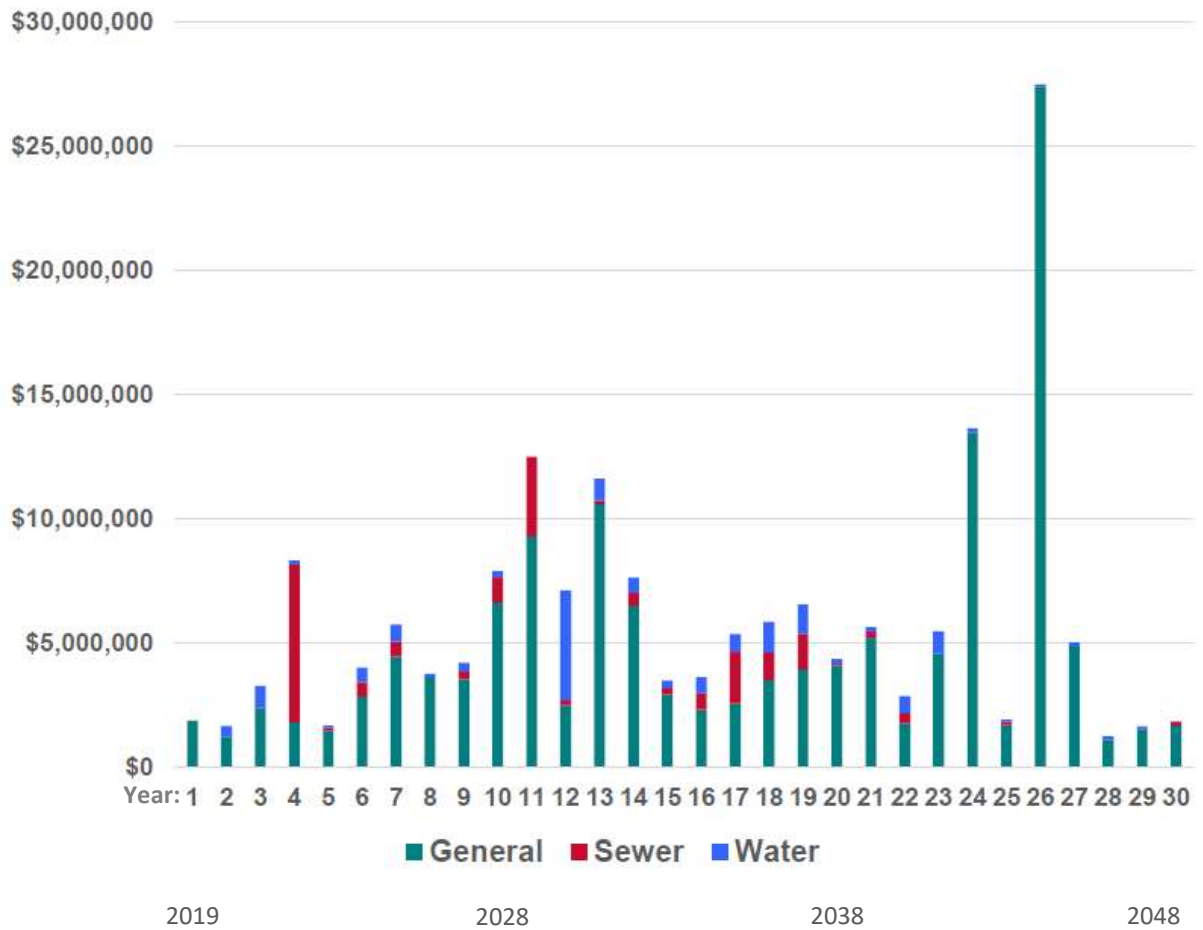
Impact / Proposed Solution

The Town attempts to normalize property tax increases so that property owners can expect reasonable tax increases year over year. The Town's Asset Management program helps us by providing the timing and anticipated costs of asset replacements, which in turn help us set the level of property taxes.

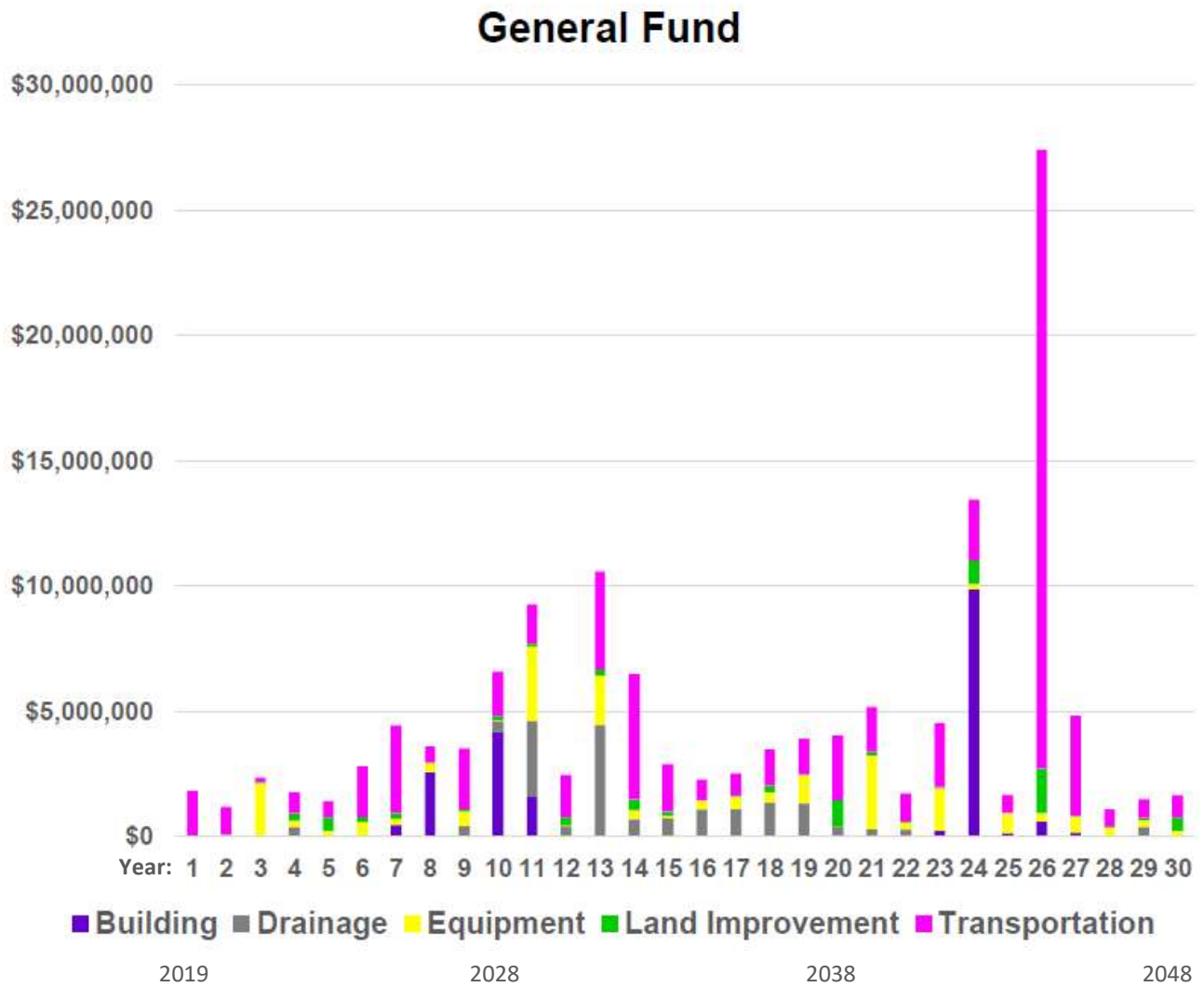
Asset Replacements

Replacement Schedule

By Fund



Replacement Schedule



PART 5. 2019 – 2023 PRELIMINARY FINANCIAL PLAN

Schedule A

Description	2018 Budget	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
Revenue						
Municipal Property taxes	\$ 10,575,660	\$ 11,050,766	\$ 11,676,235	\$ 12,048,197	\$ 12,431,139	\$ 12,806,813
Sales of Services	9,596,530	9,938,620	9,979,881	10,292,900	10,666,220	10,840,188
Government Transfers	1,512,240	2,405,842	1,489,260	3,907,240	1,913,240	1,052,880
Investment Income	144,000	450,000	400,000	400,000	400,000	400,000
Developer Contributions	442,450	709,140	543,100	9,500	18,000	425,880
Other	135,500	128,500	213,500	103,500	103,780	105,850
Total Revenues	22,406,380	24,682,868	24,301,976	26,761,337	25,532,379	25,631,611
	1,249,186					
	5.90%					
Operating Expenses						
<u>Fiscal</u>						
Interest payments on debt	69,250	88,490	156,240	174,740	189,400	186,060
Amortization expense	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Other fiscal Adjustments	165,760	174,773	152,151	102,431	104,472	106,546
Total fiscal	3,235,010	3,263,263	3,308,391	3,277,171	3,293,872	3,292,606
General Municipal	13,290,640	14,252,289	13,938,193	14,351,263	14,448,675	14,792,719
Water Fund	2,276,800	2,661,997	2,761,654	2,848,189	2,884,184	2,920,482
Sewer Fund	2,455,610	2,419,531	2,551,466	2,673,434	2,803,722	2,859,823
Total Functions	18,023,050	19,333,817	19,251,313	19,872,886	20,136,581	20,573,024
Total operating expenses	21,258,060	22,597,080	22,559,704	23,150,057	23,430,453	23,865,630
Revenue over expenses	1,148,320	2,085,788	1,742,272	3,611,280	2,101,926	1,765,981
Add						
Add back amortization	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Transfers from reserves	5,698,230	7,333,462	4,002,401	3,718,241	4,592,021	4,720,892
Proceeds of debt	-	2,500,000	-	1,200,000	-	-
Total Additions	8,698,230	12,833,462	7,002,401	7,918,241	7,592,021	7,720,892
Deduct						
Transfers to reserves	3,527,530	4,327,024	3,667,172	3,676,300	3,782,766	4,119,401
Principal repayment on debt	197,310	38,010	205,480	205,480	310,160	295,700
Capital, General Municipal	5,012,190	8,618,216	3,936,021	3,386,741	5,546,021	4,725,572
Capital, Water Fund	868,770	370,000	864,000	4,020,000	20,000	286,200
Capital, Sewer Fund	240,750	1,566,000	72,000	241,000	35,000	60,000
Total Deductions	9,846,550	14,919,250	8,744,673	11,529,521	9,693,947	9,486,873
Financial Plan Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Town of Comox

2019 - 2023 Financial Plan

SCHEDULE "B" - Revenue Objectives & Policies

Funding Sources:

Objectives

1. Raise \$126,910,171 funding over this five-year Financial Plan to meet planned expenditures.
2. Increase both taxes and fees gradually over time to provide needed revenue.

Policies

1. Seek government grants and partner funding when possible to avoid tax and fee increases.
2. Use reserves and surplus before external borrowing to minimize tax increases over the long-term.

Table 1 - Funding sources 2018 - 2022

	5 Year Total	Proportion
Municipal Property taxes	\$ 60,013,150	47.28%
Sales of Services	51,717,809	40.75%
Government Transfers	10,768,462	8.49%
Investment Income	2,050,000	1.62%
Developer Contributions	1,705,620	1.34%
Other	655,130	0.52%
Total Revenues	\$ 126,910,171	100.00%

Property Tax Distribution among classes:

Objectives

1. The burden of tax increases shall be shared among all property classes with assessment.
2. Tax increases shall be less for property class 6 (Business & Other) than other classes so that apart from new class 6 development, the proportion from class 6 declines gradually over time.

Policies

1. In 2019, the property tax increase for Class 6 will be 1% less than the increase in other classes.
2. The Town shall consider the effect of the distribution of taxes and resultant tax rates on both property taxes and Payments in Lieu of Tax (PILT) when setting tax rates.

Table 2 - Proportion of Property Value

Taxes by Property Class	Proportion
Class 1 Residential	81.62%
Class 2 Utilities	0.82%
Class 3 Supportive Housing	0.00%
Class 4 Major Industry	0.00%
Class 5 Light Industry	0.04%
Class 6 Business & Other	17.27%
Class 7 Managed Forest Land	0.00%
Class 8 Recreation / Non-profit	0.25%
Class 9 Farm	0.00%
	100.00%

Town of Comox

2019 - 2023 Financial Plan

SCHEDULE "B" - Revenue Objectives & Policies

Permissive Tax Exemptions:

Objectives

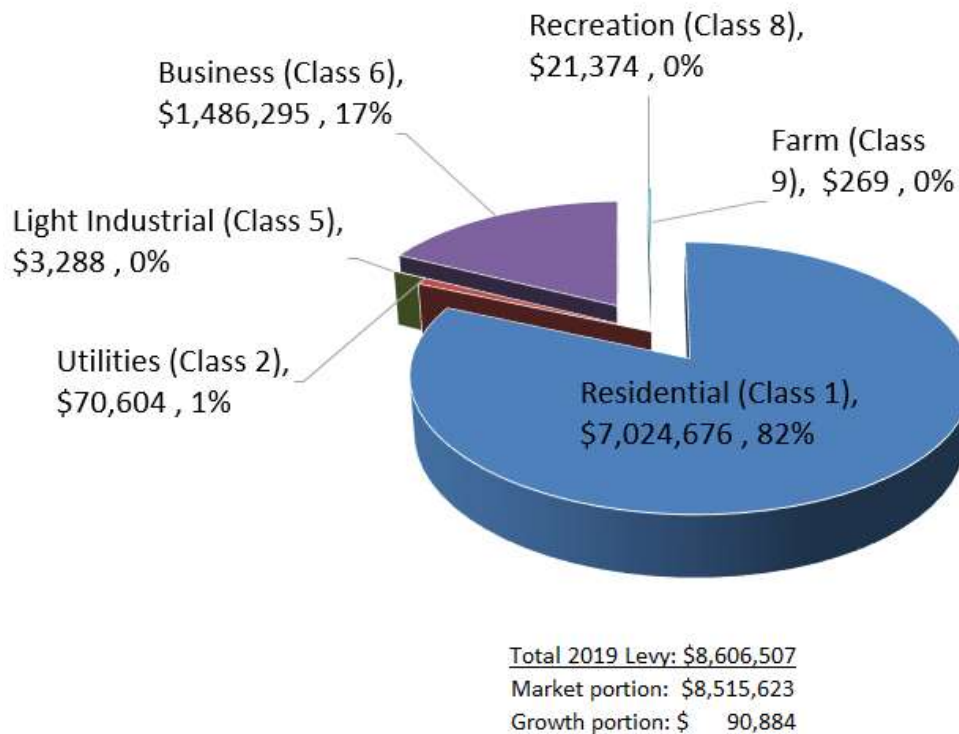
1. The Town will continue its current program of permissive tax exemptions for property that is available for public use or that benefits the general public.
2. The Town will also continue its current program of downtown revitalization tax exemptions for qualifying residential developments within the downtown revitalization area.

Policies

1. The Town will continue to consider grants of permissive tax exemptions annually.
2. The expected reduction on 2019 general taxes from permissive exemptions is approx. \$150,000.
3. The Town will continue to review its downtown revitalization tax exemptions at least annually.

2019 PRELIMINARY PROPERTY TAX LEVY

Municipal property taxes for a representative property	2019 Average Market Value Assessment	2019 Average Property Tax Levy	2019 Property Tax Increases on Representative Properties	
Res.: Single Family	543,491	\$ 1,274.92	\$ 48.92	3.99%
1. Residential	511,489	\$ 1,199.85	\$ 36.85	3.17%
2. Utilities	147,092	\$ 5,883.67	\$ 1,238.67	26.67%
5. Light. Ind.	320,000	\$ 3,287.79	\$ 2,558.79	351.00%
6. Business	562,673	\$ 5,781.00	\$ 166.00	2.96%
8. Recreation	34,205	\$ 236.30	\$ 9.30	4.10%
9. Farm	21,182	\$ 67.32	\$ 2.32	3.57%

2019 PRELIMINARY PROPERTY TAX LEVY
BY PROPERTY CLASS

The preliminary 2019 Tax Levy is an increase of 3.30% over properties taxed in 2018. Included in the 3.30% increase, is 1% to buoy up reserves with respect to the Town's long-term infrastructure replacement program.

The Town attempts to normalize year-over-year tax rate increases for residents and businesses from both a long-range outlook from its Asset Management program, and a medium-term outlook from its five-year financial plan.

Town of Comox
2019 Preliminary Budget Report
Revenue & Spending

Schedule A Format

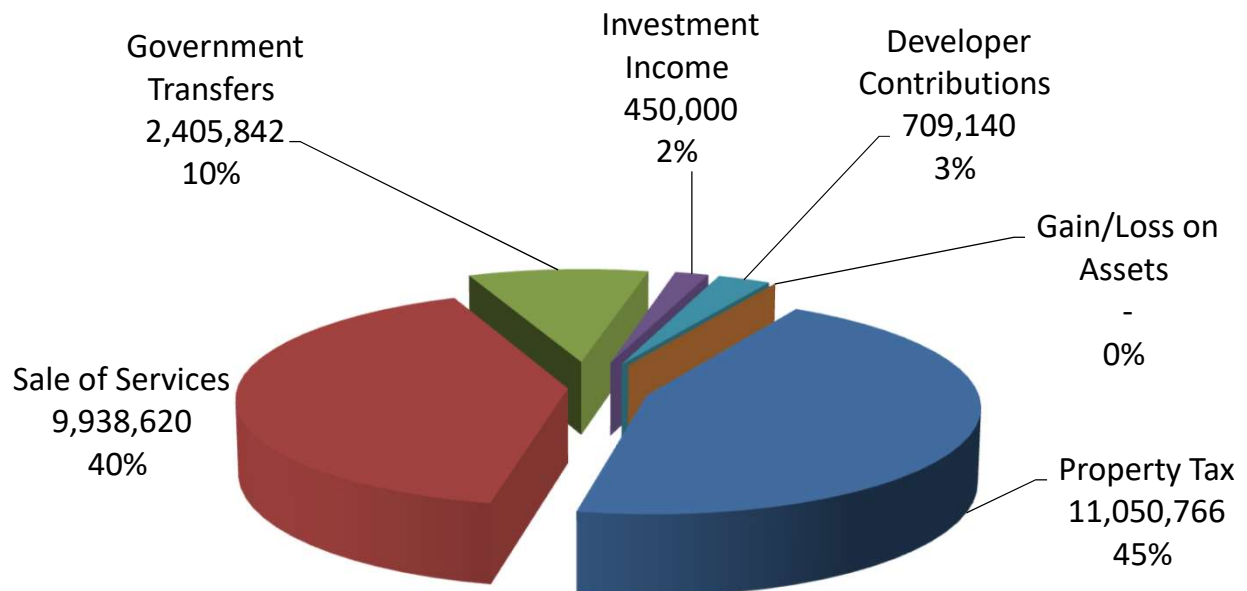
	2018 Budget	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast
Revenue						
Property Tax						
General municipal taxation	\$ 8,243,440	\$ 8,606,506	\$ 9,039,705	\$ 9,380,897	\$ 9,732,319	\$ 10,094,293
1% Utility & PILT taxes	656,160	691,700	928,470	930,270	932,160	911,620
Parcel tax	82,360	82,360	82,360	82,360	82,360	84,010
Business Improvement Area	72,900	72,900	-	-	-	-
Payments in lieu of taxes	1,468,800	1,540,800	1,569,200	1,598,170	1,627,800	1,660,360
Penalties and interest on taxes	52,000	56,500	56,500	56,500	56,500	56,530
Total Property Tax	10,575,660	11,050,766	11,676,235	12,048,197	12,431,139	12,806,813
Sale of Services						
General Government	129,690	174,150	175,700	176,900	178,290	180,990
Protective Services	536,930	637,960	530,860	592,110	767,860	776,040
Solid Waste	1,676,980	1,710,450	1,743,240	1,757,610	1,788,760	1,824,530
Development Services	134,750	153,350	153,820	154,290	155,080	155,880
Transportation	10,000	10,000	10,000	10,000	10,000	10,200
Marina	371,970	372,580	382,770	383,520	384,290	394,804
Recreation	1,702,460	1,737,330	1,772,331	1,807,800	1,843,990	1,881,194
Water services	2,574,120	2,659,800	2,706,660	2,884,450	2,933,200	2,982,920
Sewer services	2,459,630	2,483,000	2,504,500	2,526,220	2,604,750	2,633,630
Total Sale of Services	9,596,530	9,938,620	9,979,881	10,292,900	10,666,220	10,840,188
Government Transfers						
Federal / Provincial	1,512,240	2,405,842	1,489,260	3,907,240	1,913,240	1,052,880
Provincial	-	-	-	-	-	-
Regional & Other	-	-	-	-	-	-
Total Government Transfers	1,512,240	2,405,842	1,489,260	3,907,240	1,913,240	1,052,880
Investment Income						
Interest & investment gains	144,000	450,000	400,000	400,000	400,000	400,000
Total Investment Income	144,000	450,000	400,000	400,000	400,000	400,000
Developer Contributions						
Contributions	442,450	709,140	543,100	9,500	18,000	425,880
Total Developer Contributions	442,450	709,140	543,100	9,500	18,000	425,880
Other						
Other Revenue	135,500	128,500	213,500	103,500	103,780	105,850
Gain (loss) on Sale of Assets	-	-	-	-	-	-
Total Other	135,500	128,500	213,500	103,500	103,780	105,850
Total Revenues	\$ 22,406,380	\$ 24,682,868	\$ 24,301,976	\$ 26,761,337	\$ 25,532,379	\$ 25,631,611
Increase (decrease)		2,276,488	(380,892)	2,459,361	(1,228,958)	99,232
		10.16%	(1.54%)	10.12%	(4.59%)	0.39%

2019 Preliminary Budget Report

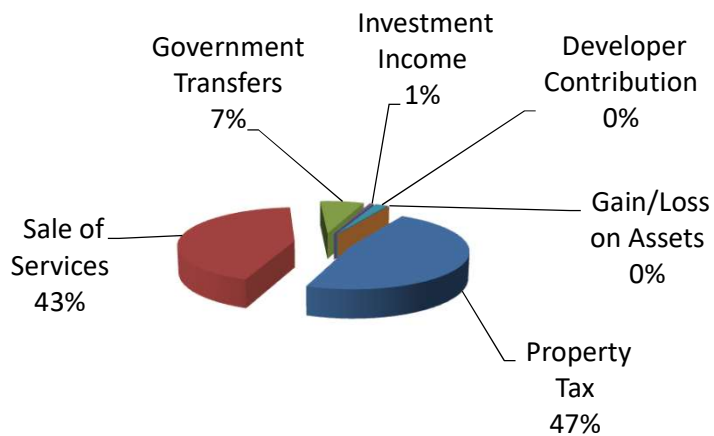
Revenue & Spending

Schedule A Format

2019 Preliminary Revenue



2018 Revenue



2019 Preliminary Budget Report
Revenue & Spending

Schedule A Format

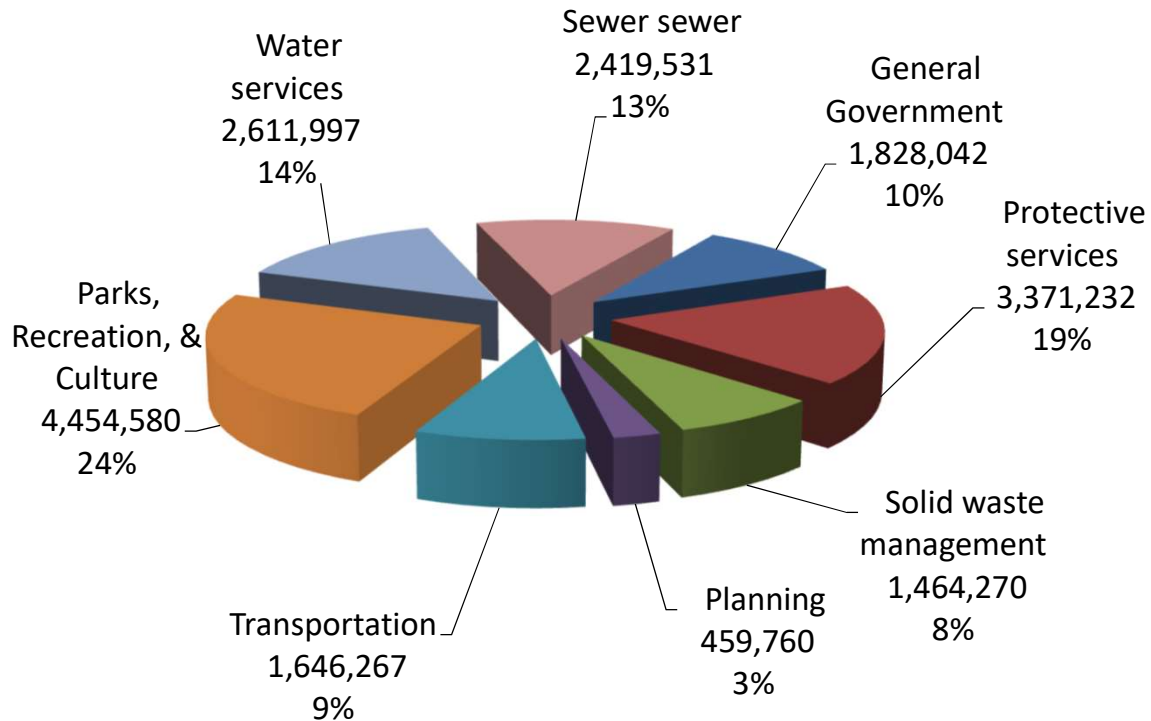
Description	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Operating Expense						
Fiscal						
Interest payments on debt	69,250	88,490	156,240	174,740	189,400	186,060
Other Fiscal	165,760	174,773	152,151	102,431	104,472	106,546
Total fiscal expenses	235,010	263,263	308,391	277,171	293,872	292,606
Core						
General Government						
Building maintenance	131,810	135,402	136,978	138,596	140,269	140,514
Corporate (shared resources)	(15,720)	81,530	68,164	54,628	52,152	48,857
Council	344,410	382,520	376,070	379,690	384,530	389,770
Administration	458,530	477,980	488,050	498,370	508,920	519,930
Finance	673,010	622,110	634,950	648,080	661,720	675,680
Information Technology	120,000	128,500	131,220	133,980	136,630	139,350
General Government subtotal	1,712,040	1,828,042	1,835,432	1,853,344	1,884,221	1,914,101
Protective services						
Police	1,824,000	1,851,880	1,883,400	1,926,630	1,964,760	2,003,660
Fire	1,119,540	1,263,440	1,289,990	1,315,140	1,341,491	1,369,173
Bylaw enforcement	88,440	87,210	88,920	90,670	92,490	94,530
Building inspections	124,790	127,202	129,740	132,338	134,989	137,770
Other protective service	33,000	41,500	42,310	43,140	43,980	44,860
Protective services subtotal	3,189,770	3,371,232	3,434,360	3,507,918	3,577,710	3,649,993
Solid waste management	1,434,050	1,464,270	1,488,210	1,512,870	1,543,030	1,573,870
Planning services	363,070	459,760	469,370	479,190	488,860	498,990
Transportation						
Building maintenance	70,790	67,400	68,170	68,960	69,780	71,180
Transportation	1,608,780	1,578,867	1,602,213	1,636,181	1,666,634	1,700,793
Transportation subtotal	1,679,570	1,646,267	1,670,383	1,705,141	1,736,414	1,771,973
Parks, Rec & Culture						
Building maintenance	307,420	311,300	320,888	328,428	333,144	339,774
Parks	1,215,800	1,501,539	1,495,337	1,519,208	1,544,795	1,575,926
Recreation	2,322,500	2,461,551	2,511,743	2,563,114	2,616,901	2,672,552
Culture	37,250	29,250	29,250	29,250	29,780	30,320
Marina	149,110	150,940	153,880	156,080	159,060	162,410
Parks, Rec & Culture subtotal	4,032,080	4,454,580	4,511,098	4,596,080	4,683,680	4,780,982
Water services	2,276,800	2,611,997	2,761,654	2,848,189	2,884,184	2,920,482
Sewer services	2,288,610	2,419,531	2,551,466	2,673,434	2,803,722	2,859,823
Total core expense	16,975,990	18,255,679	18,721,973	19,176,166	19,601,821	19,970,214
Percent change		7.54%	2.55%	2.43%	2.22%	1.88%

2019 Preliminary Budget Report

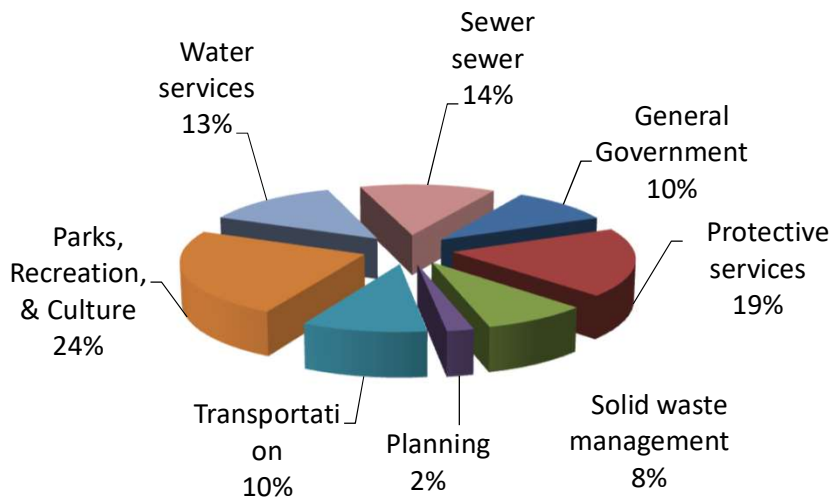
Revenue & Spending

Schedule A Format

2019 Core Expenses - Preliminary



2018 Core Expenses



2019 Preliminary Budget Report
Revenue & Spending

Schedule A Format

Description	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Special Projects						
General Government	133,570	152,000	137,000	197,000	197,000	197,000
Protective services	20,000	122,750	168,010	215,570	203,180	205,840
Development services	190,670	365,000	10,000	30,000	40,000	-
Transportation services	353,300	197,000	85,000	30,000	-	-
Parks, Recreation & Culture	182,520	191,388	129,330	224,150	94,580	199,970
Water Services	-	50,000	-	-	-	-
Total Special Projects	1,047,060	1,078,138	529,340	696,720	534,760	602,810
Total Operating Expenses	18,258,060	19,597,080	19,559,704	20,150,057	20,430,453	20,865,630
Revenue over expense	4,148,320	5,085,788	4,742,272	6,611,280	5,101,926	4,765,981
Add						
Transfer from reserves	5,698,230	7,333,462	4,002,401	3,718,241	4,592,021	4,720,892
Proceeds of debt	-	2,500,000	-	1,200,000	-	-
Total Additions	5,698,230	9,833,462	4,002,401	4,918,241	4,592,021	4,720,892
Deduct						
Transfers to reserves	3,527,530	4,327,024	3,667,172	3,676,300	3,782,766	4,119,401
Principal payment on debt	197,310	38,010	205,480	205,480	310,160	295,700
Capital						
General Government	463,000	1,670,000	151,200	230,700	343,200	530,000
Protective services	-	430,000	-	45,000	640,000	640,000
Development services	-	160,000	-	-	-	-
Transportation	4,549,190	5,477,210	3,474,820	2,231,040	3,862,820	3,215,570
Parks, Recreation & Culture	-	881,006	310,001	880,001	700,001	340,002
Water Services	868,770	370,000	864,000	4,020,000	20,000	286,200
Sewer Services	240,750	1,566,000	72,000	241,000	35,000	60,000
Total Capital	6,121,710	10,554,216	4,872,021	7,647,741	5,601,021	5,071,772
Total Deductions	9,846,550	14,919,250	8,744,673	11,529,521	9,693,947	9,486,873
Schedule A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Town of Comox					Operating expenses (not capital)						
Operating Budget - Special Projects					Use of Funds						
					Item count:	23	15	14	9	11	32
Listing	Item	Added to Plan	Brought Forward	Description	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Five Year Total	
Gen Gov, Admin	1	new		Admin Additional Hours	15,000	-	-	-	-	15,000	
Gen Gov, Admin	2	new		Communications Services	50,000	50,000	50,000	50,000	50,000	250,000	
Gen Gov, Finance	3			Asset management program	30,000	-	-	-	-	30,000	
Gen Gov, Finance	4		b/f 2018	Finance payroll service	27,000	27,000	27,000	27,000	27,000	135,000	
Gen Gov, Finance	5	new		Finance additional Hours / position	30,000	60,000	120,000	120,000	120,000	450,000	
Protective, Fire	6			Enhance fire infrastructures	5,000	-	-	-	-	5,000	
Protective, Fire	7			Building repairs	25,000	-	15,000	-	-	40,000	
Protective, Fire	8			Community safety project	10,000	-	-	-	-	10,000	
Protective, Fire	9	new		Additional Staff	62,750	128,010	130,570	133,180	135,840	590,350	
Protective, Bylaw (Enforc/Bldg Inspect)	10	new		Bylaw Additional Hours	20,000	40,000	70,000	70,000	70,000	270,000	
Development, Planning	11			Reviews & feasibility studies -Dev	-	10,000	30,000	40,000	-	80,000	
Development, Planning	12		b/f 2018	Review -subdivision bylaw	140,000	-	-	-	-	140,000	
Development, Planning	13			Review -NE Comox SWMP	225,000	-	-	-	-	225,000	
Transportation, Bldg Maint Dept	14			Reviews & feasibility studies -PW	-	50,000	-	-	-	50,000	
Transportation, Bldg Maint Dept	15			Acquisitions, builds, repairs -PW	-	-	30,000	-	-	30,000	
Transportation, Services	16			Reviews & feasibility studies -PW	165,000	35,000	-	-	-	200,000	
Transportation, Services	17		b/f 2018	Acquisitions, builds, repairs -PW	12,000	-	-	-	-	12,000	
Transportation, Services	18			Review -Drainage	20,000	-	-	-	-	20,000	
PRC, Bldg Maint Dept	19			Acquisitions, builds, repairs -Parks, Budget only accounts - Capital and Proje	-	-	80,000	-	50,000	130,000	
PRC, Bldg Maint Dept	20			Acquisitions, builds, repairs -Rec	-	-	-	-	25,000	25,000	
PRC, Bldg Maint Dept	21	new		Reviews & feasibility studies -Cult	-	10,000	-	-	-	10,000	
PRC, Bldg Maint Dept	22			Acquisitions, builds, repairs -Cult	-	-	20,000	-	-	20,000	
PRC, Bldg Maint Dept	23			Reviews & feasibility studies -Rec	-	15,000	-	-	-	15,000	
PRC, Parks	24			Reviews & feasibiity studies -Parks	50,000	-	30,000	-	30,000	110,000	
PRC, Parks	25	new		Additional Staff - seasonal	75,000	75,000	75,000	75,000	75,000	375,000	
PRC, Recreation	26		b/f 2018	Site master plan	40,000	-	-	-	-	40,000	
PRC, Recreation	27		b/f 2018	Comm ctr renovations <10K	5,588	-	-	-	-	5,588	
PRC, Recreation	28	new		Equipment replacements <10K	14,400	3,000	-	-	-	17,400	
PRC, Recreation	29			Equipment additions <10K	-	7,500	-	-	-	7,500	
PRC, Recreation	30	new		Add 5 hours /wk Recreation programmer postion	3,250	10,090	10,240	10,490	10,700	44,770	
PRC, Recreation	31	new		Add 2 days Child Minding service	3,150	8,740	8,910	9,090	9,270	39,160	
Water, Services	32			Reviews & feasibility studies -Wat	50,000	-	-	-	-	50,000	
Total Special Projects					1,078,138	529,340	696,720	534,760	602,810	3,441,768	

Town of Comox Capital Budget						Capital expenditures						
						Use of Funds						
						Item count:	57	29	25	27	27	127
Listing	Item	Added to Plan	Brought Forward	Asset Replacement	Description	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Five Year Total	
Total capital spending program						10,554,216	4,872,021	7,647,741	5,601,021	5,071,772	33,746,771	
Gen Gov, Bldg Maint Dept	1			replace	Design for new Town Hall	-	-	-	250,000	-	250,000	
Gen Gov, Corporate	2	new			Land, budget	1,000,000	-	-	-	-	1,000,000	
Gen Gov, Finance	3		b/f 2018	replace	Town Hall office renovation	140,000	-	-	-	-	140,000	
Gen Gov, Finance	4	new		replace	Municipal Accounting Software	-	-	-	-	500,000	500,000	
Gen Gov, Info Tech	5		b/f 2018		IT Server Room -Dusty's Den	20,000	-	-	-	-	20,000	
Gen Gov, Info Tech	6				Fiber optics - network backbone	350,000	-	150,000	-	-	500,000	
Gen Gov, Info Tech	7			replace	Computer network & telephone upgrades	160,000	151,200	50,700	93,200	30,000	485,100	
Gen Gov, Info Tech	8	new		replace	Website redesign	-	-	30,000	-	-	30,000	
Protective, Fire	9				Fire Station	-	-	30,000	-	-	30,000	
Protective, Fire	10			replace	Fire Engine	-	-	-	630,000	630,000	1,260,000	
Protective, Fire	11		b/f 2018	replace	Vehicle GVWR 5-10k (kg), Acquisition of TCA	160,000	-	-	-	-	160,000	
Protective, Fire	12			replace	Fire Equipment	20,000	-	15,000	10,000	10,000	55,000	
Protective, Fire	13			replace	Fire SCBA	250,000	-	-	-	-	250,000	
Development, Planning	14				Lazo Greenway Parkland	160,000	-	-	-	-	160,000	
Transportation, Bldg Maint Dept	15		b/f 2018	replace	Public Works mechanics bay	15,000	-	-	-	-	15,000	
Transportation, Bldg Maint Dept	16	new			Public Works storage building	-	60,000	-	-	-	60,000	
Transportation, Bldg Maint Dept	17		b/f 2018	replace	Public Works Wash Bay	25,000	-	-	-	-	25,000	
Transportation, Services	18			replace	Vehicle GVWR > 10k (kg)	-	-	-	130,000	500,000	630,000	
Transportation, Services	19	new	b/f 2018	replace	Vehicle GVWR 5k - 10k (kg)	-	275,000	-	-	95,000	370,000	
Transportation, Services	20	new	b/f 2018	replace	Vehicle GVWR < 5k (kg)	70,000	-	-	95,000	-	165,000	
Transportation, Services	21	new	b/f 2018	replace	Vehicle Trailers, ATV, & Boats	-	40,000	-	-	-	40,000	
Transportation, Services	22	new	b/f 2018	replace	Other Mach & Equip	10,000	-	-	-	-	10,000	
Transportation, Services	23			replace	Alpine Street Resurfacing - All	-	109,040	-	-	-	109,040	
Transportation, Services	24	new	b/f 2018	replace	Balmoral/ Torrence (Donovan-Albatross)	500,000	507,800	-	-	-	1,007,800	
Transportation, Services	25			replace	Baybrook Resurfacing	-	-	-	94,000	-	94,000	
Transportation, Services	26	new			Bolt and Aspen Sidewalk	30,000	-	515,000	-	-	545,000	
Transportation, Services	27			replace	Brooklyn Place Resurfacing	53,580	-	-	-	-	53,580	
Transportation, Services	28		b/f 2018	replace	Church Street	10,000	-	-	-	728,230	738,230	
Transportation, Services	29	new			Comox Avenue Sidewalk - Rodello to Ellis	70,000	-	-	-	-	70,000	
Transportation, Services	30				Comox Roundabout (at Rodello)	-	-	-	-	45,000	45,000	
Transportation, Services	31			replace	Cooke Ave Resurfacing - Aitken to Rodello	-	147,580	-	-	-	147,580	
Transportation, Services	32			replace	Cougar Crescent Resurfacing	226,070	-	-	-	-	226,070	
Transportation, Services	33	new		replace	Capilano Ave	-	-	160,650	-	-	160,650	
Transportation, Services	34			replace	Beaufort (Church-Nordin)	-	-	100,000	1,217,500	-	1,317,500	
Transportation, Services	35	new			Centennial Ave (W. of Church)	-	-	-	-	121,000	121,000	
Transportation, Services	36			replace	Donovan Drive Resurfacing	-	-	-	163,090	-	163,090	
Transportation, Services	37			replace	Donovan Place Resurfacing	-	-	-	35,250	-	35,250	
Transportation, Services	38	new		replace	Downey Avenue Resurfacing - Aitken to Rodello	-	337,480	-	-	-	337,480	
Transportation, Services	39			replace	Ellis Street Resurfacing	-	-	-	23,000	-	23,000	

Listing	Item	Added to Plan	Brought Forward	Asset Replacement	Description	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Five Year Total
					Total capital spending program	10,554,216	4,872,021	7,647,741	5,601,021	5,071,772	33,746,771
Transportation, Services	40			replace	Filberg Road Resurfacing	-	-	-	121,000	-	121,000
Transportation, Services	41	new		replace	Douglas St (S. of Centennial)	-	-	-	-	86,900	86,900
Transportation, Services	42	new			Glacier Comox Round - About	-	-	-	-	90,000	90,000
Transportation, Services	43			replace	Gull Avenue Resurfacing - Cul-de-Sac	-	277,300	-	-	-	277,300
Transportation, Services	44			replace	Guthrie Resurfacing - Pritchard to School	-	-	-	-	334,800	334,800
Transportation, Services	45			replace	Heather Court Resurfacing	-	-	30,250	-	-	30,250
Transportation, Services	46	new		replace	Guthrie Resurfacing (Pritchard west to boundary)	-	-	-	286,550	-	286,550
Transportation, Services	47	new		replace	Koksilah Court Resurfacing	-	-	109,640	-	-	109,640
Transportation, Services	48			replace	Lazo Road Resurfacing	-	-	800,000	-	-	800,000
Transportation, Services	49		b/f 2018	replace	Linden Avenue Resurfacing	109,980	-	-	-	-	109,980
Transportation, Services	50	new		replace	Linshart Road Resurfacing	236,410	-	-	-	-	236,410
Transportation, Services	51			replace	Mack Laing Court Resurfacing	-	-	-	51,700	-	51,700
Transportation, Services	52	new		replace	Mahtmoff Place Resurfacing	-	45,120	-	-	-	45,120
Transportation, Services	53	new		replace	McKenzie Avenue Resurfacing - Rodello to Davis	-	793,000	-	-	-	793,000
Transportation, Services	54		b/f 2018	replace	Merino Place Resurfacing	33,370	-	-	-	-	33,370
Transportation, Services	55			replace	Noel Avenue Resurfacing - Aitken to Aspen	-	294,000	-	-	-	294,000
Transportation, Services	56			replace	Orchard Park Drive Resurfacing	-	-	-	136,300	-	136,300
Transportation, Services	57		b/f 2018	replace	Noel Ave (Pritchard - Torrence)	1,659,550	-	-	-	-	1,659,550
Transportation, Services	58	new		replace	Nootka St.	-	-	340,200	-	-	340,200
Transportation, Services	59	new			Noel Ave (Spitfire-Aitken)	-	-	-	-	609,840	609,840
Transportation, Services	60	new		replace	Maquinna Ave (W. of Pritchard)	-	-	-	-	240,000	240,000
Transportation, Services	61				Robb (Aitken to Anderton)	-	-	-	1,471,430	-	1,471,430
Transportation, Services	62	new		replace	Rodello St Resurfacing - Downey to Robb	-	390,400	-	-	-	390,400
Transportation, Services	63			replace	Sable Place Resurfacing	-	-	80,300	-	-	80,300
Transportation, Services	64			replace	Tsimshian Avenue Resurfacing	89,770	-	-	-	-	89,770
Transportation, Services	65			replace	Wallace Avenue Resurfacing - Alpine to Rodello	-	108,100	-	-	-	108,100
Transportation, Services	66	new		replace	Vine St	-	-	-	-	34,100	34,100
Transportation, Services	67				Transit Intersection (Comox Ave- Port Augusta)	20,000	-	-	-	-	20,000
Transportation, Services	68	new			NE Comox Ponds	1,500,000	-	-	-	-	1,500,000
Transportation, Services	69		b/f 2018	replace	Balmoral outfall to Br Cr	200,000	-	-	-	-	200,000
Transportation, Services	70				Church Storm (Robb-Noel)	-	-	-	-	244,200	244,200
Transportation, Services	71	new		replace	Comox Ave (Aitken St-Alpine St)	-	-	-	20,000	86,500	106,500
Transportation, Services	72		b/f 2018	replace	Manor Outfall	193,750	-	-	-	-	193,750
Transportation, Services	73			replace	Noel Storm (Noel-Gull)	-	90,000	-	-	-	90,000
Transportation, Services	74	new		replace	Noel (Brooklyn Creek culvert)	330,730	-	-	-	-	330,730
Transportation, Services	75			replace	McCullosh Ave Storm	-	-	-	18,000	-	18,000
Transportation, Services	76		b/f 2018	replace	Pt Augusta Storm Replacement	12,000	-	-	-	-	12,000
Transportation, Services	77			replace	Robb Storm (West of Anderton)	-	-	95,000	-	-	95,000
Transportation, Services	78		b/f 2018	replace	Storm - McLeod to Douglas	82,000	-	-	-	-	82,000
PRC, Bldg Maint Dept	79			replace	Highland field house	-	-	-	-	125,000	125,000
PRC, Bldg Maint Dept	80		b/f 2018	replace	Point Holmes pavilion	20,000	-	-	-	-	20,000
PRC, Bldg Maint Dept	81				Claddagh Estates platform	-	-	-	65,000	-	65,000
PRC, Bldg Maint Dept	82				Mack Laing pavilion (not in trust)	200,000	-	-	-	-	200,000
PRC, Bldg Maint Dept	83				Marina Park -shade structure	30,000	-	-	-	-	30,000

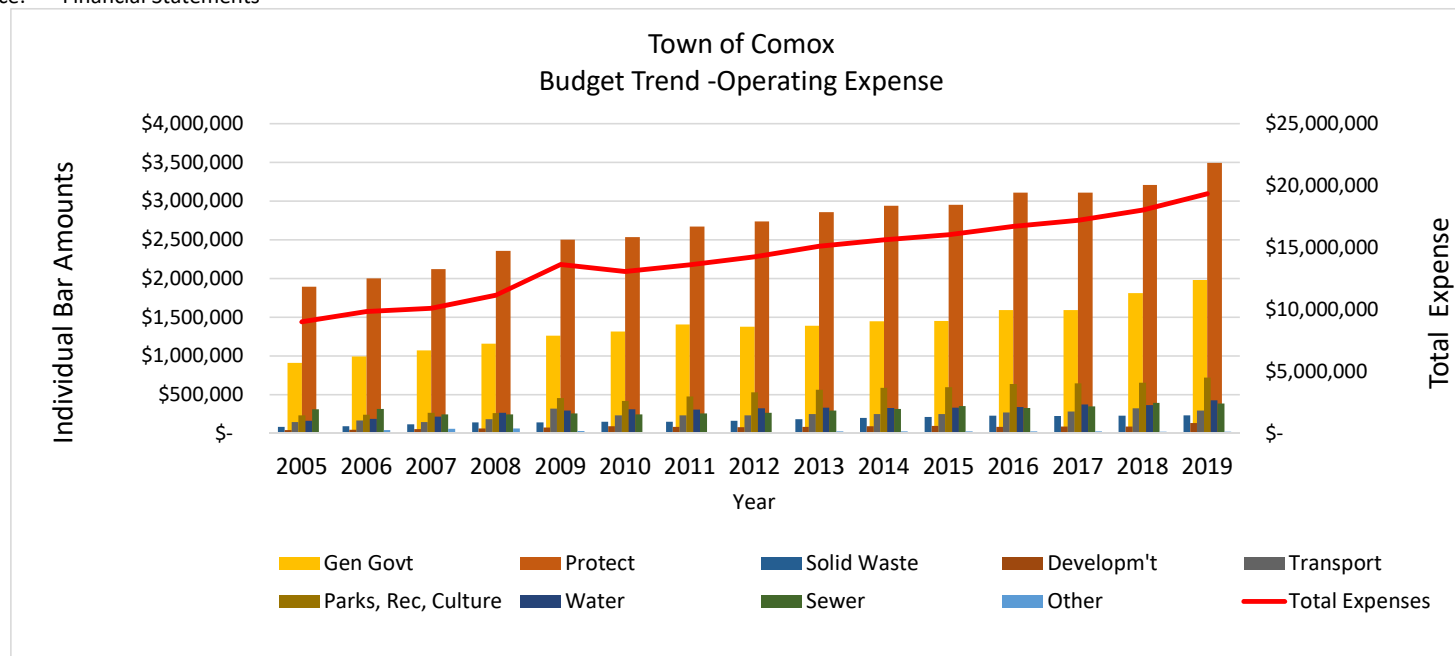
Listing	Item	Added to Plan	Brought Forward	Asset Replacement	Description	2019 Forecast	2020 Forecast	2021 Forecast	2022 Forecast	2023 Forecast	Five Year Total
					Total capital spending program	10,554,216	4,872,021	7,647,741	5,601,021	5,071,772	33,746,771
PRC, Bldg Maint Dept	84		b/f 2018		Community Centre	100,000	-	-	-	-	100,000
PRC, Bldg Maint Dept	85	new		replace	D'Esterre (senior's complex)	17,006	50,000	-	-	-	67,006
PRC, Bldg Maint Dept	86				Marina promenade	-	-	-	-	1	1
PRC, Bldg Maint Dept	87			replace	Marina upgrades - boat launch float	-	-	-	120,000	-	120,000
PRC, Parks	88				Wayfinding	-	30,000	-	-	-	30,000
PRC, Parks	89	new			Pickleball Court	55,000	-	-	-	-	55,000
PRC, Parks	90	new		replace	Ellis Street Walkway	20,000	-	-	-	-	20,000
PRC, Parks	91			replace	Filberg Rock Wall Reconstruction	30,000	-	-	-	-	30,000
PRC, Parks	92				Dog Park	75,000	-	-	-	-	75,000
PRC, Parks	93				Marina Park	10,000	25,000	-	-	-	35,000
PRC, Parks	94		b/f 2018	replace	Mack Laing Board Walk	25,000	-	-	-	-	25,000
PRC, Parks	95				Lazo Greenway	20,000	-	300,000	-	-	320,000
PRC, Parks	96	new		replace	Anderton Playground-Big Toy	30,000	-	-	-	-	30,000
PRC, Parks	97			replace	Elks (Kye Bay) Playground	-	-	105,000	-	-	105,000
PRC, Parks	98			replace	McKenzie Playground	-	100,000	-	-	-	100,000
PRC, Parks	99			replace	Village Playground	-	-	-	125,000	-	125,000
PRC, Parks	100			replace	Anderton Tennis courts	75,000	-	-	-	-	75,000
PRC, Parks	101	new			Robb Road Tennis Courts	-	-	150,000	-	-	150,000
PRC, Parks	102	new			Vehicle GVWR 5k - 10k (kg)	-	70,000	-	220,000	60,000	350,000
PRC, Parks	103			replace	Vehicle GVWR < 5k (kg)	50,000	-	-	-	-	50,000
PRC, Parks	104			replace	Vehicle Trailers, ATV, & Boats	-	-	120,000	-	125,000	245,000
PRC, Parks	105			replace	Christmas Decorations	40,000	-	-	-	-	40,000
PRC, Parks	106			replace	Flag Poles	10,000	-	-	-	-	10,000
PRC, Recreation	107	new		replace	Hands On Farm Fence	-	5,000	-	-	-	5,000
PRC, Recreation	108	new		replace	CC Renovations	-	1	1	100,001	1	100,004
PRC, Recreation	109	new		replace	CC Geothermal system	-	-	-	40,000	-	40,000
PRC, Recreation	110	new		replace	CC Elevator	-	-	50,000	-	-	50,000
PRC, Recreation	111	new		replace	Tech CCTV cameras	11,000	-	-	-	-	11,000
PRC, Recreation	112			replace	Fitness Equipment	63,000	30,000	30,000	30,000	30,000	183,000
PRC, Marina	113			replace	Marina	-	-	125,000	-	-	125,000
Water, Services	114				Cambridge at Pritchard - PRV	-	25,000	-	-	-	25,000
Water, Services	115		b/f 2018	replace	Dryden (Anderton-Pritchard)	-	575,000	-	-	-	575,000
Water, Services	116		b/f 2018	replace	Mcleod-Douglas Loop	305,000	-	-	-	-	305,000
Water, Services	117	new		replace	Noel Ave (Spitfire-Aitken)	-	-	-	-	266,200	266,200
Water, Services	118				Noel Extension(Aitken-Aspen)	35,000	194,000	-	-	-	229,000
Water, Services	119				Tutor watermain extension	10,000	50,000	-	-	-	60,000
Water, Services	120				Universal Water Metering	-	-	4,000,000	-	-	4,000,000
Water, Services	121				Hydrant	20,000	20,000	20,000	20,000	20,000	100,000
Sewer, Services	122		b/f 2018	replace	Kye Bay sewer lift station	10,000	-	-	-	30,000	40,000
Sewer, Services	123	new		replace	Simon Cresc sewer lift station	-	-	-	-	30,000	30,000
Sewer, Services	124	new		replace	Beaufort main	-	-	-	35,000	-	35,000
Sewer, Services	125		b/f 2018	replace	Foreshore main (Carthew-Ellis)	1,441,000	-	-	-	-	1,441,000
Sewer, Services	126	new			Foreshore Central (Port Augusta to Jane St)	-	72,000	241,000	-	-	313,000
Sewer, Services	127		b/f 2018	replace	Torrence main	115,000	-	-	-	-	115,000

Town of Comox

Budget Trend -Operating Expense

Year	Gen Govt	Protect	Solid Waste	Developm't	Transport	Parks, Rec, Culture	Water	Sewer	Other	Total Expenses	Incr(decr)	Percentage
2005	\$ 910,480	\$ 1,894,423	\$ 513,926	\$ 267,796	\$ 908,167	\$ 1,442,030	\$ 1,021,991	\$ 1,940,870	\$ 110,183	\$ 9,009,866		
2006	\$ 994,163	\$ 1,998,249	\$ 576,356	\$ 294,201	\$ 1,032,602	\$ 1,504,812	\$ 1,175,042	\$ 1,980,124	\$ 279,792	\$ 9,835,341	825,475	9.16%
2007	\$ 1,069,873	\$ 2,122,921	\$ 741,289	\$ 352,424	\$ 900,916	\$ 1,651,288	\$ 1,360,024	\$ 1,531,726	\$ 370,149	\$ 10,100,610	265,269	2.70%
2008	\$ 1,158,243	\$ 2,356,379	\$ 892,007	\$ 395,417	\$ 1,134,897	\$ 1,638,992	\$ 1,656,242	\$ 1,533,250	\$ 387,047	\$ 11,152,474	1,051,864	10.41%
2009	\$ 1,262,474	\$ 2,501,397	\$ 898,170	\$ 470,500	\$ 2,008,366	\$ 2,841,879	\$ 1,843,971	\$ 1,619,471	\$ 190,948	\$ 13,637,176	2,484,702	22.28%
2010	\$ 1,316,750	\$ 2,533,805	\$ 922,358	\$ 588,444	\$ 1,446,072	\$ 2,634,567	\$ 1,932,505	\$ 1,536,934	\$ 134,358	\$ 13,045,793	(591,383)	(4.34%)
2011	\$ 1,404,951	\$ 2,669,987	\$ 944,868	\$ 509,222	\$ 1,471,073	\$ 2,969,404	\$ 1,913,762	\$ 1,606,301	\$ 131,512	\$ 13,621,080	575,287	4.41%
2012	\$ 1,379,794	\$ 2,736,055	\$ 1,013,025	\$ 507,143	\$ 1,468,918	\$ 3,305,426	\$ 2,022,762	\$ 1,680,111	\$ 130,902	\$ 14,244,136	623,056	4.57%
2013	\$ 1,392,416	\$ 2,854,384	\$ 1,159,497	\$ 544,570	\$ 1,568,853	\$ 3,504,003	\$ 2,065,762	\$ 1,837,931	\$ 166,029	\$ 15,093,445	849,309	5.96%
2014	\$ 1,448,843	\$ 2,936,843	\$ 1,256,424	\$ 571,391	\$ 1,564,022	\$ 3,672,322	\$ 2,048,662	\$ 1,958,483	\$ 164,378	\$ 15,621,368	527,923	3.50%
2015	\$ 1,450,330	\$ 2,949,946	\$ 1,328,394	\$ 591,373	\$ 1,542,164	\$ 3,716,604	\$ 2,086,955	\$ 2,208,402	\$ 160,246	\$ 16,034,414	413,046	2.64%
2016	\$ 1,593,478	\$ 3,109,515	\$ 1,423,904	\$ 534,548	\$ 1,700,953	\$ 3,986,856	\$ 2,135,455	\$ 2,055,146	\$ 164,803	\$ 16,704,658	670,244	4.18%
2017	\$ 1,593,478	\$ 3,109,515	\$ 1,400,889	\$ 558,961	\$ 1,779,512	\$ 4,055,471	\$ 2,335,206	\$ 2,192,666	\$ 169,537	\$ 17,195,235	490,577	2.94%
2018	\$ 1,810,610	\$ 3,209,770	\$ 1,434,050	\$ 553,740	\$ 2,032,870	\$ 4,100,490	\$ 2,276,800	\$ 2,455,610	\$ 149,110	\$ 18,023,050	827,815	4.81%
2019	\$ 1,980,042	\$ 3,493,982	\$ 1,464,270	\$ 824,760	\$ 1,843,267	\$ 4,495,028	\$ 2,661,997	\$ 2,419,531	\$ 150,940	\$ 19,333,817	1,310,767	7.27%

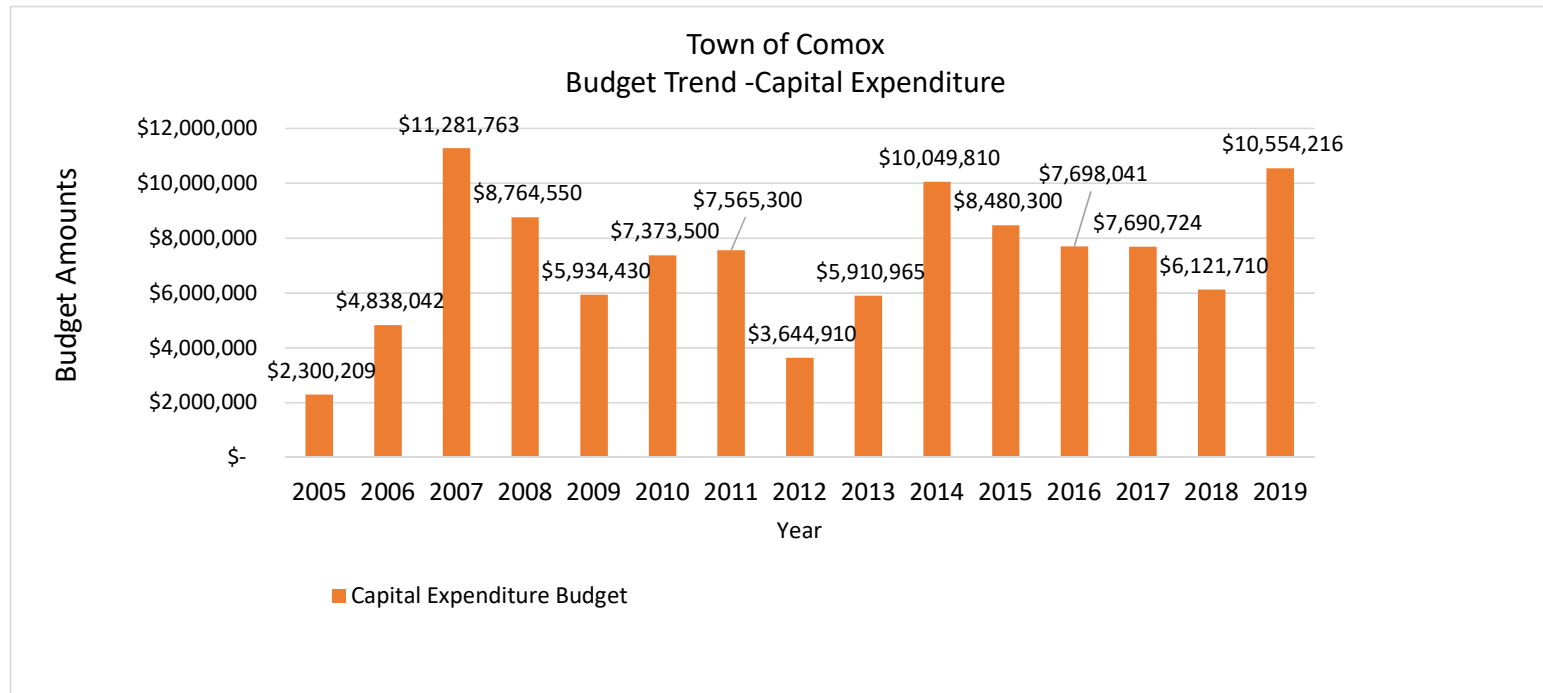
Source: Financial Statements



Town of Comox

Budget Trend -Capital Expenditure

Year	Capital Expenditure Budget	Incr(decr)	Percentage
2005	\$ 2,300,209		
2006	\$ 4,838,042	2,537,833	110.33%
2007	\$ 11,281,763	6,443,721	133.19%
2008	\$ 8,764,550	(2,517,213)	(22.31%)
2009	\$ 5,934,430	(2,830,120)	(32.29%)
2010	\$ 7,373,500	1,439,070	24.25%
2011	\$ 7,565,300	191,800	2.60%
2012	\$ 3,644,910	(3,920,390)	(51.82%)
2013	\$ 5,910,965	2,266,055	62.17%
2014	\$ 10,049,810	4,138,845	70.02%
2015	\$ 8,480,300	(1,569,510)	(15.62%)
2016	\$ 7,698,041	(782,259)	(9.22%)
2017	\$ 7,690,724	(7,317)	(0.10%)
2018	\$ 6,121,710	(1,569,014)	(20.40%)
2019	\$ 10,554,216	4,432,506	72.41%

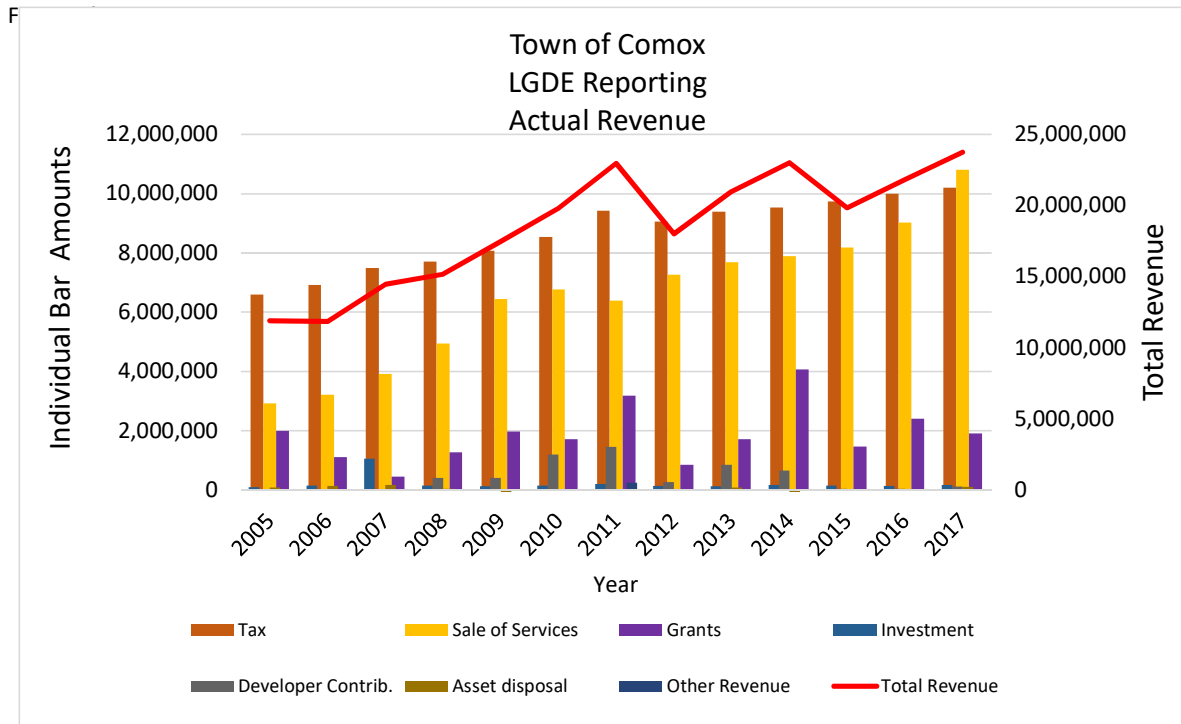


Town of Comox

LGDE Reporting, Actual Revenue

Year	Tax	Sale of Services	Grants	Investment	Developer Contrib.	Asset disposal	Other Revenue	Total Revenue	Incr(decr)	Percentage
2005	6,592,728	2,931,165	1,991,459	184,125	17,186	161,784	25,099	\$ 11,903,546		
2006	6,923,882	3,212,021	1,117,480	295,251	23,239	274,597	0	\$ 11,846,470	(57,076)	(0.48%)
2007	7,490,447	3,922,296	456,238	2,212,367	29,858	352,746	0	\$ 14,463,952	2,617,482	22.10%
2008	7,711,397	4,945,128	1,273,467	315,277	848,968	85,552	0	\$ 15,179,789	715,837	4.95%
2009	8,073,386	6,445,828	1,973,897	265,773	857,720	(141,906)	0	\$ 17,474,698	2,294,909	15.12%
2010	8,545,697	6,764,884	1,712,077	320,021	2,497,690	(40,474)	0	\$ 19,799,895	2,325,197	13.31%
2011	9,423,115	6,393,110	3,183,975	437,964	3,044,727	(24,174)	505,680	\$ 22,964,397	3,164,502	15.98%
2012	9,057,339	7,266,084	850,091	286,028	541,916	0	0	\$ 18,001,458	(4,962,939)	(21.61%)
2013	9,390,239	7,684,480	1,712,278	271,219	1,768,695	171,563	0	\$ 20,998,474	2,997,016	16.65%
2014	9,528,987	7,886,943	4,068,361	354,007	1,374,173	(203,747)	0	\$ 23,008,724	2,010,250	9.57%
2015	9,739,926	8,180,982	1,472,845	303,330	91,120	48,523	0	\$ 19,836,726	(3,171,998)	(13.79%)
2016	9,996,977	9,028,458	2,406,796	285,165	65,884	33,000	0	\$ 21,816,280	1,979,554	9.98%
2017	10,200,735	10,805,845	1,906,440	356,557	251,363	230,874	0	\$ 23,751,814	1,935,534	8.87%
2018	Audited results available May 15, 2019.									

Source: History: LGDE Schedule 401



Town of Comox

LGDE Reporting, Actual Operating Expense

Year	Gen Govt	Protect	Solid Waste	Health	Development	Transport	Parks, Rec, Cult	Water	Sewer	Other	Amort.	Total Expenses	Incr(decr)	Percentage
2005	\$ 861,030	\$ 1,692,048	\$ 573,930	\$ -	\$ 272,436	\$ 816,126	\$1,412,177	\$ 930,545	\$1,873,151	\$ -	\$ -	\$ 8,431,443		
2006	\$1,143,579	\$ 1,911,104	\$ 671,895	\$ -	\$ 301,900	\$1,022,075	\$1,475,562	\$1,111,032	\$1,914,243	\$ -	\$ -	\$ 9,551,390	1,119,947	13.28%
2007	\$1,062,911	\$ 1,969,807	\$ 864,394	\$ -	\$ 297,588	\$ 987,999	\$1,695,810	\$1,250,843	\$1,475,765	\$ -	\$ -	\$ 9,605,117	53,727	0.56%
2008	\$1,055,194	\$ 2,169,261	\$ 896,676	\$ -	\$ 331,556	\$1,050,295	\$1,763,662	\$1,485,825	\$1,455,738	\$ -	\$ -	\$10,208,207	603,090	6.28%
2009	\$1,252,744	\$ 2,163,454	\$ 881,414	\$ -	\$ 406,353	\$1,802,099	\$3,002,267	\$1,856,185	\$1,642,040	\$ -	\$ 2,008,061	\$15,014,617	4,806,410	47.08%
2010	\$1,125,742	\$ 2,508,724	\$ 884,360	\$ -	\$ 439,763	\$1,275,106	\$2,873,547	\$1,748,931	\$1,493,228	\$ -	\$ 2,079,416	\$14,428,817	(585,800)	(3.90%)
2011	\$1,173,164	\$ 2,568,226	\$ 901,450	\$ -	\$ 438,686	\$2,157,804	\$3,261,807	\$1,693,684	\$1,554,957	\$ 293,639	\$ 2,340,115	\$16,383,532	1,954,715	13.55%
2012	\$1,161,457	\$ 2,662,802	\$1,010,005	\$ -	\$ 414,424	\$1,287,716	\$3,454,517	\$1,952,670	\$1,625,360	\$ 137,576	\$ 2,513,236	\$16,219,763	(163,769)	(1.00%)
2013	\$1,223,782	\$ 2,825,323	\$1,109,493	\$ -	\$ 389,053	\$1,300,042	\$3,732,257	\$2,039,603	\$1,823,609	\$ 167,913	\$ 2,609,091	\$17,220,166	1,000,403	6.17%
2014	\$1,364,406	\$ 2,696,905	\$1,233,178	\$ -	\$ 441,307	\$1,291,766	\$3,682,206	\$2,100,259	\$1,951,244	\$ 247,962	\$ 2,728,482	\$17,737,715	517,549	3.01%
2015	\$1,259,096	\$ 2,663,460	\$1,289,726	\$ -	\$ 477,761	\$1,277,258	\$3,907,489	\$1,898,499	\$2,122,267	\$ 171,115	\$ 2,778,599	\$17,845,270	107,555	0.61%
2016	\$1,681,429	\$ 2,596,322	\$1,353,934	\$ -	\$ 445,167	\$1,342,243	\$3,929,374	\$2,118,911	\$2,044,205	\$ 184,842	\$ 2,914,818	\$18,611,245	765,975	4.29%
2017	\$1,741,058	\$ 2,687,516	\$1,372,988	\$ -	\$ 439,468	\$1,575,957	\$4,000,872	\$2,243,815	\$2,088,581	\$ 178,356	\$ 2,988,987	\$19,317,598	706,353	3.80%
2018	Audited results available May 15, 2019.													

Source: History: LGDE Schedule 402

